

CITY OF DAYTON

2025 - 2026

RECOMMENDED BUDGET





BUDGET COMMITTEE

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To: Mayor Frank and Budget Committee
From: Jeremy Caudle, City Manager
Date: Monday, April 28, 2025
Re: Budget message for the FY 25/26 recommended budget

This is to present the City Manager's recommended budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026. The total city budget is \$8,118,492, a -\$1,758,715 (-17.81%) change compared to the current fiscal year budget. Most of this decrease is due to the completion of construction projects that were funded in the current fiscal year's budget. The budget net of interfund transfers is \$7,300,167.

The current fiscal year has been a period of transformative change. To give a few examples:

- The city finished construction of the new utility bridge. A \$1 million grant from Yamhill County, along with a \$6 million loan from the Oregon Department of Environmental Quality, financed this project.
- The Highway 221 pump station project is nearing completion. Financing from Business Oregon with a \$953,000 loan and \$75,000 grant is paying for this project.
- The city implemented an Urban Renewal Agency, ensuring a plan and funding stream to invest in our historic downtown. The city also increased its transient lodging tax.
- The city completed a buildable land inventory, setting the stage for a housing needs analysis. This analysis will develop policy recommendations to achieve the city's goals for new home construction.
- The city's progress on updating its transportation system plan and parks master plan continues with grant support from the state.
- The city completed the sale of the remaining 12 Dayton Villages lots. This provided a source of income to be used for public facility construction. With the restricted covenants in place, this project also guarantees the long-term affordability of the lots.
- The Merchant Block renovation is nearing completion. This will bring a hotel and commercial units to the city, boosting our desirability as a tourist destination.

In spite of these successes, the city must address several issues in the upcoming fiscal year. First among these is ensuring a reliable source of drinking water. We are pursuing several options, including the use of the City of Lafayette's Ash Road transmission line to access water through McMinnville Water and Light. This budget tackles these issues.

Second, we must reestablish strong financial management and accounting practices. Last summer, the City Manager and Accountant both departed, resulting in the loss of institutional knowledge at a critical time. During the interim, the city fell behind on accounting and financial reporting tasks, and we are still working to catch up. For example, the financial statement audit for FY 2023/2024 has been delayed, and the external auditor has not yet completed the work. Consequently, the financial data used in this budget are unaudited and may be subject to revision. While I believe the assumptions and estimates in this budget are reasonable, they are not perfect. Before taking on any new projects or obligations, we must regain our footing.

Third, the volume of projects, grant and loan activity, and organizational change over the past year would stretch the capacity of a city twice our size. As a small city with limited staffing, we must now focus on catching our breath. We need to close out projects that are in progress or nearing completion, consolidate operations, and improve internal coordination. This means limiting new initiatives in the short term and ensuring that our service delivery model remains realistic and sustainable. We must get back to basics and deliver core services well.

This budget aims to bring the General Fund back into fiscal balance after years of deficits funded by reserves. Without intervention, the General Fund balance is projected to decline from more than \$532,487 in FY 2020/2021 to around \$90,235 by June 30, 2026. This is not sustainable. To address fiscal sustainability across all funds, I am recommending a combination of new revenue sources—including fee increases and updated user charges—as well as cuts. While the focus this year is on the General Fund, we must reverse deficit spending in the utilities funds and other funds to ensure fiscal and operational sustainability.

This budget cuts operating expenditures. Due to the depth of the General Fund deficit, this budget also includes reductions to personnel costs. These reductions may involve changes to benefit levels, work hours, staffing levels, or some combination. I have outlined a range of options for the Budget Committee to consider. Rather than pre-selecting a specific solution, I am asking the Budget Committee to provide policy direction. If no specific options are selected, I will proceed prior to budget adoption with making the necessary reductions to achieve an adequate ending fund balance for the General Fund.

This is not the budget that I was hoping to prepare in my first year as your City Manager. But it is the one that is needed. I believe that with discipline, transparency, and collaboration, we can stabilize our finances and position the city for success. While the choices before us are difficult, amazing opportunities are on the horizon. By focusing on our core services and being strategic in our decisions, we will build on the progress we've made—and emerge stronger and more resilient.

The remainder of this budget message is organized as follows. I begin with an overview of significant changes in the General Fund, including a discussion of the proposed expenditure reductions necessary to achieve fiscal balance. I then turn to the city's utility funds, with an analysis of projected operating costs and a review of how current utility rates align with future service needs. After that, I outline changes to the city's other major funds, including the proposed implementation of a dedicated Stormwater Fund to better track and manage related expenditures. I conclude with a summary of the personnel budget, notes on key accounting policies, and a description of the next steps in the budget process.

1. Stabilizing the General Fund: Addressing the structural deficit.

General Fund balance history and projected deficit without intervention

Figure 1 depicts the General Fund's ending balance from FY 2014/2015 to the present. The red, dashed line indicates projected ending balances for FY 2024/2025 and FY 2025/2026.

As the graph shows, General Fund balance has declined from a high of nearly \$700,000 in FY 2017/2018 to a projected ending balance of \$105,472 for FY 2024/2025. The recommended FY 2025/2026 budget projects an ending balance of \$112,307. The recommended budget's surplus of \$6,835 reverses a trend since FY 2020/2021 of declining fund balance.

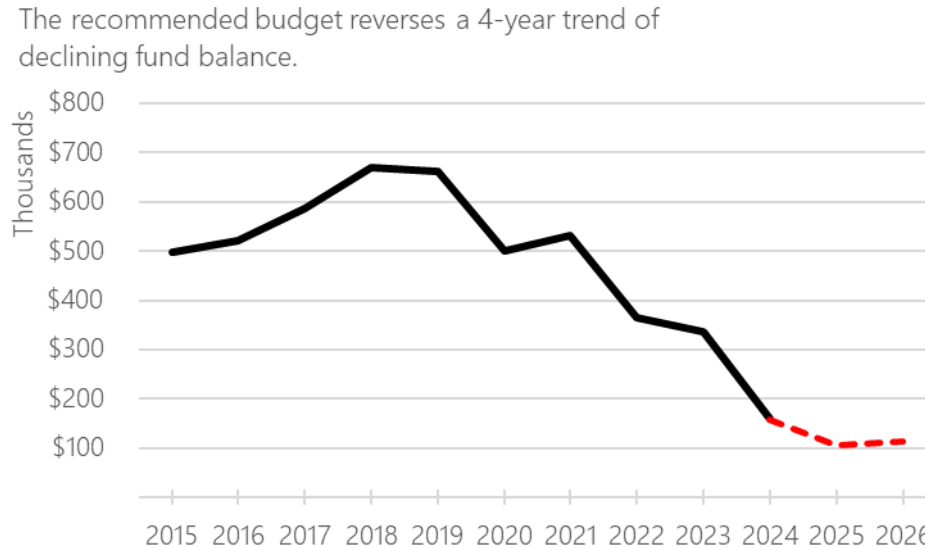


Figure 1: General Fund balance

The Government Finance Officers Association (GFOA) recommends “at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund

operating expenditures.”¹ Two months of General Fund operating expenditures totals \$112,179. The recommended budget’s General Fund balance is right at the GFOA’s recommended minimum level. Without cuts to personnel, the General Fund’s FY 2025/2026 ending balance is projected to be \$90,235. This estimate already includes cuts to operations.

Figure 2 illustrates each fiscal year’s fiscal surplus or deficit since FY 2014/2015. For six out of the past twelve years, the General Fund operated with a fiscal deficit, which means that expenditures exceeded revenues. The General Fund experienced its largest deficit in FY 2023/2024 when expenditures exceeded revenues by \$197,289.

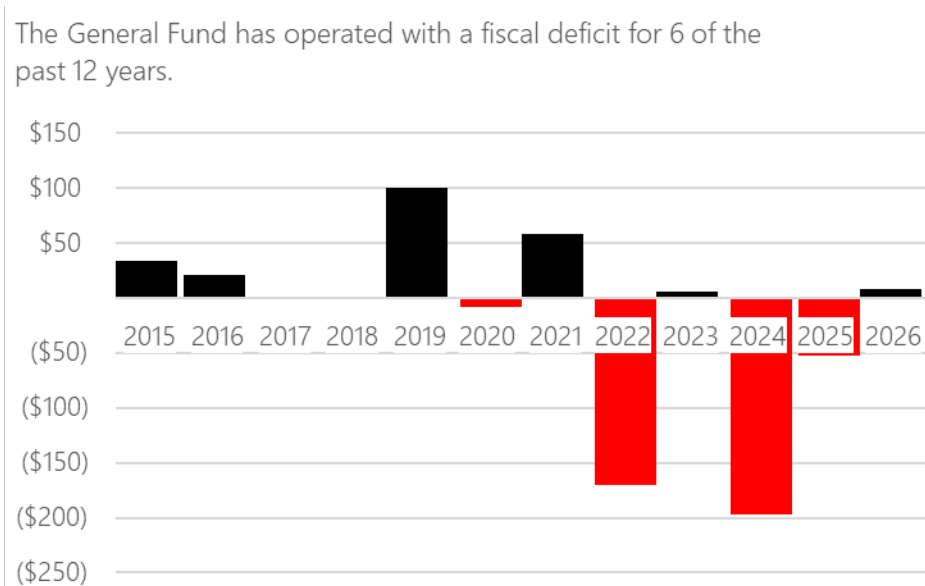


Figure 2: General Fund surpluses and deficits

Proposed General Fund operating and capital reductions

To maintain the General Fund’s balance at the two months’ expenditures minimum, the recommended budget includes cuts to operations and personnel. The table below shows the General Fund budget by expenditures category. The “\$ change” column shows the increase or decrease compared to the FY 2024/2025 budget. Of these categories, only the materials and services category has increased. However, fees, licenses, and permits offset 44.79% of our materials and services expenditures.

Table 1: General Fund expenditures by category

Category	FY 25/26 Recommended	\$ Change
Personnel	343,227	-56,638
Capital	5,786	-18,714
Materials and Services	324,059	45,594
Total	673,072	-29,758

¹ “Fund Balance Guidelines for the General Fund.” Government Finance Officers Association. Accessed 4/21/25 via: <<https://www.gfoa.org/materials/fund-balance-guidelines-for-the-general-fund>>

Table 2 lists the General Fund operating and capital accounts with the most significant cuts. (This does not include accounts that are associated with offsetting user fees or permits.) The account with the largest cut is for community center maintenance. This budget proposes temporarily closing the community center for reservations and events until we can develop a financially sustainable plan for the center's operation. Since FY 2021/2022, rental fees have covered, on average, 72.12% of the maintenance costs of the center. (This does not include utilities and staff time.) Considering the General Fund deficit, as well as the need to reduce our personnel budget, I believe it is prudent to consider the temporary closure of the community center. The recommended budget maintains a small appropriation for routine issues, such as the elevator inspection. If the Budget Committee agrees with a temporary closure, then reservations made up to this point will be honored.

Table 2: General Fund significant cuts by account

Item	FY 25/26 Recommended	\$ Change
Community Center Maintenance	\$6,000	-\$16,000
Park Maintenance	\$15,000	-\$13,000
Holiday Lighting/Banners	\$0	-\$8,000
Travel & Meetings	\$1,813	-\$6,687
Christmas Tree & Bandstand Ltg	\$500	-\$4,500
Equipment	\$786	-\$4,214
Professional Services	\$14,360	-\$2,940
Books/Audio Visual	\$4,000	-\$2,000
Electricity - Community Center	\$6,600	-\$1,800
Propane - Community Center	\$800	-\$1,700
Library Maintenance	\$500	-\$1,500
Travels & Meeting	\$135	-\$1,065
Office Expense	\$8,468	-\$1,032
Miscellaneous Expense	\$2,500	-\$1,000
Entry Areas for the City	\$0	-\$1,000
	\$61,462	-\$66,438

Options for General Fund personnel reductions

Even with the cuts listed above—among other smaller cuts—it was necessary to find savings of \$15,498 to achieve the ending balance listed above. The only other viable option to achieve savings at that level is to consider cuts to our personnel budget.

For the recommended budget, I reduced the General Fund personnel accounts using a pro-rata formula to achieve the savings just noted. An exception is that the pro-rata formula does not apply to Public Works wages, which I've maintained at current levels. Public Works positions are essential to

maintaining life, health, safety, and regulatory compliance. I therefore do not recommend cuts to Public Works positions.

The pro-rata formula is a technique to reduce expenditures to the level needed to attain my target ending balance. I request direction from the Budget Committee on how exactly to achieve that level of savings so that I can finalize the line-item budget. The Budget Committee may choose among the personnel cut options below. The Budget Committee may also evaluate cuts elsewhere, increases to revenues projections, or other options to arrive at the necessary level. The Budget Committee may also choose to make no cuts, instead using reserves to cover the fiscal deficit. I do not, however, recommend this option. What follows is a list of possible options to reduce the personnel budget.

Option 1. Reduction to health insurance benefits.

Eligible employees currently pay 10% of the health insurance premium, and the city pays the remaining 90%. According to CIS's rules, "If the Member contributes toward the cost for dependent coverage, then the member must pay at least 50% for any coverage level." The city does contribute toward the cost for dependent coverage. The Budget Committee may choose to recommend a reduction in the city's contribution to premiums. The table below lists the current premiums by plan level and split between employee and employer. The table below only shows premiums for the health insurance plan, since the cost for this benefit is significantly higher than our other insurance coverages. If the Budget Committee wants to see similar data for our dental and other plans, I can provide that.

Table 3: Health insurance premium by coverage type for 2025

CIS HDHP-4 W/HSA					
	EE Only	EE + Ch	EE + Chn	EE + Sp	EE + Fam
Employee:	\$66.47	\$123.74	\$169.22	\$141.42	\$195.19
Employer:	\$598.27	\$1,113.65	\$1,522.93	\$1,272.79	\$1,756.62
Total:	\$664.74	\$1,237.39	\$1,692.15	\$1,414.21	\$1,951.81

Table 4 lists the projected General Fund savings under four different employer contribution scenarios. According to the data in the table, reducing the employer share from 90% to 60% results in savings that are close to the targeted level noted above. The total General Fund cost includes health, dental, and vision insurance, as well as HSA contributions. Any changes to coverage levels would apply organization-wide, so the city's other funds would have reduced costs because of these changes.

Table 4: Health insurance premium scenarios and savings

Current General Fund health insurance costs: \$52,325

Employer contribution scenario	Projected General Fund cost	Savings
80%	\$46,891	\$5,434
70%	\$42,038	\$10,287
60%	\$37,210	\$15,115
50%	\$25,413	\$26,912

Option 2. Reduction to Public Employee Retirement System (PERS) contributions.

The city currently pays the 6% Individual Account Program (IAP) contribution on behalf of employees into PERS. PERS refers to this as “employer paid pre-tax contributions” (EPPT). Alternatively, the city can withhold the 6% from employees’ paychecks and remit the amount to PERS under “member paid pre-tax contributions” (MPPT).

Oregon Administrative Rules do not allow employers to split the 6% contributions. It must be either EPPT or MPPT. However, employers are allowed to require one group of employees to contribute 6% under MPPT while the city can cover another group at 6% EPPT.

Table 5 below shows the General Fund’s current PERS costs. The first row shows the city’s PERS costs with both the employer contribution and payment for the 6% IAP contribution. The second row shows just the employer contribution, assuming employees will start paying the 6% IAP contribution. This assumes the change from EPPT to MPPT would apply to all employees. If that’s the case, then the city’s other funds would also see savings. Making a change from EPPT to MPPT would require a change to the personnel policies and procedures manual.

Table 5: General Fund PERS scenarios

General Fund PERS - with 6% EPPT	\$63,962
General Fund PERS - without 6% EPPT	\$50,920
Difference:	<u>\$13,042</u>

Option 3. Reduction in hours for non-Public Works personnel.

The table below presents a third option for generating savings in our personnel budget. This option is to reduce hours. The set of figures presents the anticipated savings from implementing 96 furlough hours. This corresponds to the number of hours for the 12 holidays the city observes. The idea here is that employees would not be paid for the holidays: it would be unpaid time off.

The second set of figures shows the projected savings for reducing hours from 39 to 35 hours per week. This would result in reducing City Hall's open hours to adjust to the decreased coverage. My salary is factored into the figures below—the same as other non-Public Works employees.

The figures in Table 6 show annual wages plus FICA. Any reduction in hours would also result in savings to PERS. I didn't include the PERS savings since I mentioned this as a possible option above. However, for the next Budget Committee meeting, I could factor PERS into the calculations below if you are interested in evaluating this option further.

Table 6: Reduction in hours scenarios

100% staffing	\$234,109
96 furlough hours	\$225,634
Savings:	\$8,475

Hours per week	Total pay + FICA	Savings
39	\$229,025	\$5,084
38	\$223,948	\$10,161
37	\$218,863	\$15,246
36	\$213,782	\$20,327
35	\$208,709	\$25,400

Option 4. Reduction in force.

Lastly, the Budget Committee may consider a reduction in force. In the appendix, you will find a table that lists all positions, along with the allocation of each position's wages across all funds. This can help you estimate the savings in annual wages if you were to eliminate specific positions. Eliminating positions would also generate savings in health insurance, PERS, and so on. If the Budget Committee is interested in exploring this option, then we will need to have a discussion on the implications of eliminating the positions under consideration.

Revenue overview in the General Fund

Property taxes. The recommended budget estimates \$264,882 in General Fund property tax revenues. This is the first year that the frozen base of \$11,828,602 will be in effect. The frozen base represents the taxable value of property within the boundary of the urban renewal district. Each increase in the tax base over the frozen base will then go to the Urban Renewal Agency (URA) to fund URA projects.

This affects the General Fund because any growth in taxable value within the urban renewal district no longer contributes to General Fund revenues—it is instead redirected to the Urban Renewal Agency. As a result, the General Fund will only receive property tax revenue based on the frozen base amount plus the tax base outside of the urban renewal district. This limits the ability of the General Fund to benefit from new development or increases in property value within the district. This shift

places greater pressure on other revenue sources or requires expenditure reductions to maintain a balanced budget.

Other revenues sources. Table 7 lists each category of General Fund revenue along with the change compared to the current year's budget. The fees and charges for services category has the largest net increase. This is in spite of a -\$30,000 change in rental fees for the community center due to the recommended temporary closure of the center. Increases in planning and development permitting fees offset the decrease in rental fees. These fees are intended to cover the cost of processing land use applications, as well as monitoring development.

The next largest increase is due to a \$56,744 transfer in from the Transient Lodging Tax Fund. The change is due to projected increases in TLT revenues due to the completion of the Merchant Block hotel. State law allows up to 30% of TLT revenues to be used for general governmental purposes, hence the transfer to the General Fund.

The decline in investment income is due to the projected FY 2024/2025 shortfall of \$16,338 compared to what's budgeted. In other words, investment income for the current fiscal year has not met our targets. It is prudent, therefore, to budget this source of revenue at a lower level for the new fiscal year.

Table 7: Summary of General Fund revenues by category

Category	FY 25/26 Recommended	\$ Change
Fees and charges for services	\$116,231	\$43,256
Transfers in	\$56,744	\$37,744
Franchise fees	\$128,900	\$14,400
Other revenues	\$15,000	\$14,000
Taxes	\$264,882	\$6,882
Intergovernmental	\$60,700	\$1,500
Other taxes	\$500	\$400
Fines and penalties	\$0	\$0
Sales	\$150	\$0
Property taxes	\$4,000	\$0
Utility fees	\$0	\$0
Licenses	\$2,500	\$0
Other revenue	\$12,000	\$0
Donations	\$0	(\$100)
Permits	\$14,000	(\$16,000)
Grants	\$1,000	(\$20,611)
Investment income	\$3,300	(\$21,700)
Grand Total	\$679,907	\$59,771

Expenditures trends in the General Fund

The following table shows major changes in expenditures by account title across General Fund cost centers. These are for changes that are greater than a \$5,000 increase or decrease. The table also provides an explanation for the change.

Table 8: Summary of major General Fund expenditures changes by account title

Account title	Recom- mended FY 25/26	\$ Change	Explanation
Type B Permit In- spections	\$50,000	\$47,000	Projected increase from new development. Offset by fees.
Planning Services	\$45,000	\$30,000	Projected increase from new development. Partially offset by fees.
Dayton Harvest Festival	\$15,000	\$15,000	Placeholder for July 4 fireworks. Needs new account. Offset 100% by donations.
Engineering Ser- vices	\$22,026	\$11,026	Projected increase from new development. Partially offset by fees.
Building Inspec- tion Services	\$14,000	\$9,000	Projected increase from new development. Partially offset by fees.
Maintenance Operator 2	\$11,067	\$7,817	Reclassification of positions.
PERS Retirement	\$62,531	\$6,806	Projected increase in employer share of PERS rates.
Data Processing	\$24,382	\$6,232	Projected increase in accounting software. New server.
Audit	\$12,136	\$5,071	Based on estimated total of \$40,000 across all funds.
Tourism/Econ Devel Director	\$11,911	(\$5,285)	Reduced General Fund allocation of this po- sition.
Travel & Meet- ings	\$1,813	(\$6,687)	Elimination of non-essential training.
Community Cen- ter Rental Refund	\$0	(\$8,000)	Recommended temporary closure. Also, see note below. ²
Holiday Light- ing/Banners	\$0	(\$8,000)	Recommended reduction.
City Manager	\$27,733	(\$8,272)	Pro rata formula to reduce personnel budget. New City Manager's salary is less than previous City Manager.

² The reduction in expenditures in this line item also reflects a change in accounting treatment for refundable deposits. In prior years, deposit refunds were recorded as expenditures. Beginning with the new fiscal year, deposits will be recorded as liabilities when received and reduced when refunded, consistent with standard accounting practices. This change improves the accuracy of the city's financial reporting and does not reflect a reduction in actual service costs.

Table 8: Summary of major General Fund expenditures changes by account title

Account title	Recom- mended FY 25/26	\$ Change	Explanation
Plan Check Ser- vices	\$6,000	(\$9,000)	Projected decline in new home permits.
CLG Facade Im- provements	\$0	(\$10,000)	Typically grant funded. If grants are awarded, increase through budget amend- ment.
Park Mainte- nance	\$15,000	(\$13,000)	Recommended reduction.
Community Cen- ter Maintenance	\$6,000	(\$16,000)	Recommended temporary closure.
Maintenance Operator 1	\$22,041	(\$19,133)	Reclassification of positions.
Health Insurance	\$49,536	(\$19,438)	Pro rata formula to reduce personnel budget.

2. Utilities funds: Financial outlook and proposed rate adjustments.

Ensuring a reliable source of drinking water

The City is pursuing a temporary arrangement to access water through Lafayette's Ash Road transmission line, using water purchased from McMinnville Water and Light (MW&L). This interim solution addresses urgent reliability issues with Dayton's existing water supply sources and will remain in place while long-term solutions are developed. Figure 3 depicts the Ash Road transmission line. The red lines show the reversal of flow through this line to Dayton's water treatment reservoir.

This arrangement raises financial implications. While the Intergovernmental Agreement (IGA) between Dayton and Lafayette currently splits operational and debt service costs for the joint water system, the interim water solution limits Lafayette's access to that system. As such, the budget assumes Dayton will cover 100% of shared maintenance and debt service costs typically split under the IGA. Final terms and responsibilities, including how water will be billed and how system usage will be measured and controlled, are still being negotiated and may affect the budget. I have also appropriated a payment of \$67,000 to MW&L, representing the anticipated higher cost of purchasing water from them. In sum, this budget takes a cautious approach by planning for Dayton to bear additional water system costs until a revised agreement is in place.

My year-end estimates for FY 2024/2025 include an expenditure of \$102,000 in the Water Fund to pay for the Ash Road project. This includes materials and services to upfit the water treatment plant, as well as additional engineering expenditures. If progress on this project is delayed, then some of those expenditures may occur in the next fiscal year. Prior to budget adoption, I should have a clearer

picture on the status of this project. There may be changes for this item between the recommended and adopted budgets.

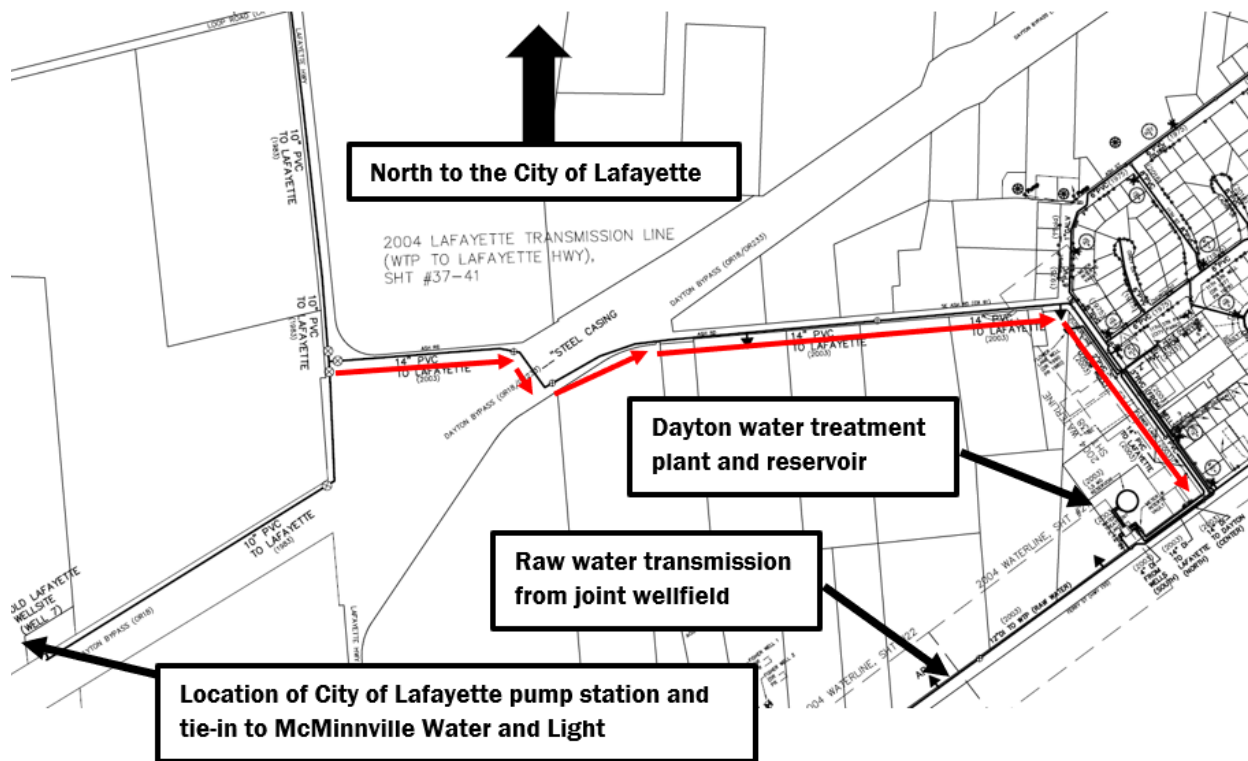


Figure 3: Lafayette inter-tie map

At the April 16 water town hall meeting, I mentioned other options that the city is pursuing to guarantee our water supply. One of those options is our efforts to secure funding for the Fisher Farms wells improvements project. At the start of the legislative session, we submitted a \$1.9 million funding request to bring the four Fisher Farms wells online. The state budget process is ongoing, and we won't know the outcome of that request until after the Budget Committee meeting. If our request is granted, we can adjust the budget after adoption.

One task that we will need to complete for the Fisher Farms wells projects is a water quality analysis. I obtained a quote from our hydrogeologist of record, GSI Water Solutions, Inc., to complete this. The quote totals \$206,588. The Water Fund does not have sufficient resources to pay for this. We would need to secure additional funding, likely through debt financing. This is going to require further debate and evaluation. Due to the timing involved, consideration of how to finance everything that's needed to bring the Fisher Farm wells online will likely occur after budget adoption.

In the Water Fund, I also budgeted \$8,000 for GSI to complete an extension of one of our water rights, as well as \$12,000 for them to complete a water loss audit. Our "Water Management and Conservation Plan" and Oregon Administrative Rules require us to complete an annual water loss audit.

Water Fund financial trends

Figure 3 illustrates the Water Fund's balance since FY 2017/2018. FY 2024/2025 is projected to have a deficit of \$293,192, and FY 2025/2026 is projected to have a deficit of \$255,915. Table 9 shows changes in expenses and revenues categories from FY 2020/2021 through FY 2025/2026. As you can see, prior to FY 2024/2025, revenues and expenses matched each other, and the Water Fund's balance was relatively stable.

The expense category with largest increase from FY 2020/2021 through the recommended budget is materials and services, with a 172% increase. Professional and engineering services are driving this change, with projected increases of 418% from FY 2020/2021 through the recommended budget. Much of this increase is due to the additional engineering costs for the Ash Road project, as well as the water rights and water loss audit projects mentioned above.

The expense category with the next highest increase is personnel. This category is projected to increase 73% over the timeframe displayed. Of that category, \$94,675 of the increase is for benefits over the timeframe indicated. This is due to the ever-increasing cost of health insurance and PERS contributions. However, salaries and wages increased \$115,355 over that timeframe. Much of this is related to reclassifying the Public Works Laborer position from part-time to full-time, the addition of the Tourism and Economic Development Director position, and a greater allocation of the Library Director's time to the Water Fund.

The recommended budget includes a 5% increase to the volumetric rate. Due to the increase needed in the Sewer Fund, as described below, the recommended budget uses reserves to cover the fiscal deficit, as opposed to recommending an even greater rate increase. Nonetheless, if we don't address the fiscal deficit this year, then we will need to address it during the FY 2026/2027 budget.

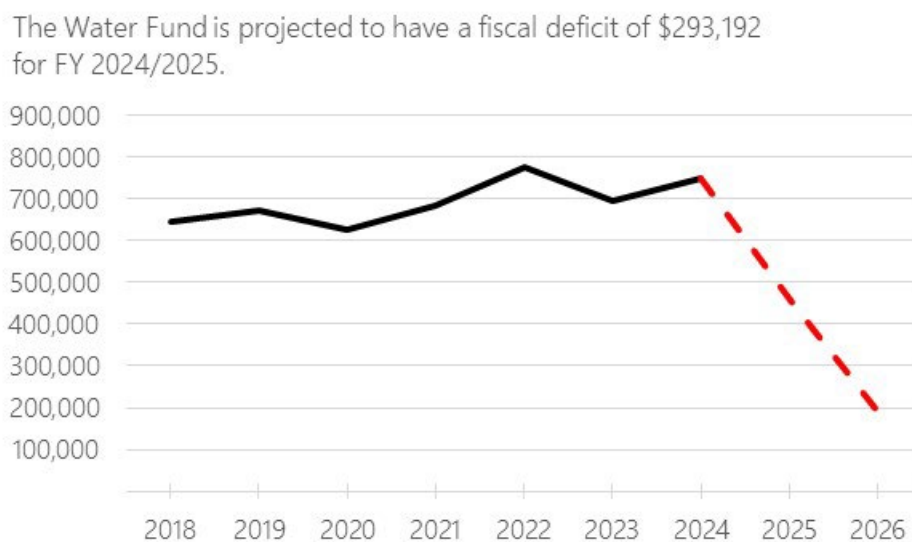


Figure 4: Water Fund balance

Table 9: Water Fund expenses and revenues by category from FY 2020/2021 through FY 2025/2026

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recc.
Expenses	\$939,829	\$991,691	\$1,174,878	\$1,145,802	\$1,433,467	\$1,355,696	\$1,425,754
Materials and Services	\$221,802	\$251,423	\$350,159	\$403,456	\$533,524	\$506,571	\$603,367
Services	\$79,162	\$94,731	\$152,925	\$186,933	\$226,399	\$263,684	\$261,293
Maintenance	\$29,959	\$46,418	\$52,007	\$56,729	\$101,500	\$68,056	\$97,000
Supplies	\$47,347	\$42,763	\$65,266	\$69,587	\$100,625	\$83,428	\$81,625
Utilities	\$56,742	\$51,705	\$56,262	\$69,654	\$78,500	\$72,395	\$76,083
Miscellaneous	\$317	\$886	\$2,101	\$2,374	\$2,000	\$1,485	\$67,000
Travel, training, and dues	\$8,275	\$14,920	\$21,598	\$18,179	\$24,500	\$17,523	\$20,366
Personnel	\$288,087	\$307,775	\$384,087	\$374,570	\$512,943	\$472,160	\$498,117
Salaries and wages	\$183,647	\$189,992	\$250,483	\$246,216	\$323,629	\$293,248	\$299,002
Benefits	\$104,440	\$117,783	\$133,604	\$128,354	\$189,314	\$178,912	\$199,115
Transfers	\$425,000	\$430,000	\$440,000	\$350,000	\$350,000	\$280,965	\$292,270
Capital	\$4,940	\$2,493	\$632	\$17,776	\$37,000	\$96,000	\$32,000
Revenues	\$995,817	\$1,085,645	\$1,093,410	\$1,200,150	\$1,089,700	\$1,062,504	\$1,169,839
Utility fees	\$838,978	\$913,503	\$973,487	\$1,009,028	\$978,500	\$1,003,611	\$1,140,739
Rents	\$14,390	\$14,400	\$13,060	\$14,500	\$15,600	\$15,600	\$15,600
Fines and penalties	\$184	\$3,373	\$9,600	\$10,759	\$9,100	\$9,263	\$9,100
Investment income	\$3,763	\$3,673	\$20,124	\$30,318	\$20,000	\$11,481	\$3,700
Fees and charges for services	\$2,680	\$1,840	\$0	\$2,230	\$500	\$230	\$500
Other revenues	\$38	\$257	\$329	\$2,978	\$1,000	\$200	\$200
Transfers in	\$0	\$55,500	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$135,784	\$93,099	\$76,810	\$130,337	\$65,000	\$22,119	\$0
Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sewer Fund financial trends

Figure 5 depicts changes in Sewer Fund balance since FY 2017/2018. The recommended budget for the Sewer Fund does not include significant changes to staffing or operations. The budget for those categories is intended to keep operations at current levels.

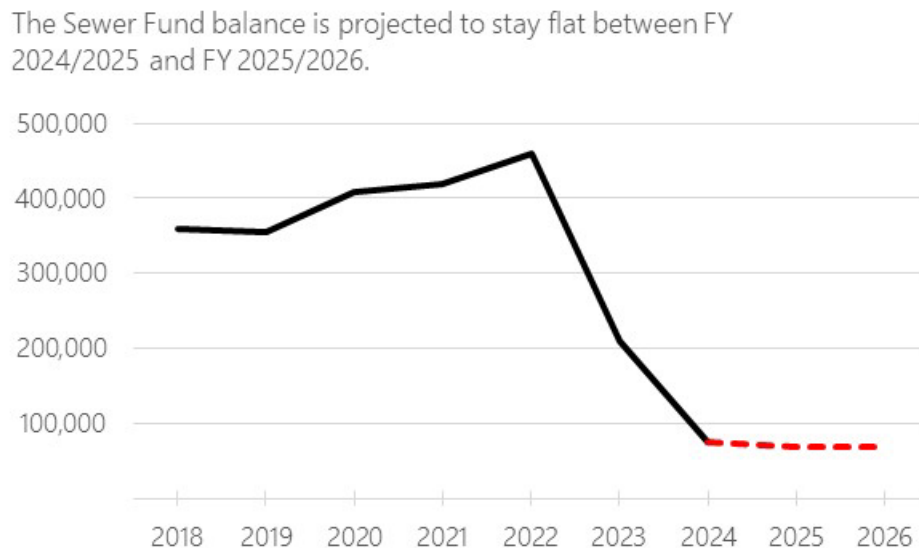


Figure 5: Sewer Fund balance

This most significant change to the Sewer Fund is a \$258,897 increase in transfers out compared to the FY 2024/2025 budget. A summary of what's contributing to that increase is as follows:

- \$51,816 in principal and interest for a Business Oregon loan to finance the Highway 221 pumpstation
- \$85,955 in interest for the DEQ loan to finance the utility bridge. (The first principal payment of \$80,377 is due in FY 2026/2027. Then, the total annual debt service will be due biannually, with the first year's payment totaling \$243,654.)
- A one-time transfer of \$107,461 to maintain the required reserve level for the DEQ loan.
- A one-time transfer of \$194,407 to the Sewer Reserve Fund. The Sewer Reserve Fund ended FY 2023/2024 with a balance of -\$1,016,465. The negative balance was due to expenses paid but not yet reimbursed for the utility bridge project. My FY 2024/2025 projections show the Sewer Reserve Fund with a balance of -\$73,144. The transfer budgeted for FY 2025/2026 is intended to ensure a positive balance at an adequate level.

This budget does not include funding for a wastewater facilities master plan, which the City Engineer has recommended. The last plan was completed in 2021, with a facilities plan amendment completed in 2015. The estimated cost to update the plan is \$175,000. Without cuts or even greater rate increases, the Sewer Fund does not have the resources to pay for this plan.

Another project that the City Engineer recommended is dredging of the lagoons, which has never been done. The estimated cost of this project is between \$2 million and \$3 million. This project, along with the master plan update, would need to be funded through loans or grants.

Table 10 presents Sewer Fund expenses and revenues by category since FY 2020/2021. Many of the factors described above for the Water Fund related to increases in expenses also apply to the Sewer Fund.

During the timeframe indicated, materials and services increased \$141,810 and personnel services increased \$146,705. Of the materials and services category, expenses for professional services, insurance, and engineering services increased 185%, driving much of the change in that category. For the personnel services category, benefits increase \$70,818—much of that driven by increases in PERS contributions and health insurance premiums. Salaries and wages increased \$146,705 over that timeframe.

The recommended budget includes a sewer rate increase of 19% across all customer classes. Based on projected expenses, this was the increase needed to break even. If the Budget Committee recommends a smaller increase, then offsetting cuts will be necessary. The Sewer Fund's projected ending balance for FY 2025/2026 is already at too low a level, in my professional opinion. I do not recommend falling below the projected level.

Table 10: Sewer Fund expenses and revenues by category from FY 2020/2021 through FY 2025/2026

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recc.
Expenses	\$500,534	\$525,250	\$796,401	\$739,679	\$789,115	\$716,630	\$1,054,355
Transfers	\$116,000	\$121,000	\$171,000	\$175,380	\$175,380	\$132,247	\$434,277
Transfers out	\$116,000	\$121,000	\$171,000	\$175,380	\$175,380	\$132,247	\$434,277
Personnel	\$206,133	\$217,715	\$276,723	\$270,123	\$352,088	\$322,863	\$352,838
Salaries and wages	\$132,775	\$135,032	\$179,395	\$178,901	\$214,759	\$210,516	\$208,662
Benefits	\$73,358	\$82,683	\$97,328	\$91,222	\$137,329	\$112,347	\$144,176
Materials and Services	\$121,830	\$148,277	\$274,557	\$291,967	\$257,147	\$261,520	\$263,640
Services	\$27,708	\$48,480	\$98,916	\$109,620	\$88,147	\$104,512	\$82,363
Utilities	\$26,474	\$30,295	\$50,826	\$63,327	\$75,000	\$59,141	\$68,036
Supplies	\$34,551	\$35,248	\$55,423	\$43,446	\$50,500	\$46,683	\$50,893
Maintenance	\$29,142	\$27,224	\$59,646	\$66,114	\$32,500	\$42,350	\$48,000
Travel, training, and dues	\$3,694	\$6,721	\$9,407	\$8,362	\$10,000	\$3,834	\$9,848
Miscellaneous	\$261	\$309	\$339	\$1,098	\$1,000	\$5,000	\$4,500
Capital	\$56,571	\$38,258	\$74,121	\$2,209	\$4,500	\$0	\$3,600
Revenues	\$509,595	\$565,666	\$547,587	\$627,312	\$791,650	\$711,044	\$1,059,496
Utility fees	\$506,813	\$530,210	\$527,913	\$573,063	\$766,500	\$701,692	\$1,056,096
Investment income	\$2,682	\$2,635	\$14,484	\$21,544	\$20,000	\$8,987	\$2,600
Fines and penalties	\$100	\$1,571	\$5,190	\$5,739	\$4,900	\$365	\$600
Other revenues	\$0	\$0	\$0	\$6,966	\$250	\$0	\$200
Grants	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0
Fees and charges for services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers in	\$0	\$31,250	\$0	\$0	\$0	\$0	\$0

3. Other city funds: Major trends and changes.

Local Option Levy Fund financial outlook

The Local Option Levy Fund requires either an inflow of resources or cuts for FY 2025/2026. Otherwise, the fund will have no resources to continue paying for services. Figure 6 shows the decline in fund balance for this fund since FY 2014/2015. This fund's reserves are projected to be exhausted by the end of the current fiscal year.

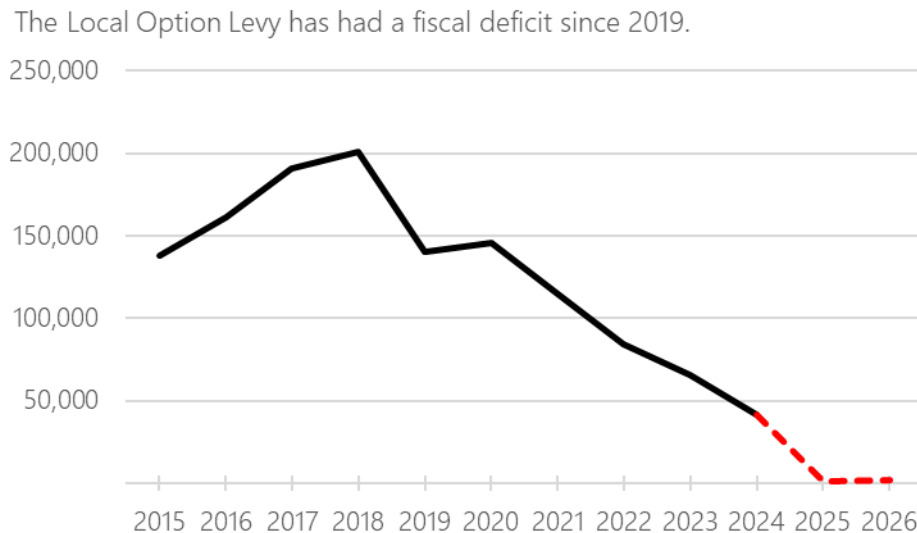


Figure 6: Local Option Levy Fund balance

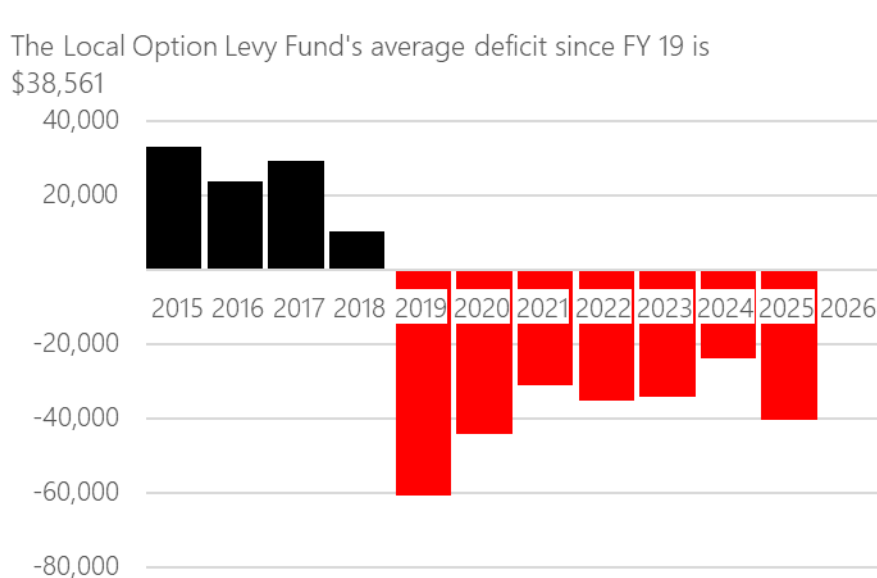


Figure 7: Local Option Levy Fund surplus versus deficit

Figure 7 shows the amount of surplus or deficit each fiscal year since FY 2014/2015. Since 2019, this fund's only source of revenues—the local option property tax levy—has not been sufficient to pay for services.

The largest category of expenditure is the law enforcement services contract with the Yamhill County Sheriff's Office. This is projected to cost \$278,705. Payments to the Yamhill Communications Agency, which provides 911 service, is estimated at \$36,275. Personnel services are budgeted at \$86,445. This includes our Code Enforcement Officer, as well as staff time for municipal court.

The budget for the Local Option Levy Fund includes a new public safety fee, which is projected to generate \$67,500 in revenue. This is intended to cover the deficit, ensuring this fund has resources available to continue paying for services at the current level. The proposal is to charge a flat \$6.25 fee per month per utility customer.

I am requesting direction from the Budget Committee on if you wish to implement this new fee. The fee amount listed above is just the amount necessary to break even. The Budget Committee should evaluate implementing a fee at a higher level. This would ensure the fund's ability to accumulate enough resources to meet cash flow needs, as well as to respond to any unanticipated expenditures over the fiscal year.

If the Budget Committee does not recommend implementing a new public safety fee, then it must decide what to cut from this fund. A reduction in service levels for our law enforcement services contract would mean fewer patrol hours from the Yamhill County Sheriff's Office. The Sheriff's Office needs an answer to this question as soon as possible so that they can plan accordingly.

If the Budget Committee does recommend implementing the fee, then the City Council will need to adopt an ordinance to establish it.

New stormwater fund and fee

This budget recommends establishing a new Stormwater Fund and associated fee. The City Engineer has recommended creating a new stormwater fee to fund maintenance and improvements to our stormwater system.

The only expense in this fund for FY 2025/2026 is \$25,034 in principal payments for a 3-year, \$75,100 loan. The developer for the Merchant Block project is providing this loan interest free to finance re-pairs to the failed stormwater line that serves the property. The line is around 100 feet in length and has completely collapsed.

The proposed monthly fee is \$2.32 per utility customer. Once the loan is paid off, the revenues generated from the stormwater fee could pay for master planning, repairs, and construction of new stormwater facilities.

If the Budget Committee does not recommend implementing the fee, then we will need to record the loan and associated repayment in another fund.

If the Budget Committee does recommend implementing the fee, then the City Council will need to adopt an ordinance to establish it.

Building Reserve Fund

In the current fiscal year, the city completed the sale of the 12 Dayton Villages lots, yielding \$308,515 in revenues. I propose allocating these revenues towards the construction of a new City Hall and library. This fiscal year, the city also received confirmation that \$500,000 in Congressionally-directed spending has been allocated to the city for the City Hall and library construction project. These funds will be administered through USDA, and I have included this as a resource in the budget to allocate towards this project. Additional steps are necessary, once we reach that point, to start receiving these funds. Both revenue sources total \$808,515 that are available to fund the project. We received confirmation that the USDA funds can be used for design, but the design must immediately lead to construction.

I am seeking direction from the Budget Committee on if you agree with my plan to allocate these funds to the City Hall and library project. If so, then my recommended next step is to hire an architect at the start of the new fiscal year to begin designing the new facility through a collaborative process involving key stakeholders. The design process will include cost estimates that can help us determine if the current resources are adequate for the project and for our goals.

The City Hall and library construction project is necessary due to the deteriorating condition of the current building. The basement floods during heavy rain, and the inflow of moisture has led to concerns about mold. In addition, the building was constructed before the advent of modern seismic standards. It is unlikely that the current building could withstand a moderate to severe earthquake, which would affect the city government's ability to recover from such an event. Starting this project should be a high priority for FY 2025/2026.

State Revenue Sharing Fund

My projections indicate that the State Revenue Sharing Fund will need an interfund transfer from the General Fund to avoid reaching a negative balance by fiscal year-end. Expenditures have exceeded this fund's sole source of revenues—intergovernmental transfers from the State of Oregon. We must make cuts to this fund to achieve balance.

Historically, this fund has paid for city events, City Council training, community giving, and similar initiatives. The recommended budget eliminates most training and City Council expenses, including attendance at League of Oregon Cities (LOC) conferences. I did budget \$250 for attendance at the LOC's regional small cities meetings, which are held quarterly.

Other details include:

- Shifting \$4,000 for the community clean up event into this fund from the Local Option Levy Fund.
- Eliminating the community giving program. If the recommended budget is approved, the city will not provide grants to community groups for FY 2025/2026.
- The events budget is limited to:
 - \$4,000 - Dayton Friday Nights
 - \$1,500 - National Night Out
 - \$2,500 - Cinco de Mayo
 - \$500 - Halloween
 - \$2,000 - Breakfast with Santa
- Eliminating funding for language classes.
- Funding a \$2,500 contribution to the DCDA, per their request.

If the Budget Committee wishes to restore or increase funding for the activities traditionally accounted for in this fund, then cuts or alternative funding sources will be required.

Equipment Replacement Fund and Street Fund

Major expenditures in the Equipment Replacement Fund include:

- \$5,000 - rebuild backhoe engine
- \$600 - aerator thatcher
- \$2,000 - boom truck batteries
- \$1,200 - chainsaw blower
- \$6,000 - 8 tires for vac truck

The Street Fund maintains funding for the Transportation System Plan. Other than that, we are not planning major initiatives for programming through the Street Fund and Street Reserve Fund. We applied for a Small Cities Allotment grant of \$250,000 for paving and resurfacing projects. If awarded, we will appropriate the grant through an amendment after budget adoption.

4. Personnel budget overview.

The total personnel budget without the pro-rata reduction described above is \$1,458,019. This represents the total personnel cost at 100% staffing with no reduction in benefits, hours, and pay.

A breakdown of this amount is as follows:

- Salaries and wages - \$877,387, a -\$61,687 change compared to the current year's budget. Some of that change is due to salaries and wages having been budgeted higher than necessary this fiscal year. Lower starting salaries for new staff compared to the previous incumbents also contributes to this change.

- Benefits - \$580,632, a \$17,438 change compared to the current year's budget.

This budget does not fund cost of living adjustments (COLAs) or merit increases due to the fiscal deficit issues described above. This budget does fund, however, pay increases for certain Public Works positions. The pay increases are dependent on the attainment of operator certifications.

This budget eliminates funding for virtually all employee training—again, due to the fiscal deficit issues described above. Exceptions include in-person training for the Finance Director from our financial software provider, Caselle. Another is to enroll one of our Public Works employees in a commercial driver's license (CDL) program. A CDL is required to operate the vac truck and street sweeper, and currently only the Public Works Supervisor has a CDL. I recommend training at least one additional Public Works employee on this equipment, including attaining the required CDL, to ensure redundancy. Lastly, some training funds are budgeted in the Transient Lodging Tax, Local Option Levy, and utilities funds for professional development and maintaining certifications.

5. Other significant budget changes.

Here is a summary of other significant budget changes and other items:

- A \$4,715 funding request from Yamhill County Transit is not recommended. In the past, this contribution has been recorded in the State Revenue Sharing Fund.
- A request to fund a new, part-time library position is not recommended.
- Adding a push notification feature to GOGOV is not recommended.
- This budget does not address the acquisition of Dayton Landing, a topic that has received recent news coverage.³ If negotiations proceed on this topic, then it would need to be addressed through a supplemental budget process, likely in the new fiscal year.
- The contract for our lobbyist, CFM Advocates, expired in February. Funding to renew the contract, which is paid out of the Sewer and Water Funds, is not in the recommended budget. The cost of the contract is around \$43,000, and it has been split equally between the Sewer and Water Funds.
- A pay and benefits study, with an estimated cost of \$5,583, is not funded in the recommended budget. This project remains a high priority, as it is critical to ensuring the city remains competitive in attracting and retaining qualified employees. It had been my goal to include funding for this study in the new fiscal year; however, given the fiscal deficit challenges outlined earlier, it was deferred. I recommend that the Budget Committee discuss and provide direction on whether this project should be funded despite the current budget constraints above.
- This budget continues funding for an outside accounting firm to provide support for two to three days per month. The amount programmed in the recommended budget is \$36,000. Until we build a firmer foundation of internal processes and fully reestablish institutional knowledge in the Finance Department, this support will ensure continuity, compliance, and timely financial reporting.

³ Scott Unger. "County supports Dayton Landing transfer." *News Register*. 1/9/25. Accessed 4/25/25 via: <<https://newsregister.com/article?articleTitle=county-supports-dayton-landing-transfer--1736450349--50842->>>

- I budgeted \$4,000 for a new server on the recommendation of our IT consulting firm.
- I received a quote to install telemetry at the McDougal wells after I had finalized the recommended budget numbers. This quote totals \$53,928. We should consider adding this to the budget prior to budget adoption.

6. Summary of major revenue and expenditures changes.

Expenditures and other financing uses

#	Fund Name	Fund Number	Description	FY 24/25 Budget	FY 25/26 Recc.	Increase/ (Decrease)
1	General	100	Planning, engineering, and inspections services. Partially offset by fees and permits.	34,000	131,026	97,026
2	General	100	July 4 fireworks. Previously recorded in State Revenue Sharing Fund. Offset 100% by donations.	-	15,000	15,000
3	General	100	Christmas tree and bandstand lighting. Recommended reduction.	5,000	500	(4,500)
4	General	100	Holiday lighting and banners. Recommended reduction.	8,000	-	(8,000)
5	General	100	Park maintenance. Recommended reduction.	28,000	15,000	(13,000)
6	General	100	Community center maintenance. Reduction due to recommended temporary closure.	22,000	6,000	(16,000)
7	Local Option	101	Increase in Sheriff's Office contract to maintain current level.	197,557	214,011	16,454
8	Local Option	101	Projected increase in YCOM subscription.	27,000	36,275	9,275
9	Local Option	101	Reprogrammed community clean up to State Revenue Sharing Fund.	3,000	-	(3,000)
10	Local Option	101	Reduced City Recorder allocation to this fund.	10,800	6,743	(4,057)
11	Local Option	101	Eliminated budget for code enforcement abatement projects to reduce scale of deficit in this fund.	5,500	-	(5,500)
12	Transient Lodging Tax	105	Increase in General Fund 30% share of TLT revenues due to opening of new lodging in the city.	19,000	56,744	37,744

#	Fund Name	Fund Number	Description	FY 24/25 Budget	FY 25/26 Recc.	Increase/ (Decrease)
13	Water Fund	300	Projected extra cost of purchasing water from McMinnville Water and Light. Recorded in the "misc expense" account but should be moved to another account before budget adoption.	2,000	67,000	65,000
14	Sewer	400	Transfer to Sewer Reserve Fund. Increase due to beginning negative balance of Sewer Reserve Fund.	50,000	194,407	144,407
15	Sewer	400	Transfer to Debt Service. Increase due to debt service for utility bridge and pump station projects.	125,380	220,020	94,640
16	Storm-water Fund	450	Introduction of new fund. This expenditure is to service a new loan for stormwater line repairs.	-	25,034	25,034
17	State Revenue Sharing	500	Reprogrammed community clean up from Local Option Levy Fund.	-	4,000	4,000
18	State Revenue Sharing	500	Recommended reduction in city council expenses.	4,000	2,100	(1,900)
19	State Revenue Sharing	500	Recommended reduction in travel.	5,000	250	(4,750)
20	State Revenue Sharing	500	Recommended elimination of language classes program.	6,500	-	(6,500)
21	State Revenue Sharing	500	Recommended elimination of community grant program.	10,000	-	(10,000)
22	State Revenue Sharing	500	Recommended reduction in community events budget.	23,000	10,500	(12,500)
23	Water Capital	600	Projected increase in maintaining wells.	30,000	70,000	40,000
24	Sewer Reserve	700	Decrease in lift station project due to most work being completed in FY 24/25.	1,064,775	600,000	(464,775)
25	Sewer Reserve	700	Decrease in utility bridge project due to achieving substantial completion in FY 24/25.	2,000,000	500,000	(1,500,000)

#	Fund Name	Fund Number	Description	FY 24/25 Budget	FY 25/26 Recc.	Increase/ (Decrease)
26	Equipment Replacement	750	Net decrease due to \$50,000 tractor replacement budgeted in FY 24/25 but not recommended in FY 25/26.	60,000	40,640	(19,360)
27	Building Reserve	760	Building construction account. Programming Dayton Villages sales proceeds and USDA grant for city hall/library construction.	15,000	865,626	850,626
28	Parks Reserve	780	Courthouse Square Park bandstand project was budgeted and completed in FY 24/25.	30,000	-	(30,000)
29	Debt Service	850	Projected increase in debt service payments.	686,647	765,281	78,634
30	Multiple	N/A	Projected increase in PERS contributions due to employer rate increase.	212,994	260,824	47,830
31	Multiple	N/A	Projected increase in data services account. Includes IT services, Casselle accounting software subscription, and so on.	71,740	96,828	25,088
32	Multiple	N/A	Increase to audit services account. Amount budgeted in FY 24/25 was not sufficient to cover the contract.	25,050	40,000	14,950
33	Multiple	N/A	Projected increase in liability/property insurance premiums.	69,031	77,411	8,380
34	Multiple	N/A	Recommended reduction to office expense accounts.	48,100	46,727	(1,373)
35	Multiple	N/A	Recommended reduction in travel, training, and meeting expenditures.	45,200	25,230	(19,970)

Sum of all items listed above: 4,944,274 4,393,177 (551,097)

Sum of all other expenditures and financing uses: 3,897,426 2,476,182 (1,421,244)

Reserved and ending balances, and contingencies: 1,035,507 1,249,133 213,626

Total expenditures and financing uses: 9,877,207 8,118,492 (1,758,715)

Revenues and other financing sources

#	Fund Name	Fund Number	Description	FY 24/25 Budget	FY 25/26 Recc.	Increase/ (Decrease)
1	General	100	Increase in planning and permit fees based on projected development.	15,000	107,631	92,631
2	General	100	Projected increase in electric, cable, and solid waste franchise fees.	107,500	126,000	18,500
3	General	100	Planned donations to cover July 4 fireworks. Previously recorded in State Revenue Sharing Fund. Recorded in "miscellaneous revenue" account. Should be recorded in a new donations account prior to budget adoption.	1,000	15,000	14,000
4	General	100	Projected increase in state alcohol taxes.	42,000	50,000	8,000
5	General	100	Projected increase in property taxes.	258,000	264,882	6,882
6	General	100	No projected community center rental fees due to temporary closure.	30,000	-	(30,000)
7	General	100	Transfer from Transient Lodging Tax Fund due to increased projected revenues from this fund.	19,000	56,744	37,744
8	Local Option Levy	101	Implementation of new public safety fee.	-	67,500	67,500
9	Local Option Levy	101	Projected increase in property taxes.	270,000	287,290	17,290
10	Transient Lodging Tax	105	Projected increase in TLT revenues due to new hotel.	80,000	132,403	52,403
11	Water	300	Projected increase due to 5% variable rate increase and increase in consumption.	970,000	1,134,739	164,739
12	Sewer	400	Implementation of 19% sewer rate increase.	765,000	1,056,096	291,096
13	Storm-water	450	Implementation of new stormwater fee.	-	25,380	25,380
14	Building Reserve	760	USDA grant for city hall/library construction.	-	500,000	500,000
15	Building Reserve	760	Dayton Villages sale completed in FY 24/25.	300,000	-	(300,000)

Sum of all items listed above: 2,857,500 3,823,665 966,165

#	Fund Name	Fund Number	Description	FY 24/25 Budget	FY 25/26 Recc.	Increase/ (Decrease)
			Sum of all other revenues and financing sources:	4,556,761	2,280,408	(2,276,353)
			Beginning balances:	2,462,946	2,014,419	(448,527)
			Total revenues and financing sources:	9,877,207	8,118,492	(1,758,715)

7. Key Budget Committee decisions and input requested.

To recap, below I list key areas on which I'm seeking direction from the Budget Committee:

- Temporary closure of community center to develop a sustainable funding model. Reservations made up to this point will be honored.
- Selection of options to achieve targeted ending balance in the General Fund. This may include one or more of the options presented to reduce personnel expenditures.
- Increasing the water and sewer rates by the amount recommended. If not, offsetting cuts must be found elsewhere.
- Implementing a new public safety fee and new stormwater fee. If not, we must identify cuts in the local option levy fund. If the stormwater fee is not recommended, we must identify a different way to pay for the stormwater line replacement loan.
- Agreement on programming the sales proceeds from Dayton Villages to constructing a new city hall/library.

8. Statement on balanced budget requirements and account policies.

The Local Budget Law requires municipal budgets to be balanced. The law defines a balanced budget as being "reconciled so that the total amount of expenditures and other requirements in each fund equals the total amount of resources in the fund for the same period" (O.R.S 294.388[1]). As shown in the fund financial summaries below, each fund meets this requirement.

This budget does not anticipate any changes in the basis of accounting used in previous years, as well as any other financial policies, apart from the accounting for refundable deposits, as explained above.

9. Acknowledgments and next steps.

Many team members contributed to the budget process, and I would like to recognize their efforts. First, all the department heads played a role in shaping budget requests, not only for their departments, but other areas, as well.

This year, we initiated a budget review team meeting to bring differing perspectives and greater quality control into the process. The following team members participated on the budget review team: Rocio Vargas, City Recorder; Don Cutler, Public Works Supervisor; Cyndi Park, Library Director; DeAnna Ball-Karb, Finance Director; Dave Rucklos, Tourism and Economic Development Director; Jason Shirley, Code Enforcement Officer; and Jake Taijala, Maintenance Operator 1.

Lastly, Ricci Haworth, Office Specialist 2, provided data on our utility billing and production, which assisted in my development of utility revenue forecasts.

The Budget Committee meets on May 5 to receive the recommended budget. The Budget Committee will also hold public hearings at this meeting on the recommended budget, as well as on the proposed uses of state revenue sharing funds.

The second Budget Committee meeting is scheduled for May 19. At this meeting, the Budget Committee may vote to approve the budget and tax levy. A third meeting, if necessary, will take place on May 27. The May 5 meeting will take place around 7:15 pm, after a regular meeting of the City Council.

I recommend that the City Council hold a public hearing on the budget at its regular June 2 meeting. I also recommend that the City Council adopt the budget at a meeting scheduled for June 16 to allow enough time for citizen comment from the June 2 meeting to be considered. The City Council must adopt a budget before July 1.

The recommended budget is a first draft. I anticipate that the Budget Committee and City Council will make changes. We have time between now and the City Council's final adoption in June to confirm the final budget numbers and make any corrections.

We welcome questions and comments on the budget. This budget will be posted on the city's website. It is also available at City Hall during normal business hours at 416 Ferry Street.

Sincerely,



Jeremy B. Caudle
City Manager

Understanding the budget tables

The “\$ change” column in the tables on the following pages shows the increase or decrease in the recommended budget compared to the current year’s adopted budget.

In reviewing prior years, some funds show minor imbalances between resources and requirements. Based on the city’s current financial data and due to the need to focus on preparing an accurate and complete recommended budget, a detailed reconciliation of historical discrepancies has not yet been completed. These imbalances are minor and do not impact the accuracy or integrity of the current or recommended budgets. They are likely due to incomplete or inaccurate entries in the general ledger from prior periods.

Importantly, the year-end estimates for FY 2024/2025 and the recommended budget for FY 2025/2026 have been carefully reviewed and do balance.

Finally, readers may notice small differences between the figures presented in the budget tables and those in the financial statements. These differences are normal and are the result of rounding to whole numbers for presentation purposes.

In most funds with a contingency account, I have budgeted the projected ending balance for FY 2025–2026 as contingency. This approach is necessary because Local Budget Law restricts the City’s ability to spend unappropriated ending balances, except in limited circumstances. If contingency funds are not spent during the year, the unused appropriations will lapse at fiscal year-end, automatically increasing the ending fund balance. For the graphs presented in the budget message, I have treated budgeted contingency amounts as part of the projected ending fund balances based on this assumption.

FY 2025-2026 budget summary

Revenues and other financing sources:

	General	Local Option Levy	Water Operating & Capital	Sewer Operating & Capital	Transient Lodging Tax	Debt Service	All Others	Grand Total
Beginning balances	105,472	1,033	642,161	-3,592	167,620	357,562	744,163	2,014,419
Donations	-	-	-	-	-	-	-	-
Fees and charges for services	116,231	-	500	-	-	-	25,380	142,111
Fines and penalties	-	16,000	9,100	600	-	-	-	25,700
Franchise fees	128,900	-	-	-	-	-	-	128,900
Grants	1,000	-	-	600,000	-	-	526,240	1,127,240
Intergovernmental	60,700	-	-	-	-	-	243,637	304,337
Investment income	3,300	1,400	6,400	4,200	200	1,700	5,100	22,300
Licenses	2,500	-	-	-	-	-	-	2,500
Loan proceeds	-	-	-	500,000	-	-	-	500,000
Other fees	-	68,500	-	-	-	-	-	68,500
Other revenue	12,000	600	-	-	-	-	-	12,600
Other revenues	15,000	-	200	200	-	-	17,000	32,400
Other taxes	500	-	-	-	132,403	-	-	132,903
Permits	14,000	-	-	-	-	-	-	14,000
Property sales	-	-	-	-	-	-	-	-
Prior years' taxes	4,000	3,500	-	-	-	-	-	7,500
Rents	-	-	15,600	-	-	-	-	15,600
Sales	150	-	-	-	-	-	-	150
Property taxes	264,882	287,290	-	-	-	-	-	552,172
Utility fees	-	-	1,140,739	1,056,096	-	-	-	2,196,835
Transfers in	56,744	-	111,455	194,407	-	406,019	49,700	818,325
Grand Total	785,379	378,323	1,926,155	2,351,911	300,223	765,281	1,611,220	8,118,492

Expenditures and other financing uses:

	General	Local Option Levy	Water Operating & Capital	Sewer Operating & Capital	Transient Lodging Tax	Debt Service	All Others	Grand Total
Personnel	343,227	86,445	498,117	352,838	75,536	-	81,484	1,437,647
Materials and Services	324,059	289,744	603,367	263,640	68,630	-	194,405	1,743,845
Capital	5,786	317	277,875	1,133,600	-	-	923,266	2,340,844
Principal and Interest	-	-	-	-	-	452,533	-	452,533
Contingency	112,307	1,817	254,526	167,556	99,313	-	376,685	1,012,204
Transfers out	-	-	292,270	434,277	56,744	-	35,034	818,325
Unappropriated fund balance and reserves	-	-	-	-	-	312,748	346	313,094
Grand Total	785,379	378,323	1,926,155	2,351,911	300,223	765,281	1,611,220	8,118,492

FY 2025-2026 fund summaries

General Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	365,833	336,376	129,669	158,087	105,472	-24,197
Donations	-	-	100	-	-	-100
Fees and charges for services	101,244	59,269	72,975	71,453	116,231	43,256
Fines and penalties	-	30	-	2,000	-	-
Franchise fees	112,364	119,423	114,500	127,963	128,900	14,400
Grants	2,860	4,579	21,611	10,921	1,000	-20,611
Intergovernmental	71,747	67,732	59,200	60,387	60,700	1,500
Investment income	17,999	26,717	25,000	8,662	3,300	-21,700
Licenses	2,963	2,143	2,500	2,496	2,500	-
Other revenue	12,628	12,558	12,000	12,000	12,000	-
Other revenues	716	6,186	1,000	20,491	15,000	14,000
Other taxes	-	-	100	20,966	500	400
Permits	111,815	22,225	30,000	40,146	14,000	-16,000
Property taxes	1,754	4,358	4,000	6,973	4,000	-
Sales	225	-	150	155	150	-
Taxes	256,624	266,066	258,000	258,639	264,882	6,882
Transfers in	-	19,000	19,000	19,000	56,744	37,744
Utility fees	-	-	-	-	-	-
Grand Total	1,058,772	946,662	749,805	820,339	785,379	35,574

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	16,266	29,161	24,500	8,303	5,786	-18,714
Contingency	-	-	44,175	-	112,307	68,132
Materials and Services	362,337	309,212	278,465	327,979	324,059	45,594
Personnel	360,395	454,681	399,865	372,543	343,227	-56,638
Principal and Interest	-	-	2,800	-	-	-2,800
Transfers	35,000	-	-	6,042	-	-
Unappropriated fund balance and re-serves	336,376	158,087	-	105,472	-	-
Grand Total	1,110,374	951,141	749,805	820,339	785,379	35,574

Local Option Levy

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	84,600	65,417	54,392	41,492	1,033	-53,359
Fines and penalties	6,852	20,742	18,000	16,231	16,000	-2,000
Investment income	7,677	11,395	11,000	3,694	1,400	-9,600
Licenses	-	-	-	-	-	-
Other fees	625	843	1,000	885	68,500	67,500
Other revenue	-	-	-	530	600	600
Other taxes	-	-	-	-	-	-
Property taxes	1,825	4,536	3,500	9,238	3,500	-
Taxes	267,099	276,925	270,000	280,519	287,290	17,290
Transfers in	15,000	-	-	-	-	-
Grand Total	383,678	379,858	357,892	352,589	378,323	20,431

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	695	1,195	500	-	317	-183
Contingency	-	-	5,921	-	1,817	-4,104
Materials and Services	244,629	260,779	266,535	267,307	289,744	23,209
Personnel	72,937	78,108	84,936	84,249	86,445	1,509
Transfers	-	-	-	-	-	-
Unappropriated fund balance and reserves	65,417	41,492	-	1,033	-	-
Grand Total	383,678	381,574	357,892	352,589	378,323	20,431

Transient Lodging Tax

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	391,687	318,451	252,697	271,955	167,620	-85,077
Investment income	1,242	1,844	1,800	687	200	-1,600
Other revenues	-	23	-	-	-	-
Other taxes	70,364	86,210	80,000	81,224	132,403	52,403
Transfers in	-	-	-	-	-	-
Grand Total	463,293	406,528	334,497	353,866	300,223	-34,274

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	-	-	5,000	-	-	-5,000
Contingency	-	-	37,222	-	99,313	62,091
Materials and Services	4,932	60,517	150,140	102,022	68,630	-81,510
Personnel	3,104	50,058	68,135	60,224	75,536	7,401
Transfers	136,806	24,000	24,000	24,000	56,744	32,744
Unappropriated fund balance and reserves	318,451	271,955	50,000	167,620	-	-50,000
Grand Total	463,293	406,530	334,497	353,866	300,223	-34,274

ARPA Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	184,320	1,314	3,200	-42	-	-3,200
Intergovernmental	304,742	-	-	-	-	-
Investment income	1,242	1,844	-	-	-	-
Other revenues	-	-	-	-	-	-
Transfers in	-	-	-	42	-	-
Grand Total	490,304	3,158	3,200	-	-	-3,200

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Contingency	-	-	-	-	-	-
Transfers	488,990	3,200	3,200	-	-	-3,200
Unappropriated fund balance and reserves	1,314	-42	-	-	-	-
Grand Total	490,304	3,158	3,200	-	-	-3,200

Street Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	211,479	185,582	119,175	198,276	164,606	45,431
Grants	-	-	-	-	-	-
Intergovernmental	209,789	210,883	200,000	215,599	216,531	16,531
Investment income	4,136	6,140	5,000	2,404	800	-4,200
Licenses	-	-	-	-	-	-
Other revenues	-	583	100	17,000	17,000	16,900
Utility fees	-	-	-	-	-	-
Grand Total	425,404	403,188	324,275	433,279	398,937	74,662

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	9,193	1,929	16,000	7,346	7,000	-9,000
Contingency	-	-	14,524	-	169,625	155,101
Materials and Services	68,059	69,222	139,450	122,532	130,828	-8,622
Personnel	72,571	63,887	84,301	78,795	81,484	-2,817
Transfers	90,000	70,000	70,000	60,000	10,000	-60,000
Unappropriated fund balance and reserves	185,582	198,276	-	164,606	-	-
Grand Total	425,405	403,314	324,275	433,279	398,937	74,662

Water Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	776,289	694,823	418,401	749,758	456,566	38,165
Fees and charges for services	-	2,230	500	230	500	-
Fines and penalties	9,600	10,759	9,100	9,263	9,100	-
Grants	-	-	-	-	-	-
Intergovernmental	76,810	130,337	65,000	22,119	-	-65,000
Investment income	20,124	30,318	20,000	11,481	3,700	-16,300
Other revenues	329	2,978	1,000	200	200	-800
Rents	13,060	14,500	15,600	15,600	15,600	-
Transfers in	-	-	-	-	-	-
Utility fees	973,487	1,009,028	978,500	1,003,611	1,140,739	162,239
Grand Total	1,869,699	1,894,973	1,508,101	1,812,262	1,626,405	118,304

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	632	17,776	37,000	96,000	32,000	-5,000
Contingency	-	-	24,634	-	200,651	176,017
Materials and Services	350,159	403,456	533,524	506,571	603,367	69,843
Personnel	384,087	374,570	512,943	472,160	498,117	-14,826
Transfers	440,000	350,000	350,000	280,965	292,270	-57,730
Unappropriated fund balance and reserves	694,823	749,758	50,000	456,566	-	-50,000
Grand Total	1,869,701	1,895,560	1,508,101	1,812,262	1,626,405	118,304

Sewer Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	459,278	210,462	45,223	75,138	69,552	24,329
Fees and charges for services	-	-	-	-	-	-
Fines and penalties	5,190	5,739	4,900	365	600	-4,300
Grants	-	20,000	-	-	-	-
Investment income	14,484	21,544	20,000	8,987	2,600	-17,400
Other revenues	-	6,966	250	-	200	-50
Transfers in	-	-	-	-	-	-
Utility fees	527,913	573,063	766,500	701,692	1,056,096	289,596
Grand Total	1,006,865	837,774	836,873	786,182	1,129,048	292,175

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	74,121	2,209	4,500	-	3,600	-900
Contingency	-	-	47,758	-	74,693	26,935
Materials and Services	274,557	291,967	257,147	261,520	263,640	6,493
Personnel	276,723	270,123	352,088	322,863	352,838	750
Transfers	171,000	175,380	175,380	132,247	434,277	258,897
Unappropriated fund balance and reserves	210,463	75,138	-	69,552	-	-
Grand Total	1,006,864	814,817	836,873	786,182	1,129,048	292,175

Stormwater Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	25,380	25,380
Loan proceeds	-	-	-	75,100	-	-
Grand Total	-	-	-	75,100	25,380	25,380

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	-	-	-	75,100	-	-
Transfers out	-	-	-	-	25,034	25,034
Unappropriated fund balance and reserves	-	-	-	-	346	346
Grand Total	-	-	-	75,100	25,380	25,380

State Revenue Sharing Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	45,822	36,775	23,217	17,618	1,371	-21,846
Intergovernmental	32,518	30,996	33,000	28,366	27,106	-5,894
Investment income	621	922	800	300	100	-700
Other revenues	3,420	3,822	4,000	4,000	-	-4,000
Transfers in	20,000	5,000	5,000	11,000	-	-5,000
Grand Total	102,381	77,515	66,017	61,284	28,577	-37,440

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	2,635	538	800	-	-	-800
Materials and Services	62,972	59,329	65,217	59,913	28,577	-36,640
Transfers	-	-	-	-	-	-
Unappropriated fund balance and reserves	36,775	17,618	-	1,371	-	-
Grand Total	102,382	77,485	66,017	61,284	28,577	-37,440

Water Capital Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	756,793	899,119	437,877	362,698	185,595	-252,282
Grants	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	14,769	21,923	20,000	8,179	2,700	-17,300
Loan proceeds	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-
Transfers in	250,000	100,000	100,000	100,000	111,455	11,455
Utility fees	6,305	-	16,968	53,875	-	-16,968
Grand Total	1,027,867	1,021,042	574,845	524,752	299,750	-275,095

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	128,747	658,345	525,000	339,157	245,875	-279,125
Contingency	-	-	49,845	-	53,875	4,030
Materials and Services	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Unappropriated fund balance and reserves	899,119	362,698	-	185,595	-	-
Grand Total	1,027,866	1,021,043	574,845	524,752	299,750	-275,095

Sewer Reserve Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	998,674	1,066,759	177,362	-1,016,465	-73,144	-250,506
Grants	-	-	953,000	1,028,000	600,000	-353,000
Investment income	9,055	13,441	10,000	4,500	1,600	-8,400
Loan proceeds	-	3,131,336	2,000,000	2,868,664	500,000	-1,500,000
Transfers in	538,990	53,200	53,200	50,000	194,407	141,207
Utility fees	80,937	-	15,128	96,063	-	-15,128
Grand Total	1,627,656	4,264,736	3,208,690	3,030,762	1,222,863	-1,985,827

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	550,898	5,281,201	3,189,775	3,103,906	1,130,000	-2,059,775
Contingency	-	-	18,915	-	92,863	73,948
Materials and Services	10,000	-	-	-	-	-
Transfers	-	-	-	-	-	-
Unappropriated fund balance and reserves	1,066,759	-1,016,465	-	-73,144	-	-
Grand Total	1,627,657	4,264,736	3,208,690	3,030,762	1,222,863	-1,985,827

Equipment Replacement Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	21,175	42,465	36,409	36,943	4,595	-31,814
Investment income	1,677	2,489	-	807	300	300
Other revenues	-	-	-	-	-	-
Transfers in	65,000	40,000	40,000	20,000	39,700	-300
Utility fees	-	-	-	-	-	-
Grand Total	87,852	84,954	76,409	57,750	44,595	-31,814

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	45,387	48,011	60,000	53,155	40,640	-19,360
Contingency	-	-	16,409	-	3,955	-12,454
Transfers out	-	-	-	-	-	-
Unappropriated fund balance and reserves	42,465	36,943	-	4,595	-	-
Grand Total	87,852	84,954	76,409	57,750	44,595	-31,814

Building Reserve Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	206,978	213,920	152,726	120,542	354,726	202,000
Grants	-	-	-	-	500,000	500,000
Investment income	5,217	7,744	5,000	2,511	900	-4,100
Property sales	-	-	300,000	308,515	-	-300,000
Transfers in	25,000	20,000	20,000	10,000	10,000	-10,000
Grand Total	237,195	241,664	477,726	441,568	865,626	387,900

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	23,275	121,122	160,000	86,842	865,626	705,626
Contingency	-	-	247,726	-	-	-247,726
Transfers out	-	-	-	-	-	-
Unappropriated fund balance and reserves	213,920	120,542	70,000	354,726	-	-70,000
Grand Total	237,195	241,664	477,726	441,568	865,626	387,900

Street Reserve Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	253,548	111,160	179,415	111,160	177,392	-2,023
Fees and charges for services	-	-	-	-	-	-
Grants	652,362	297,783	250,000	-	-	-250,000
Investment income	8,372	12,427	10,000	4,029	1,500	-8,500
Licenses	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-
Transfers in	75,000	50,000	50,000	50,000	-	-50,000
Utility fees	4,500	-	2,250	13,871	-	-2,250
Grand Total	993,782	471,370	491,665	179,060	178,892	-312,773

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	882,622	355,975	425,000	1,668	10,000	-415,000
Contingency	-	-	16,665	-	168,892	152,227
Materials and Services	-	-	-	-	-	-
Unappropriated fund balance and reserves	111,160	111,160	50,000	177,392	-	-50,000
Grand Total	993,782	467,135	491,665	179,060	178,892	-312,773

Parks Reserve Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	66,915	177,262	50,393	46,789	41,473	-8,920
Grants	-	-	50,000	18,750	26,240	-23,760
Investment income	8,211	12,188	10,000	3,951	1,500	-8,500
Transfers in	136,806	-	-	-	-	-
Utility fees	400	-	400	1,233	-	-400
Grand Total	212,332	189,450	110,793	70,723	69,213	-41,580

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Capital	35,069	142,661	41,000	4,250	-	-41,000
Contingency	-	-	9,793	-	34,213	24,420
Materials and Services	-	-	60,000	25,000	35,000	-25,000
Transfers	-	-	-	-	-	-
Unappropriated fund balance and reserves	177,262	46,789	-	41,473	-	-
Grand Total	212,331	189,450	110,793	70,723	69,213	-41,580

Debt Service Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Beginning balances	327,322	352,776	382,790	482,169	357,562	-25,228
Intergovernmental	23,249	23,249	23,249	-	-	-23,249
Investment income	9,416	13,976	15,000	4,531	1,700	-13,300
Loan proceeds	-	-	-	-	-	-
Transfers in	236,000	335,380	335,380	243,212	406,019	70,639
Grand Total	595,987	725,381	756,419	729,912	765,281	8,862

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Recomm.	\$ Change
Principal and Interest	243,211	243,211	498,124	266,477	452,533	-45,591
Transfers	-	-	-	-	-	-
Unappropriated fund balance and reserves	352,776	482,169	258,295	463,435	312,748	54,453
Grand Total	595,987	725,380	756,419	729,912	765,281	8,862

Resources estimates sheets

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
General	1,058,772	946,662	749,805	820,339	785,379	35,574
Beginning balances	365,833	336,376	129,669	158,087	105,472	(24,197)
100-000-400-000-Working Capital	365,833	336,376	129,669	158,087	105,472	(24,197)
Donations	-	-	100	-	-	(100)
100-000-485-000-Public Contributions	-	-	100	-	-	(100)
Fees and charges for services	101,244	59,269	72,975	71,453	116,231	43,256
100-000-416-010-Plan Check Fees	46,145	7,083	20,000	17,404	6,000	(14,000)
100-000-416-020-Type A Permit Fees	-	5,999	5,000	500	2,500	(2,500)
100-000-416-030-Type B Permit Fees	25,713	11,045	10,000	9,435	50,000	40,000
100-000-416-100-Planning Fees	1,803	4,767	5,000	15,000	57,631	52,631
100-000-416-300-Encroachment Permit Fee	25	50	25	-	-	(25)
100-000-417-000-Lien Search Fees	-	-	-	-	-	-
100-000-417-100-Lien Payments	-	-	-	-	-	-
100-000-480-100-City Hall Annex Rental Fees	-	-	-	3,179	-	-
100-000-480-200-Community Recreation Fees	-	-	-	-	-	-
100-000-480-300-Community Center Rental Fees	27,558	30,175	30,000	25,735	-	(30,000)
100-000-499-510-Park Reservation Fees	-	150	1,200	200	100	(1,100)
100-000-499-515-Special Event Permit Fees	-	-	750	-	-	(750)
100-000-499-520-Vendor Participation Fees	-	-	1,000	-	-	(1,000)
Fines and penalties	-	30	-	2,000	-	-
100-000-418-000-Citations & Bail	-	30	-	2,000	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Franchise fees	112,364	119,423	114,500	127,963	128,900	14,400
100-000-412-000-Franchise-Cable TV	12,696	15,840	10,000	14,921	15,000	5,000
100-000-412-100-Franchise-Solid Waste	11,259	11,208	10,000	11,976	12,000	2,000
100-000-412-200-Franchise-Electric Service	82,887	89,576	87,500	98,267	99,000	11,500
100-000-412-300-Franchise-Telecommunications	5,522	2,799	7,000	2,799	2,900	(4,100)
100-000-412-400-In Lieu Franchise Fees Water	-	-	-	-	-	-
100-000-412-500-In Lieu Franchise Fees Sewer	-	-	-	-	-	-
Grants	2,860	4,579	21,611	10,921	1,000	(20,611)
100-000-435-000-Oregon Heritage Grant	-	-	2,611	-	-	(2,611)
100-000-436-000-Ready to Read Grant	1,000	1,000	1,000	1,000	1,000	-
100-000-436-100-Refreshing Youth Grant	-	-	-	-	-	-
100-000-442-000-LCDC Grant	-	-	-	-	-	-
100-000-443-000-Energy Efficient Grant	-	-	-	-	-	-
100-000-444-000-CLG Grant	1,860	3,579	10,000	9,921	-	(10,000)
100-000-445-000-DLCD Grant	-	-	-	-	-	-
100-000-446-000-Library COVID-19 Grant	-	-	-	-	-	-
100-000-447-000-Dollar General Summer Reading	-	-	3,000	-	-	(3,000)
100-000-448-000-ALA Grant	-	-	-	-	-	-
100-000-449-000-General Library Grant	-	-	5,000	-	-	(5,000)
100-000-450-000-Cemetery Grant - Brookside	-	-	-	-	-	-
100-000-450-200-Donovan Award Grant	-	-	-	-	-	-
100-000-455-000-Ford Family Grant	-	-	-	-	-	-
100-000-470-000-Land/Water Cons Fund Grant	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-000-490-000-CDBG Grant-Downtown Improv	-	-	-	-	-	-
100-000-490-100-TGM PLANNING GRANT	-	-	-	-	-	-
100-000-499-400-Covid Relief Fund	-	-	-	-	-	-
Intergovernmental	71,747	67,732	59,200	60,387	60,700	1,500
100-000-426-000-State Alcohol Taxes	53,047	50,061	42,000	49,302	50,000	8,000
100-000-428-000-State Cigarette Taxes	1,974	1,779	1,700	1,630	1,700	-
100-000-428-100-State Marijuana Tax	3,472	4,662	3,500	4,662	5,000	1,500
100-000-432-000-Dayton Rural FD Shared Costs	13,254	11,230	12,000	4,793	4,000	(8,000)
Investment income	17,999	26,717	25,000	8,662	3,300	(21,700)
100-000-404-000-Interest	17,999	26,717	25,000	8,662	3,300	(21,700)
Licenses	2,963	2,143	2,500	2,496	2,500	-
100-000-410-000-Bus/Amusement License	2,930	2,100	2,500	2,325	2,500	-
100-000-430-100-Library Fees/Fines	33	43	-	171	-	-
Other revenue	12,628	12,558	12,000	12,000	12,000	-
100-000-418-100-Court Revenue Sharing	-	-	-	-	-	-
100-000-430-000-CCRLS Use Based Reimbursement	12,628	12,558	12,000	12,000	12,000	-
Other revenues	716	6,186	1,000	20,491	15,000	14,000
100-000-480-000-Miscellaneous Revenue	716	6,186	1,000	20,491	15,000	14,000
Other taxes	-	-	100	20,966	500	400

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-000-416-200-Construction Excise Tax	-	-	100	20,966	500	400
100-000-429-000-Transient Lodging Taxes	-	-	-	-	-	-
100-000-464-000-911 Taxes	-	-	-	-	-	-
Permits	111,815	22,225	30,000	40,146	14,000	(16,000)
100-000-416-000-Building Permits	111,815	22,225	30,000	40,146	14,000	(16,000)
Property taxes	1,754	4,358	4,000	6,973	4,000	-
100-000-402-000-Levied Taxes (Prior Years)	1,754	4,358	4,000	6,973	4,000	-
Sales	225	-	150	155	150	-
100-000-499-500-Newsletter Advertising Sales	225	-	150	155	150	-
Taxes	256,624	266,066	258,000	258,639	264,882	6,882
100-000-499-300-Taxes Collected	256,624	266,066	258,000	258,639	264,882	6,882
Transfers in	-	19,000	19,000	19,000	56,744	37,744
100-000-459-500-Tfr From Equip Replace Fund	-	-	-	-	-	-
100-000-459-600-Tfr From Building Res Fund	-	-	-	-	-	-
100-000-459-700-Transfer from State Revenue Sh	-	-	-	-	-	-
100-000-499-600-Transfer from ARPF	-	-	-	-	-	-
100-000-499-700-Transfer from TLT Fund	-	19,000	19,000	19,000	56,744	37,744
Utility fees	-	-	-	-	-	-
100-000-420-000-System Development Charges	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-000-420-100-Developer Park Fees	-	-	-	-	-	-
ARPA Fund	490,304	3,158	3,200	-	-	(3,200)
Beginning balances	184,320	1,314	3,200	(42)	-	(3,200)
106-000-400-000-Working Capital	184,320	1,314	3,200	(42)	-	(3,200)
Intergovernmental	304,742	-	-	-	-	-
106-000-429-000-American Rescue Act	304,742	-	-	-	-	-
Investment income	1,242	1,844	-	-	-	-
106-000-404-000-Interest	1,242	1,844	-	-	-	-
Other revenues	-	-	-	-	-	-
106-000-480-000-Miscellaneous Revenue	-	-	-	-	-	-
Transfers in	-	-	-	42	-	-
106-000-459-400-Transfer from General Fund	-	-	-	42	-	-
Building Reserve	237,195	241,664	477,726	441,568	865,626	387,900
Beginning balances	206,978	213,920	152,726	120,542	354,726	202,000
760-000-400-000-Working Capital	206,978	213,920	152,726	120,542	354,726	202,000
Grants	-	-	-	-	500,000	500,000
760-000-490-100-Energy Efficiency Grants	-	-	-	-	-	-
760-000-490-001-USDA Grant	-	-	-	-	500,000	500,000

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Investment income	5,217	7,744	5,000	2,511	900	(4,100)
760-000-404-000-Interest	5,217	7,744	5,000	2,511	900	(4,100)
Property sales	-	-	300,000	308,515	-	(300,000)
760-000-410-000-Dayton Village Sale Proceeds	-	-	300,000	308,515	-	(300,000)
Transfers in	25,000	20,000	20,000	10,000	10,000	(10,000)
760-000-459-100-Transfer from Street Fund	10,000	10,000	10,000	10,000	10,000	-
760-000-459-200-Transfer from Water Fund	10,000	10,000	10,000	-	-	(10,000)
760-000-459-300-Transfer from Sewer Fund	5,000	-	-	-	-	-
760-000-459-400-Transfer from General Fund	-	-	-	-	-	-
760-000-759-999-Tfr From Parks Reserve Fund	-	-	-	-	-	-
Debt Service	595,987	725,381	756,419	729,912	765,281	8,862
Beginning balances	327,322	352,776	382,790	482,169	357,562	(25,228)
850-000-400-000-Working Capital	327,322	352,776	382,790	482,169	357,562	(25,228)
Intergovernmental	23,249	23,249	23,249	-	-	(23,249)
850-000-459-999-City of Lafayette	23,249	23,249	23,249	-	-	(23,249)
Investment income	9,416	13,976	15,000	4,531	1,700	(13,300)
850-000-404-000-Interest	9,416	13,976	15,000	4,531	1,700	(13,300)
Loan proceeds	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
850-000-404-400-INT - TEMP LOAN TO 600	-	-	-	-	-	-
850-000-459-201-TEMP LOAN TO 600	-	-	-	-	-	-
Transfers in	236,000	335,380	335,380	243,212	406,019	70,639
850-000-459-000-Transfer from Water Fund	150,000	210,000	210,000	160,965	160,965	(49,035)
850-000-459-200-TRANS FM WATER SYS CAP PROJ	-	-	-	-	-	-
850-000-459-300-Transfer fr Sewer Fund	86,000	125,380	125,380	82,247	220,020	94,640
850-000-459-501-Transfer fr Stormwater Fund	-	-	-	-	25,034	25,034
Local Option Levy	383,678	379,858	357,892	352,589	378,323	20,431
Beginning balances	84,600	65,417	54,392	41,492	1,033	(53,359)
101-000-400-000-Working Capital	84,600	65,417	54,392	41,492	1,033	(53,359)
Fines and penalties	6,852	20,742	18,000	16,231	16,000	(2,000)
101-000-418-000-Citations & Bail	6,852	20,742	18,000	16,231	16,000	(2,000)
Investment income	7,677	11,395	11,000	3,694	1,400	(9,600)
101-000-404-000-Interest	7,677	11,395	11,000	3,694	1,400	(9,600)
Licenses	-	-	-	-	-	-
101-000-411-000-Amusement License Fees	-	-	-	-	-	-
Other fees	625	843	1,000	885	68,500	67,500
101-000-418-110-Fix-It-Ticket Fees	190	275	500	885	500	-
101-000-418-200-Traffic School Fees	435	568	500	-	500	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
101-000-418-300-Towing Fees	-	-	-	-	-	-
101-000-419-000-Court Assessment-Safety	-	-	-	-	-	-
101-000-419-100-Court Assessment-Training	-	-	-	-	-	-
101-000-419-200-Court Assessment-Peer Court	-	-	-	-	-	-
101-000-418-400-Pub Safety Fee	-	-	-	-	67,500	67,500
Other revenue	-	-	-	530	600	600
101-000-418-100-Court Revenue Sharing	-	-	-	530	600	600
Other taxes	-	-	-	-	-	-
101-000-420-000-911 Taxes	-	-	-	-	-	-
Property taxes	1,825	4,536	3,500	9,238	3,500	-
101-000-402-000-Levied Taxes (Prior Years)	1,825	4,536	3,500	9,238	3,500	-
Taxes	267,099	276,925	270,000	280,519	287,290	17,290
101-000-499-300-Taxes Collected	267,099	276,925	270,000	280,519	287,290	17,290
Transfers in	15,000	-	-	-	-	-
101-000-459-400-Transfer from General Fund	15,000	-	-	-	-	-
101-000-459-500-Transfer from ARPF	-	-	-	-	-	-
Parks Reserve	212,332	189,450	110,793	70,723	69,213	(41,580)
Beginning balances	66,915	177,262	50,393	46,789	41,473	(8,920)
780-000-400-000-Working Capital	66,915	177,262	50,393	46,789	41,473	(8,920)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Grants	-	-	50,000	18,750	26,240	(23,760)
780-000-430-000-Grant - State of OR Parks prgm	-	-	50,000	18,750	26,240	(23,760)
780-000-459-600-Preserving Oregon Grant	-	-	-	-	-	-
780-000-459-700-Local Government Grant	-	-	-	-	-	-
Investment income	8,211	12,188	10,000	3,951	1,500	(8,500)
780-000-404-000-Interest	8,211	12,188	10,000	3,951	1,500	(8,500)
Transfers in	136,806	-	-	-	-	-
780-000-459-400-Transfer from General Fund	-	-	-	-	-	-
780-000-459-500-Transfer from TLT	136,806	-	-	-	-	-
Utility fees	400	-	400	1,233	-	(400)
780-000-420-000-System Development Charges	400	-	400	1,233	-	(400)
780-000-460-000-Development Park Fees	-	-	-	-	-	-
Sewer	1,006,865	837,774	836,873	786,182	1,129,048	292,175
Beginning balances	459,278	210,462	45,223	75,138	69,552	24,329
400-000-400-000-Working Capital	459,278	210,462	45,223	75,138	69,552	24,329
Fees and charges for services	-	-	-	-	-	-
400-000-417-000-Lien Search Fees	-	-	-	-	-	-
Fines and penalties	5,190	5,739	4,900	365	600	(4,300)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
400-000-451-100-NSF Fees	168	214	100	7	100	-
400-000-451-300-Late Fees	5,022	5,525	4,800	358	500	(4,300)
400-000-480-200-NSF Fees	-	-	-	-	-	-
Grants	-	20,000	-	-	-	-
400-000-460-000-Grant - Business OR for I&I	-	20,000	-	-	-	-
400-000-490-000-Tech Assistance Grant/Loan	-	-	-	-	-	-
Investment income	14,484	21,544	20,000	8,987	2,600	(17,400)
400-000-404-000-Interest	14,484	21,544	20,000	8,987	2,600	(17,400)
Other revenues	-	6,966	250	-	200	(50)
400-000-455-000-Land Rent	-	-	-	-	-	-
400-000-480-000-Misc Revenue	-	6,966	250	-	200	(50)
Transfers in	-	-	-	-	-	-
400-000-459-600-Transfer from Building Reserve	-	-	-	-	-	-
400-000-490-100-Transfer from TLT	-	-	-	-	-	-
400-000-490-200-Transfer from ARPF	-	-	-	-	-	-
Utility fees	527,913	573,063	766,500	701,692	1,056,096	289,596
400-000-420-000-System Development Charges	-	-	-	-	-	-
400-000-450-000-Sewer Service Charges	525,943	571,448	765,000	701,143	1,056,096	291,096
400-000-450-100-Sewer Service Deposits	1,970	1,615	1,500	472	-	(1,500)
400-000-451-000-Sewer Deposits	-	-	-	77	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Sewer Reserve	1,627,656	4,264,736	3,208,690	3,030,762	1,222,863	(1,985,827)
Beginning balances	998,674	1,066,759	177,362	(1,016,465)	(73,144)	(250,506)
700-000-400-000-Working Capital	998,674	1,066,759	177,362	(1,016,465)	(73,144)	(250,506)
Grants	-	-	953,000	1,028,000	600,000	(353,000)
700-000-422-000-System Improvement Grants/Loan	-	-	-	1,028,000	600,000	600,000
700-000-430-000-Hwy 221 Lift Station Grant	-	-	953,000	-	-	(953,000)
Investment income	9,055	13,441	10,000	4,500	1,600	(8,400)
700-000-404-000-Interest	9,055	13,441	10,000	4,500	1,600	(8,400)
Loan proceeds	-	3,131,336	2,000,000	2,868,664	500,000	(1,500,000)
700-000-423-000-USDA Loan proceeds	-	-	-	-	-	-
700-000-425-000-Utility Bridge DEQ Loans	-	3,131,336	1,500,000	2,868,664	500,000	(1,000,000)
700-000-429-000-Utility Bridge w/ Sewer Line G	-	-	500,000	-	-	(500,000)
Transfers in	538,990	53,200	53,200	50,000	194,407	141,207
700-000-431-000-Transfer from ARP Fund	488,990	3,200	3,200	-	-	(3,200)
700-000-459-300-Transfer from Sewer Fund	50,000	50,000	50,000	50,000	194,407	144,407
Utility fees	80,937	-	15,128	96,063	-	(15,128)
700-000-420-000-System Development Charges	80,937	-	15,128	96,063	-	(15,128)
State Revenue Sharing	102,381	77,515	66,017	61,284	28,577	(37,440)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Beginning balances	45,822	36,775	23,217	17,618	1,371	(21,846)
500-000-400-000-Working Capital	45,822	36,775	23,217	17,618	1,371	(21,846)
Intergovernmental	32,518	30,996	33,000	28,366	27,106	(5,894)
500-000-424-000-State of Oregon	32,518	30,996	33,000	28,366	27,106	(5,894)
Investment income	621	922	800	300	100	(700)
500-000-404-000-Interest	621	922	800	300	100	(700)
Other revenues	3,420	3,822	4,000	4,000	-	(4,000)
500-000-480-000-Misc Income	3,420	3,822	4,000	4,000	-	(4,000)
Transfers in	20,000	5,000	5,000	11,000	-	(5,000)
500-000-429-000-TLT Tfr from General Fund	20,000	-	-	6,000	-	-
500-000-459-000-Transfer from TLT Fund	-	5,000	5,000	5,000	-	(5,000)
Street Fund	425,404	403,188	324,275	433,279	398,937	74,662
Beginning balances	211,479	185,582	119,175	198,276	164,606	45,431
200-000-400-000-Working Capital	211,479	185,582	119,175	198,276	164,606	45,431
Grants	-	-	-	-	-	-
200-000-490-200-Small Cities Grant	-	-	-	-	-	-
200-000-490-300-ODOT Pedestrian Grant	-	-	-	-	-	-
Intergovernmental	209,789	210,883	200,000	215,599	216,531	16,531

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
200-000-438-000-State Highway Revenue	209,789	210,883	200,000	215,599	216,531	16,531
200-000-490-310-Yamhill County Match	-	-	-	-	-	-
Investment income	4,136	6,140	5,000	2,404	800	(4,200)
200-000-404-000-Interest	4,136	6,140	5,000	2,404	800	(4,200)
Licenses	-	-	-	-	-	-
200-000-430-000-Street Light Fees	-	-	-	-	-	-
Other revenues	-	583	100	17,000	17,000	16,900
200-000-480-000-Miscellaneous Revenue	-	583	100	17,000	17,000	16,900
Utility fees	-	-	-	-	-	-
200-000-420-000-SYSTEM DEVELOPMENT CHARGES	-	-	-	-	-	-
Street Reserve	993,782	471,370	491,665	179,060	178,892	(312,773)
Beginning balances	253,548	111,160	179,415	111,160	177,392	(2,023)
770-000-400-000-Working Capital	253,548	111,160	179,415	111,160	177,392	(2,023)
Fees and charges for services	-	-	-	-	-	-
770-000-490-300-Sidewalk Imprvment Reimb	-	-	-	-	-	-
Grants	652,362	297,783	250,000	-	-	(250,000)
770-000-490-200-SCA Grant/ODOT Grants	100,000	250,000	250,000	-	-	(250,000)
770-000-490-400-Safe Routes to School Grant	552,362	47,783	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Investment income	8,372	12,427	10,000	4,029	1,500	(8,500)
770-000-404-000-Interest	8,372	12,427	10,000	4,029	1,500	(8,500)
Licenses	-	-	-	-	-	-
770-000-438-100-Street Maintenance Fee	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-
770-000-459-800-Miscellaneous Revenue	-	-	-	-	-	-
Transfers in	75,000	50,000	50,000	50,000	-	(50,000)
770-000-459-100-Transfer from Street Fund	75,000	50,000	50,000	50,000	-	(50,000)
Utility fees	4,500	-	2,250	13,871	-	(2,250)
770-000-420-000-System Development Charges	4,500	-	2,250	13,871	-	(2,250)
Transient Lodging Tax	463,293	406,528	334,497	353,866	300,223	(34,274)
Beginning balances	391,687	318,451	252,697	271,955	167,620	(85,077)
105-000-400-000-Working Capital	391,687	318,451	252,697	271,955	167,620	(85,077)
Investment income	1,242	1,844	1,800	687	200	(1,600)
105-000-404-000-Interest	1,242	1,844	1,800	687	200	(1,600)
Other revenues	-	23	-	-	-	-
105-000-480-000-Miscellaneous Revenue	-	23	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Other taxes	70,364	86,210	80,000	81,224	132,403	52,403
105-000-429-000-Transient Lodging Tax	70,364	86,210	80,000	81,224	132,403	52,403
Transfers in	-	-	-	-	-	-
105-000-459-400-Transfer from the General Fund	-	-	-	-	-	-
105-000-459-700-Transfer from State Shared Rev	-	-	-	-	-	-
Water	1,869,699	1,894,973	1,508,101	1,812,262	1,626,405	118,304
Beginning balances	776,289	694,823	418,401	749,758	456,566	38,165
300-000-400-000-Working Capital	776,289	694,823	418,401	749,758	456,566	38,165
Fees and charges for services	-	2,230	500	230	500	-
300-000-417-000-Lien Search Fees	-	-	-	-	-	-
300-000-480-100-Water Meters	-	2,230	500	230	500	-
Fines and penalties	9,600	10,759	9,100	9,263	9,100	-
300-000-421-300-Late Fees	9,289	10,362	9,000	9,000	9,000	-
300-000-451-100-NSF Fees	311	397	100	263	100	-
Grants	-	-	-	-	-	-
300-000-460-000-Grant	-	-	-	-	-	-
Intergovernmental	76,810	130,337	65,000	22,119	-	(65,000)
300-000-459-999-City of Lafayette	76,810	130,337	65,000	22,119	-	(65,000)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Investment income	20,124	30,318	20,000	11,481	3,700	(16,300)
300-000-404-000-Interest	20,124	30,318	20,000	11,481	3,700	(16,300)
Other revenues	329	2,978	1,000	200	200	(800)
300-000-466-000-Misc Revenue	-	-	-	-	-	-
300-000-480-000-Misc Revenue	329	2,978	1,000	200	200	(800)
Rents	13,060	14,500	15,600	15,600	15,600	-
300-000-480-200-Fisher Land Rent	13,060	14,500	15,600	15,600	15,600	-
Transfers in	-	-	-	-	-	-
300-000-480-300-Transfer from TLT	-	-	-	-	-	-
300-000-480-400-Transfer from ARPF	-	-	-	-	-	-
Utility fees	973,487	1,009,028	978,500	1,003,611	1,140,739	162,239
300-000-420-000-System Development Charges	-	-	-	-	-	-
300-000-450-000-Water Service Charges	961,049	997,949	970,000	989,788	1,134,739	164,739
300-000-451-000-Water Deposit	3,658	2,255	1,500	5,000	-	(1,500)
300-000-451-200-Water Off/On Fees	3,480	3,210	2,000	3,210	-	(2,000)
300-000-451-300-Backflow testing fees	5,300	5,614	5,000	5,613	6,000	1,000
Water Capital	1,027,867	1,021,042	574,845	524,752	299,750	(275,095)
Beginning balances	756,793	899,119	437,877	362,698	185,595	(252,282)
600-000-400-000-Working Capital	756,793	899,119	437,877	362,698	185,595	(252,282)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Grants	-	-	-	-	-	-
600-000-445-000-CDBG (FINAL DESIGN & ENGRG)	-	-	-	-	-	-
600-000-445-100-CDBG (CONSTRUCTION)	-	-	-	-	-	-
600-000-445-500-RECDA GRANT	-	-	-	-	-	-
600-000-450-000-Utility Br Waterline Grant	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
600-000-459-998-CITY OF LAFAYETTE	-	-	-	-	-	-
600-000-459-999-City of Lafayette	-	-	-	-	-	-
Investment income	14,769	21,923	20,000	8,179	2,700	(17,300)
600-000-404-000-Interest	14,769	21,923	20,000	8,179	2,700	(17,300)
600-000-404-100-Interest - OECD loan	-	-	-	-	-	-
600-000-404-200-INTEREST - C&M RET	-	-	-	-	-	-
600-000-404-300-INTEREST - WB RET	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
600-000-440-000-BOND ANTICIPATION NOTES (BANS)	-	-	-	-	-	-
600-000-440-100-Safe Drinking Water Revolving	-	-	-	-	-	-
600-000-441-000-Fisher Farms Property Loan	-	-	-	-	-	-
600-000-459-300-TEMP TR FM DEBT SVC FUND	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
600-000-440-110-C&M RETAINAGE	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Other revenues	-	-	-	-	-	-
600-000-440-120-WB RETAINAGE	-	-	-	-	-	-
600-000-480-000-Misc Revenus	-	-	-	-	-	-
600-000-480-100-C&M RETAINAGE	-	-	-	-	-	-
600-000-480-200-WILLIAMS BROS RETAINAGE	-	-	-	-	-	-
Transfers in	250,000	100,000	100,000	100,000	111,455	11,455
600-000-459-000-Transfer from Water Fund	250,000	100,000	100,000	100,000	-	(100,000)
600-000-459-100-TR FROM WATER RESERVE FUND	-	-	-	-	-	-
600-000-459-200-TRANSFER FM WATER FUND	-	-	-	-	111,455	111,455
Utility fees	6,305	-	16,968	53,875	-	(16,968)
600-000-420-000-System Development Charges	6,305	-	16,968	53,875	-	(16,968)
Water Reserve	-	-	-	-	-	-
Beginning balances	-	-	-	-	-	-
900-000-400-000-WORKING CAPITAL (ACCRUAL)	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
900-000-404-000-INTEREST	-	-	-	-	-	-
Equipment Replacement	87,852	84,954	76,409	57,750	44,595	(31,814)
Beginning balances	21,175	42,465	36,409	36,943	4,595	(31,814)
750-000-400-000-Working Capital	21,175	42,465	36,409	36,943	4,595	(31,814)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Investment income	1,677	2,489	-	807	300	300
750-000-404-000-Interest	1,677	2,489	-	807	300	300
Other revenues	-	-	-	-	-	-
750-000-459-800-Miscellaneous Revenue	-	-	-	-	-	-
Transfers in	65,000	40,000	40,000	20,000	39,700	(300)
750-000-459-100-Transfer from Street Fund	5,000	10,000	10,000	10,000	-	(10,000)
750-000-459-200-Transfer from Water Fund	30,000	30,000	30,000	10,000	19,850	(10,150)
750-000-459-300-Transfer from Sewer Fund	30,000	-	-	-	19,850	19,850
750-000-459-400-Transfer from General Fund	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
750-000-420-000-System Development Charges	-	-	-	-	-	-
Stormwater	-	-	-	75,100	25,380	25,380
Beginning balances	-	-	-	-	-	-
450-000-400-000-Working Capital	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	25,380	25,380
450-000-450-000-Stormwater Charges	-	-	-	-	25,380	25,380
Loan proceeds	-	-	-	75,100	-	-
450-000-441-000-Loan Proceeds	-	-	-	75,100	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Grand Total	10,583,067	11,948,253	9,877,207	9,729,428	8,118,492	(1,758,715)

Requirements estimates sheets

General Fund

Administration Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Personnel	110,914	124,181	155,804	132,731	126,005	(29,799)
100-100-526-000-City Manager	24,246	26,037	20,003	15,259	15,405	(4,598)
100-100-526-100-City Recorder	11,878	7,761	18,000	18,000	16,013	(1,987)
100-100-526-200-Accountant	11,956	13,019	16,447	15,244	12,636	(3,811)
100-100-526-300-Tourism/Econ Devel Director	621	15,966	15,476	15,476	10,334	(5,142)
100-100-528-000-Public Works Director	4,694	-	-	-	-	-
100-100-528-100-Public Works Supervisor	1,296	2,030	3,400	3,400	3,317	(83)
100-100-529-000-Maintenance Operator 3	-	-	-	-	-	-
100-100-530-000-Maintenance Operator 2	-	3,246	-	-	-	-
100-100-530-100-Maintenance Operator 1	3,044	-	-	-	-	-
100-100-534-000-PWKS Laborer/Janitor	1,706	4,280	-	-	-	-
100-100-534-100-Janitor	-	-	-	-	-	-
100-100-536-000-Library Director	8,458	6,765	18,000	6,320	16,013	(1,987)
100-100-537-000-Office Specialist II	4,042	2,619	6,975	6,975	4,627	(2,348)
100-100-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-
100-100-539-200-Office Specialist 1	-	-	-	-	-	-
100-100-590-000-Social Security	5,330	5,935	6,807	6,225	5,732	(1,075)
100-100-592-000-Workers Compensation	889	616	1,025	634	1,461	436
100-100-593-000-Retirement-Deferred Comp	-	-	-	-	-	-
100-100-594-000-Health Insurance	17,733	17,167	27,020	27,020	17,640	(9,380)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-100-596-000-PERS Retirement	14,883	18,535	21,831	17,910	22,028	197
100-100-598-000-Disability Insurance	138	134	205	205	123	(82)
100-100-599-000-Unemployment	-	71	615	63	676	61
Materials and Services	91,282	80,775	79,220	79,259	64,666	(14,554)
100-100-600-000-Electricity	1,626	2,329	2,100	2,590	2,848	748
100-100-600-001-Electricity - Community Center	8,505	9,343	8,400	7,659	6,600	(1,800)
100-100-600-100-Propane	1,282	1,064	1,500	2,000	1,619	119
100-100-600-101-Propane - Community Center	2,639	1,600	2,500	1,600	800	(1,700)
100-100-600-200-FIRE HALL EXPENSE	-	-	-	-	-	-
100-100-601-000-Office Expense	6,247	5,831	5,000	4,100	3,920	(1,080)
100-100-601-100-Postage	410	492	450	507	512	62
100-100-602-000-Telephone & Related	1,002	1,068	850	850	958	108
100-100-604-000-Insurance	1,356	1,621	1,945	1,932	1,990	45
100-100-608-000-Audit	1,502	2,136	2,350	3,523	3,384	1,034
100-100-611-000-Travel & Meetings	3,825	4,723	4,000	4,857	1,207	(2,793)
100-100-612-000-Training	-	-	-	-	-	-
100-100-614-000-Equipment Repair & Maintenance	837	281	500	504	500	-
100-100-614-100-Fuel	965	948	1,000	976	1,000	-
100-100-616-100-Safety/Uniforms	70	151	500	150	500	-
100-100-617-000-Small Tools/Shop Supplies	110	30	125	134	125	-
100-100-700-000-Legal Services	1,364	1,706	2,000	2,374	2,561	561
100-100-700-100-Misc Legal (Non Attorney)	232	525	500	500	500	-
100-100-700-500-ABATEMENT	-	-	-	-	-	-
100-100-705-000-Professional Services	6,171	2,747	5,000	3,113	3,318	(1,682)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-100-705-300-Data Processing	2,146	4,023	4,000	4,144	5,112	1,112
100-100-706-000-Dues & Certifications	333	871	500	330	812	312
100-100-707-000-City Hall Maintenance	7,161	5,669	5,000	6,405	5,000	-
100-100-707-200-City Hall Annex Maintenance	4	110	300	-	300	-
100-100-707-300-Community Center Maintenance	27,078	23,805	22,000	22,000	6,000	(16,000)
100-100-708-100-Tool & Equipment Rental	-	-	100	-	100	-
100-100-725-000-Election Expense	-	-	100	-	-	(100)
100-100-750-100-City Hall Annex Rental Refund	-	-	-	-	-	-
100-100-750-200-Community Center Rental Refund	14,200	9,265	8,000	8,914	-	(8,000)
100-100-752-000-Dayton Harvest Festival	-	-	-	97	15,000	15,000
100-100-799-000-Miscellaneous Expense	2,217	437	500	-	-	(500)
100-100-799-100-Covid Relief Expenses	-	-	-	-	-	-
Capital	1,855	18,495	12,000	6,402	1,434	(10,566)
100-100-903-000-Equipment	730	772	2,000	-	434	(1,566)
100-100-903-100-Electronic Reader Board	-	-	-	-	-	-
100-100-904-000-City Hall Improvements	-	-	500	500	500	-
100-100-904-200-City Shops/Yards Improvements	-	-	-	-	-	-
100-100-904-300-City Hall Curb & Sidewalks	-	-	-	-	-	-
100-100-904-400-CH Annex/Comm Center Improve	-	5,660	500	653	500	-
100-100-904-500-Property Acquisition	-	-	-	-	-	-
100-100-940-000-Entry Areas for the City	-	-	1,000	-	-	(1,000)
100-100-950-000-Holiday Lighting/Banners	1,125	12,063	8,000	5,249	-	(8,000)
100-100-955-000-EOC Generator Hookup at HS	-	-	-	-	-	-
100-100-970-000-Downtown Improvement Project	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Contingency	-	-	44,175	-	-	(44,175)
100-100-880-000-Contingency	-	-	44,175	-	-	(44,175)
Transfers	20,000	-	-	6,042	-	-
100-100-810-000-Tfr to ARPA Fund	-	-	-	42	-	-
100-100-830-000-Tfr to Local Option Tax Fund	-	-	-	-	-	-
100-100-870-000-Tfr to Building Reserve Fund	-	-	-	-	-	-
100-100-886-000-Tfr to State Revenue Sharing	20,000	-	-	6,000	-	-
Grand Total	224,051	223,451	291,199	224,434	192,105	(99,094)

Building Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Personnel	45,947	54,359	61,234	56,830	60,368	(866)
100-106-526-000-City Manager	3,306	6,509	5,334	4,016	4,109	(1,225)
100-106-526-100-City Recorder	2,376	3,104	-	-	-	-
100-106-526-200-Accountant	1,407	1,532	-	-	-	-
100-106-526-300-Tourism/Econ Devel Director	-	-	-	-	-	-
100-106-528-000-Public Works Director	3,129	-	-	-	-	-
100-106-528-100-Public Works Supervisor	2,593	2,030	5,100	5,100	4,975	(125)
100-106-529-000-Maintenance Operator 3	-	-	-	-	-	-
100-106-530-000-Maintenance Operator 2	-	924	3,250	3,675	3,689	439
100-106-530-100-Maintenance Operator 1	-	-	-	-	-	-
100-106-534-000-PWKS Laborer/Janitor	-	-	-	-	-	-
100-106-536-000-Library Director	-	-	3,600	3,232	3,203	(397)
100-106-537-000-Office Specialist II	16,739	19,312	21,350	21,350	18,892	(2,458)
100-106-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-
100-106-539-200-Office Specialist I	-	-	-	-	-	-
100-106-590-000-Social Security	2,240	2,263	2,675	1,940	2,881	206
100-106-592-000-Workers Compensation	386	203	403	209	575	172
100-106-593-000-Retirement-Deferred Comp	-	-	-	-	-	-
100-106-594-000-Health Insurance	7,637	7,167	10,619	10,619	10,648	29
100-106-596-000-PERS Retirement	6,074	11,228	8,580	6,583	11,070	2,490
100-106-598-000-Life/Disability Insurance	60	56	81	81	57	(24)
100-106-599-000-Unemployment	-	31	242	25	269	27
Materials and Services	104,286	66,359	52,844	66,815	96,945	44,101

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-106-600-000-Utilities - Electricity	118	184	200	190	213	13
100-106-600-100-Utilities - Propane	128	106	200	200	135	(65)
100-106-601-000-Office Expense	1,658	1,873	1,500	1,539	1,508	8
100-106-601-100-Postage	256	307	275	316	316	41
100-106-602-000-Telephone & Related	409	459	300	307	359	59
100-106-604-000-Insurance	1,567	1,874	1,494	2,232	2,299	805
100-106-608-000-Audit	1,056	1,502	1,050	1,632	2,380	1,330
100-106-611-000-Travel & Meetings	909	1,039	1,000	750	336	(664)
100-106-612-000-Training	-	-	-	-	-	-
100-106-616-100-Safety/Uniforms	-	-	-	-	-	-
100-106-700-000-Legal Services	152	190	525	525	527	2
100-106-700-100-Misc Legal (non-attorney)	68	172	300	300	200	(100)
100-106-700-350-Local Government Surcharge Fee	9,031	1,603	2,000	4,594	1,700	(300)
100-106-705-000-Professional Services	1,170	675	2,300	1,520	1,208	(1,092)
100-106-705-100-Engineering Services	108	516	1,000	3,082	2,991	1,991
100-106-705-300-Data Processing	1,318	8,114	5,500	15,000	11,508	6,008
100-106-706-000-Dues & Certifications	76	81	200	143	265	65
100-106-707-000-City Hall Maintenance	713	554	500	500	500	-
100-106-716-000-Building Inspection Services	3,390	108	5,000	681	14,000	9,000
100-106-716-100-Plan Check Services	76,112	13,681	15,000	23,665	6,000	(9,000)
100-106-716-200-Type A Permit Inspections	-	-	500	-	-	(500)
100-106-716-300-Type B Permit Inspections	1,928	27,963	3,000	9,435	50,000	47,000
100-106-717-000-CLG Facade Improvements	3,973	5,259	10,000	204	-	(10,000)
100-106-730-000-Dayton School District CET	-	-	-	-	-	-
100-106-799-000-Miscellaneous Expense	146	99	1,000	-	500	(500)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Capital	-	138	1,000	-	676	(324)
100-106-903-000-Equipment	-	138	500	-	176	(324)
100-106-904-000-City Hall Improvements	-	-	500	-	500	-
100-106-904-200-City Yard/Shops Improvements	-	-	-	-	-	-
Principal and Interest	-	-	2,800	-	-	(2,800)
100-106-780-000-Oregon Heritage Grant	-	-	2,800	-	-	(2,800)
Transfers	15,000	-	-	-	-	-
100-106-830-000-Transfer to Transient Lodging	-	-	-	-	-	-
100-106-830-100-Transfer to Local Option Tax	15,000	-	-	-	-	-
100-106-840-000-Tfr to Equipment Replace Fund	-	-	-	-	-	-
Grand Total	165,233	120,856	117,878	123,645	157,989	40,111

Library Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Personnel	85,070	117,991	62,079	56,635	53,332	(8,747)
100-104-526-000-City Manager	3,306	5,207	2,667	2,021	2,055	(612)
100-104-526-100-City Recorder	-	-	-	-	-	-
100-104-526-200-Accountant	1,407	1,532	-	-	-	-
100-104-526-300-Tourism/Econ Devel Director	-	-	-	-	-	-
100-104-528-000-Public Works Director	-	-	-	-	-	-
100-104-528-100-Public Works Supervisor	-	1,015	-	-	-	-
100-104-529-000-Maintenance Operator 3	-	-	-	-	-	-
100-104-530-000-Maintenance Operator 2	-	562	-	-	-	-
100-104-530-100-Maintenance Operator 1	-	-	-	-	-	-
100-104-534-000-PWKS Laborer/Janitor	-	-	-	-	-	-
100-104-536-000-Library Director	33,830	50,735	18,000	10,962	16,013	(1,987)
100-104-536-100-Library Assistant	17,586	18,890	18,500	16,159	19,194	694
100-104-537-000-Office Specialist II	29	-	-	-	-	-
100-104-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-
100-104-539-100-Temp (Summer Reading Program)	-	-	-	-	-	-
100-104-539-200-Office Specialist I	-	-	-	-	-	-
100-104-590-000-Social Security	3,983	4,467	2,712	2,478	2,607	(105)
100-104-592-000-Workers Compensation	666	422	408	435	581	173
100-104-593-000-Retirement-Deferred Comp	-	-	-	-	-	-
100-104-594-000-Health Insurance	13,246	13,074	10,767	10,767	2,535	(8,232)
100-104-596-000-PERS Retirement	10,913	21,931	8,698	13,706	10,026	1,328
100-104-598-000-Life/Disability Insurance	104	103	82	82	49	(33)
100-104-599-000-Unemployment	-	53	245	25	272	27

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Materials and Services	27,141	26,830	39,861	21,438	26,321	(13,540)
100-104-600-000-Utilities - Electricity	473	739	600	761	853	253
100-104-600-100-Utilities - Propane	1,054	1,357	1,500	1,086	1,141	(359)
100-104-601-000-Library & Office Expense	3,611	4,445	4,000	4,000	4,000	-
100-104-601-001-Summer Reading Program	-	-	-	-	-	-
100-104-601-100-Postage	358	429	375	442	442	67
100-104-602-000-Telephone & Related	409	459	400	400	445	45
100-104-604-000-Insurance	1,193	1,426	1,136	1,699	1,750	614
100-104-608-000-Audit	838	1,192	850	1,294	1,888	1,038
100-104-611-000-Travel & Meetings	892	989	2,000	750	135	(1,865)
100-104-612-000-Training	-	-	-	-	-	-
100-104-616-100-Safety/Uniforms	10	130	100	10	100	-
100-104-700-000-Legal Services	61	91	250	250	252	2
100-104-700-100-Misc Legal (non attorney)	68	172	150	150	150	-
100-104-705-000-Professional Services	2,801	1,310	3,000	1,050	995	(2,005)
100-104-705-300-Data Processing	1,318	1,658	3,000	1,708	2,020	(980)
100-104-706-000-Dues & Certifications	620	594	750	555	575	(175)
100-104-706-100-Subscriptions	337	125	250	250	575	325
100-104-707-000-Library Maintenance	2,865	2,385	2,000	1,000	500	(1,500)
100-104-710-000-CCRLS Expense	30	10	500	500	500	-
100-104-715-000-Books/Audio Visual	5,949	5,053	6,000	3,533	4,000	(2,000)
100-104-715-100-Refreshing Youth Program	-	-	-	-	-	-
100-104-730-000-Summer Reading Program	1,623	1,974	2,000	2,000	2,000	-
100-104-730-100-Ready to Read Program	912	1,170	1,000	-	2,500	1,500

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-104-730-200-Library Programming	827	817	1,000	-	500	(500)
100-104-730-300-COVID-19 Grant Program	-	-	-	-	-	-
100-104-730-400-Dollar General Summer Reading	-	-	3,000	-	-	(3,000)
100-104-730-500-ALA Grant	-	-	-	-	-	-
100-104-730-600-General Library Grant	-	-	5,000	-	-	(5,000)
100-104-799-000-Miscellaneous Expense	892	305	1,000	-	1,000	-
Capital	665	1,897	2,500	1,370	500	(2,000)
100-104-903-000-Equipment	552	1,164	1,500	1,000	-	(1,500)
100-104-904-200-City Yard/Shop Improvements	-	-	-	-	-	-
100-104-904-300-City Hall Curb & SidewALK	-	-	-	-	-	-
100-104-906-000-Library Improvements	113	733	1,000	370	500	(500)
100-104-915-000-Books	-	-	-	-	-	-
Grand Total	112,876	146,718	104,440	79,443	80,153	(24,287)

Parks Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Personnel	69,210	107,790	90,064	94,202	69,115	(20,949)
100-103-526-000-City Manager	3,306	5,207	2,667	2,021	2,055	(612)
100-103-526-100-City Recorder	-	-	-	-	-	-
100-103-526-200-Accountant	1,407	1,532	-	-	-	-
100-103-526-300-Tourism/Econ Devel Director	-	-	1,720	1,720	1,577	(143)
100-103-528-000-Public Works Director	7,823	-	-	-	-	-
100-103-528-100-Public Works Supervisor	6,482	5,075	3,400	3,400	3,317	(83)
100-103-529-000-Maintenance Operator 3	4,852	-	-	-	-	-
100-103-530-000-Maintenance Operator 2	-	7,296	-	7,349	7,378	7,378
100-103-530-100-Maintenance Operator 1	5,074	5,583	41,174	2,951	22,041	(19,133)
100-103-534-000-PWKS Laborer/Janitor	5,118	29,962	6,500	33,185	2,338	(4,162)
100-103-536-000-Library Director	-	-	-	-	-	-
100-103-537-000-Office Specialist II	1,070	1,240	-	-	-	-
100-103-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-
100-103-539-200-Office Specialist I	-	-	-	-	-	-
100-103-590-000-Social Security	4,567	5,830	6,000	3,511	3,286	(2,714)
100-103-592-000-Workers Compensation	742	718	578	740	824	246
100-103-593-000-Retirement-Deferred Comp	-	-	-	-	-	-
100-103-594-000-Health Insurance	15,004	15,436	15,245	15,245	13,228	(2,017)
100-103-596-000-PERS Retirement	13,650	29,731	12,317	23,928	12,628	311
100-103-598-000-Disability Insurance	115	121	116	116	58	(58)
100-103-599-000-Unemployment	-	59	347	36	385	38
Materials and Services	63,674	56,582	63,000	72,875	54,746	(8,254)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-103-600-000-Electricity	2,270	2,688	3,000	4,594	4,740	1,740
100-103-600-100-Propane	384	319	500	550	500	-
100-103-601-000-Office Expense	1,088	1,208	1,000	1,102	1,080	80
100-103-601-100-Postage	349	154	150	159	159	9
100-103-602-000-Telephone & Related	409	459	500	500	538	38
100-103-603-000-Garbage/Sanitation	2,364	2,623	2,500	2,848	2,978	478
100-103-604-000-Insurance	4,533	5,420	6,500	6,456	6,650	150
100-103-608-000-Audit	559	795	575	864	1,260	685
100-103-611-000-Travel & Meetings	1,486	1,652	1,500	1,500	135	(1,365)
100-103-612-000-Training	-	-	-	-	-	-
100-103-614-000-Equipment Repair & Maintenance	2,511	861	2,500	496	2,500	-
100-103-614-100-Fuel	3,477	3,415	3,000	3,517	3,500	500
100-103-616-100-Safety/Uniforms	1,316	1,929	2,000	1,355	2,000	-
100-103-617-000-Small Tools/Shop Supplies	2,245	575	1,000	1,972	1,000	-
100-103-619-000-Park Maintenance	31,648	28,549	28,000	25,000	15,000	(13,000)
100-103-619-100-Brookside Maintenance	-	-	500	-	-	(500)
100-103-700-000-Legal Services	1,064	190	525	525	618	93
100-103-700-100-Misc Legal (Non Attorney)	1,748	229	200	200	200	-
100-103-705-000-Professional Services	2,419	1,878	5,000	11,499	8,054	3,054
100-103-705-100-Contract Services	-	-	-	-	-	-
100-103-705-300-Data Processing	1,318	1,658	2,000	1,708	2,018	18
100-103-706-000-Dues & Certifications	180	143	350	104	116	(234)
100-103-707-000-City Hall Maintenance	2,149	1,668	500	800	500	-
100-103-707-200-City Hall Annex Maintenance	4	-	500	-	500	-
100-103-708-100-Tool & Equipment Rental	-	-	200	-	200	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-103-750-000-Cemetery Grant - Brookside	-	-	-	-	-	-
100-103-750-100-Donovan Award expenses	-	-	-	-	-	-
100-103-765-000-Recreation/Activities	-	-	-	-	-	-
100-103-765-100-Community Recreation Fee	-	-	-	-	-	-
100-103-799-000-Miscellaneous Expense	153	169	500	7,126	500	-
Capital	13,746	8,493	8,000	531	2,500	(5,500)
100-103-903-000-Equipment	888	43	500	141	-	(500)
100-103-904-000-City Hall Improvements	-	-	500	-	500	-
100-103-904-200-City Yards/ Shop Improvements	-	-	500	-	500	-
100-103-910-000-Park Improvements	5,770	6,332	500	-	-	(500)
100-103-910-100-Alderman Park Improvements	-	-	500	-	500	-
100-103-911-000-Street Trees	-	-	-	-	-	-
100-103-912-000-Bandstand Improvements	-	-	-	-	-	-
100-103-913-000-Signs	-	-	500	-	500	-
100-103-915-000-Christmas Tree & Bandstand Ltg	7,088	2,118	5,000	390	500	(4,500)
Transfers	-	-	-	-	-	-
100-103-840-000-Tfr to Equipment Replace Fund	-	-	-	-	-	-
100-103-870-000-Tfr to Building Reserve Fund	-	-	-	-	-	-
100-103-876-000-Transfer to Park Reserve Fund	-	-	-	-	-	-
Grand Total	146,630	172,865	161,064	167,608	126,361	(34,703)

Planning and Development

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Personnel	49,254	50,360	30,684	32,145	34,407	3,723
100-105-526-000-City Manager	3,306	10,415	5,334	4,016	4,109	(1,225)
100-105-526-100-City Recorder	19,797	10,348	7,200	7,200	9,608	2,408
100-105-526-200-Accountant	1,407	1,532	-	-	-	-
100-105-526-300-Tourism/Econ Devel Director	-	-	-	-	-	-
100-105-528-000-Public Works Director	3,129	-	-	-	-	-
100-105-528-100-Public Works Supervisor	2,593	2,030	1,700	1,700	1,659	(41)
100-105-529-000-Maintenance Operator 3	-	-	-	-	-	-
100-105-530-000-Maintenance Operator 2	-	1,024	-	-	-	-
100-105-530-100-Maintenance Operator 1	-	-	-	-	-	-
100-105-534-000-PWKS Laborer/Janitor	-	-	-	-	-	-
100-105-536-000-Library Director	-	-	3,600	3,232	3,203	(397)
100-105-537-000-Office Specialist II	1,196	1,379	1,525	1,525	1,350	(175)
100-105-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-
100-105-539-200-Office Specialist I	-	-	-	-	-	-
100-105-590-000-Social Security	2,425	2,363	1,340	1,149	1,764	424
100-105-592-000-Workers Compensation	416	237	202	244	288	86
100-105-593-000-Retirement-Deferred Comp	-	-	-	-	-	-
100-105-594-000-Health Insurance	8,256	7,793	5,323	5,323	5,485	162
100-105-596-000-PERS Retirement	6,664	13,145	4,299	7,703	6,779	2,480
100-105-598-000-Disability Insurance	65	61	40	40	27	(13)
100-105-599-000-Unemployment	-	33	121	13	135	14
Materials and Services	75,954	78,622	43,540	87,592	81,381	37,841

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-105-600-000-Utilities - Electricity	421	460	500	474	533	33
100-105-600-100-Utilities - Propane	179	149	300	247	188	(112)
100-105-601-000-Office Expense	1,872	1,889	2,000	2,000	1,960	(40)
100-105-601-100-Postage	117	143	150	147	147	(3)
100-105-602-000-Telephone & Related	477	536	500	500	550	50
100-105-604-000-Insurance	1,193	1,426	1,500	1,699	1,750	250
100-105-608-000-Audit	1,431	2,035	2,240	3,358	3,224	984
100-105-611-000-Travels & Meeting	1,460	1,740	1,200	3,000	135	(1,065)
100-105-612-000-Training	158	-	-	-	275	275
100-105-616-100-Safety/Uniforms	-	-	-	-	-	-
100-105-700-000-Legal Services	920	1,137	1,500	1,582	1,709	209
100-105-700-100-Misc Legal (non- attorney)	227	575	500	500	200	(300)
100-105-705-000-Professional Services	1,070	518	2,000	1,254	785	(1,215)
100-105-705-100-Engineering Services	28,539	18,017	10,000	16,670	19,035	9,035
100-105-705-200-Planning Services	34,745	45,982	15,000	52,000	45,000	30,000
100-105-705-300-Data Processing	1,813	2,925	3,650	3,013	3,724	74
100-105-706-000-Dues & Certifications	192	204	500	148	166	(334)
100-105-707-000-City Hall Maintenance	991	777	500	500	500	-
100-105-707-200-City Hall Annex Maintenance	2	-	500	-	500	-
100-105-716-000-Building Inspection Services	-	-	-	-	-	-
100-105-716-300-Type B Inspection Fees	-	-	-	-	-	-
100-105-752-000-Planning Commission Expense	-	-	500	500	500	-
100-105-799-000-Miscellaneous Expense	147	109	500	-	500	-
Capital	-	138	1,000	-	676	(324)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
100-105-903-000-Equipment	-	138	500	-	176	(324)
100-105-904-000-City Hall Improvements	-	-	500	-	500	-
100-105-904-200-City Yards/Shops Improvements	-	-	-	-	-	-
100-105-904-300-City Hall Annex Improvements	-	-	-	-	-	-
Grand Total	125,208	129,120	75,224	119,737	116,464	41,240

Contingency and ending balance

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Contingency	-	-	-	-	112,307	112,307
100-107-880-000-Contingency	-	-	-	-	112,307	112,307
Unappropriated fund balance and reserves	336,376	158,087	-	105,472	-	-
100-100-999-000-Unappropriated Ending Fund Bal	336,376	158,087	-	105,472	-	-
100-109-999-000-Unappropriated Ending Fund Bal	-	-	-	-	-	-
Grand Total	336,376	158,087	-	105,472	112,307	112,307

Local Option Levy

Law Enforcement, Code Enforcement, and Municipal Court

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Personnel	72,937	78,108	84,936	84,249	86,445	1,509
101-101-526-000-City Manager	6,613	7,811	4,001	3,015	3,244	(757)
101-101-526-100-City Recorder	10,295	7,761	10,800	10,800	6,743	(4,057)
101-101-526-200-Accountant	6,329	3,829	4,837	4,483	3,913	(924)
101-101-526-300-Tourism/Econ Devel Director	-	-	-	-	-	-
101-101-528-000-Public Works Director	-	-	-	-	-	-
101-101-528-100-Public Works Supervisor	-	-	-	-	-	-
101-101-529-000-Maintenance Operator 3	-	-	-	-	-	-
101-101-530-000-Maintenance Operator 2	-	-	-	-	-	-
101-101-530-100-Maintenance Operator 1	-	-	-	-	-	-
101-101-534-000-PWKS Laborer/Janitor	-	-	-	-	-	-
101-101-536-000-Library Director	-	-	-	-	6,743	6,743
101-101-537-000-Office Specialist II	25,012	33,788	33,950	33,950	31,859	(2,091)
101-101-537-100-Community Dev Assistant	-	-	-	-	-	-
101-101-539-100-City Clerk	-	-	-	-	-	-
101-101-539-200-Office Specialist I	-	-	-	-	-	-
101-101-590-000-Social Security	3,351	3,728	3,711	4,299	3,503	(208)
101-101-592-000-Workers Compensation	565	383	559	394	839	280
101-101-593-000-Retirement-Deferred Comp	-	-	-	-	-	-
101-101-594-000-Health Insurance	11,270	10,945	14,730	14,730	15,679	949
101-101-596-000-PERS Retirement	9,414	9,732	11,901	12,431	13,458	1,557
101-101-598-000-Disability Insurance	88	86	112	112	73	(39)
101-101-599-000-Unemployment	-	45	335	35	391	56

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Materials and Services	244,629	260,779	266,535	267,307	289,744	23,209
101-101-600-000-Electricity	521	623	500	792	848	348
101-101-600-100-Propane	154	128	400	400	385	(15)
101-101-601-000-Office Expense	3,950	5,462	3,500	3,500	3,430	(70)
101-101-601-100-Postage	313	376	350	387	387	37
101-101-602-000-Telephone & Related	409	459	700	700	723	23
101-101-604-000-Insurance	1,884	2,252	2,478	2,683	2,763	285
101-101-608-000-Audit	932	1,326	950	1,440	2,100	1,150
101-101-611-000-Travel & Meetings	1,049	3,078	3,000	750	738	(2,262)
101-101-612-000-Training	-	-	-	-	1,330	1,330
101-101-614-000-Equipment Repair & Maintenance	-	-	-	-	-	-
101-101-614-100-Fuel	1,674	1,643	1,600	1,692	1,600	-
101-101-616-100-Safety/Uniforms	10	130	300	10	300	-
101-101-700-000-Legal Services	2,270	2,652	1,000	1,000	1,000	-
101-101-700-100-Misc (Legal) Non-Atty	389	287	250	250	250	-
101-101-700-350-Court Assessments	569	1,263	1,400	1,400	1,400	-
101-101-700-500-Code Enforcement & Abatement	96	245	5,500	-	-	(5,500)
101-101-700-510-Community-Wide Clean-up	6,559	3,098	3,000	3,000	-	(3,000)
101-101-705-000-Professional Services	2,021	1,102	1,850	2,168	1,335	(515)
101-101-705-100-Sheriff's Contract	183,889	190,547	197,557	197,557	214,011	16,454
101-101-705-200-Dayton School District	-	-	-	-	-	-
101-101-705-300-Data Processing	5,767	10,481	7,800	10,795	13,571	5,771
101-101-705-400-Municipal Judge Services	3,250	5,000	6,000	6,000	6,000	-
101-101-706-000-Dues & Certifications	344	451	500	282	398	(102)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
101-101-707-000-City Hall Maintenance	859	667	200	399	200	-
101-101-707-200-City Hall Annex Maintenance	4	-	200	-	200	-
101-101-707-300-City Hall Annex Rental	-	-	-	-	-	-
101-101-752-000-Election Expense	-	-	-	-	-	-
101-101-770-000-9-1-1 Services	27,560	28,662	27,000	32,102	36,275	9,275
101-101-799-000-Miscellaneous Expense	156	847	500	-	500	-
Capital	695	1,195	500	-	317	(183)
101-101-903-000-Equipment	695	1,195	500	-	317	(183)
101-101-904-000-City Hall Improvements	-	-	-	-	-	-
101-101-904-200-City Shops/Yards Improvements	-	-	-	-	-	-
101-101-904-300-City Hall Annex Improvements	-	-	-	-	-	-
Contingency	-	-	5,921	-	1,817	(4,104)
101-101-880-000-Contingency	-	-	5,921	-	1,817	(4,104)
Transfers	-	-	-	-	-	-
101-101-820-000-Tfr to Court Programs Fund	-	-	-	-	-	-
Unappropriated fund balance and reserves	65,417	41,492	-	1,033	-	-
101-101-999-000-Unappropriated Ending Fund Bal	65,417	41,492	-	1,033	-	-
Grand Total	383,678	381,574	357,892	352,589	378,323	20,431

Transient Lodging Tax

Tourism Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Personnel	3,104	50,058	68,135	60,224	75,536	7,401
105-105-526-300-Tourism/Econ Devel Director	3,104	39,914	42,988	42,988	45,637	2,649
105-105-590-000-Social Security	-	1,527	2,977	2,720	3,492	515
105-105-592-000-Workers Compensation	-	-	448	500	672	224
105-105-594-000-Health Insurance	-	5,848	11,816	11,816	11,937	121
105-105-596-000-PERS Retirement	-	2,696	9,547	2,082	13,423	3,876
105-105-598-000-Disability Insurance	-	45	90	90	61	(29)
105-105-599-000-Unemployment	-	28	269	28	314	45
Materials and Services	4,932	60,517	150,140	102,022	68,630	(81,510)
105-105-601-000-Office Expense	1,974	207	500	500	490	(10)
105-105-602-000-Telephone and Related	-	36	600	600	564	(36)
105-105-604-000-Insurance	528	631	700	752	775	75
105-105-608-000-Audit	178	253	400	600	400	-
105-105-611-000-Travel and Meetings	87	4,556	5,000	750	2,500	(2,500)
105-105-700-000-Legal Services	-	636	1,000	-	1,000	-
105-105-700-100-Misc Legal (non Atty)	116	50	500	500	200	(300)
105-105-705-300-Data Processing	326	454	440	468	582	142
105-105-706-000-Dues & Certifications	54	878	1,000	42	879	(121)
105-105-710-000-Tourism Facilities & Promotion	560	18,702	45,000	45,000	30,240	(14,760)
105-105-711-000-Tourism - Website Development	-	-	15,000	15,000	25,000	10,000
105-105-712-000-Tourism - Events	-	-	15,000	15,000	2,500	(12,500)
105-105-752-225-Tourism Facilities & Promo	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
105-105-799-000-Miscellaneous Expense	1,109	34,114	45,000	12,810	1,000	(44,000)
105-105-800-000-Tourism Promotion	-	-	10,000	10,000	2,500	(7,500)
105-105-810-000-Tourism Facilities	-	-	10,000	-	-	(10,000)
Capital	-	-	5,000	-	-	(5,000)
105-105-903-000-Equipment	-	-	5,000	-	-	(5,000)
105-105-960-000-PERS retirement	-	-	-	-	-	-
Contingency	-	-	37,222	-	99,313	62,091
105-105-880-000-Contingency	-	-	37,222	-	99,313	62,091
Transfers	136,806	24,000	24,000	24,000	56,744	32,744
105-105-840-000-Transfer to Debt Service	-	-	-	-	-	-
105-105-840-100-Transfer to General Fund	-	19,000	19,000	19,000	56,744	37,744
105-105-840-200-Transfer to Water Fund	-	-	-	-	-	-
105-105-840-300-Transfer to Sewer Fund	-	-	-	-	-	-
105-105-840-350-Transfer to State Shared Rev	-	5,000	5,000	5,000	-	(5,000)
105-105-840-400-Transfer to Park Capital Fund	136,806	-	-	-	-	-
Unappropriated fund balance and reserves	318,451	271,955	50,000	167,620	-	(50,000)
105-105-999-000-Unappropriated Ending Fund Bal	318,451	271,955	50,000	167,620	-	(50,000)
Grand Total	463,293	406,530	334,497	353,866	300,223	(34,274)

ARPA Fund

Public Works Projects

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Contingency	-	-	-	-	-	-
106-106-880-000-Contingency	-	-	-	-	-	-
Transfers	488,990	3,200	3,200	-	-	(3,200)
106-106-830-000-Transfer to General Fund	-	-	-	-	-	-
106-106-830-100-Transfer to Local Option Tax F	-	-	-	-	-	-
106-106-830-200-Transfer to Water Utility Fund	-	-	-	-	-	-
106-106-830-300-Transfer to Sewer Utility Fund	-	-	-	-	-	-
106-106-830-400-Transfer to Sewer Capital Fund	488,990	3,200	3,200	-	-	(3,200)
Unappropriated fund balance and reserves	1,314	(42)	-	-	-	-
106-106-999-000-Unappropriated Ending Fund Bal	1,314	(42)	-	-	-	-
Grand Total	490,304	3,158	3,200	-	-	(3,200)

Street Fund

Street Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Personnel	72,571	63,887	84,301	78,795	81,484	(2,817)
200-200-526-000-City Manager	4,408	6,509	6,668	5,022	5,406	(1,262)
200-200-526-100-City Recorder	-	-	-	-	-	-
200-200-526-200-Accountant	2,813	3,063	3,870	3,587	3,130	(740)
200-200-526-300-Tourism/Econ Devel Director	310	-	-	-	-	-
200-200-528-000-Public Works Director	7,823	-	-	-	-	-
200-200-528-100-Public Works Supervisor	6,482	5,075	10,200	10,200	9,950	(250)
200-200-529-000-Maintenance Operator 3	4,852	-	-	-	-	-
200-200-530-000-Maintenance Operator 2	-	9,156	6,500	7,349	7,378	878
200-200-530-100-Maintenance Operator 1	20,294	5,583	18,750	6,138	11,878	(6,872)
200-200-534-000-PWKS Laborer/Janitor	3,412	8,560	-	10,166	4,675	4,675
200-200-536-000-Library Director	-	3,382	7,200	6,463	6,743	(457)
200-200-537-000-Office Specialist II	-	-	-	-	-	-
200-200-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-
200-200-539-200-Community Development Assist	-	-	-	-	-	-
200-200-590-000-Social Security	3,009	3,413	3,683	3,374	3,960	277
200-200-592-000-Workers Compensation	507	350	555	361	833	278
200-200-593-000-Retirement-Deferred Comp	-	-	-	-	-	-
200-200-594-000-Health Insurance	10,105	9,849	14,620	14,620	11,854	(2,766)
200-200-596-000-PERS Retirement	8,477	8,830	11,811	11,370	15,211	3,400
200-200-598-000-Life/Disability Insurance	79	77	111	111	77	(34)
200-200-599-000-Unemployment	-	40	333	34	389	56

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Materials and Services	68,059	69,222	139,450	122,532	130,828	(8,622)
200-200-600-000-Utilities - Electricity	26,371	22,487	25,000	23,162	25,881	881
200-200-600-100-Utilities - Propane	179	149	600	247	188	(412)
200-200-601-000-Office Expense	3,605	3,699	3,000	3,425	3,357	357
200-200-601-100-Postage	358	429	350	442	442	92
200-200-602-000-Telephone & Related	833	918	1,000	1,000	1,076	76
200-200-603-000-Garbage/Sanitation	1,546	1,715	1,800	1,862	1,947	147
200-200-604-000-Insurance	3,773	4,511	4,150	5,374	5,535	1,385
200-200-608-000-Audit	1,990	2,831	2,000	3,075	4,484	2,484
200-200-611-000-Travel & Meetings	793	868	1,000	500	269	(731)
200-200-612-000-Training	440	-	-	-	-	-
200-200-614-000-Equipment Repair & Maintenance	5,022	2,981	5,000	1,098	5,000	-
200-200-614-100-Fuel	4,122	4,046	3,500	4,167	3,500	-
200-200-614-300-Footbridge Repair & Maintenan	-	-	7,000	-	-	(7,000)
200-200-614-400-Street/Alley Repair & Maint	3,171	7,460	20,000	20,000	20,000	-
200-200-614-410-Gravel	182	688	2,000	-	2,000	-
200-200-616-000-Supplies	960	105	1,500	1,786	1,500	-
200-200-616-100-Safety/Uniforms	801	1,300	1,000	825	1,000	-
200-200-616-200-Signs & Related	2,113	3,703	3,000	-	3,000	-
200-200-617-000-Shop Supplies/Small Tools	1,349	345	1,500	966	1,500	-
200-200-700-000-Legal Services	455	569	1,500	1,500	1,510	10
200-200-700-100-Misc Legal (non-attorney)	188	402	350	350	200	(150)
200-200-700-200-Transportation System Plan Upd	-	-	25,000	25,000	25,000	-
200-200-705-000-Professional Services	4,525	2,222	16,700	16,703	9,792	(6,908)
200-200-705-100-Engineering Services	2,482	4,693	7,500	8,028	8,658	1,158

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
200-200-705-300-Data Processing	1,483	1,862	2,050	1,918	2,273	223
200-200-706-000-Dues & Certifications	162	143	350	104	116	(234)
200-200-707-000-City Hall Maintenance	1,002	777	1,000	1,000	1,000	-
200-200-707-200-City Hall Annex Maintenance	4	-	100	-	100	-
200-200-707-300-City Hall Annex Rental	-	-	-	-	-	-
200-200-708-100-Tool & Equipment Rental	-	-	500	-	500	-
200-200-710-000-Contract Services	-	-	-	-	-	-
200-200-799-000-Misc Expense	150	319	1,000	-	1,000	-
Capital	9,193	1,929	16,000	7,346	7,000	(9,000)
200-200-903-000-Equipment	7,738	579	10,000	-	1,000	(9,000)
200-200-904-000-City Hall Improvements	-	-	500	-	500	-
200-200-904-100-City Hall Annex Improvements	-	-	500	-	500	-
200-200-904-200-Ciity Shops/Yards Improvements	-	-	500	-	500	-
200-200-904-300-Street Trees	-	1,350	2,500	-	2,500	-
200-200-910-000-Street Improvements	1,455	-	2,000	7,346	2,000	-
200-200-910-100-Striping Project	-	-	-	-	-	-
200-200-910-200-Fir Street Paving	-	-	-	-	-	-
200-200-915-000-Street Development	-	-	-	-	-	-
200-200-915-200-Ferry Street East Project	-	-	-	-	-	-
200-200-915-300-Ferry St Pedestrian Project	-	-	-	-	-	-
Contingency	-	-	14,524	-	169,625	155,101
200-200-880-000-Contingency	-	-	14,524	-	169,625	155,101

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Transfers	90,000	70,000	70,000	60,000	10,000	(60,000)
200-200-840-000-Transfer to Equipment Replace	5,000	10,000	10,000	10,000	-	(10,000)
200-200-870-000-Transfer to Building Reserve	10,000	10,000	10,000	-	10,000	-
200-200-875-000-Transfer to Street Capital	75,000	50,000	50,000	50,000	-	(50,000)
Unappropriated fund balance and reserves	185,582	198,276	-	164,606	-	-
200-200-999-000-Unappropriated Ending Fund Bal	185,582	198,276	-	164,606	-	-
Grand Total	425,405	403,314	324,275	433,279	398,937	74,662

Water Fund

Water Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Personnel	384,087	374,570	512,943	472,160	498,117	(14,826)
300-300-526-000-City Manager	27,552	27,339	40,005	30,091	32,431	(7,574)
300-300-526-100-City Recorder	17,422	11,383	18,000	18,000	16,856	(1,144)
300-300-526-200-Accountant	21,098	23,740	34,830	32,275	28,167	(6,663)
300-300-526-300-Tourism/Econ Devel Director	931	11,974	12,896	12,896	12,447	(449)
300-300-528-000-Public Works Director	15,746	-	-	-	-	-
300-300-528-100-Public Works Supervisor	14,261	11,165	20,400	20,400	19,900	(500)
300-300-529-000-Maintenance Operator 3	14,557	-	-	-	-	-
300-300-530-000-Maintenance Operator 2	-	27,766	16,250	18,374	18,443	2,193
300-300-530-100-Maintenance Operator 1	37,545	19,542	56,925	21,483	33,522	(23,403)
300-300-534-000-PWKS Laborer/Janitor	10,235	17,121	-	20,331	16,360	16,360
300-300-536-000-Library Director	-	3,382	7,200	6,463	6,743	(457)
300-300-537-000-Office Specialist II	27,605	31,338	34,100	34,488	33,891	(209)
300-300-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-
300-300-539-200-Office Specialist I	-	-	-	-	-	-
300-300-590-000-Social Security	13,289	13,825	16,660	15,229	17,231	571
300-300-592-000-Workers Compensation	2,263	1,538	2,509	1,584	3,764	1,255
300-300-593-000-Retirement-Deferred Comp	-	-	-	-	-	-
300-300-594-000-Health Insurance	45,123	40,344	66,137	66,137	56,970	(9,167)
300-300-596-000-PERS Retirement	37,709	37,842	53,435	49,897	66,230	12,795
300-300-598-000-Life/Disability Insurance	352	314	502	502	324	(178)
300-300-599-000-Unemployment	-	166	1,505	155	1,756	251
300-301-526-000-City Manager	6,613	7,811	6,668	5,022	5,406	(1,262)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
300-301-526-100-City Recorder	-	-	-	223	-	-
300-301-526-200-Accountant	1,407	3,063	1,935	1,666	1,565	(370)
300-301-526-300-Tourism/Econ Devel Director	310	-	-	-	-	-
300-301-528-000-Public Works Director	15,646	-	-	-	-	-
300-301-528-100-Public Works Supervisor	14,261	11,165	20,400	20,400	19,900	(500)
300-301-529-000-Maintenance Operator 3	9,705	-	-	-	-	-
300-301-530-000-Maintenance Operator 2	-	19,897	16,250	18,374	18,443	2,193
300-301-530-100-Maintenance Operator 1	12,177	5,583	30,570	11,049	19,771	(10,799)
300-301-534-000-PWKS Laborer/Janitor	3,412	8,560	-	15,249	8,414	8,414
300-301-536-000-Library Director	-	5,387	7,200	6,464	6,743	(457)
300-301-537-000-Office Specialist II	-	-	-	-	-	-
300-301-539-200-Office Specialist I	-	-	-	-	-	-
300-301-590-000-Social Security	4,720	5,029	5,749	5,258	6,454	705
300-301-592-000-Workers Compensation	805	511	866	526	1,299	433
300-301-593-000-Retirement-Deferred Comp	-	-	-	-	-	-
300-301-594-000-Health Insurance	16,019	15,275	22,821	22,821	19,553	(3,268)
300-301-596-000-PERS Retirement	13,199	13,327	18,438	16,576	24,805	6,367
300-301-598-000-Life/Disability Insurance	125	119	173	173	123	(50)
300-301-599-000-Unemployment	-	64	519	54	606	87
Materials and Services	350,159	403,456	533,524	506,571	603,367	69,843
300-300-600-000-Utilities - electricity	24,540	33,374	35,000	34,375	36,517	1,517
300-300-600-001-Utilities - Electricity Well 5	-	-	3,500	-	-	(3,500)
300-300-600-100-Utilities - Propane	1,007	191	1,000	1,037	1,059	59
300-300-600-101-PROPANE/WATER TREATMENT	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
300-300-601-000-Office Expense	16,514	18,632	16,000	16,000	15,680	(320)
300-300-601-001-OFFICE EXPENSE - WTF	-	-	-	-	-	-
300-300-601-100-Postage	4,096	4,913	4,300	5,060	5,060	760
300-300-601-101-POSTAGE - WTF	-	-	-	-	-	-
300-300-602-000-Telephone & Related	5,921	6,195	5,500	5,500	6,006	506
300-300-602-100-TELEPHONE & RELATED - TRT FAC	-	-	-	-	-	-
300-300-604-000-Insurance	11,938	14,271	17,125	17,000	17,510	385
300-300-604-001-INSURANCE - WTF	-	-	-	-	-	-
300-300-608-000-Audit	5,224	7,431	8,174	12,253	11,772	3,598
300-300-608-100-AUDIT - WTF	-	-	-	-	-	-
300-300-611-000-Travel & Meetings	9,331	6,233	7,500	5,500	7,777	277
300-300-612-000-Training	953	-	-	2,366	2,366	2,366
300-300-614-000-Equipment Repair & Maintenance	12,284	5,332	10,000	5,209	10,000	-
300-300-614-100-Fuel	4,507	4,425	4,500	4,558	4,500	-
300-300-614-300-Footbridge Repair & Maintenanc	-	-	4,000	1,810	4,000	-
300-300-614-400-Wells/Springs Maintenance	19,504	23,317	45,000	19,299	45,000	-
300-300-614-410-Gravel	-	219	2,500	2,500	2,500	-
300-300-614-600-Water Line Repair & Maintenanc	7,669	2,993	17,000	14,873	12,500	(4,500)
300-300-616-000-Supplies	12,954	14,295	30,000	19,314	17,000	(13,000)
300-300-616-001-SUPPLIES - WTF	-	-	-	-	-	-
300-300-616-100-Safety/Uniforms	2,132	5,573	5,000	2,196	5,000	-
300-300-616-200-Water Meters	7,544	8,333	10,000	10,000	10,000	-
300-300-617-000-Shop Supplies/Small Tools	4,086	920	4,000	2,600	2,500	(1,500)
300-300-700-000-Legal Services	3,042	3,612	7,500	7,500	7,672	172
300-300-700-100-Misc Legal (non-atty)	421	862	1,000	1,000	500	(500)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
300-300-700-101-MISC LEGAL (NON-ATTY) - WTF	-	-	-	-	-	-
300-300-705-000-Professional Services	58,157	68,928	65,000	82,126	69,108	4,108
300-300-705-100-Engineering Services	1,916	14,745	25,000	25,000	26,118	1,118
300-300-705-110-Water Master Plan	-	-	-	-	-	-
300-300-705-300-Data Processing	21,059	26,752	25,000	27,555	32,813	7,813
300-300-705-301-DATA PROCESSING/TREAT FACILITY	-	-	-	-	-	-
300-300-706-000-Dues & Certifications	9,421	10,199	11,000	7,448	9,892	(1,108)
300-300-706-100-DUES/FEES/CERTIFICATIONS - WTF	245	-	-	-	-	-
300-300-707-000-City Hall Maintenance	1,287	999	1,000	1,000	1,000	-
300-300-707-001-MAINTENANCE/TREATMENT FACILITY	-	-	-	-	-	-
300-300-707-100-UST REMOVAL	-	-	-	-	-	-
300-300-707-200-City Hall Annex Maintenance	4	-	500	-	500	-
300-300-707-300-City Hall Annex Rental	-	-	-	-	-	-
300-300-708-000-Land Rental	2,000	2,000	2,000	2,000	2,000	-
300-300-708-100-Tool & Equipment Rental	-	-	500	-	500	-
300-300-710-000-Water Conservation Education	-	-	5,000	-	5,000	-
300-300-710-100-Contract Services	-	-	-	-	-	-
300-300-720-000-Leak Detection	4,500	12,475	10,000	8,400	10,000	-
300-300-750-000-Water Deposit Refunds	2,143	963	3,500	1,483	-	(3,500)
300-300-750-100-Water Overpayment Refunds	-	-	-	528	-	-
300-300-751-000-Water Analysis	5,537	3,077	5,000	5,000	5,000	-
300-300-790-100-In Lieu of Franchise Fees Pymt	-	-	-	-	-	-
300-300-799-000-Misc Expense	1,941	2,134	1,000	1,485	67,000	66,000
300-301-600-000-Electricity	19,165	22,986	25,000	25,000	25,852	852
300-301-600-100-Utilities - Propane	1,440	2,488	3,500	1,483	1,586	(1,914)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
300-301-601-000-Office Expense	811	748	600	614	602	2
300-301-601-100-Postage	230	275	225	283	283	58
300-301-602-000-Telephone	4,189	4,420	5,000	5,000	5,063	63
300-301-604-000-Insurance	13,204	15,786	19,000	18,804	19,368	368
300-301-608-000-Audit	559	795	1,000	1,500	1,260	260
300-301-611-000-Travel & Meetings	1,236	1,338	5,000	1,000	-	(5,000)
300-301-612-000-Training	-	-	-	-	-	-
300-301-614-000-Equipment Repair & Maintenance	6,922	14,846	10,000	2,056	10,000	-
300-301-614-100-Fuel	3,479	3,415	5,000	3,517	5,000	-
300-301-614-400-Wells Maintenance	-	1,795	-	8,109	-	-
300-301-616-000-Supplies	6,310	6,309	15,000	15,000	10,000	(5,000)
300-301-616-100-Safety/Uniforms	796	1,208	2,000	820	2,000	-
300-301-617-000-Small Tools/Shop Supplies	1,807	322	1,500	966	1,500	-
300-301-700-000-Legal Services	152	190	600	5,000	5,000	4,400
300-301-700-100-Misc Legal (non-atty)	256	575	500	500	500	-
300-301-705-000-Professional Services	4,975	2,908	10,000	10,325	10,937	937
300-301-705-100-Engineering Services	8,609	1,165	10,000	27,000	24,133	14,133
300-301-705-300-Data Processing	9,233	10,398	10,500	10,710	12,102	1,602
300-301-706-000-Dues & Certifications	412	409	1,000	1,209	331	(669)
300-301-707-000-City Hall Maintenance	859	667	1,000	1,000	1,000	-
300-301-707-001-Water Treatment Facility Maint	3,472	6,780	12,000	14,700	12,000	-
300-301-707-200-City Hall Annex Maintenance	6	-	1,000	-	1,000	-
300-301-799-000-Misc Expense	160	240	1,000	-	-	(1,000)
Capital	632	17,776	37,000	96,000	32,000	(5,000)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
300-300-903-000-Equipment	464	2,162	20,000	20,000	15,000	(5,000)
300-300-904-000-City Hall Improvements	-	-	1,000	-	1,000	-
300-300-904-100-City Hall Annex Improvements	-	-	1,500	-	1,500	-
300-300-904-200-City Shops/Yards Improvements	-	-	1,500	-	1,500	-
300-300-904-300-City Hall Curbs/Sidewalks Impr	-	-	-	-	-	-
300-300-910-000-System Improvements	-	-	2,000	-	2,000	-
300-300-910-100-Filter Sys 11TH & Flower Lane	-	-	-	-	-	-
300-300-910-200-Wellhouse Improvements	-	-	1,000	1,000	1,000	-
300-300-910-300-SECURITY IMPROVEMENTS TRT FACI	-	-	-	-	-	-
300-300-920-000-Land Acquisition	-	-	-	-	-	-
300-301-903-000-Equipment	168	15,614	10,000	75,000	10,000	-
300-301-910-300-Security Improvements	-	-	-	-	-	-
Contingency	-	-	24,634	-	200,651	176,017
300-300-880-000-Contingency	-	-	24,634	-	200,651	176,017
Transfers	440,000	350,000	350,000	280,965	292,270	(57,730)
300-300-840-000-Transfer to Equipment Replacem	30,000	30,000	30,000	10,000	19,850	(10,150)
300-300-860-000-Transfer to Water System Capit	250,000	100,000	100,000	100,000	111,455	11,455
300-300-860-100-Transfer to Debt Service Fund	150,000	210,000	210,000	160,965	160,965	(49,035)
300-300-870-000-Transfer to Building Reserve	10,000	10,000	10,000	10,000	-	(10,000)
Unappropriated fund balance and reserves	694,823	749,758	50,000	456,566	-	(50,000)
300-300-999-000-Unappropriated Ending Fund Bal	694,823	749,758	50,000	456,566	-	(50,000)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Grand Total	1,869,701	1,895,560	1,508,101	1,812,262	1,626,405	118,304

Sewer Fund

Sewer Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Personnel	276,723	270,123	352,088	322,863	352,838	750
400-400-526-000-City Manager	27,552	27,339	20,003	30,447	32,431	12,428
400-400-526-100-City Recorder	17,421	11,383	18,000	18,000	16,856	(1,144)
400-400-526-200-Accountant	21,098	23,740	34,830	32,279	28,167	(6,663)
400-400-526-300-Tourism/Econ Devel Director	931	11,974	12,896	12,896	12,447	(449)
400-400-528-000-Public Works Director	20,339	-	-	-	-	-
400-400-528-100-Public Works Supervisor	16,853	5,778	20,400	20,400	19,900	(500)
400-400-529-000-Maintenance Operator 3	14,557	-	-	-	-	-
400-400-530-000-Maintenance Operator 2	-	26,414	16,250	18,374	18,443	2,193
400-400-530-100-Maintenance Operator 1	23,339	20,432	51,080	19,641	31,569	(19,511)
400-400-534-000-PWKS Laborer/Janitor	10,235	17,121	-	18,965	14,958	14,958
400-400-536-000-Library Director	-	3,382	7,200	6,464	-	(7,200)
400-400-537-000-Office Specialist II	27,070	31,338	34,100	33,050	33,891	(209)
400-400-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-
400-400-539-200-Office Specialist I	-	-	-	-	-	-
400-400-590-000-Social Security	13,139	13,396	16,256	14,865	16,954	698
400-400-592-000-Workers Compensation	2,246	1,439	2,448	1,482	3,672	1,224
400-400-593-000-Retirement-Deferred Comp	-	-	-	-	-	-
400-400-594-000-Health Insurance	44,695	39,700	64,529	48,674	56,351	(8,178)
400-400-596-000-PERS Retirement	36,899	36,213	52,137	46,685	65,166	13,029
400-400-598-000-Life/Disability Insurance	349	309	490	490	319	(171)
400-400-599-000-Unemployment	-	165	1,469	151	1,714	245

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Materials and Services	274,557	291,967	257,147	261,520	263,640	6,493
400-400-600-000-Utilities - Electricity	36,153	40,589	45,000	36,581	44,444	(556)
400-400-600-100-Utilities - Propane	1,128	936	1,500	2,000	1,183	(317)
400-400-600-200-Utilities - water	9,272	17,118	24,000	17,632	18,965	(5,035)
400-400-601-000-Office Expense	16,968	-	15,000	15,000	14,700	(300)
400-400-601-100-Postage	4,608	5,527	5,000	5,693	5,693	693
400-400-602-000-Telephone & Related	4,273	4,684	4,500	2,928	3,444	(1,056)
400-400-604-000-Insurance	10,682	12,770	11,786	15,211	15,667	3,881
400-400-608-000-Audit	3,234	4,601	5,061	7,587	7,288	2,227
400-400-611-000-Travel & Meetings	6,387	6,032	7,500	2,500	7,777	277
400-400-612-000-Training	-	-	-	-	-	-
400-400-614-000-Equipment Repair & Maintenance	14,035	6,949	7,500	7,312	7,500	-
400-400-614-100-Fuel	5,153	5,058	5,000	5,210	5,000	-
400-400-614-300-Footbridge Repair & Maintenan	-	1,041	4,000	1,810	4,000	-
400-400-614-400-Sewer Pond Repair & Maintenan	11,989	14,641	10,000	18,190	15,000	5,000
400-400-614-410-Gravel	-	-	1,000	-	1,000	-
400-400-614-500-Liftstation Repair & Maintenan	2,651	5,894	5,000	5,892	6,000	1,000
400-400-614-600-Sewer Lines Repair & Maintenan	6,578	720	5,000	-	5,000	-
400-400-616-000-Supplies	23,864	27,358	20,000	17,079	20,000	-
400-400-616-100-Safety/Uniforms	1,613	4,879	3,500	1,661	3,500	-
400-400-617-000-Shop Supplies/Small Tools	3,217	624	1,000	2,040	1,000	-
400-400-700-000-Legal Services	228	543	1,000	750	1,000	-
400-400-700-100-Misc Legal (Non-attorney)	521	1,441	1,000	500	500	(500)
400-400-705-000-Professional Services	33,356	41,168	40,000	48,391	12,668	(27,332)
400-400-705-100-Engineering Services	12,033	11,109	10,000	15,000	17,135	7,135

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
400-400-705-200-I & I Project	18,085	36,869	-	7,075	8,000	8,000
400-400-705-300-Data Processing	6,925	9,081	7,800	9,353	11,105	3,305
400-400-705-400-Sewer Plan Update	-	-	-	-	-	-
400-400-705-600-Sewer Rate Study	-	12,000	-	-	-	-
400-400-705-800-TMDL Implementation Plan	22,215	10,346	2,500	-	2,500	-
400-400-706-000-Dues & Certifications	3,020	2,330	2,500	1,334	2,071	(429)
400-400-707-000-City Hall Maintenance	6,300	-	500	2,071	2,500	2,000
400-400-707-200-City Hall Annex Maintenance	8	-	500	-	-	(500)
400-400-707-300-City Hall Annex Rental	-	-	-	-	-	-
400-400-708-100-Tool & Equipment Rental	-	-	500	-	-	(500)
400-400-710-000-Contract Services	-	-	-	-	7,500	7,500
400-400-750-000-Sewer Deposit Refunds	1,163	610	1,500	720	-	(1,500)
400-400-750-100-Sewer Overpayment Refunds	-	-	-	-	-	-
400-400-751-000-Sewer Analysis	5,084	5,951	7,000	7,000	7,000	-
400-400-790-000-Penalties & Assessments	3,475	-	-	-	-	-
400-400-790-100-In Lieu Franchise fee	-	-	-	-	-	-
400-400-799-000-Misc Expense	339	1,098	1,000	5,000	4,500	3,500
Capital	74,121	2,209	4,500	-	3,600	(900)
400-400-903-000-Equipment	8,473	2,209	1,000	-	100	(900)
400-400-904-000-City Hall Improvements	-	-	500	-	500	-
400-400-904-001-City Hall Annex Improvements	-	-	500	-	500	-
400-400-904-200-City Shops/Yards Improvements	-	-	500	-	500	-
400-400-904-300-City Hall Curb & Sidewalks	-	-	-	-	-	-
400-400-904-400-Chlorinator House Improvements	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
400-400-905-000-Sewer Pond Improvements	65,648	-	1,000	-	1,000	-
400-400-910-000-System Improvements	-	-	1,000	-	1,000	-
400-400-910-100-Dechlorination Chamber	-	-	-	-	-	-
Contingency	-	-	47,758	-	74,693	26,935
400-400-880-000-Contingency	-	-	47,758	-	74,693	26,935
Transfers	171,000	175,380	175,380	132,247	434,277	258,897
400-400-840-000-Transfer to Equipment Replace	30,000	-	-	-	19,850	19,850
400-400-850-000-Transfer to Sewer Reserve Fund	50,000	50,000	50,000	50,000	194,407	144,407
400-400-860-100-Transfer to Debt Service Fund	-	-	-	-	-	-
400-400-861-100-Transfer to Debt Service	86,000	125,380	125,380	82,247	220,020	94,640
400-400-870-000-Transfer to Building Reserve	5,000	-	-	-	-	-
Unappropriated fund balance and reserves	210,463	75,138	-	69,552	-	-
400-400-999-000-Unappropriated Ending Balance	210,463	75,138	-	69,552	-	-
Grand Total	1,006,864	814,817	836,873	786,182	1,129,048	292,175

Stormwater Fund

Stormwater Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Capital	-	-	-	75,100	-	-
450-450-700-000-System Improvements	-	-	-	75,100	-	-
Transfers out	-	-	-	-	25,034	25,034
450-450-850-000-Transfer to Debt Service	-	-	-	-	25,034	25,034
Unappropriated fund balance and reserves	-	-	-	-	346	346
450-450-999-000-Unappropriated Ending Balance	-	-	-	-	346	346
Grand Total	-	-	-	75,100	25,380	25,380

State Revenue Sharing Fund

State Revenue Sharing Program

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Materials and Services	62,972	59,329	65,217	59,913	28,577	(36,640)
500-500-604-000-Insurance	924	1,104	1,217	1,315	1,354	137
500-500-608-000-Audit	249	354	400	600	560	160
500-500-611-000-Travel & Related Expenses	10,114	4,822	5,000	750	250	(4,750)
500-500-611-100-Travel - Legislative/Econ Dev	427	-	1,500	-	-	(1,500)
500-500-612-000-Training	-	-	-	-	-	-
500-500-700-000-Legal Services	1,516	5,604	4,000	4,000	-	(4,000)
500-500-700-100-Mics Legal (Non-attorney)	-	-	-	-	-	-
500-500-705-000-Professional Services	-	-	-	-	-	-
500-500-705-200-Professional Services	-	-	-	-	-	-
500-500-705-300-Data Processing	-	-	-	-	-	-
500-500-706-000-Dues & Certifications	356	515	600	258	275	(325)
500-500-752-000-City Council Expense	8,645	3,408	4,000	11,112	2,100	(1,900)
500-500-752-100-City/County Dinner	6,797	-	4,000	-	-	(4,000)
500-500-752-200-Community Giving	11,000	15,200	10,000	10,114	-	(10,000)
500-500-752-205-Language Classes & Town Hall	-	-	6,500	1,878	-	(6,500)
500-500-752-210-Taks Forc - 125th Celebration	-	-	-	-	-	-
500-500-752-220-Task Force - Downtown Revitali	2,500	-	2,500	3,537	2,500	-
500-500-752-225-Tourism Promotion/Facilities	-	-	-	-	-	-
500-500-752-230-Task Force - Police Services	-	-	-	-	-	-
500-500-752-240-YCTA Contribution	1,500	-	1,500	-	-	(1,500)
500-500-752-300-Old Timers Festival	-	-	-	-	-	-
500-500-752-400-Community-Wide Clean-up	-	-	-	-	4,000	4,000

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
500-500-752-500-Dayton Garden Festival	-	500	-	-	-	-
500-500-752-600-Community Events	18,944	24,000	23,000	26,349	10,500	(12,500)
500-500-752-700-Youth Advisory Council Expense	-	-	500	-	-	(500)
500-500-799-000-Misc Expense	-	3,822	500	-	7,038	6,538
Capital	2,635	538	800	-	-	(800)
500-500-903-000-Council Chambers Furnishings	1,235	254	400	-	-	(400)
500-500-903-100-Community Center Furnishings	1,400	284	400	-	-	(400)
500-500-904-400-Fire Hall Improvements	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
500-500-830-000-Transfer to TLT Fund	-	-	-	-	-	-
500-500-840-000-Transfer to General Fund	-	-	-	-	-	-
Unappropriated fund balance and reserves	36,775	17,618	-	1,371	-	-
500-500-999-000-Unappropriated Ending Fund Bal	36,775	17,618	-	1,371	-	-
Grand Total	102,382	77,485	66,017	61,284	28,577	(37,440)

Water Capital Fund

Water Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Materials and Services	-	-	-	-	-	-
600-600-705-000-CIP & SDC Update Project	-	-	-	-	-	-
Capital	128,747	658,345	525,000	339,157	245,875	(279,125)
600-600-910-000-Water Storage Impoundment	-	-	-	-	-	-
600-600-910-100-Engineering Services	9,523	-	5,000	-	5,000	-
600-600-910-101-ENGINEERING SERVICES (OECD)	-	-	-	-	-	-
600-600-910-200-Flow IQ Water Meter Replcmnt	-	-	-	-	-	-
600-600-920-000-Land Acquisition	-	-	-	-	-	-
600-600-920-100-Fisher Farms Intertie	1,566	-	10,000	-	-	(10,000)
600-600-920-200-SCADA Upgrade	-	145,001	-	-	-	-
600-600-920-300-Chlorine Generator	-	-	25,000	25,000	5,000	(20,000)
600-600-920-350-Utility Br Waterline Upgr	30,834	351,031	185,000	214,159	-	(185,000)
600-600-920-400-Water Mainline Replacements	14,790	-	25,000	-	22,875	(2,125)
600-600-925-000-YWRA expense	-	-	-	-	-	-
600-600-930-000-Construction & Related	-	-	-	-	-	-
600-600-930-001-CONSTRUCTION & RELATED (OECD)	-	-	-	-	-	-
600-600-930-100-Wells & System Improvements	-	3,725	85,000	6,200	43,000	(42,000)
600-600-930-101-WELLS & RELATED (OECD)	-	-	-	-	-	-
600-600-930-200-Wells Maintenance	7,050	86,553	30,000	26,487	70,000	40,000
600-600-930-201-TREATMENT & STORAGE FAC (OECD)	-	-	-	-	-	-
600-600-930-203-TREAT & STORAGE FAC (WB RET)	-	-	-	-	-	-
600-600-930-300-McDougal Wells Perimeter Fence	-	-	10,000	-	-	(10,000)

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
600-600-930-500-NON-CONSTRUCTION & RELATED	-	-	-	-	-	-
600-600-930-600-Reservoir Maintenance	64,984	72,035	150,000	67,311	100,000	(50,000)
600-600-950-000-Slow Sand Filter	-	-	-	-	-	-
600-600-950-001-SLOW SAND FILTER (OECD)	-	-	-	-	-	-
600-600-960-000-Meters	-	-	-	-	-	-
Contingency	-	-	49,845	-	53,875	4,030
600-600-880-000-Contingency	-	-	49,845	-	53,875	4,030
Transfers	-	-	-	-	-	-
600-600-860-100-TRANSFER TO DEBT SVC FUND	-	-	-	-	-	-
Unappropriated fund balance and reserves	899,119	362,698	-	185,595	-	-
600-600-999-000-Unappropriated Ending Fund Bal	899,119	362,698	-	185,595	-	-
Grand Total	1,027,866	1,021,043	574,845	524,752	299,750	(275,095)

Sewer Reserve Fund

Sewer Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Materials and Services	10,000	-	-	-	-	-
700-700-608-000-Single Audits - Fed Fund Req	10,000	-	-	-	-	-
700-700-705-000-CIP & SDC Update Project	-	-	-	-	-	-
Capital	550,898	5,281,201	3,189,775	3,103,906	1,130,000	(2,059,775)
700-700-910-000-System Improvements	52,011	45,986	20,000	22,000	10,000	(10,000)
700-700-910-100-Reserve for Lagoon Cleaning	-	-	-	-	-	-
700-700-910-105-CCTV Sewer Lines for I & I	-	-	20,000	16,548	20,000	-
700-700-910-200-Reserve for Liftstation Replac	-	-	-	-	-	-
700-700-910-300-Lift Station Modification	-	-	-	-	-	-
700-700-910-400-Footbridge Pump Station	-	-	-	583	-	-
700-700-910-410-Utility Bridge Improvements	381,841	4,337,510	2,000,000	2,000,000	500,000	(1,500,000)
700-700-910-450-Short-Lived Assets Reserve	-	-	30,000	-	-	(30,000)
700-700-920-000-Hwy 221 Lift Station Repl	85,533	880,461	1,064,775	1,064,775	600,000	(464,775)
700-700-921-000-Sewer Master Plan Update	16,414	17,244	-	-	-	-
700-700-921-100-Lagoon Aerator Control Bldg	-	-	50,000	-	-	(50,000)
700-700-930-300-Lift Station Improv/Replace	15,099	-	5,000	-	-	(5,000)
Contingency	-	-	18,915	-	92,863	73,948
700-700-880-000-Contingency	-	-	18,915	-	92,863	73,948
Transfers	-	-	-	-	-	-
700-700-850-000-Transfer to Debt Service Fund	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Unappropriated fund balance and reserves	1,066,759	(1,016,465)	-	(73,144)	-	-
700-700-999-000-Unappropriated Ending Balance	1,066,759	(1,016,465)	-	(73,144)	-	-
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Grand Total	1,627,657	4,264,736	3,208,690	3,030,762	1,222,863	(1,985,827)

Equipment Replacement Fund

Equipment Replacement Program

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Capital	45,387	48,011	60,000	53,155	40,640	(19,360)
750-750-903-000-Equipment	14,404	2,757	10,000	6,256	25,140	15,140
750-750-903-100-Replace Diesel Truck	30,983	45,254	-	-	-	-
750-750-903-200-Replace Mower	-	-	-	-	12,000	12,000
750-750-903-300-Replace Tractor	-	-	-	-	-	-
750-750-903-400-Leaf Vac	-	-	-	-	3,500	3,500
750-750-903-401-Street Sweeper	-	-	-	-	-	-
750-750-903-402-Replace Tractor	-	-	50,000	46,899	-	(50,000)
750-750-903-500-Equipment Storage	-	-	-	-	-	-
Contingency	-	-	16,409	-	3,955	(12,454)
750-750-880-000-Contingency	-	-	16,409	-	3,955	(12,454)
Transfers out	-	-	-	-	-	-
750-750-459-500-TRANS TO GENERAL FUND	-	-	-	-	-	-
Unappropriated fund balance and reserves	42,465	36,943	-	4,595	-	-
750-750-999-000-UNAPPROPRIATED ENDING FUND BAL	42,465	36,943	-	4,595	-	-
Grand Total	87,852	84,954	76,409	57,750	44,595	(31,814)

Building Reserve Fund

Building Reserve Program

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Capital	23,275	121,122	160,000	86,842	865,626	705,626
760-760-920-000-Land Acq/Dayton Village Dev	1,800	9,297	10,000	1,599	-	(10,000)
760-760-930-000-Building Construction	-	38,424	15,000	200	865,626	850,626
760-760-930-100-City Maint Shop Improvements	-	-	5,000	-	-	(5,000)
760-760-930-110-City Hall/Library/Annex doors	-	20,050	-	-	-	-
760-760-930-115-Bandstand Rehabilitation	-	-	40,000	40,000	-	(40,000)
760-760-930-200-CITY HALL STORAGE WORKROOM ADD	-	-	-	-	-	-
760-760-930-250-City Hall Roof Repair	-	-	25,000	20,043	-	(25,000)
760-760-930-300-Community Center	-	53,351	65,000	25,000	-	(65,000)
760-760-930-400-City Shops Paving	21,475	-	-	-	-	-
Contingency	-	-	247,726	-	-	(247,726)
760-760-880-000-Contingency	-	-	247,726	-	-	(247,726)
Transfers out	-	-	-	-	-	-
760-760-459-600-TRANS TO GENERAL FUND	-	-	-	-	-	-
760-760-459-700-Transfer to Sewer Fund	-	-	-	-	-	-
Unappropriated fund balance and reserves	213,920	120,542	70,000	354,726	-	(70,000)
760-760-999-000-Unappropriated ending fund bal	213,920	120,542	70,000	354,726	-	(70,000)
Grand Total	237,195	241,664	477,726	441,568	865,626	387,900

Street Reserve Fund

Street Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Materials and Services	10,000	-	-	-	-	-
700-700-608-000-Single Audits - Fed Fund Req	10,000	-	-	-	-	-
700-700-705-000-CIP & SDC Update Project	-	-	-	-	-	-
Capital	550,898	5,281,201	3,189,775	3,103,906	1,130,000	(2,059,775)
700-700-910-000-System Improvements	52,011	45,986	20,000	22,000	10,000	(10,000)
700-700-910-100-Reserve for Lagoon Cleaning	-	-	-	-	-	-
700-700-910-105-CCTV Sewer Lines for I & I	-	-	20,000	16,548	20,000	-
700-700-910-200-Reserve for Liftstation Replac	-	-	-	-	-	-
700-700-910-300-Lift Station Modification	-	-	-	-	-	-
700-700-910-400-Footbridge Pump Station	-	-	-	583	-	-
700-700-910-410-Utility Bridge Improvements	381,841	4,337,510	2,000,000	2,000,000	500,000	(1,500,000)
700-700-910-450-Short-Lived Assets Reserve	-	-	30,000	-	-	(30,000)
700-700-920-000-Hwy 221 Lift Station Repl	85,533	880,461	1,064,775	1,064,775	600,000	(464,775)
700-700-921-000-Sewer Master Plan Update	16,414	17,244	-	-	-	-
700-700-921-100-Lagoon Aerator Control Bldg	-	-	50,000	-	-	(50,000)
700-700-930-300-Lift Station Improv/Replace	15,099	-	5,000	-	-	(5,000)
Contingency	-	-	18,915	-	92,863	73,948
700-700-880-000-Contingency	-	-	18,915	-	92,863	73,948
Transfers	-	-	-	-	-	-
700-700-850-000-Transfer to Debt Service Fund	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Unappropriated fund balance and reserves	1,066,759	(1,016,465)	-	(73,144)	-	-
700-700-999-000-Unappropriated Ending Balance	1,066,759	(1,016,465)	-	(73,144)	-	-
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Grand Total	1,627,657	4,264,736	3,208,690	3,030,762	1,222,863	(1,985,827)

Parks Reserve Fund

Parks Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Materials and Services	-	-	60,000	25,000	35,000	(25,000)
780-780-705-000-Parks Master Plan	-	-	60,000	25,000	35,000	(25,000)
780-780-706-000-Park Planning Project	-	-	-	-	-	-
Capital	35,069	142,661	41,000	4,250	-	(41,000)
780-780-920-000-Park Acquisition	-	-	-	-	-	-
780-780-920-100-RESERVE FOR RESTROOM REPLACEMT	-	-	-	-	-	-
780-780-920-200-Courthouse Sq Park Improve	-	3,930	30,000	4,250	-	(30,000)
780-780-920-300-Andrew Smith Park Improvements	-	7,190	1,000	-	-	(1,000)
780-780-920-310-Alderman Park Improvements	35,069	-	1,000	-	-	(1,000)
780-780-920-315-Legion Field Improvements	-	2,403	5,000	-	-	(5,000)
780-780-920-320-Dayton Landing Park	-	-	-	-	-	-
780-780-920-350-Other Park Improvements	-	-	4,000	-	-	(4,000)
780-780-920-400-Andrew Smith Bathroom Install	-	129,138	-	-	-	-
780-780-920-500-Blockhouse Rehabilitation	-	-	-	-	-	-
Contingency	-	-	9,793	-	34,213	24,420
780-780-880-000-Contingency	-	-	9,793	-	34,213	24,420
Transfers	-	-	-	-	-	-
780-920-870-000-Tfr to Building Reserve Fund	-	-	-	-	-	-
Unappropriated fund balance and reserves	177,262	46,789	-	41,473	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
780-780-999-000-Unappropriated Ending Fund Bal	177,262	46,789	-	41,473	-	-
Grand Total	212,331	189,450	110,793	70,723	69,213	(41,580)

Debt Service Fund

Debt Service

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
Principal and Interest	243,211	243,211	498,124	266,477	452,533	(45,591)
850-850-774-000-Debt SVC To Bonds (Principal)	124,692	125,939	127,199	150,464	151,736	24,537
850-850-776-000-Debt SVC To Bonds (Interest)	18,641	17,394	16,134	16,134	14,863	(1,271)
850-850-777-000-Fisher Farms Property Payments	-	-	-	-	-	-
850-850-778-000-Debt Service to Springs (Prin)	14,024	14,164	14,306	14,306	14,449	143
850-850-778-100-Debt Service to Springs (Int)	3,606	3,466	3,325	3,325	3,182	(143)
850-850-779-000-Reserve for Lafayette loan	-	-	23,625	-	23,249	(376)
850-850-779-100-Debt Service - DEQ (Principal)	-	-	-	-	33,355	33,355
850-850-779-200-Debt Service - DEQ (Interest)	-	-	-	-	18,461	18,461
850-850-780-000-US Bank Loan for USDA Appl	-	-	-	-	-	-
850-850-785-100-Debt Svc to Bond MPS/FSTS (P)	43,749	40,604	40,219	42,141	42,931	2,712
850-850-785-200-Debt Svc to Bond MPS/FSTS (I)	38,499	41,644	42,029	40,107	39,318	(2,711)
850-850-785-300-Debt Svc to Footbridge (princ)	-	-	161,156	-	-	(161,156)
850-850-785-400-Debt Svc to Footbridge (int)	-	-	70,131	-	85,955	15,824
850-850-786-401-Merchant Block loan (principle)	-	-	-	-	25,034	25,034
Transfers	-	-	-	-	-	-
850-850-800-000-TEMP TR TO WT SYS CAP PJ FD	-	-	-	-	-	-
Unappropriated fund balance and reserves	352,776	482,169	258,295	463,435	312,748	54,453
850-850-900-100-WATER RESERVE	-	-	-	-	99,414	99,414
850-850-900-200-SEWER RESERVE	-	-	-	-	-	-
850-850-900-300-Reserve- Lafayette loan payoff	-	-	-	23,625	23,625	23,625

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Budget	FY 24/25 Estimate	FY 25/26 Rec.	\$ Change
850-850-900-305-Reserve for MPS FSTS USDA Loan	-	-	82,248	82,248	82,248	-
850-850-900-310-Rsv for Bridge DEQ Loan pmt	-	-	106,275	-	107,461	1,186
850-850-999-000-Unappropriated Ending Fund Bal	352,776	482,169	69,772	357,562	-	(69,772)
Grand Total	595,987	725,380	756,419	729,912	765,281	8,862

2025/2026 Salary and Wages Allocation Table													
POSITION	25/26 Budget	Admin 100-100	Parks 100-103	Library 100-104	Planning 100-105	Building 100-106	Local Option 101-101	TLT Fund 105-105	Streets 200-200	Water 300-300	WTP 300-301	Sewer 400-400	Grand Total
City Manager	108,101	16,215	2,162	2,162	4,324	4,324	3,243	0	5,405	32,430	5,405	32,430	108,101
% of Total Salary	1.0 FTE	15.00%	2.00%	2.00%	4.00%	4.00%	3.00%	0.00%	5.00%	30.00%	5.00%	30.00%	100.00%
City Recorder	67,422	16,856	0	0	10,113	0	6,742	0	0	16,856	0	16,856	67,422
% of Total Salary	1.0 FTE	25.00%	0.00%	0.00%	15.00%	0.00%	10.00%	0.00%	0.00%	25.00%	0.00%	25.00%	100.00%
Finance Director	78,241	13,301	0	0	0	0	3,912	0	3,130	28,167	1,565	28,167	78,241
% of Total Salary	1.0 FTE	17.00%	0.00%	0.00%	0.00%	0.00%	5.00%	0.00%	4.00%	36.00%	2.00%	36.00%	100.00%
Library Assistant	20,204	0	0	20,204	0	0	0	0	0	0	0	0	20,204
% of Total Salary	.50 FTE	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Library Director	67,422	13,484	0	13,484	6,742	6,742	0	0	6,742	6,742	6,742	6,742	67,422
% of Total Salary	1.0 FTE	20.00%	0.00%	20.00%	10.00%	10.00%	0.00%	0.00%	10.00%	10.00%	10.00%	10.00%	100.00%
Maintenance Operator 1	55,210	0	2,761	0	0	0	0	0	5,521	19,324	9,938	17,667	55,210
% of Total Salary	1.0 FTE	0.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.00%	35.00%	18.00%	32.00%	100.00%
Maintenance Operator 1	47,605	0	16,662	0	0	0	0	0	4,761	9,521	7,141	9,521	47,605
% of Total Salary	1.0 FTE	0.00%	35.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.00%	20.00%	15.00%	20.00%	100.00%
Maintenance Worker	39,742	0	13,910	0	0	0	0	0	3,974	7,948	5,961	7,948	39,742
% of Total Salary	1.0 FTE	0.00%	35.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.00%	20.00%	15.00%	20.00%	100.00%
Maintenance Operator 2	67,171	0	6,717	0	0	3,359	0	0	6,717	16,793	16,793	16,793	67,171
% of Total Salary	1.0 FTE	0.00%	10.00%	0.00%	0.00%	5.00%	0.00%	0.00%	10.00%	25.00%	25.00%	25.00%	100.00%
Office Specialist II - Utility Mgmt	65,879	3,294	0	0	0	0	3,294	0	0	29,646	0	29,646	65,879
% of Total Salary	1.0 FTE	5.00%	0.00%	0.00%	0.00%	0.00%	5.00%	0.00%	0.00%	45.00%	0.00%	45.00%	100.00%
Office Specialist II - Code/Buildin	56,817	1,420	0	0	1,420	19,886	28,409	0	0	2,841	0	2,841	56,817
% of Total Salary	1.0 FTE	2.50%	0.00%	0.00%	2.50%	35.00%	50.00%	0.00%	0.00%	5.00%	0.00%	5.00%	100.00%
Public Works Supervisor	75,113	3,005	3,005	0	1,502	4,507	0	0	9,014	18,027	18,027	18,027	75,113
% of Total Salary	1.0 FTE	4.00%	4.00%	0.00%	2.00%	6.00%	0.00%	0.00%	12.00%	24.00%	24.00%	24.00%	100.00%
Tourism/Economic Dev. Director	82,976	10,787	1,660	0	0	0	0	45,637	0	12,446	0	12,446	82,976
% of Total Salary	1.0 FTE	13.00%	2.00%	0.00%	0.00%	0.00%	0.00%	55.00%	0.00%	15.00%	0.00%	15.00%	100.00%
Overtime/On Call/Other		468	3,297	0	156	798	156	0	3,546	11,076	6,897	10,626	37,020
TOTAL SALARIES	831,903	78,830	50,172	35,850	24,258	39,616	45,756	45,637	48,809	211,816	78,469	209,710	868,923

Projected FY 2025/2026 Debt Service

Type	Acct number + name	FY 25/26 Recc.	Lender	Project	Project #	Loan amount	Interest rate	Note
Interest	850-850-776-000-Debt SVC To Bonds (Interest)	14,863	Business Oregon	Water system improvements	S03002	3,383,000	1.00%	\$143,334 total - 2002 OBDD water system improvement. Remainder Lafayette share of joint wellfield (Ash Rd project).
Interest	850-850-778-100-Debt Service to Springs (Int)	3,182	Business Oregon	Water supply and distribution	S13001	455,000	1.00%	
Interest	850-850-779-200-Debt Service - DEQ (Interest)	18,461	Business Oregon	Lift station	Y24002	953,000	3.50%	
Interest	850-850-785-200-Debt Svc to Bond MPS/FSTS (I)	39,318	USDA	Sewer improvement loan	92-01	2,300,000	1.874%	
Interest	850-850-785-400-Debt Svc to Footbridge (Int)	85,955	Oregon DEQ	Utility bridge	R26753	6,000,000	1.00%	First principal payment not due until 8/1/2026.
Interest Total		161,779						
Principal	850-850-774-000-Debt SVC To Bonds (Principal)	151,736	Business Oregon	Water system improvements	S03002	3,383,000	1.00%	\$143,334 total - 2002 OBDD water system improvement. Remainder Lafayette share of joint wellfield (Ash Rd project).
Principal	850-850-778-000-Debt Service to Springs (Prin)	14,449	Business Oregon	Water supply and distribution	S13001	455,000	1.00%	
Principal	850-850-779-000-Reserve for Lafayette loan	23,249	City of Dayton	Joint wellfield		600,000	1.00%	
Principal	850-850-779-100-Debt Service - DEQ (Principal)	33,355	Business Oregon	Lift station	Y24002	953,000	3.50%	
Principal	850-850-785-100-Debt Svc to Bond MPS/FSTS (P)	42,931	USDA	Sewer improvement	92-01	2,300,000	1.874%	
Principal	850-850-786-401-Merchant Block loan (principle)	25,034	Twin Towers	Stormline improvement	N/A	75,100	0.00%	0.00% interest if paid of in 36 months.
Principal Total		290,754						
Grand Total		452,533						

FY 2025/2026 Interfund transfers

	General	Local	ARPA	Building	Debt	Parks	Sewer	Sewer	State	Street	Street	TLT	Water	Water	Water	Equip-	Storm-	Grand
	Levy	Option	Fund	Reserve	Service	Reserve		Reserve	Revenue	Fund	Reserve			Capital	Reserve	ment	water	Total
Transfers out									Sharing									
105-105-840-100-Transfer to General Fund	-	-	-	-	-	-	-	-	-	-	-	-	56,744	-	-	-	-	56,744
200-200-870-000-Transfer to Building Reserve	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	10,000
300-300-840-000-Transfer to Equipment Replacer	-	-	-	-	-	-	-	-	-	-	-	-	-	19,850	-	-	-	19,850
300-300-860-000-Transfer to Water System Capit	-	-	-	-	-	-	-	-	-	-	-	-	-	111,455	-	-	-	111,455
300-300-860-100-Transfer to Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	160,965	-	-	-	160,965
400-400-840-000-Transfer to Equipment Replace	-	-	-	-	-	-	-	19,850	-	-	-	-	-	-	-	-	-	19,850
400-400-850-000-Transfer to Sewer Reserve Fund	-	-	-	-	-	-	-	194,407	-	-	-	-	-	-	-	-	-	194,407
400-400-861-100-Transfer to Debt Service	-	-	-	-	-	-	-	220,020	-	-	-	-	-	-	-	-	-	220,020
450-450-850-000-Transfer to Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,034	25,034
Transfers in																		
100-000-499-700-Transfer from TLT Fund	56,744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,744
600-000-459-200-TRANSFER FM WATER FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,455	-	-	111,455
700-000-459-300-Transfer from Sewer Fund	-	-	-	-	-	-	-	-	194,407	-	-	-	-	-	-	-	-	194,407
750-000-459-200-Transfer from Water Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,850	-	19,850
750-000-459-300-Transfer from Sewer Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,850	-	19,850
760-000-459-100-Transfer from Street Fund	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
850-000-459-000-Transfer from Water Fund	-	-	-	-	160,965	-	-	-	-	-	-	-	-	-	-	-	-	160,965
850-000-459-300-Transfer fr Sewer Fund	-	-	-	-	220,020	-	-	-	-	-	-	-	-	-	-	-	-	220,020
850-000-459-501-Transfer fr Stormwater Fund	-	-	-	-	25,034	-	-	-	-	-	-	-	-	-	-	-	-	25,034