



CITY OF DAYTON

2025-2026

ADOPTED BUDGET





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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.

Note: This is the budget message as presented to the Budget Committee. Changes made by the Budget Committee and City Council prior to final adoption are not reflected here.

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.

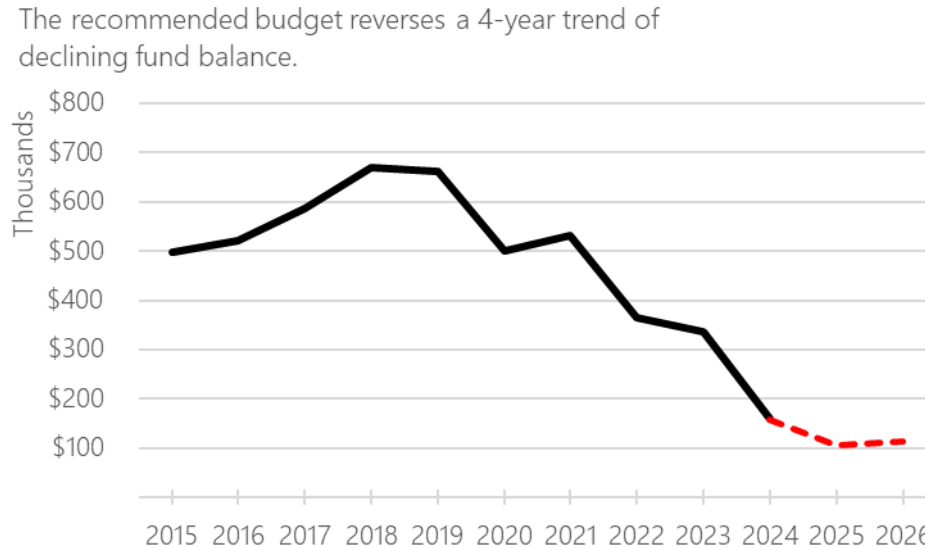


Figure 1: General Fund balance

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.

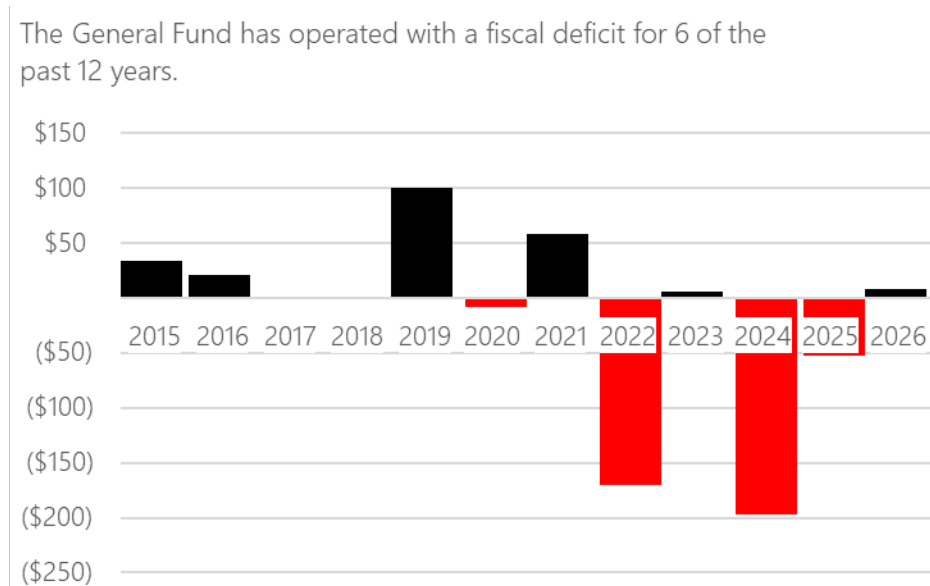


Figure 2: General Fund surpluses and deficits

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
	<u>\$61,462</u>	<u>-\$66,438</u>

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.

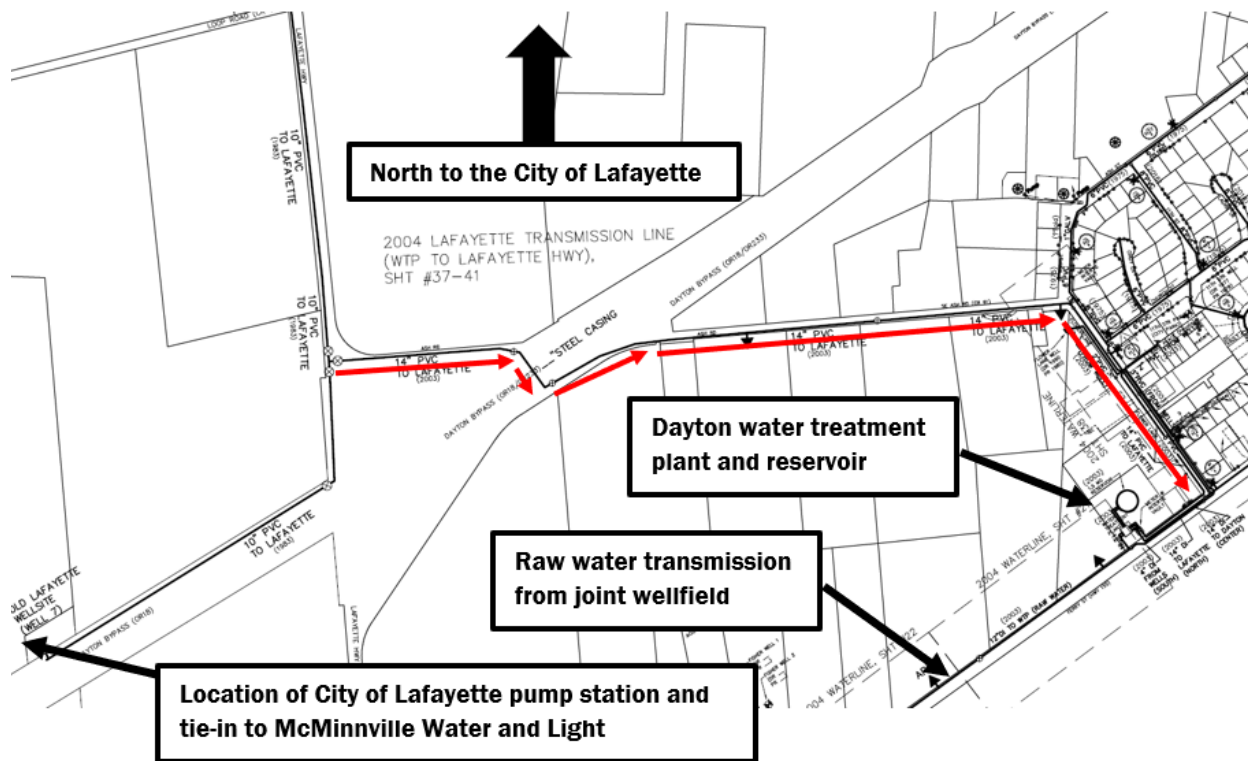


Figure 3: Lafayette inter-tie map

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.

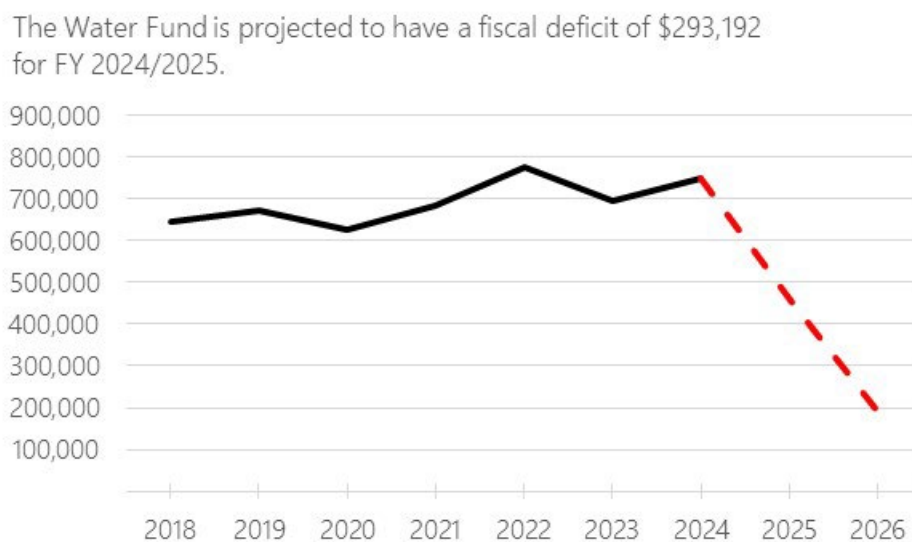


Figure 4: Water Fund balance

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.

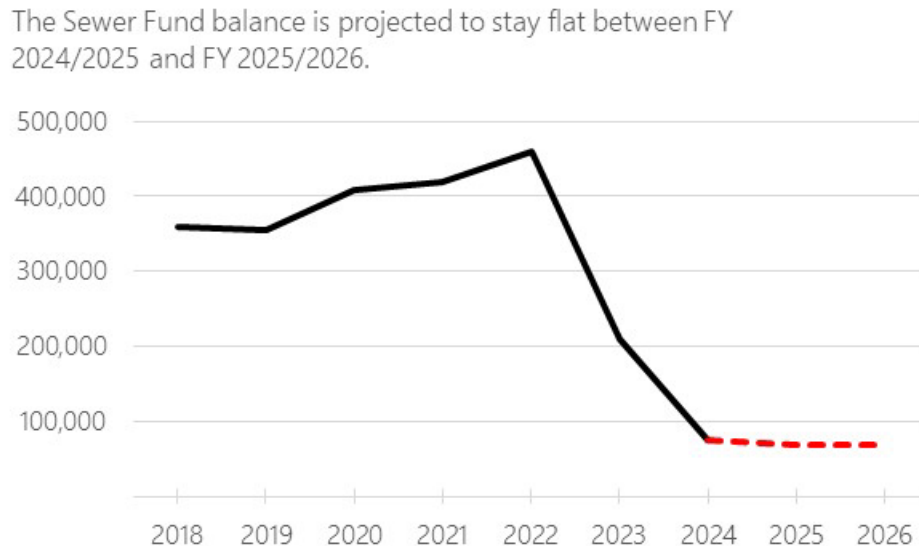


Figure 5: Sewer Fund balance

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.

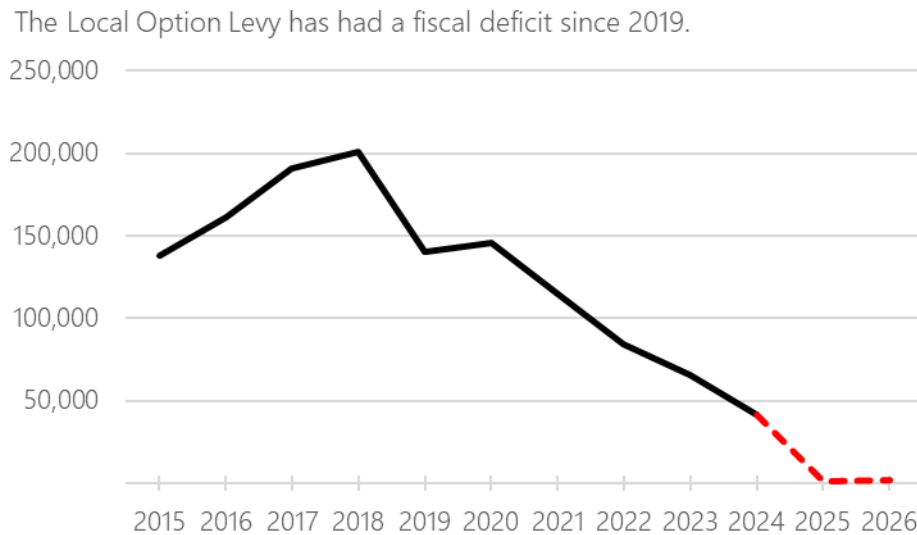


Figure 6: Local Option Levy Fund balance

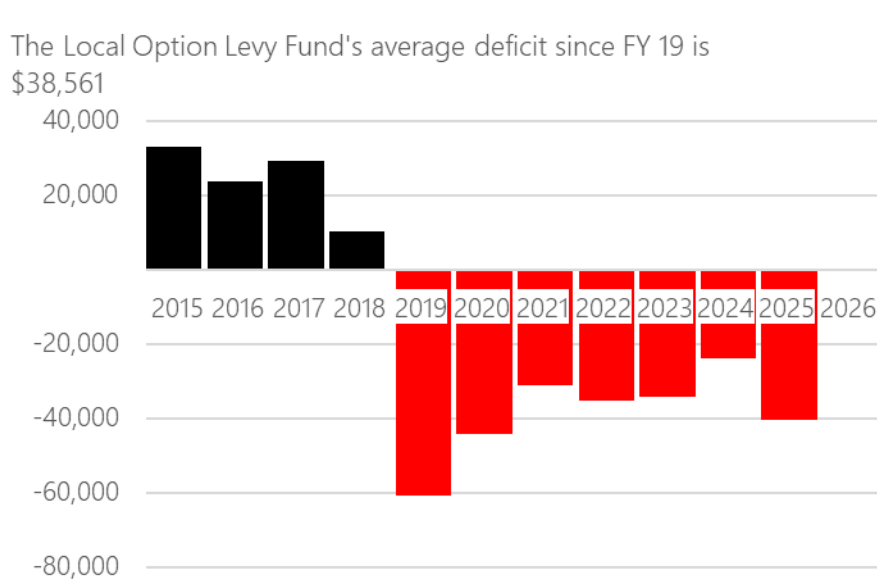


Figure 7: Local Option Levy Fund surplus versus deficit

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. This developer for the Merchant Block project is providing this loan interest free to finance repairs 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 employees 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 TLD 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	Stormwater	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

Adopted FY 2025-2026 budget summary

Revenues and other financing sources:

	General	Local Option Levy	Water	Sewer	Transient Lodging Tax	Debt Service	All Others	Grand Total
Working capital	15,932	575	419,242	24,438	164,304	358,810	776,895	1,760,196
Donations	-	-	-	-	-	-	-	-
Fees and charges for services	169,679	-	500	-	-	-	25,380	195,559
Fines and penalties	-	16,000	12,700	3,150	-	-	-	31,850
Franchise fees	128,900	-	-	-	-	-	-	128,900
Grants	11,000	-	-	-	-	-	1,126,240	1,137,240
Intergovernmental	65,700	-	-	-	-	-	243,637	309,337
Investment income	3,300	1,400	3,700	2,600	200	1,700	9,400	22,300
Licenses	2,500	-	-	-	-	-	-	2,500
Loan proceeds	-	-	-	-	-	-	500,000	500,000
Other fees	-	68,641	-	-	-	-	-	68,641
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	-	-	-	-	-	-	-	-
Property taxes	4,000	3,500	-	-	-	-	-	7,500
Rents	-	-	15,600	-	-	-	-	15,600
Sales	150	-	-	-	-	-	-	150
Taxes	264,882	287,290	-	-	-	-	-	552,172
Transfers in	56,744	-	-	-	-	406,019	419,490	882,253
Utility fees	-	-	1,297,697	1,056,096	-	-	-	2,353,793
Grand Total	764,287	378,006	1,749,639	1,086,484	296,907	766,529	3,118,042	8,159,894

Expenditures and other financing uses:

	General	Local Option Levy	Water	Sewer	Transient Lodging Tax	Debt Service	All Others	Grand Total
Personnel	348,849	89,837	483,332	356,851	75,433	-	80,443	1,434,745
Materials and Services	335,259	288,169	609,317	263,640	68,630	-	193,034	1,758,049
Capital	5,786	-	32,000	3,600	-	-	2,363,069	2,404,455
Contingency	59,393	-	278,792	18,116	96,100	-	446,116	898,517
Principal and Interest	-	-	-	-	-	452,533	-	452,533
Transfers out	15,000	-	346,198	444,277	56,744	-	35,034	897,253
Unappropriated fund balance and reserves	-	-	-	-	-	313,996	346	314,342
Grand Total	764,287	378,006	1,749,639	1,086,484	296,907	766,529	3,118,042	8,159,894

FY 2025-2026 Fund Summaries

General Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	365,833	336,376	162,866	129,669	158,087	105,472	110,912	15,932
Donations	-	-	12,810	100	100	-	-	-
Fees and charges for services	101,244	59,269	77,568	72,975	81,648	116,231	119,931	169,679
Fines and penalties	-	30	1,720	-	-	-	-	-
Franchise fees	112,364	119,423	133,168	114,500	134,756	128,900	128,900	128,900
Grants	2,860	4,579	10,921	21,611	21,611	1,000	11,000	11,000
Intergovernmental	71,747	67,732	55,379	59,200	59,200	60,700	65,700	65,700
Investment income	17,999	26,717	12,696	25,000	25,000	3,300	3,300	3,300
Licenses	2,963	2,143	2,467	2,500	2,500	2,500	2,500	2,500
Other revenue	12,628	12,558	15,640	12,000	12,000	12,000	12,000	12,000
Other revenues	716	6,186	17,385	1,000	1,000	15,000	15,000	15,000
Other taxes	-	-	20,966	100	100	500	500	500
Permits	111,815	22,225	57,725	30,000	54,622	14,000	14,000	14,000
Property taxes	1,754	4,358	8,343	4,000	4,000	4,000	4,000	4,000
Sales	225	-	155	150	150	150	150	150
Taxes	256,624	266,066	265,112	258,000	258,000	264,882	264,882	264,882
Transfers in	-	19,000	34,000	19,000	34,000	56,744	56,744	56,744
Utility fees	-	-	-	-	-	-	-	-
Grand Total	1,058,772	946,662	888,921	749,805	846,774	785,379	809,519	764,287

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Personnel	360,395	454,681	353,433	399,865	392,472	343,227	348,849	348,849
Materials and Services	362,337	309,212	363,692	278,465	422,120	324,059	335,259	335,259
Capital	16,266	29,161	8,529	24,500	18,293	5,786	5,786	5,786
Principal and Interest	-	-	5,368	2,800	2,800	-	-	-
Contingency	-	-	-	44,175	-	112,307	119,625	59,393
Transfers out	35,000	-	11,089	-	11,089	-	-	15,000
Unappropriated fund balance and reserves	336,376	158,105	146,810	-	-	-	-	-
Grand Total	1,110,374	951,159	888,921	749,805	846,774	785,379	809,519	764,287

Local Option Levy

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	84,600	65,417	44,777	54,392	54,392	1,033	1,033	575
Fines and penalties	6,852	20,742	14,986	18,000	18,000	16,000	16,000	16,000
Investment income	7,677	11,395	5,415	11,000	11,000	1,400	1,400	1,400
Licenses	-	-	-	-	-	-	-	-
Other fees	625	843	885	1,000	1,000	68,500	68,500	68,641
Other revenue	-	-	530	-	-	600	600	600
Other taxes	-	-	-	-	-	-	-	-
Property taxes	1,825	4,536	8,684	3,500	3,500	3,500	3,500	3,500
Taxes	267,099	276,925	287,550	270,000	270,000	287,290	287,290	287,290
Transfers in	15,000	-	-	-	-	-	-	-
Grand Total	383,678	379,858	362,827	357,892	357,892	378,323	378,323	378,006

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Personnel	72,937	78,108	77,028	84,936	85,826	86,445	89,837	89,837
Materials and Services	244,629	260,779	272,152	266,535	272,059	289,744	288,169	288,169
Capital	695	1,195	7	500	7	317	317	-
Contingency	-	-	-	5,921	-	1,817	-	-
Transfers out	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	65,417	41,492	13,640	-	-	-	-	-
Grand Total	383,678	381,574	362,827	357,892	357,892	378,323	378,323	378,006

Transient Lodging Tax

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	391,687	318,451	271,955	252,697	252,697	167,620	167,620	164,304
Investment income	1,242	1,844	876	1,800	1,800	200	200	200
Other revenues	-	23	-	-	-	-	-	-
Other taxes	70,364	86,210	79,521	80,000	80,000	132,403	132,403	132,403
Transfers in	-	-	-	-	-	-	-	-
Grand Total	463,293	406,528	352,352	334,497	334,497	300,223	300,223	296,907

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Personnel	3,104	50,058	55,301	68,135	68,135	75,536	75,433	75,433
Materials and Services	4,932	60,517	95,980	150,140	150,140	68,630	68,630	68,630
Capital	-	-	1,994	5,000	5,000	-	-	-
Contingency	-	-	-	37,222	37,222	99,313	99,416	96,100
Transfers out	136,806	24,000	24,000	24,000	24,000	56,744	56,744	56,744
Unappropriated fund balance and reserves	318,451	271,955	175,077	50,000	50,000	-	-	-
Grand Total	463,293	406,530	352,352	334,497	334,497	300,223	300,223	296,907

ARPA Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	184,320	1,314	(41)	3,200	3,200	-	-	-
Intergovernmental	304,742	-	-	-	-	-	-	-
Investment income	1,242	1,844	876	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Grand Total	490,304	3,158	835	3,200	3,200	-	-	-

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Contingency	-	-	-	-	-	-	-	-
Transfers out	488,990	3,200	3,200	3,200	3,200	-	-	-
Unappropriated fund balance and reserves	1,314	(42)	(2,365)	-	-	-	-	-
Grand Total	490,304	3,158	835	3,200	3,200	-	-	-

Street Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	211,479	185,582	198,152	119,175	119,175	164,606	164,606	162,096
Grants	-	-	-	-	-	-	-	-
Intergovernmental	209,789	210,883	217,653	200,000	200,000	216,531	216,531	216,531
Investment income	4,136	6,140	2,918	5,000	5,000	800	800	800
Licenses	-	-	-	-	-	-	-	-
Other revenues	-	583	17,000	100	100	17,000	17,000	17,000
Utility fees	-	-	-	-	-	-	-	-
Grand Total	425,404	403,188	435,723	324,275	324,275	398,937	398,937	396,427

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Personnel	72,571	63,887	71,906	84,301	84,301	81,484	80,443	80,443
Materials and Services	68,059	69,222	77,326	139,450	139,450	130,828	130,828	130,828
Capital	9,193	1,929	4,600	16,000	16,000	7,000	7,000	7,000
Contingency	-	-	-	14,524	14,524	169,625	170,666	168,156
Transfers out	90,000	70,000	70,000	70,000	70,000	10,000	10,000	10,000
Unappropriated fund balance and reserves	185,582	198,276	211,891	-	-	-	-	-
Grand Total	425,405	403,314	435,723	324,275	324,275	398,937	398,937	396,427

Water Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	776,289	694,823	749,174	418,401	418,401	456,566	456,566	419,242
Fees and charges for services	-	2,230	230	500	500	500	500	500
Fines and penalties	9,600	10,759	10,452	9,100	9,100	9,100	12,700	12,700
Grants	-	-	-	-	-	-	-	-
Intergovernmental	76,810	130,337	22,119	65,000	65,000	-	-	-
Investment income	20,124	30,318	14,536	20,000	20,000	3,700	3,700	3,700
Other revenues	329	2,978	152	1,000	1,000	200	200	200
Rents	13,060	14,500	15,600	15,600	15,600	15,600	15,600	15,600
Transfers in	-	-	-	-	-	-	-	-
Utility fees	973,487	1,009,028	970,999	978,500	978,500	1,140,739	1,297,697	1,297,697
Grand Total	1,869,699	1,894,973	1,783,262	1,508,101	1,508,101	1,626,405	1,786,963	1,749,639

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Personnel	384,087	374,570	444,012	512,943	512,943	498,117	483,332	483,332
Materials and Services	350,159	403,456	559,257	533,524	548,524	603,367	609,317	609,317
Capital	632	17,776	12,730	37,000	96,634	32,000	32,000	32,000
Contingency	-	-	-	24,634	-	200,651	316,116	278,792
Transfers out	440,000	350,000	280,965	350,000	300,000	292,270	346,198	346,198
Unappropriated fund balance and reserves	694,823	749,758	486,298	50,000	50,000	-	-	-
Grand Total	1,869,701	1,895,560	1,783,262	1,508,101	1,508,101	1,626,405	1,786,963	1,749,639

Sewer Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	459,278	210,462	74,638	45,223	45,223	69,552	72,384	24,438
Fees and charges for services	-	-	-	-	-	-	-	-
Fines and penalties	5,190	5,739	5,638	4,900	4,900	600	3,150	3,150
Grants	-	20,000	-	-	-	-	-	-
Investment income	14,484	21,544	10,216	20,000	20,000	2,600	2,600	2,600
Other revenues	-	6,966	-	250	250	200	200	200
Transfers in	-	-	-	-	-	-	-	-
Utility fees	527,913	573,063	742,893	766,500	766,500	1,056,096	1,056,096	1,056,096
Grand Total	1,006,865	837,774	833,385	836,873	836,873	1,129,048	1,134,430	1,086,484

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Personnel	276,723	270,123	323,436	352,088	352,088	352,838	356,851	356,851
Materials and Services	274,557	315,427	270,549	257,147	304,905	263,640	263,640	263,640
Capital	74,121	2,209	22	4,500	4,500	3,600	3,600	3,600
Contingency	-	-	-	47,758	-	74,693	66,062	18,116
Transfers out	171,000	175,380	147,247	175,380	175,380	434,277	444,277	444,277
Unappropriated fund balance and reserves	210,463	75,138	92,131	-	-	-	-	-
Grand Total	1,006,864	838,277	833,385	836,873	836,873	1,129,048	1,134,430	1,086,484

Stormwater Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	-	-	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	25,380	25,380	25,380
Loan proceeds	-	-	-	-	75,100	-	-	-
Grand Total	-	-	-	-	75,100	25,380	25,380	25,380

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Capital	-	-	-	-	75,100	-	-	-
Transfers out	-	-	-	-	-	25,034	25,034	25,034
Unappropriated fund balance and reserves	-	-	-	-	-	346	346	346
Grand Total	-	-	-	-	75,100	25,380	25,380	25,380

State Revenue Sharing Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	45,822	36,775	17,647	23,217	23,217	1,371	1,371	-
Intergovernmental	32,518	30,996	26,387	33,000	33,000	27,106	27,106	27,106
Investment income	621	922	438	800	800	100	100	100
Other revenues	3,420	3,822	2,080	4,000	4,000	-	-	-
Transfers in	20,000	5,000	16,089	5,000	16,089	-	-	-
Grand Total	102,381	77,515	62,641	66,017	77,106	28,577	28,577	27,206

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Materials and Services	62,972	59,329	61,052	65,217	76,306	28,577	28,577	27,206
Capital	2,635	538	41	800	800	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	36,755	17,648	1,548	-	-	-	-	-
Grand Total	102,362	77,515	62,641	66,017	77,106	28,577	28,577	27,206

Water Capital Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	756,793	899,119	362,697	437,877	437,877	185,595	185,595	141,117
Grants	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	14,769	21,923	10,418	20,000	20,000	2,700	2,700	2,700
Loan proceeds	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-
Transfers in	250,000	100,000	100,000	100,000	100,000	111,455	165,383	165,383
Utility fees	6,305	-	53,875	16,968	16,968	-	-	-
Grand Total	1,027,867	1,021,042	526,990	574,845	574,845	299,750	353,678	309,200

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Materials and Services	-	-	-	-	-	-	-	-
Capital	128,747	658,345	359,521	525,000	525,000	245,875	299,803	299,803
Contingency	-	-	-	49,845	49,845	53,875	53,875	9,397
Transfers out	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	899,119	362,698	167,469	-	-	-	-	-
Grand Total	1,027,866	1,021,043	526,990	574,845	574,845	299,750	353,678	309,200

Sewer Reserve Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	998,674	1,066,759	(1,016,465)	177,362	177,362	(73,144)	(73,144)	(73,144)
Grants	-	-	1,028,000	953,000	953,000	600,000	600,000	600,000
Investment income	9,055	13,441	6,387	10,000	10,000	1,600	1,600	1,600
Loan proceeds	-	3,131,336	2,562,924	2,000,000	2,000,000	500,000	500,000	500,000
Transfers in	538,990	53,200	53,200	53,200	53,200	194,407	204,407	204,407
Utility fees	80,937	-	96,063	15,128	15,128	-	-	-
Grand Total	1,627,656	4,264,736	2,730,109	3,208,690	3,208,690	1,222,863	1,232,863	1,232,863

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Materials and Services	10,000	-	-	-	-	-	-	-
Capital	550,898	5,281,201	2,016,602	3,159,775	3,159,775	1,130,000	1,140,000	1,140,000
Contingency	-	-	-	18,915	18,915	92,863	92,863	92,863
Transfers out	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	1,066,759	(1,016,483)	713,507	30,000	30,000	-	-	-
Grand Total	1,627,657	4,264,718	2,730,109	3,208,690	3,208,690	1,222,863	1,232,863	1,232,863

Equipment Replacement Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	21,175	42,465	36,942	36,409	36,409	4,595	4,595	4,817
Investment income	1,677	2,489	1,183	-	-	300	300	300
Other revenues	-	-	-	-	-	-	-	-
Transfers in	65,000	40,000	20,000	40,000	40,000	39,700	39,700	39,700
Utility fees	-	-	-	-	-	-	-	-
Grand Total	87,852	84,954	58,125	76,409	76,409	44,595	44,595	44,817

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Capital	45,387	48,011	53,155	60,000	60,000	40,640	40,640	40,640
Contingency	-	-	-	16,409	16,409	3,955	3,955	4,177
Transfers out	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	42,465	36,943	4,970	-	-	-	-	-
Grand Total	87,852	84,954	58,125	76,409	76,409	44,595	44,595	44,817

Building Reserve Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	206,978	213,920	120,542	152,726	152,726	354,726	354,726	355,629
Grants	-	-	-	-	-	500,000	500,000	500,000
Investment income	5,217	7,744	3,680	5,000	5,000	900	900	900
Property sales	-	-	308,515	300,000	300,000	-	-	-
Transfers in	25,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000
Grand Total	237,195	241,664	452,737	477,726	477,726	865,626	865,626	866,529

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Capital	23,275	121,122	101,385	160,000	160,000	865,626	865,626	865,626
Contingency	-	-	-	247,726	247,726	-	-	903
Transfers out	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	213,920	120,542	351,352	70,000	70,000	-	-	-
Grand Total	237,195	241,664	452,737	477,726	477,726	865,626	865,626	866,529

Street Reserve Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	253,548	111,160	115,397	179,415	179,415	177,392	177,392	178,459
Fees and charges for services	-	-	-	-	-	-	-	-
Grants	652,362	297,783	-	250,000	250,000	-	-	-
Investment income	8,372	12,427	5,905	10,000	10,000	1,500	1,500	1,500
Licenses	-	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-
Transfers in	75,000	50,000	50,000	50,000	50,000	-	-	-
Utility fees	4,500	-	13,871	2,250	2,250	-	-	-
Grand Total	993,782	471,370	185,173	491,665	491,665	178,892	178,892	179,959

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Materials and Services	-	-	-	-	-	-	-	-
Capital	882,622	355,975	2,256	425,000	425,000	10,000	10,000	10,000
Contingency	-	-	-	16,665	16,665	168,892	168,892	169,959
Unappropriated fund balance and reserves	111,160	115,397	182,917	50,000	50,000	-	-	-
Grand Total	993,782	471,372	185,173	491,665	491,665	178,892	178,892	179,959

Parks Reserve Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	66,915	177,262	46,789	50,393	50,393	41,473	41,473	7,921
Grants	-	-	15,213	50,000	50,000	26,240	26,240	26,240
Investment income	8,211	12,188	5,792	10,000	10,000	1,500	1,500	1,500
Transfers in	136,806	-	-	-	-	-	-	-
Utility fees	400	-	1,233	400	400	-	-	-
Grand Total	212,332	189,450	69,027	110,793	110,793	69,213	69,213	35,661

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Materials and Services	-	-	38,891	60,000	60,000	35,000	35,000	35,000
Capital	35,069	142,661	4,259	41,000	41,000	-	-	-
Contingency	-	-	-	9,793	9,793	34,213	34,213	661
Transfers out	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	177,262	46,789	25,877	-	-	-	-	-
Grand Total	212,331	189,450	69,027	110,793	110,793	69,213	69,213	35,661

Debt Service Fund

Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Working capital	327,322	352,776	482,169	382,790	382,790	357,562	357,562	358,810
Intergovernmental	23,249	23,249	-	23,249	23,249	-	-	-
Investment income	9,416	13,976	6,642	15,000	15,000	1,700	1,700	1,700
Loan proceeds	-	-	-	-	-	-	-	-
Transfers in	236,000	335,380	243,212	335,380	335,380	406,019	406,019	406,019
Grand Total	595,987	725,381	732,023	756,419	756,419	765,281	765,281	766,529

Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted Budget	FY 24/25 Amended	FY 25/26 Recommended	FY 25/26 Approved	FY 25/26 Adopted
Principal and Interest	243,211	243,211	243,212	498,124	474,499	452,533	452,533	452,533
Transfers out	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	352,776	482,169	488,811	258,295	281,920	312,748	312,748	313,996
Grand Total	595,987	725,380	732,023	756,419	756,419	765,281	765,281	766,529

Resources estimate sheets

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
General	1,058,772	946,662	888,921	749,805	846,774	785,379	809,519	764,287
Working capital	365,833	336,376	162,866	129,669	158,087	105,472	110,912	15,932
100-000-400-000-Working Capital	365,833	336,376	162,866	129,669	158,087	105,472	110,912	15,932
Donations	-	-	12,810	100	100	-	-	-
100-000-485-000-Public Contributions	-	-	-	100	100	-	-	-
100-000-495-000-Fireworks Donations Revenue	-	-	12,810	-	-	-	-	-
Fees and charges for services	101,244	59,269	77,568	72,975	81,648	116,231	119,931	169,679
100-000-416-010-Plan Check Fees	46,145	7,083	21,990	20,000	20,000	6,000	6,000	6,000
100-000-416-020-Type A Permit Fees	-	5,999	250	5,000	5,000	2,500	2,500	2,500
100-000-416-030-Type B Permit Fees	25,713	11,045	3,000	10,000	10,000	50,000	50,000	50,000
100-000-416-100-Planning Fees	1,803	4,767	19,449	5,000	13,673	57,631	57,631	107,379
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	29,230	30,000	30,000	-	3,700	3,700
100-000-499-510-Park Reservation Fees	-	150	470	1,200	1,200	100	100	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	1,720	-	-	-	-	-
100-000-418-000-Citations & Bail	-	30	1,720	-	-	-	-	-
Franchise fees	112,364	119,423	133,168	114,500	134,756	128,900	128,900	128,900
100-000-412-000-Franchise-Cable TV	12,696	15,840	18,219	10,000	18,219	15,000	15,000	15,000
100-000-412-100-Franchise-Solid Waste	11,259	11,208	13,911	10,000	11,270	12,000	12,000	12,000
100-000-412-200-Franchise-Electric Service	82,887	89,576	98,267	87,500	98,267	99,000	99,000	99,000
100-000-412-300-Franchise-Telecommunications	5,522	2,799	2,771	7,000	7,000	2,900	2,900	2,900
100-000-412-400-In Lieu Franchise Fees Water	-	-	-	-	-	-	-	-
100-000-412-500-In Lieu Franchise Fees Sewer	-	-	-	-	-	-	-	-
Grants	2,860	4,579	10,921	21,611	21,611	1,000	11,000	11,000
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	1,000	1,000	1,000
100-000-436-100-Refreshing Youth Grant	-	-	-	-	-	-	-	-
100-000-442-000-LCDC Grant	-	-	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
100-000-443-000-Energy Efficient Grant	-	-	-	-	-	-	-	-
100-000-444-000-CLG Grant	1,860	3,579	9,921	10,000	10,000	-	10,000	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	-	-	-	-	-	-	-	-
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	55,379	59,200	59,200	60,700	65,700	65,700
100-000-426-000-State Alcohol Taxes	53,047	50,061	43,106	42,000	42,000	50,000	50,000	50,000
100-000-428-000-State Cigarette Taxes	1,974	1,779	1,550	1,700	1,700	1,700	1,700	1,700
100-000-428-100-State Marijuana Tax	3,472	4,662	4,010	3,500	3,500	5,000	5,000	5,000
100-000-432-000-Dayton Rural FD Shared Costs	13,254	11,230	6,713	12,000	12,000	4,000	9,000	9,000
Investment income	17,999	26,717	12,696	25,000	25,000	3,300	3,300	3,300
100-000-404-000-Interest	17,999	26,717	12,696	25,000	25,000	3,300	3,300	3,300
Licenses	2,963	2,143	2,467	2,500	2,500	2,500	2,500	2,500
100-000-410-000-Bus/Amusement License	2,930	2,100	2,350	2,500	2,500	2,500	2,500	2,500
100-000-430-100-Library Fees/Fines	33	43	117	-	-	-	-	-
Other revenue	12,628	12,558	15,640	12,000	12,000	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	15,640	12,000	12,000	12,000	12,000	12,000
Other revenues	716	6,186	17,385	1,000	1,000	15,000	15,000	15,000
100-000-480-000-Miscellaneous Revenue	716	6,186	17,385	1,000	1,000	15,000	15,000	15,000
Other taxes	-	-	20,966	100	100	500	500	500
100-000-416-200-Construction Excise Tax	-	-	20,966	100	100	500	500	500
100-000-429-000-Transient Lodging Taxes	-	-	-	-	-	-	-	-
100-000-464-000-911 Taxes	-	-	-	-	-	-	-	-
Permits	111,815	22,225	57,725	30,000	54,622	14,000	14,000	14,000

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
100-000-416-000-Building Permits	11,815	22,225	57,725	30,000	54,622	14,000	14,000	14,000
Property taxes	1,754	4,358	8,343	4,000	4,000	4,000	4,000	4,000
100-000-402-000-Levied Taxes (Prior Years)	1,754	4,358	8,343	4,000	4,000	4,000	4,000	4,000
Sales	225	-	155	150	150	150	150	150
100-000-499-500-Newsletter Advertising Sales	225	-	155	150	150	150	150	150
Taxes	256,624	266,066	265,112	258,000	258,000	264,882	264,882	264,882
100-000-499-300-Taxes Collected	256,624	266,066	265,112	258,000	258,000	264,882	264,882	264,882
Transfers in	-	19,000	34,000	19,000	34,000	56,744	56,744	56,744
100-000-459-300-Transfer from Sewer Fund	-	-	15,000	-	15,000	-	-	-
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	19,000	56,744	56,744	56,744
Utility fees	-	-	-	-	-	-	-	-
100-000-420-000-System Development Charges	-	-	-	-	-	-	-	-
100-000-420-100-Developer Park Fees	-	-	-	-	-	-	-	-
Local Option Levy	383,678	379,858	362,827	357,892	357,892	378,323	378,323	378,006
Working capital	84,600	65,417	44,777	54,392	54,392	1,033	1,033	575
101-000-400-000-Working Capital	84,600	65,417	44,777	54,392	54,392	1,033	1,033	575
Fines and penalties	6,852	20,742	14,986	18,000	18,000	16,000	16,000	16,000
101-000-418-000-Citations & Bail	6,852	20,742	14,986	18,000	18,000	16,000	16,000	16,000
Investment income	7,677	11,395	5,415	11,000	11,000	1,400	1,400	1,400
101-000-404-000-Interest	7,677	11,395	5,415	11,000	11,000	1,400	1,400	1,400
Licenses	-	-	-	-	-	-	-	-
101-000-411-000-Amusement License Fees	-	-	-	-	-	-	-	-
Other fees	625	843	885	1,000	1,000	68,500	68,500	68,641
101-000-418-110-Fix-It-Ticket Fees	190	275	885	500	500	500	500	500
101-000-418-200-Traffic School Fees	435	568	-	500	500	500	500	500
101-000-418-300-Towing Fees	-	-	-	-	-	-	-	-
101-000-418-400-Pub Safety Fee	-	-	-	-	-	67,500	67,500	67,641

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
101-000-419-000-Court Assessment-Safety	-	-	-	-	-	-	-	-
101-000-419-100-Court Assessment-Training	-	-	-	-	-	-	-	-
101-000-419-200-Court Assessment-Peer Court	-	-	-	-	-	-	-	-
Other revenue	-	-	530	-	-	600	600	600
101-000-418-100-Court Revenue Sharing	-	-	530	-	-	600	600	600
Other taxes	-	-	-	-	-	-	-	-
101-000-420-000-911 Taxes	-	-	-	-	-	-	-	-
Property taxes	1,825	4,536	8,684	3,500	3,500	3,500	3,500	3,500
101-000-402-000-Levied Taxes (Prior Years)	1,825	4,536	8,684	3,500	3,500	3,500	3,500	3,500
Taxes	267,099	276,925	287,550	270,000	270,000	287,290	287,290	287,290
101-000-499-300-Taxes Collected	267,099	276,925	287,550	270,000	270,000	287,290	287,290	287,290
Transfers in	15,000	-	-	-	-	-	-	-
101-000-459-400-Transfer from General Fund	15,000	-	-	-	-	-	-	-
101-000-459-500-Transfer from ARPF	-	-	-	-	-	-	-	-
Water	1,869,699	1,894,973	1,783,262	1,508,101	1,508,101	1,626,405	1,786,963	1,749,639
Working capital	776,289	694,823	749,174	418,401	418,401	456,566	456,566	419,242
300-000-400-000-Working Capital	776,289	694,823	749,174	418,401	418,401	456,566	456,566	419,242
Fees and charges for services	-	2,230	230	500	500	500	500	500
300-000-417-000-Lien Search Fees	-	-	-	-	-	-	-	-
300-000-480-100-Water Meters	-	2,230	230	500	500	500	500	500
Fines and penalties	9,600	10,759	10,452	9,100	9,100	9,100	12,700	12,700
300-000-421-300-Late Fees	9,289	10,362	9,913	9,000	9,000	9,000	12,000	12,000
300-000-451-100-NSF Fees	311	397	539	100	100	100	700	700
Grants	-	-	-	-	-	-	-	-
300-000-460-000-Grant	-	-	-	-	-	-	-	-
Intergovernmental	76,810	130,337	22,119	65,000	65,000	-	-	-
300-000-459-999-City of Lafayette	76,810	130,337	22,119	65,000	65,000	-	-	-
Investment income	20,124	30,318	14,536	20,000	20,000	3,700	3,700	3,700
300-000-404-000-Interest	20,124	30,318	14,536	20,000	20,000	3,700	3,700	3,700

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Other revenues	329	2,978	152	1,000	1,000	200	200	200
300-000-466-000-Misc Revenue	-	-	-	-	-	-	-	-
300-000-480-000-Misc Revenue	329	2,978	152	1,000	1,000	200	200	200
Rents	13,060	14,500	15,600	15,600	15,600	15,600	15,600	15,600
300-000-480-200-Fisher Land Rent	13,060	14,500	15,600	15,600	15,600	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	970,999	978,500	978,500	1,140,739	1,297,697	1,297,697
300-000-420-000-System Development Charges	-	-	-	-	-	-	-	-
300-000-450-000-Water Service Charges	961,049	997,949	961,011	970,000	970,000	1,134,739	1,291,697	1,291,697
300-000-451-000-Water Deposit	3,658	2,255	-	1,500	1,500	-	-	-
300-000-451-200-Water Off/On Fees	3,480	3,210	3,780	2,000	2,000	-	-	-
300-000-451-300-Backflow testing fees	5,300	5,614	6,208	5,000	5,000	6,000	6,000	6,000
Sewer	1,006,865	837,774	833,385	836,873	836,873	1,129,048	1,134,430	1,086,484
Working capital	459,278	210,462	74,638	45,223	45,223	69,552	72,384	24,438
400-000-400-000-Working Capital	459,278	210,462	74,638	45,223	45,223	69,552	72,384	24,438
Fees and charges for services	-	-	-	-	-	-	-	-
400-000-417-000-Lien Search Fees	-	-	-	-	-	-	-	-
Fines and penalties	5,190	5,739	5,638	4,900	4,900	600	3,150	3,150
400-000-451-100-NSF Fees	168	214	300	100	100	100	250	250
400-000-451-300-Late Fees	5,022	5,525	5,338	4,800	4,800	500	2,900	2,900
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	10,216	20,000	20,000	2,600	2,600	2,600
400-000-404-000-Interest	14,484	21,544	10,216	20,000	20,000	2,600	2,600	2,600
Other revenues	-	6,966	-	250	250	200	200	200
400-000-455-000-Land Rent	-	-	-	-	-	-	-	-
400-000-480-000-Misc Revenue	-	6,966	-	250	250	200	200	200

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Transfers in	-	-	-	-	-	-	-	-
400-000-459-100-Transfer from General Fund	-	-	-	-	-	-	-	-
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	742,893	766,500	766,500	1,056,096	1,056,096	1,056,096
400-000-420-000-System Development Charges	-	-	-	-	-	-	-	-
400-000-450-000-Sewer Service Charges	525,943	571,448	742,893	765,000	765,000	1,056,096	1,056,096	1,056,096
400-000-450-100-Sewer Service Deposits	1,970	1,615	-	1,500	1,500	-	-	-
400-000-451-000-Sewer Deposits	-	-	-	-	-	-	-	-
Transient Lodging Tax	463,293	406,528	352,352	334,497	334,497	300,223	300,223	296,907
Working capital	391,687	318,451	271,955	252,697	252,697	167,620	167,620	164,304
105-000-400-000-Working Capital	391,687	318,451	271,955	252,697	252,697	167,620	167,620	164,304
Investment income	1,242	1,844	876	1,800	1,800	200	200	200
105-000-404-000-Interest	1,242	1,844	876	1,800	1,800	200	200	200
Other revenues	-	23	-	-	-	-	-	-
105-000-480-000-Miscellaneous Revenue	-	23	-	-	-	-	-	-
Other taxes	70,364	86,210	79,521	80,000	80,000	132,403	132,403	132,403
105-000-429-000-Transient Lodging Tax	70,364	86,210	79,521	80,000	80,000	132,403	132,403	132,403
Transfers in	-	-	-	-	-	-	-	-
105-000-459-400-Transfer from the General Fund	-	-	-	-	-	-	-	-
105-000-459-700-Transfer from State Shared Rev	-	-	-	-	-	-	-	-
Debt Service	595,987	725,381	732,023	756,419	756,419	765,281	765,281	766,529
Working capital	327,322	352,776	482,169	382,790	382,790	357,562	357,562	358,810
850-000-400-000-Working Capital	327,322	352,776	482,169	382,790	382,790	357,562	357,562	358,810
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	6,642	15,000	15,000	1,700	1,700	1,700
850-000-404-000-Interest	9,416	13,976	6,642	15,000	15,000	1,700	1,700	1,700
Loan proceeds	-	-	-	-	-	-	-	-
850-000-404-400-INT - TEMP LOAN TO 600	-	-	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
850-000-459-201-TEMP LOAN TO 600	-	-	-	-	-	-	-	-
Transfers in	236,000	335,380	243,212	335,380	335,380	406,019	406,019	406,019
850-000-459-000-Transfer from Water Fund	150,000	210,000	160,965	210,000	210,000	160,965	160,965	160,965
850-000-459-200-TRANS FM WATER SYS CAP PROJ	-	-	-	-	-	-	-	-
850-000-459-300-Transfer fr Sewer Fund	86,000	125,380	82,247	125,380	125,380	220,020	220,020	220,020
850-000-459-501-Transfer fr Stormwater Fund	-	-	-	-	-	25,034	25,034	25,034
ARPA Fund	490,304	3,158	835	3,200	3,200	-	-	-
Working capital	184,320	1,314	(41)	3,200	3,200	-	-	-
106-000-400-000-Working Capital	184,320	1,314	(41)	3,200	3,200	-	-	-
Intergovernmental	304,742	-	-	-	-	-	-	-
106-000-429-000-American Rescue Act	304,742	-	-	-	-	-	-	-
Investment income	1,242	1,844	876	-	-	-	-	-
106-000-404-000-Interest	1,242	1,844	876	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-
106-000-480-000-Miscellaneous Revenue	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
106-000-459-400-Transfer from General Fund	-	-	-	-	-	-	-	-
Building Reserve	237,195	241,664	452,737	477,726	477,726	865,626	865,626	866,529
Working capital	206,978	213,920	120,542	152,726	152,726	354,726	354,726	355,629
760-000-400-000-Working Capital	206,978	213,920	120,542	152,726	152,726	354,726	354,726	355,629
Grants	-	-	-	-	-	500,000	500,000	500,000
760-000-490-001-USDA Grant	-	-	-	-	-	500,000	500,000	500,000
760-000-490-100-Energy Efficiency Grants	-	-	-	-	-	-	-	-
Investment income	5,217	7,744	3,680	5,000	5,000	900	900	900
760-000-404-000-Interest	5,217	7,744	3,680	5,000	5,000	900	900	900
Property sales	-	-	308,515	300,000	300,000	-	-	-
760-000-410-000-Dayton Village Sale Proceeds	-	-	308,515	300,000	300,000	-	-	-
Transfers in	25,000	20,000	20,000	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	10,000	10,000	10,000
760-000-459-200-Transfer from Water Fund	10,000	10,000	10,000	10,000	10,000	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
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	-	-	-	-	-	-	-	-
Equipment Replacement	87,852	84,954	58,125	76,409	76,409	44,595	44,595	44,817
Working capital	21,175	42,465	36,942	36,409	36,409	4,595	4,595	4,817
750-000-400-000-Working Capital	21,175	42,465	36,942	36,409	36,409	4,595	4,595	4,817
Investment income	1,677	2,489	1,183	-	-	300	300	300
750-000-404-000-Interest	1,677	2,489	1,183	-	-	300	300	300
Other revenues	-	-	-	-	-	-	-	-
750-000-459-800-Miscellaneous Revenue	-	-	-	-	-	-	-	-
Transfers in	65,000	40,000	20,000	40,000	40,000	39,700	39,700	39,700
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	10,000	30,000	30,000	19,850	19,850	19,850
750-000-459-300-Transfer from Sewer Fund	30,000	-	-	-	-	19,850	19,850	19,850
750-000-459-400-Transfer from General Fund	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
750-000-420-000-System Development Charges	-	-	-	-	-	-	-	-
Parks Reserve	212,332	189,450	69,027	110,793	110,793	69,213	69,213	35,661
Working capital	66,915	177,262	46,789	50,393	50,393	41,473	41,473	7,921
780-000-400-000-Working Capital	66,915	177,262	46,789	50,393	50,393	41,473	41,473	7,921
Grants	-	-	15,213	50,000	50,000	26,240	26,240	26,240
780-000-430-000-Grant - State of OR Parks prgm	-	-	15,213	50,000	50,000	26,240	26,240	26,240
780-000-459-600-Preserving Oregon Grant	-	-	-	-	-	-	-	-
780-000-459-700-Local Government Grant	-	-	-	-	-	-	-	-
Investment income	8,211	12,188	5,792	10,000	10,000	1,500	1,500	1,500
780-000-404-000-Interest	8,211	12,188	5,792	10,000	10,000	1,500	1,500	1,500
Transfers in	136,806	-	-	-	-	-	-	-
780-000-459-400-Transfer from General Fund	-	-	-	-	-	-	-	-
780-000-459-500-Transfer from TLT	136,806	-	-	-	-	-	-	-
Utility fees	400	-	1,233	400	400	-	-	-
780-000-420-000-System Development Charges	400	-	1,233	400	400	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
780-000-460-000-Development Park Fees	-	-	-	-	-	-	-	-
Sewer Reserve	1,627,656	4,264,736	2,730,109	3,208,690	3,208,690	1,222,863	1,232,863	1,232,863
Working capital	998,674	1,066,759	(1,016,465)	177,362	177,362	(73,144)	(73,144)	(73,144)
700-000-400-000-Working Capital	998,674	1,066,759	(1,016,465)	177,362	177,362	(73,144)	(73,144)	(73,144)
Grants	-	-	1,028,000	953,000	953,000	600,000	600,000	600,000
700-000-422-000-System Improvement Grants/Loan	-	-	-	-	-	600,000	600,000	600,000
700-000-430-000-Hwy 221 Lift Station Grant	-	-	1,028,000	953,000	953,000	-	-	-
Investment income	9,055	13,441	6,387	10,000	10,000	1,600	1,600	1,600
700-000-404-000-Interest	9,055	13,441	6,387	10,000	10,000	1,600	1,600	1,600
Loan proceeds	-	3,131,336	2,562,924	2,000,000	2,000,000	500,000	500,000	500,000
700-000-423-000-USDA Loan proceeds	-	-	-	-	-	-	-	-
700-000-425-000-Utility Bridge DEQ Loans	-	3,131,336	2,562,924	1,500,000	1,500,000	500,000	500,000	500,000
700-000-429-000-Utility Bridge w/ Sewer Line G	-	-	-	500,000	500,000	-	-	-
Transfers in	538,990	53,200	53,200	53,200	53,200	194,407	204,407	204,407
700-000-431-000-Transfer from ARP Fund	488,990	3,200	3,200	3,200	3,200	-	-	-
700-000-459-300-Transfer from Sewer Fund	50,000	50,000	50,000	50,000	50,000	194,407	204,407	204,407
Utility fees	80,937	-	96,063	15,128	15,128	-	-	-
700-000-420-000-System Development Charges	80,937	-	96,063	15,128	15,128	-	-	-
State Revenue Sharing	102,381	77,515	62,641	66,017	77,106	28,577	28,577	27,206
Working capital	45,822	36,775	17,647	23,217	23,217	1,371	1,371	-
500-000-400-000-Working Capital	45,822	36,775	17,647	23,217	23,217	1,371	1,371	-
Intergovernmental	32,518	30,996	26,387	33,000	33,000	27,106	27,106	27,106
500-000-424-000-State of Oregon	32,518	30,996	26,387	33,000	33,000	27,106	27,106	27,106
Investment income	621	922	438	800	800	100	100	100
500-000-404-000-Interest	621	922	438	800	800	100	100	100
Other revenues	3,420	3,822	2,080	4,000	4,000	-	-	-
500-000-480-000-Misc Income	3,420	3,822	2,080	4,000	4,000	-	-	-
Transfers in	20,000	5,000	16,089	5,000	16,089	-	-	-
500-000-429-000-TLT Tfr from General Fund	20,000	-	11,089	-	11,089	-	-	-
500-000-459-000-Transfer from TLT Fund	-	5,000	5,000	5,000	5,000	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Stormwater	-	-	-	-	75,100	25,380	25,380	25,380
Working capital	-	-	-	-	-	-	-	-
450-000-400-000-Working Capital	-	-	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	25,380	25,380	25,380
450-000-450-000-Stormwater Charges	-	-	-	-	-	25,380	25,380	25,380
Loan proceeds	-	-	-	-	75,100	-	-	-
450-000-441-000-Loan Proceeds	-	-	-	-	75,100	-	-	-
Street Fund	425,404	403,188	435,723	324,275	324,275	398,937	398,937	396,427
Working capital	211,479	185,582	198,152	119,175	119,175	164,606	164,606	162,096
200-000-400-000-Working Capital	211,479	185,582	198,152	119,175	119,175	164,606	164,606	162,096
Grants	-	-	-	-	-	-	-	-
200-000-490-200-Small Cities Grant	-	-	-	-	-	-	-	-
200-000-490-300-ODOT Pedestrian Grant	-	-	-	-	-	-	-	-
Intergovernmental	209,789	210,883	217,653	200,000	200,000	216,531	216,531	216,531
200-000-438-000-State Highway Revenue	209,789	210,883	217,653	200,000	200,000	216,531	216,531	216,531
200-000-490-310-Yamhill County Match	-	-	-	-	-	-	-	-
Investment income	4,136	6,140	2,918	5,000	5,000	800	800	800
200-000-404-000-Interest	4,136	6,140	2,918	5,000	5,000	800	800	800
Licenses	-	-	-	-	-	-	-	-
200-000-430-000-Street Light Fees	-	-	-	-	-	-	-	-
Other revenues	-	583	17,000	100	100	17,000	17,000	17,000
200-000-480-000-Miscellaneous Revenue	-	583	17,000	100	100	17,000	17,000	17,000
Utility fees	-	-	-	-	-	-	-	-
200-000-420-000-SYSTEM DEVELOPMENT CHARGES	-	-	-	-	-	-	-	-
Street Reserve	993,782	471,370	185,173	491,665	491,665	178,892	178,892	179,959
Working capital	253,548	111,160	115,397	179,415	179,415	177,392	177,392	178,459
770-000-400-000-Working Capital	253,548	111,160	115,397	179,415	179,415	177,392	177,392	178,459
Fees and charges for services	-	-	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
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	-	-	-	-	-	-
Investment income	8,372	12,427	5,905	10,000	10,000	1,500	1,500	1,500
770-000-404-000-Interest	8,372	12,427	5,905	10,000	10,000	1,500	1,500	1,500
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	-	13,871	2,250	2,250	-	-	-
770-000-420-000-System Development Charges	4,500	-	13,871	2,250	2,250	-	-	-
Water Capital	1,027,867	1,021,042	526,990	574,845	574,845	299,750	353,678	309,200
Working capital	756,793	899,119	362,697	437,877	437,877	185,595	185,595	141,117
600-000-400-000-Working Capital	756,793	899,119	362,697	437,877	437,877	185,595	185,595	141,117
Grants	-	-	-	-	-	-	-	-
600-000-445-000-CDBG (FINAL DESIGN & ENGRG)	-	-	-	-	-	-	-	-
600-000-445-100-CDBG (CONSTRUCTION)	-	-	-	-	-	-	-	-
600-000-445-500-REEDA 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	10,418	20,000	20,000	2,700	2,700	2,700
600-000-404-000-Interest	14,769	21,923	10,418	20,000	20,000	2,700	2,700	2,700
600-000-404-100-Interest - OECD loan	-	-	-	-	-	-	-	-
600-000-404-200-INTEREST - C&M RET	-	-	-	-	-	-	-	-
600-000-404-300-INTEREST - WB RET	-	-	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
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	-	-	-	-	-	-	-	-
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	100,000	111,455	165,383	165,383
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	165,383	165,383
Utility fees	6,305	-	53,875	16,968	16,968	-	-	-
600-000-420-000-System Development Charges	6,305	-	53,875	16,968	16,968	-	-	-
Water Reserve	-	-	-	-	-	-	-	-
Working capital	-	-	-	-	-	-	-	-
900-000-400-000-WORKING CAPITAL (ACCRUAL)	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
900-000-404-000-INTEREST	-	-	-	-	-	-	-	-
Grand Total	10,583,067	11,948,253	9,474,130	9,877,207	10,060,365	8,118,492	8,372,500	8,159,894

Requirements estimate sheets

General Fund

Administration Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Personnel	110,914	124,181	127,336	155,804	148,411	126,005	128,845	128,845
100-100-526-000-City Manager	24,246	26,037	15,223	20,003	20,003	15,405	16,216	16,216
100-100-526-100-City Recorder	11,878	7,761	16,855	18,000	18,000	16,013	16,856	16,856
100-100-526-200-Accountant	11,956	13,019	17,526	16,447	16,447	12,636	13,301	13,301
100-100-526-300-Tourism/Econ Devel Director	621	15,966	14,935	15,476	15,476	10,334	10,787	10,787
100-100-528-000-Public Works Director	4,694	-	-	-	-	-	-	-
100-100-528-100-Public Works Supervisor	1,296	2,030	3,332	3,400	3,400	3,317	3,317	3,317
100-100-529-000-Maintenance Operator 3	-	-	-	-	-	-	-	-
100-100-530-000-Maintenance Operator 2	-	3,246	31	-	-	-	-	-
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	9,130	18,000	10,607	16,013	13,485	13,485
100-100-537-000-Office Specialist II	4,042	2,619	4,838	6,975	6,975	4,627	4,871	4,871
100-100-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-	-	-
100-100-539-200-Office Specialist 1	-	-	-	-	-	-	-	-
100-100-590-000-Social Security	5,330	5,935	6,398	6,807	6,807	5,732	6,034	6,034
100-100-592-000-Workers Compensation	889	616	529	1,025	1,025	1,461	1,538	1,538
100-100-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
100-100-594-000-Health Insurance	17,733	17,167	19,125	27,020	27,020	17,640	18,412	18,412
100-100-596-000-PERS Retirement	14,883	18,535	19,179	21,831	21,831	22,028	23,187	23,187
100-100-598-000-Disability Insurance	138	134	122	205	205	123	129	129
100-100-599-000-Unemployment	-	71	113	615	615	676	712	712
Materials and Services	91,282	80,775	77,892	79,220	76,720	64,666	65,866	65,866
100-100-600-000-Electricity	1,626	2,329	2,486	2,100	2,100	2,848	2,848	2,848
100-100-600-001-Electricity - Community Center	8,505	9,343	6,660	8,400	8,400	6,600	6,600	6,600
100-100-600-100-Propane	1,282	1,064	2,190	1,500	1,500	1,619	1,619	1,619

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
100-100-600-101-Propane - Community Center	2,639	1,600	-	2,500	-	800	-	-
100-100-600-200-FIRE HALL EXPENSE	-	-	-	-	-	-	-	-
100-100-601-000-Office Expense	6,247	5,831	5,150	5,000	5,000	3,920	3,920	3,920
100-100-601-100-Postage	410	492	307	450	450	512	512	512
100-100-602-000-Telephone & Related	1,002	1,068	675	850	850	958	958	958
100-100-604-000-Insurance	1,356	1,621	1,932	1,945	1,945	1,990	1,990	1,990
100-100-608-000-Audit	1,502	2,136	3,048	2,350	2,350	3,384	3,384	3,384
100-100-611-000-Travel & Meetings	3,825	4,723	3,745	4,000	4,000	1,207	1,207	1,207
100-100-612-000-Training	-	-	-	-	-	-	-	-
100-100-614-000-Equipment Repair & Maintenance	837	281	602	500	500	500	500	500
100-100-614-100-Fuel	965	948	823	1,000	1,000	1,000	1,000	1,000
100-100-616-100-Safety/Uniforms	70	151	120	500	500	500	500	500
100-100-617-000-Small Tools/Shop Supplies	110	30	156	125	125	125	125	125
100-100-700-000-Legal Services	1,364	1,706	2,067	2,000	2,000	2,561	2,561	2,561
100-100-700-100-Misc Legal (Non Attorney)	232	525	202	500	500	500	500	500
100-100-700-500-ABATEMENT	-	-	-	-	-	-	-	-
100-100-705-000-Professional Services	6,171	2,747	2,192	5,000	5,000	3,318	3,318	3,318
100-100-705-300-Data Processing	2,146	4,023	4,014	4,000	4,000	5,112	5,112	5,112
100-100-706-000-Dues & Certifications	333	871	345	500	500	812	812	812
100-100-707-000-City Hall Maintenance	7,161	5,669	5,597	5,000	5,000	5,000	5,000	5,000
100-100-707-200-City Hall Annex Maintenance	4	110	-	300	300	300	300	300
100-100-707-300-Community Center Maintenance	27,078	23,805	25,888	22,000	22,000	6,000	8,000	8,000
100-100-708-100-Tool & Equipment Rental	-	-	-	100	100	100	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	9,596	8,000	8,000	-	-	-
100-100-752-000-Dayton Harvest Festival	-	-	97	-	-	15,000	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	5,932	12,000	6,249	1,434	1,434	1,434
100-100-903-000-Equipment	730	772	-	2,000	-	434	434	434
100-100-903-100-Electronic Reader Board	-	-	-	-	-	-	-	-
100-100-904-000-City Hall Improvements	-	-	30	500	500	500	500	500

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
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	653	500	500	500	500	500
100-100-904-500- Property Acquisition	-	-	-	-	-	-	-	-
100-100-940-000-Entry Areas for the City	-	-	-	1,000	-	-	-	-
100-100-950-000- Holiday Lighting/Banners	1,125	12,063	5,249	8,000	5,249	-	-	-
100-100-955-000-EOC Generator Hookup at HS	-	-	-	-	-	-	-	-
100-100-970-000- Downtown Improvement Project	-	-	-	-	-	-	-	-
Contingency	-	-	-	44,175	-	-	-	-
100-100-880-000- Contingency	-	-	-	44,175	-	-	-	-
Transfers out	20,000	-	11,089	-	11,089	-	-	15,000
100-100-810-000-Tfr to ARPA Fund	-	-	-	-	-	-	-	-
100-100-830-000-Tfr to Local Option Tax Fund	-	-	-	-	-	-	-	-
100-100-830-300- Transfer to Sewer Utility Fund	-	-	-	-	-	-	-	15,000
100-100-870-000-Tfr to Building Reserve Fund	-	-	-	-	-	-	-	-
100-100-886-000-Tfr to State Revenue Sharing	20,000	-	11,089	-	11,089	-	-	-
Unappropriated fund balance and reserves	336,376	158,105	146,810	-	-	-	-	-
100-100-999-000- Unappropriated Ending Fund Bal	336,376	158,105	146,810	-	-	-	-	-
Grand Total	560,427	381,556	369,059	291,199	242,469	192,105	196,145	211,145

Building Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Personnel	45,947	54,359	51,003	61,234	61,234	60,368	66,366	66,366
100-106-526-000-City Manager	3,306	6,509	4,059	5,334	5,334	4,109	4,325	4,325
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	4,998	5,100	5,100	4,975	4,975	4,975
100-106-529-000-Maintenance Operator 3	-	-	-	-	-	-	-	-
100-106-530-000-Maintenance Operator 2	-	924	3,592	3,250	3,250	3,689	3,689	3,689
100-106-530-100-Maintenance Operator 1	-	-	-	-	-	-	-	-
100-106-534-000-PWKS Laborer/Janitor	-	-	-	-	-	-	-	-
100-106-536-000-Library Director	-	-	3,356	3,600	3,600	3,203	6,743	6,743
100-106-537-000-Office Specialist II	16,739	19,312	17,700	21,350	21,350	18,892	19,886	19,886
100-106-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-	-	-
100-106-539-200-Office Specialist I	-	-	-	-	-	-	-	-
100-106-590-000-Social Security	2,240	2,263	2,414	2,675	2,675	2,881	3,033	3,033
100-106-592-000-Workers Compensation	386	203	225	403	403	575	605	605
100-106-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
100-106-594-000-Health Insurance	7,637	7,167	7,520	10,619	10,619	10,648	11,114	11,114
100-106-596-000-PERS Retirement	6,074	11,228	7,047	8,580	8,580	11,070	11,653	11,653
100-106-598-000-Life/Disability Insurance	60	56	48	81	81	57	60	60
100-106-599-000-Unemployment	-	31	44	242	242	269	283	283
Materials and Services	104,286	66,359	85,448	52,844	108,717	96,945	106,945	106,945
100-106-600-000-Utilities - Electricity	118	184	186	200	200	213	213	213
100-106-600-100-Utilities - Propane	128	106	218	200	200	135	135	135
100-106-601-000-Office Expense	1,658	1,873	1,513	1,500	1,500	1,508	1,508	1,508

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
100-106-601-100-Postage	256	307	185	275	275	316	316	316
100-106-602-000-Telephone & Related	409	459	312	300	300	359	359	359
100-106-604-000-Insurance	1,567	1,874	2,232	1,494	1,494	2,299	2,299	2,299
100-106-608-000-Audit	1,056	1,502	2,144	1,050	1,050	2,380	2,380	2,380
100-106-611-000-Travel & Meetings	909	1,039	409	1,000	1,000	336	336	336
100-106-612-000-Training	-	-	-	-	-	-	-	-
100-106-616-100-Safety/Uniforms	-	-	-	-	-	-	-	-
100-106-700-000-Legal Services	152	190	230	525	525	527	527	527
100-106-700-100-Misc Legal (non-attorney)	68	172	66	300	300	200	200	200
100-106-700-350-Local Government Surcharge Fee	9,031	1,603	5,892	2,000	2,000	1,700	1,700	1,700
100-106-705-000-Professional Services	1,170	675	1,279	2,300	2,300	1,208	1,208	1,208
100-106-705-100-Engineering Services	108	516	2,144	1,000	1,000	2,991	2,991	2,991
100-106-705-300-Data Processing	1,318	8,114	7,529	5,500	5,500	11,508	11,508	11,508
100-106-706-000-Dues & Certifications	76	81	146	200	200	265	265	265
100-106-707-000-City Hall Maintenance	713	554	377	500	500	500	500	500
100-106-716-000-Building Inspection Services	3,390	108	2,072	5,000	5,000	14,000	14,000	14,000
100-106-716-100-Plan Check Services	76,112	13,681	44,812	15,000	55,873	6,000	6,000	6,000
100-106-716-200-Type A Permit Inspections	-	-	-	500	500	-	-	-
100-106-716-300-Type B Permit Inspections	1,928	27,963	13,558	3,000	18,000	50,000	50,000	50,000
100-106-717-000-CLG Facade Improvements	3,973	5,259	144	10,000	10,000	-	10,000	10,000
100-106-730-000-Dayton School District CET	-	-	-	-	-	-	-	-
100-106-799-000-Miscellaneous Expense	146	99	-	1,000	1,000	500	500	500
Capital	-	138	4	1,000	1,000	676	676	676
100-106-903-000-Equipment	-	138	-	500	500	176	176	176
100-106-904-000-City Hall Improvements	-	-	4	500	500	500	500	500

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
100-106-904-200-City Yard/Shops Improvements	-	-	-	-	-	-	-	-
Principal and Interest	-	-	5,368	2,800	2,800	-	-	-
100-106-780-000- Oregon Heritage Grant	-	-	5,368	2,800	2,800	-	-	-
Transfers out	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	141,823	117,878	173,751	157,989	173,987	173,987

Library Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Personnel	85,070	117,991	56,287	62,079	62,079	53,332	45,711	45,711
100-104-526-000-City Manager	3,306	5,207	2,030	2,667	2,667	2,055	2,163	2,163
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	12,684	18,000	18,000	16,013	13,485	13,485
100-104-536-100-Library Assistant	17,586	18,890	16,293	18,500	18,500	19,194	15,153	15,153
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	2,547	2,712	2,712	2,607	2,358	2,358
100-104-592-000-Workers Compensation	666	422	352	408	408	581	612	612
100-104-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
100-104-594-000-Health Insurance	13,246	13,074	7,614	10,767	10,767	2,535	2,550	2,550
100-104-596-000-PERS Retirement	10,913	21,931	14,674	8,698	8,698	10,026	9,059	9,059
100-104-598-000-Life/Disability Insurance	104	103	48	82	82	49	45	45
100-104-599-000-Unemployment	-	53	45	245	245	272	286	286
Materials and Services	27,141	26,830	20,891	39,861	28,621	26,321	26,321	26,321
100-104-600-000-Utilities - Electricity	473	739	747	600	600	853	853	853

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
100-104-600-100-Utilities - Propane	1,054	1,357	1,023	1,500	1,500	1,141	1,141	1,141
100-104-601-000-Library & Office Expense	3,611	4,445	3,188	4,000	4,000	4,000	4,000	4,000
100-104-601-001-Summer Reading Program	-	-	-	-	-	-	-	-
100-104-601-100-Postage	358	429	270	375	375	442	442	442
100-104-602-000-Telephone & Related	409	459	312	400	400	445	445	445
100-104-604-000-Insurance	1,193	1,426	1,699	1,136	1,136	1,750	1,750	1,750
100-104-608-000-Audit	838	1,192	1,701	850	850	1,888	1,888	1,888
100-104-611-000-Travel & Meetings	892	989	421	2,000	750	135	135	135
100-104-612-000-Training	-	-	-	-	-	-	-	-
100-104-616-100-Safety/Uniforms	10	130	2	100	100	100	100	100
100-104-700-000-Legal Services	61	91	92	250	250	252	252	252
100-104-700-100-Misc Legal (non attorney)	68	172	66	150	150	150	150	150
100-104-705-000-Professional Services	2,801	1,310	1,132	3,000	3,000	995	995	995
100-104-705-300-Data Processing	1,318	1,658	1,829	3,000	3,000	2,020	2,020	2,020
100-104-706-000-Dues & Certifications	620	594	561	750	750	575	575	575
100-104-706-100-Subscriptions	337	125	40	250	250	575	575	575
100-104-707-000-Library Maintenance	2,865	2,385	1,514	2,000	1,401	500	500	500
100-104-710-000-CCRLS Expense	30	10	30	500	500	500	500	500
100-104-715-000-Books/Audio Visual	5,949	5,053	4,250	6,000	6,000	4,000	4,000	4,000
100-104-715-100-Refreshing Youth Program	-	-	-	-	-	-	-	-
100-104-730-000-Summer Reading Program	1,623	1,974	1,554	2,000	2,000	2,000	2,000	2,000
100-104-730-100-Ready to Read Program	912	1,170	460	1,000	1,000	2,500	2,500	2,500
100-104-730-200-Library Programming	827	817	-	1,000	609	500	500	500
100-104-730-300-COVID-19 Grant Program	-	-	-	-	-	-	-	-
100-104-730-400-Dollar General Summer Reading	-	-	-	3,000	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
100-104-730-500-ALA Grant	-	-	-	-	-	-	-	-
100-104-730-600-General Library Grant	-	-	-	5,000	-	-	-	-
100-104-799-000-Miscellaneous Expense	892	305	-	1,000	-	1,000	1,000	1,000
Capital	665	1,897	2,056	2,500	2,044	500	500	500
100-104-903-000-Equipment	552	1,164	1,512	1,500	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	544	1,000	544	500	500	500
100-104-915-000-Books	-	-	-	-	-	-	-	-
Grand Total	112,876	146,718	79,234	104,440	92,744	80,153	72,532	72,532

Parks Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Personnel	69,210	107,790	89,677	90,064	90,064	69,115	68,474	68,474
100-103-526-000-City Manager	3,306	5,207	2,030	2,667	2,667	2,055	2,163	2,163
100-103-526-100-City Recorder	-	-	-	-	-	-	-	-
100-103-526-200- Accountant	1,407	1,532	-	-	-	-	-	-
100-103-526-300- Tourism/Econ Devel Director	-	-	1,659	1,720	1,720	1,577	1,660	1,660
100-103-528-000- Public Works Director	7,823	-	-	-	-	-	-	-
100-103-528-100- Public Works Supervisor	6,482	5,075	3,332	3,400	3,400	3,317	3,317	3,317
100-103-529-000- Maintenance Operator 3	4,852	-	-	-	-	-	-	-
100-103-530-000- Maintenance Operator 2	-	7,296	7,501	-	-	7,378	7,378	7,378
100-103-530-100- Maintenance Operator 1	5,074	5,583	2,788	41,174	41,174	22,041	22,041	22,041
100-103-534-000- PWKS Laborer/Janitor	5,118	29,962	32,501	6,500	6,500	2,338	2,338	2,338
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	3,608	6,000	6,000	3,286	2,979	2,979
100-103-592-000- Workers Compensation	742	718	407	578	578	824	867	867
100-103-593-000- Retirement-Deferred Comp	-	-	-	-	-	-	-	-
100-103-594-000- Health Insurance	15,004	15,436	10,763	15,245	15,245	13,228	13,823	13,823
100-103-596-000- PERS Retirement	13,650	29,731	24,955	12,317	12,317	12,628	11,442	11,442
100-103-598-000- Disability Insurance	115	121	69	116	116	58	61	61
100-103-599-000- Unemployment	-	59	64	347	347	385	405	405
Materials and Services	63,674	56,582	78,075	63,000	75,945	54,746	54,746	54,746

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
100-103-600-000-Electricity	2,270	2,688	4,484	3,000	3,000	4,740	4,740	4,740
100-103-600-100-Propane	384	319	656	500	500	500	500	500
100-103-601-000-Office Expense	1,088	1,208	1,085	1,000	1,000	1,080	1,080	1,080
100-103-601-100-Postage	349	154	97	150	150	159	159	159
100-103-602-000-Telephone & Related	409	459	312	500	500	538	538	538
100-103-603-000-Garbage/Sanitation	2,364	2,623	2,888	2,500	2,500	2,978	2,978	2,978
100-103-604-000-Insurance	4,533	5,420	6,456	6,500	6,500	6,650	6,650	6,650
100-103-608-000-Audit	559	795	1,135	575	575	1,260	1,260	1,260
100-103-611-000-Travel & Meetings	1,486	1,652	940	1,500	1,500	135	135	135
100-103-612-000-Training	-	-	-	-	-	-	-	-
100-103-614-000-Equipment Repair & Maintenance	2,511	861	1,697	2,500	2,500	2,500	2,500	2,500
100-103-614-100-Fuel	3,477	3,415	2,973	3,000	3,000	3,500	3,500	3,500
100-103-616-100-Safety/Uniforms	1,316	1,929	1,454	2,000	2,000	2,000	2,000	2,000
100-103-617-000-Small Tools/Shop Supplies	2,245	575	2,410	1,000	1,000	1,000	1,000	1,000
100-103-619-000-Park Maintenance	31,648	28,549	26,931	28,000	28,000	15,000	15,000	15,000
100-103-619-100-Brookside Maintenance	-	-	-	500	500	-	-	-
100-103-700-000-Legal Services	1,064	190	230	525	525	618	618	618
100-103-700-100-Misc Legal (Non Attorney)	1,748	229	88	200	200	200	200	200
100-103-705-000-Professional Services	2,419	1,878	9,496	5,000	17,945	8,054	8,054	8,054
100-103-705-100-Contract Services	-	-	-	-	-	-	-	-
100-103-705-300-Data Processing	1,318	1,658	1,827	2,000	2,000	2,018	2,018	2,018
100-103-706-000-Dues & Certifications	180	143	110	350	350	116	116	116
100-103-707-000-City Hall Maintenance	2,149	1,668	1,134	500	500	500	500	500
100-103-707-200-City Hall Annex Maintenance	4	-	-	500	500	500	500	500

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
100-103-708-100-Tool & Equipment Rental	-	-	15	200	200	200	200	200
100-103-715-000- Fireworks Celebration Show	-	-	7,500	-	-	-	-	-
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	4,157	500	500	500	500	500
Capital	13,746	8,493	533	8,000	8,000	2,500	2,500	2,500
100-103-903-000- Equipment	888	43	141	500	500	-	-	-
100-103-904-000-City Hall Improvements	-	-	2	500	500	500	500	500
100-103-904-200-City Yards/ Shop Improvements	-	-	-	500	500	500	500	500
100-103-910-000-Park Improvements	5,770	6,332	-	500	500	-	-	-
100-103-910-100- Alderman Park Improvements	-	-	-	500	500	500	500	500
100-103-911-000- Street Trees	-	-	-	-	-	-	-	-
100-103-912-000- Bandstand Improvements	-	-	-	-	-	-	-	-
100-103-913-000- Signs	-	-	-	500	500	500	500	500
100-103-915-000- Christmas Tree & Bandstand Ltg	7,088	2,118	390	5,000	5,000	500	500	500
Transfers out	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Grand Total	146,630	172,865	168,285	161,064	174,009	126,361	125,720	125,720

Planning and Development Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Personnel	49,254	50,360	29,107	30,684	30,684	34,407	39,453	39,453
100-105-526-000-City Manager	3,306	10,415	4,059	5,334	5,334	4,109	4,325	4,325
100-105-526-100-City Recorder	19,797	10,348	6,742	7,200	7,200	9,608	10,114	10,114
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	1,666	1,700	1,700	1,659	1,659	1,659
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	-	-	1,826	3,600	3,600	3,203	6,743	6,743
100-105-537-000-Office Specialist II	1,196	1,379	1,374	1,525	1,525	1,350	1,421	1,421
100-105-539-000-ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-	-	-
100-105-539-200-Office Specialist I	-	-	-	-	-	-	-	-
100-105-590-000-Social Security	2,425	2,363	1,159	1,340	1,340	1,764	1,857	1,857
100-105-592-000-Workers Compensation	416	237	213	202	202	288	303	303
100-105-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
100-105-594-000-Health Insurance	8,256	7,793	3,770	5,323	5,323	5,485	5,725	5,725
100-105-596-000-PERS Retirement	6,664	13,145	8,252	4,299	4,299	6,779	7,136	7,136
100-105-598-000-Disability Insurance	65	61	24	40	40	27	28	28
100-105-599-000-Unemployment	-	33	22	121	121	135	142	142
Materials and Services	75,954	78,622	100,732	43,540	132,117	81,381	81,381	81,381
100-105-600-000-Utilities - Electricity	421	460	522	500	500	533	533	533
100-105-600-100-Utilities - Propane	179	149	306	300	300	188	188	188
100-105-601-000-Office Expense	1,872	1,889	2,088	2,000	2,000	1,960	1,960	1,960
100-105-601-100-Postage	117	143	216	150	150	147	147	147

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
100-105-602-000-Telephone & Related	477	536	364	500	500	550	550	550
100-105-604-000-Insurance	1,193	1,426	1,699	1,500	1,500	1,750	1,750	1,750
100-105-608-000-Audit	1,431	2,035	2,904	2,240	2,240	3,224	3,224	3,224
100-105-611-000-Travels & Meeting	1,460	1,740	2,669	1,200	1,200	135	135	135
100-105-612-000-Training	158	-	-	-	-	275	275	275
100-105-616-100-Safety/Uniforms	-	-	-	-	-	-	-	-
100-105-700-000-Legal Services	920	1,137	3,575	1,500	1,500	1,709	1,709	1,709
100-105-700-100-Misc Legal (non- attorney)	227	575	221	500	500	200	200	200
100-105-705-000-Professional Services	1,070	518	933	2,000	2,000	785	785	785
100-105-705-100-Engineering Services	28,539	18,017	20,987	10,000	33,577	19,035	19,035	19,035
100-105-705-200-Planning Services	34,745	45,982	60,105	15,000	80,000	45,000	45,000	45,000
100-105-705-300-Data Processing	1,813	2,925	3,084	3,650	3,650	3,724	3,724	3,724
100-105-706-000-Dues & Certifications	192	204	156	500	500	166	166	166
100-105-707-000-City Hall Maintenance	991	777	529	500	500	500	500	500
100-105-707-200-City Hall Annex Maintenance	2	-	-	500	500	500	500	500
100-105-716-000-Building Inspection Services	-	-	-	-	-	-	-	-
100-105-716-300-Type B Inspection Fees	-	-	-	-	-	-	-	-
100-105-752-000-Planning Commission Expense	-	-	66	500	500	500	500	500
100-105-799-000-Miscellaneous Expense	147	109	308	500	500	500	500	500
Capital	-	138	4	1,000	1,000	676	676	676
100-105-903-000-Equipment	-	138	-	500	500	176	176	176
100-105-904-000-City Hall Improvements	-	-	4	500	500	500	500	500
100-105-904-200-City Yards/Shops Improvements	-	-	-	-	-	-	-	-
100-105-904-300-City Hall Annex Improvements	-	-	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Grand Total	125,208	129,120	129,843	75,224	163,801	116,464	121,510	121,510

Contingencies and ending balances

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Contingency	-	-	-	-	-	112,307	119,625	59,393
100-107-880-000- Contingency	-	-	-	-	-	112,307	119,625	59,393
Unappropriated fund balance and reserves	-	-	-	-	-	-	-	-
100-100-999-000- Unappropriated Ending Fund Bal	-	-	-	-	-	-	-	-
100-109-999-000- Unappropriated Ending Fund Bal	-	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	112,307	119,625	59,393

Local Option Levy

Law Enforcement, Code Enforcement, Municipal Court

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Personnel	72,937	78,108	77,028	84,936	85,826	86,445	89,837	89,837
101-101-526-000-City Manager	6,613	7,811	3,045	4,001	4,001	3,244	3,244	3,244
101-101-526-100-City Recorder	10,295	7,761	10,113	10,800	10,800	6,743	6,743	6,743
101-101-526-200- Accountant	6,329	3,829	5,155	4,837	5,727	3,913	3,913	3,913
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	6,743
101-101-537-000- Office Specialist II	25,012	33,788	30,936	33,950	33,950	31,859	31,859	31,859
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	3,693	3,711	3,711	3,503	4,019	4,019
101-101-592-000- Workers Compensation	565	383	212	559	559	839	839	839
101-101-593-000- Retirement-Deferred Comp	-	-	-	-	-	-	-	-
101-101-594-000- Health Insurance	11,270	10,945	10,432	14,730	14,730	15,679	16,572	16,572
101-101-596-000- PERS Retirement	9,414	9,732	13,314	11,901	11,901	13,458	15,441	15,441
101-101-598-000- Disability Insurance	88	86	66	112	112	73	73	73
101-101-599-000- Unemployment	-	45	62	335	335	391	391	391
Materials and Services	244,629	260,779	272,152	266,535	272,059	289,744	288,169	288,169
101-101-600-000- Electricity	521	623	746	500	500	848	848	848

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
101-101-600-100-Propane	154	128	263	400	400	385	385	385
101-101-601-000-Office Expense	3,950	5,462	4,683	3,500	3,500	3,430	1,855	1,855
101-101-601-100-Postage	313	376	239	350	350	387	387	387
101-101-602-000-Telephone & Related	409	459	312	700	700	723	723	723
101-101-604-000-Insurance	1,884	2,252	2,683	2,478	2,478	2,763	2,763	2,763
101-101-608-000-Audit	932	1,326	1,892	950	950	2,100	2,100	2,100
101-101-611-000-Travel & Meetings	1,049	3,078	1,618	3,000	3,000	738	738	738
101-101-612-000-Training	-	-	-	-	-	1,330	1,330	1,330
101-101-614-000-Equipment Repair & Maintenance	-	-	-	-	-	-	-	-
101-101-614-100-Fuel	1,674	1,643	1,428	1,600	1,600	1,600	1,600	1,600
101-101-616-100-Safety/Uniforms	10	130	2	300	300	300	300	300
101-101-700-000-Legal Services	2,270	2,652	459	1,000	1,000	1,000	1,000	1,000
101-101-700-100-Misc (Legal) Non-Atty	389	287	110	250	250	250	250	250
101-101-700-350-Court Assessments	569	1,263	5,776	1,400	1,400	1,400	1,400	1,400
101-101-700-500-Code Enforcement & Abatement	96	245	87	5,500	5,500	-	-	-
101-101-700-510-Community-Wide Clean-up	6,559	3,098	3,174	3,000	3,000	-	-	-
101-101-705-000-Professional Services	2,021	1,102	1,644	1,850	1,850	1,335	1,335	1,335
101-101-705-100-Sheriff's Contract	183,889	190,547	197,556	197,557	197,557	214,011	214,011	214,011
101-101-705-200-Dayton School District	-	-	-	-	-	-	-	-
101-101-705-300-Data Processing	5,767	10,481	10,850	7,800	7,800	13,571	13,571	13,571
101-101-705-400-Municipal Judge Services	3,250	5,000	5,500	6,000	6,000	6,000	6,000	6,000
101-101-706-000-Dues & Certifications	344	451	572	500	500	398	398	398
101-101-707-000-City Hall Maintenance	859	667	456	200	200	200	200	200
101-101-707-200-City Hall Annex Maintenance	4	-	-	200	200	200	200	200
101-101-707-300-City Hall Annex Rental	-	-	-	-	-	-	-	-
101-101-752-000-Election Expense	-	-	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
101-101-770-000-9-1-1 Services	27,560	28,662	32,102	27,000	32,524	36,275	36,275	36,275
101-101-799-000- Miscellaneous Expense	156	847	-	500	500	500	500	500
Capital	695	1,195	7	500	7	317	317	-
101-101-903-000- Equipment	695	1,195	-	500	-	317	317	-
101-101-904-000-City Hall Improvements	-	-	7	-	7	-	-	-
101-101-904-200-City Shops/Yards Improvements	-	-	-	-	-	-	-	-
101-101-904-300-City Hall Annex Improvements	-	-	-	-	-	-	-	-
Contingency	-	-	-	5,921	-	1,817	-	-
101-101-880-000- Contingency	-	-	-	5,921	-	1,817	-	-
Transfers out	-	-	-	-	-	-	-	-
101-101-820-000-Tfr to Court Programs Fund	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	65,417	41,492	13,640	-	-	-	-	-
101-101-999-000- Unappropriated Ending Fund Bal	65,417	41,492	13,640	-	-	-	-	-
Grand Total	383,678	381,574	362,827	357,892	357,892	378,323	378,323	378,006

Transient Lodging Tax

Tourism Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Personnel	3,104	50,058	55,301	68,135	68,135	75,536	75,433	75,433
105-105-526-300- Tourism/Econ Devel Director	3,104	39,914	41,487	42,988	42,988	45,637	45,637	45,637
105-105-590-000- Social Security	-	1,527	2,797	2,977	2,977	3,492	3,492	3,492
105-105-592-000- Workers Compensation	-	-	325	448	448	672	672	672
105-105-594-000- Health Insurance	-	5,848	8,360	11,816	11,816	11,937	11,834	11,834
105-105-596-000- PERS Retirement	-	2,696	2,230	9,547	9,547	13,423	13,423	13,423
105-105-598-000- Disability Insurance	-	45	53	90	90	61	61	61
105-105-599-000- Unemployment	-	28	49	269	269	314	314	314
Materials and Services	4,932	60,517	95,980	150,140	150,140	68,630	68,630	68,630
105-105-601-000- Office Expense	1,974	207	83	500	500	490	490	490
105-105-602-000- Telephone and Related	-	36	54	600	600	564	564	564
105-105-604-000- Insurance	528	631	752	700	700	775	775	775
105-105-608-000- Audit	178	253	360	400	400	400	400	400
105-105-611-000- Travel and Meetings	87	4,556	426	5,000	5,000	2,500	2,500	2,500
105-105-700-000- Legal Services	-	636	-	1,000	1,000	1,000	1,000	1,000
105-105-700-100-Misc Legal (non Atty)	116	50	19	500	500	200	200	200
105-105-705-300- Data Processing	326	454	555	440	440	582	582	582
105-105-706-000- Dues & Certifications	54	878	44	1,000	1,000	879	879	879
105-105-710-000- Tourism Facilities & Promotion	560	18,702	41,671	45,000	45,000	30,240	30,240	30,240
105-105-711-000- Tourism - Website Development	-	-	16,336	15,000	15,000	25,000	25,000	25,000
105-105-712-000- Tourism - Events	-	-	1,185	15,000	15,000	2,500	2,500	2,500
105-105-752-225- Tourism Facilities & Promo	-	-	-	-	-	-	-	-
105-105-799-000- Miscellaneous Expense	1,109	34,114	12,810	45,000	45,000	1,000	1,000	1,000
105-105-800-000- Tourism Promotion	-	-	9,730	10,000	10,000	2,500	2,500	2,500
105-105-810-000- Tourism Facilities	-	-	11,955	10,000	10,000	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Capital	-	-	1,994	5,000	5,000	-	-	-
105-105-903-000- Equipment	-	-	1,994	5,000	5,000	-	-	-
105-105-960-000- PERS retirement	-	-	-	-	-	-	-	-
Contingency	-	-	-	37,222	37,222	99,313	99,416	96,100
105-105-880-000- Contingency	-	-	-	37,222	37,222	99,313	99,416	96,100
Transfers out	136,806	24,000	24,000	24,000	24,000	56,744	56,744	56,744
105-105-840-000- Transfer to Debt Service	-	-	-	-	-	-	-	-
105-105-840-100- Transfer to General Fund	-	19,000	19,000	19,000	19,000	56,744	56,744	56,744
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	175,077	50,000	50,000	-	-	-
105-105-999-000- Unappropriated Ending Fund Bal	318,451	271,955	175,077	50,000	50,000	-	-	-
Grand Total	463,293	406,530	352,352	334,497	334,497	300,223	300,223	296,907

ARPA Fund

Public Works Projects

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Contingency	-	-	-	-	-	-	-	-
106-106-880-000- Contingency	-	-	-	-	-	-	-	-
Transfers out	488,990	3,200	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	3,200	-	-	-
Unappropriated fund balance and reserves	1,314	(42)	(2,365)	-	-	-	-	-
106-106-999-000- Unappropriated Ending Fund Bal	1,314	(42)	(2,365)	-	-	-	-	-
Grand Total	490,304	3,158	835	3,200	3,200	-	-	-

Street Fund

Street Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Personnel	72,571	63,887	71,906	84,301	84,301	81,484	80,443	80,443
200-200-526-000-City Manager	4,408	6,509	5,074	6,668	6,668	5,406	5,406	5,406
200-200-526-100-City Recorder	-	-	-	-	-	-	-	-
200-200-526-200-Accountant	2,813	3,063	4,124	3,870	3,870	3,130	3,130	3,130
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	9,996	10,200	10,200	9,950	9,950	9,950
200-200-529-000-Maintenance Operator 3	4,852	-	-	-	-	-	-	-
200-200-530-000-Maintenance Operator 2	-	9,156	7,288	6,500	6,500	7,378	7,378	7,378
200-200-530-100-Maintenance Operator 1	20,294	5,583	6,063	18,750	18,750	11,878	11,878	11,878
200-200-534-000-PWKS Laborer/Janitor	3,412	8,560	9,286	-	-	4,675	4,675	4,675
200-200-536-000-Library Director	-	3,382	3,652	7,200	7,200	6,743	6,743	6,743
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	3,464	3,683	3,683	3,960	3,765	3,765
200-200-592-000-Workers Compensation	507	350	298	555	555	833	833	833
200-200-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
200-200-594-000-Health Insurance	10,105	9,849	10,357	14,620	14,620	11,854	11,762	11,762
200-200-596-000-PERS Retirement	8,477	8,830	12,177	11,811	11,811	15,211	14,460	14,460
200-200-598-000-Life/Disability Insurance	79	77	66	111	111	77	74	74
200-200-599-000-Unemployment	-	40	61	333	333	389	389	389
Materials and Services	68,059	69,222	77,326	139,450	139,450	130,828	130,828	130,828
200-200-600-000-Utilities - Electricity	26,371	22,487	22,270	25,000	25,000	25,881	25,881	25,881

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
200-200-600-100-Utilities - Propane	179	149	306	600	600	188	188	188
200-200-601-000-Office Expense	3,605	3,699	3,755	3,000	3,000	3,357	3,357	3,357
200-200-601-100-Postage	358	429	270	350	350	442	442	442
200-200-602-000-Telephone & Related	833	918	624	1,000	1,000	1,076	1,076	1,076
200-200-603-000-Garbage/Sanitation	1,546	1,715	1,889	1,800	1,800	1,947	1,947	1,947
200-200-604-000-Insurance	3,773	4,511	5,374	4,150	4,150	5,535	5,535	5,535
200-200-608-000-Audit	1,990	2,831	4,039	2,000	2,000	4,484	4,484	4,484
200-200-611-000-Travel & Meetings	793	868	1,140	1,000	1,000	269	269	269
200-200-612-000-Training	440	-	-	-	-	-	-	-
200-200-614-000-Equipment Repair & Maintenance	5,022	2,981	1,770	5,000	5,000	5,000	5,000	5,000
200-200-614-100-Fuel	4,122	4,046	3,526	3,500	3,500	3,500	3,500	3,500
200-200-614-300-Footbridge Repair & Maintenance	-	-	-	7,000	7,000	-	-	-
200-200-614-400-Street/Alley Repair & Maint	3,171	7,460	8,280	20,000	20,000	20,000	20,000	20,000
200-200-614-410-Gravel	182	688	-	2,000	2,000	2,000	2,000	2,000
200-200-616-000-Supplies	960	105	1,155	1,500	1,500	1,500	1,500	1,500
200-200-616-100-Safety/Uniforms	801	1,300	871	1,000	1,000	1,000	1,000	1,000
200-200-616-200-Signs & Related	2,113	3,703	50	3,000	3,000	3,000	3,000	3,000
200-200-617-000-Shop Supplies/Small Tools	1,349	345	998	1,500	1,500	1,500	1,500	1,500
200-200-700-000-Legal Services	455	569	689	1,500	1,500	1,510	1,510	1,510
200-200-700-100-Misc Legal (non-attorney)	188	402	155	350	350	200	200	200
200-200-700-200-Transportation System Plan Upd	-	-	-	25,000	25,000	25,000	25,000	25,000
200-200-705-000-Professional Services	4,525	2,222	12,053	16,700	16,700	9,792	9,792	9,792
200-200-705-100-Engineering Services	2,482	4,693	5,416	7,500	7,500	8,658	8,658	8,658
200-200-705-300-Data Processing	1,483	1,862	2,057	2,050	2,050	2,273	2,273	2,273
200-200-706-000-Dues & Certifications	162	143	110	350	350	116	116	116
200-200-707-000-City Hall Maintenance	1,002	777	529	1,000	1,000	1,000	1,000	1,000

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
200-200-707-200- City Hall Annex Maintenance	4	-	-	100	100	100	100	100
200-200-707-300- City Hall Annex Rental	-	-	-	-	-	-	-	-
200-200-708-100- Tool & Equipment Rental	-	-	-	500	500	500	500	500
200-200-710-000- Contract Services	-	-	-	-	-	-	-	-
200-200-799-000- Misc Expense	150	319	-	1,000	1,000	1,000	1,000	1,000
Capital	9,193	1,929	4,600	16,000	16,000	7,000	7,000	7,000
200-200-903-000- Equipment	7,738	579	-	10,000	10,000	1,000	1,000	1,000
200-200-904-000- City Hall Improvements	-	-	4	500	500	500	500	500
200-200-904-100- City Hall Annex Improvements	-	-	-	500	500	500	500	500
200-200-904-200- City Shops/Yards Improvements	-	-	-	500	500	500	500	500
200-200-904-300- Street Trees	-	1,350	-	2,500	2,500	2,500	2,500	2,500
200-200-910-000- Street Improvements	1,455	-	4,596	2,000	2,000	2,000	2,000	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	14,524	169,625	170,666	168,156
200-200-880-000- Contingency	-	-	-	14,524	14,524	169,625	170,666	168,156
Transfers out	90,000	70,000	70,000	70,000	70,000	10,000	10,000	10,000
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	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	211,891	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
200-200-999-000- Unappropriated Ending Fund Bal	185,582	198,276	211,891	-	-	-	-	-
Grand Total	425,405	403,314	435,723	324,275	324,275	398,937	398,937	396,427

Water Fund

Water Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Budgetary	-	-	-	-	-	-	-	-
300-999-999-999-SUSPENSE	-	-	-	-	-	-	-	-
Personnel	384,087	374,570	444,012	512,943	512,943	498,117	483,332	483,332
300-300-526-000-City Manager	27,552	27,339	30,445	40,005	40,005	32,431	32,431	32,431
300-300-526-100-City Recorder	17,422	11,383	16,855	18,000	18,000	16,856	16,856	16,856
300-300-526-200- Accountant	21,098	23,740	37,113	34,830	34,830	28,167	28,167	28,167
300-300-526-300- Tourism/Econ Devel Director	931	11,974	12,446	12,896	12,896	12,447	12,447	12,447
300-300-528-000-Public Works Director	15,746	-	-	-	-	-	-	-
300-300-528-100-Public Works Supervisor	14,261	11,165	19,993	20,400	20,400	19,900	19,900	19,900
300-300-529-000- Maintenance Operator 3	14,557	-	-	-	-	-	-	-
300-300-530-000- Maintenance Operator 2	-	27,766	18,272	16,250	16,250	18,443	18,443	18,443
300-300-530-100- Maintenance Operator 1	37,545	19,542	21,220	56,925	56,925	33,522	33,522	33,522
300-300-534-000-PWKS Laborer/Janitor	10,235	17,121	18,572	-	-	16,360	16,360	16,360
300-300-536-000-Library Director	-	3,382	3,652	7,200	7,200	6,743	6,743	6,743
300-300-537-000-Office Specialist II	27,605	31,338	33,928	34,100	34,100	33,891	33,891	33,891
300-300-539-000- ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-	-	-
300-300-539-200-Office Specialist I	-	-	-	-	-	-	-	-
300-300-590-000-Social Security	13,289	13,825	15,657	16,660	16,660	17,231	16,741	16,741
300-300-592-000-Workers Compensation	2,263	1,538	1,256	2,509	2,509	3,764	3,764	3,764
300-300-593-000- Retirement-Deferred Comp	-	-	-	-	-	-	-	-
300-300-594-000-Health Insurance	45,123	40,344	46,813	66,137	66,137	56,970	56,523	56,523
300-300-596-000-PERS Retirement	37,709	37,842	53,435	53,435	53,435	66,230	64,341	64,341
300-300-598-000- Life/Disability Insurance	352	314	298	502	502	324	316	316
300-300-599-000- Unemployment	-	166	277	1,505	1,505	1,756	1,756	1,756
300-301-526-000-City Manager	6,613	7,811	5,074	6,668	6,668	5,406	5,406	5,406

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
300-301-526-100-City Recorder	-	-	-	-	-	-	-	-
300-301-526-200-Accountant	1,407	3,063	2,062	1,935	1,935	1,565	1,565	1,565
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	19,993	20,400	20,400	19,900	19,900	19,900
300-301-529-000-Maintenance Operator 3	9,705	-	-	-	-	-	-	-
300-301-530-000-Maintenance Operator 2	-	19,897	18,169	16,250	16,250	18,443	18,443	18,443
300-301-530-100-Maintenance Operator 1	12,177	5,583	10,913	30,570	30,570	19,771	19,771	19,771
300-301-534-000-PWKS Laborer/Janitor	3,412	8,560	13,929	-	-	8,414	8,414	8,414
300-301-536-000-Library Director	-	5,387	3,652	7,200	7,200	6,743	-	-
300-301-537-000-Office Specialist II	-	-	-	-	-	-	-	-
300-301-539-200-Office Specialist I	-	-	-	-	-	-	-	-
300-301-590-000-Social Security	4,720	5,029	5,406	5,749	5,749	6,454	5,625	5,625
300-301-592-000-Workers Compensation	805	511	471	866	866	1,299	1,299	1,299
300-301-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
300-301-594-000-Health Insurance	16,019	15,275	16,160	22,821	22,821	19,553	18,375	18,375
300-301-596-000-PERS Retirement	13,199	13,327	17,752	18,438	18,438	24,805	21,619	21,619
300-301-598-000-Life/Disability Insurance	125	119	103	173	173	123	108	108
300-301-599-000-Unemployment	-	64	96	519	519	606	606	606
Materials and Services	350,159	403,456	559,257	533,524	548,524	603,367	609,317	609,317
300-300-600-000-Utilities - electricity	24,540	33,374	44,546	35,000	35,000	36,517	36,517	36,517
300-300-600-001-Utilities - Electricity Well 5	-	-	-	3,500	3,500	-	-	-
300-300-600-100-Utilities - Propane	1,007	191	394	1,000	1,000	1,059	1,059	1,059
300-300-600-101-PROPANE/WATER TREATMENT	-	-	-	-	-	-	-	-
300-300-601-000-Office Expense	16,514	18,632	17,840	16,000	16,000	15,680	15,680	15,680

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
300-300-601-001-OFFICE EXPENSE - WTF	-	-	-	-	-	-	-	-
300-300-601-100-Postage	4,096	4,913	5,907	4,300	4,300	5,060	5,060	5,060
300-300-601-101-POSTAGE - WTF	-	-	-	-	-	-	-	-
300-300-602-000-Telephone & Related	5,921	6,195	4,937	5,500	5,500	6,006	6,006	6,006
300-300-602-100- TELEPHONE & RELATED - TRT FAC	-	-	-	-	-	-	-	-
300-300-604-000-Insurance	11,938	14,271	17,000	17,125	17,125	17,510	17,510	17,510
300-300-604-001- INSURANCE - WTF	-	-	-	-	-	-	-	-
300-300-608-000-Audit	5,224	7,431	10,603	8,174	8,174	11,772	11,772	11,772
300-300-608-100-AUDIT - WTF	-	-	-	-	-	-	-	-
300-300-611-000-Travel & Meetings	9,331	6,233	6,183	7,500	7,500	7,777	7,777	7,777
300-300-612-000-Training	953	-	1,560	-	-	2,366	2,366	2,366
300-300-614-000-Equipment Repair & Maintenance	12,284	5,332	6,576	10,000	10,000	10,000	10,000	10,000
300-300-614-100-Fuel	4,507	4,425	3,857	4,500	4,500	4,500	4,500	4,500
300-300-614-300- Footbridge Repair & Maintenanc	-	-	1,810	4,000	4,000	4,000	4,000	4,000
300-300-614-400- Wells/Springs Maintenance	19,504	23,317	12,394	45,000	45,000	45,000	45,000	45,000
300-300-614-410-Gravel	-	219	200	2,500	2,500	2,500	2,500	2,500
300-300-614-600-Water Line Repair & Maintenanc	7,669	2,993	20,626	17,000	17,000	12,500	12,500	12,500
300-300-616-000-Supplies	12,954	14,295	14,563	30,000	30,000	17,000	17,000	17,000
300-300-616-001-SUPPLIES - WTF	-	-	-	-	-	-	-	-
300-300-616-100- Safety/Uniforms	2,132	5,573	2,457	5,000	5,000	5,000	5,000	5,000
300-300-616-200-Water Meters	7,544	8,333	2,398	10,000	10,000	10,000	10,000	10,000
300-300-617-000-Shop Supplies/Small Tools	4,086	920	2,669	4,000	4,000	2,500	2,500	2,500
300-300-700-000-Legal Services	3,042	3,612	6,263	7,500	7,500	7,672	7,672	7,672
300-300-700-100-Misc Legal (non-atty)	421	862	331	1,000	1,000	500	500	500
300-300-700-101-MISC LEGAL (NON-ATTY) - WTF	-	-	-	-	-	-	-	-
300-300-705-000- Professional Services	58,157	68,928	77,900	65,000	80,000	69,108	75,058	75,058

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
300-300-705-100-Engineering Services	1,916	14,745	22,351	25,000	25,000	26,118	26,118	26,118
300-300-705-110-Water Master Plan	-	-	-	-	-	-	-	-
300-300-705-300-Data Processing	21,059	26,752	29,587	25,000	25,000	32,813	32,813	32,813
300-300-705-301-DATA PROCESSING/TREAT FACILITY	-	-	-	-	-	-	-	-
300-300-706-000-Dues & Certifications	9,421	10,199	7,711	11,000	11,000	9,892	9,892	9,892
300-300-706-100-DUES/FEES/CERTIFICATIONS - WTF	245	-	-	-	-	-	-	-
300-300-707-000-City Hall Maintenance	1,287	999	680	1,000	1,000	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	500	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	2,000	2,000	2,000
300-300-708-100-Tool & Equipment Rental	-	-	-	500	500	500	500	500
300-300-710-000-Water Conservation Education	-	-	-	5,000	5,000	5,000	5,000	5,000
300-300-710-100-Contract Services	-	-	-	-	-	-	-	-
300-300-720-000-Leak Detection	4,500	12,475	-	10,000	10,000	10,000	10,000	10,000
300-300-750-000-Water Deposit Refunds	2,143	963	-	3,500	3,500	-	-	-
300-300-750-100-Water Overpayment Refunds	-	-	107	-	-	-	-	-
300-300-751-000-Water Analysis	5,537	3,077	5,607	5,000	5,000	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	98,512	1,000	1,000	67,000	67,000	67,000
300-301-600-000-Electricity	19,165	22,986	20,779	25,000	25,000	25,852	25,852	25,852
300-301-600-100-Utilities - Propane	1,440	2,488	275	3,500	3,500	1,586	1,586	1,586
300-301-601-000-Office Expense	811	748	600	600	600	602	602	602

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
300-301-601-100-Postage	230	275	320	225	225	283	283	283
300-301-602-000-Telephone	4,189	4,420	3,043	5,000	5,000	5,063	5,063	5,063
300-301-604-000-Insurance	13,204	15,786	18,804	19,000	19,000	19,368	19,368	19,368
300-301-608-000-Audit	559	795	1,135	1,000	1,000	1,260	1,260	1,260
300-301-611-000-Travel & Meetings	1,236	1,338	855	5,000	5,000	-	-	-
300-301-612-000-Training	-	-	-	-	-	-	-	-
300-301-614-000-Equipment Repair & Maintenance	6,922	14,846	5,265	10,000	10,000	10,000	10,000	10,000
300-301-614-100-Fuel	3,479	3,415	2,973	5,000	5,000	5,000	5,000	5,000
300-301-614-400-Wells Maintenance	-	1,795	8,109	-	-	-	-	-
300-301-616-000-Supplies	6,310	6,309	4,723	15,000	15,000	10,000	10,000	10,000
300-301-616-100-Safety/Uniforms	796	1,208	872	2,000	2,000	2,000	2,000	2,000
300-301-617-000-Small Tools/Shop Supplies	1,807	322	998	1,500	1,500	1,500	1,500	1,500
300-301-700-000-Legal Services	152	190	230	600	600	5,000	5,000	5,000
300-301-700-100-Misc Legal (non-atty)	256	575	221	500	500	500	500	500
300-301-705-000-Professional Services	4,975	2,908	13,067	10,000	10,000	10,937	10,937	10,937
300-301-705-100-Engineering Services	8,609	1,165	12,937	10,000	10,000	24,133	24,133	24,133
300-301-705-300-Data Processing	9,233	10,398	16,235	10,500	10,500	12,102	12,102	12,102
300-301-706-000-Dues & Certifications	412	409	1,226	1,000	1,000	331	331	331
300-301-707-000-City Hall Maintenance	859	667	454	1,000	1,000	1,000	1,000	1,000
300-301-707-001-Water Treatment Facility Maint	3,472	6,780	18,567	12,000	12,000	12,000	12,000	12,000
300-301-707-200-City Hall Annex Maintenance	6	-	-	1,000	1,000	1,000	1,000	1,000
300-301-799-000-Misc Expense	160	240	-	1,000	1,000	-	-	-
Capital	632	17,776	12,730	37,000	96,634	32,000	32,000	32,000
300-300-903-000-Equipment	464	2,162	12,605	20,000	20,000	15,000	15,000	15,000
300-300-904-000-City Hall Improvements	-	-	21	1,000	1,000	1,000	1,000	1,000
300-300-904-100-City Hall Annex Improvements	-	-	-	1,500	1,500	1,500	1,500	1,500

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
300-300-904-200-City Shops/Yards Improvements	-	-	-	1,500	1,500	1,500	1,500	1,500
300-300-904-300-City Hall Curbs/Sidewalks Impr	-	-	-	-	-	-	-	-
300-300-910-000-System Improvements	-	-	-	2,000	2,000	2,000	2,000	2,000
300-300-910-100-Filter Sys 11TH & Flower Lane	-	-	-	-	-	-	-	-
300-300-910-200-Wellhouse Improvements	-	-	104	1,000	1,000	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	69,634	10,000	10,000	10,000
300-301-910-300-Security Improvements	-	-	-	-	-	-	-	-
Contingency	-	-	-	24,634	-	200,651	316,116	278,792
300-300-880-000- Contingency	-	-	-	24,634	-	200,651	316,116	278,792
Transfers out	440,000	350,000	280,965	350,000	300,000	292,270	346,198	346,198
300-300-840-000-Transfer to Equipment Replacem	30,000	30,000	10,000	30,000	10,000	19,850	19,850	19,850
300-300-860-000-Transfer to Water System Capit	250,000	100,000	100,000	100,000	100,000	111,455	165,383	165,383
300-300-860-100-Transfer to Debt Service Fund	150,000	210,000	160,965	210,000	180,000	160,965	160,965	160,965
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	486,298	50,000	50,000	-	-	-
300-300-999-000- Unappropriated Ending Fund Bal	694,823	749,758	486,298	50,000	50,000	-	-	-
Grand Total	1,869,701	1,895,560	1,783,262	1,508,101	1,508,101	1,626,405	1,786,963	1,749,639

Sewer Fund

Sewer Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Personnel	276,723	270,123	323,436	352,088	352,088	352,838	356,851	356,851
400-400-526-000- City Manager	27,552	27,339	30,445	20,003	20,003	32,431	32,431	32,431
400-400-526-100- City Recorder	17,421	11,383	16,855	18,000	18,000	16,856	16,856	16,856
400-400-526-200- Accountant	21,098	23,740	37,113	34,830	34,830	28,167	28,167	28,167
400-400-526-300- Tourism/Econ Devel Director	931	11,974	12,446	12,896	12,896	12,447	12,447	12,447
400-400-528-000- Public Works Director	20,339	-	-	-	-	-	-	-
400-400-528-100- Public Works Supervisor	16,853	5,778	19,993	20,400	20,400	19,900	19,900	19,900
400-400-529-000- Maintenance Operator 3	14,557	-	-	-	-	-	-	-
400-400-530-000- Maintenance Operator 2	-	26,414	18,272	16,250	16,250	18,443	18,443	18,443
400-400-530-100- Maintenance Operator 1	23,339	20,432	19,401	51,080	51,080	31,569	31,569	31,569
400-400-534-000- PWKS Laborer/Janitor	10,235	17,121	18,572	-	-	14,958	14,958	14,958
400-400-536-000- Library Director	-	3,382	3,652	7,200	7,200	-	6,743	6,743
400-400-537-000- Office Specialist II	27,070	31,338	33,929	34,100	34,100	33,891	33,891	33,891
400-400-539-000- ADMINISTRATIVE ASSISTANT	-	-	-	-	-	-	-	-
400-400-539-200- Office Specialist I	-	-	-	-	-	-	-	-
400-400-590-000- Social Security	13,139	13,396	15,281	16,256	16,256	16,954	16,484	16,484
400-400-592-000- Workers Compensation	2,246	1,439	1,241	2,448	2,448	3,672	3,672	3,672
400-400-593-000- Retirement-Deferred Comp	-	-	-	-	-	-	-	-
400-400-594-000- Health Insurance	44,695	39,700	45,675	64,529	64,529	56,351	55,910	55,910
400-400-596-000- PERS Retirement	36,899	36,213	50,000	52,137	52,137	65,166	63,355	63,355
400-400-598-000- Life/Disability Insurance	349	309	291	490	490	319	311	311
400-400-599-000- Unemployment	-	165	270	1,469	1,469	1,714	1,714	1,714
Materials and Services	274,557	315,427	270,549	257,147	304,905	263,640	263,640	263,640
400-400-600-000- Utilities - Electricity	36,153	40,589	34,380	45,000	45,000	44,444	44,444	44,444
400-400-600-100- Utilities - Propane	1,128	936	1,926	1,500	1,500	1,183	1,183	1,183

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
400-400-600-200-Utilities - water	9,272	17,118	11,967	24,000	24,000	18,965	18,965	18,965
400-400-601-000-Office Expense	16,968	18,572	18,146	15,000	15,000	14,700	14,700	14,700
400-400-601-100-Postage	4,608	5,527	5,965	5,000	5,000	5,693	5,693	5,693
400-400-602-000-Telephone & Related	4,273	4,684	3,204	4,500	4,500	3,444	3,444	3,444
400-400-604-000-Insurance	10,682	12,770	15,211	11,786	11,786	15,667	15,667	15,667
400-400-608-000-Audit	3,234	4,601	6,564	5,061	5,061	7,288	7,288	7,288
400-400-611-000-Travel & Meetings	6,387	6,032	1,827	7,500	7,500	7,777	7,777	7,777
400-400-612-000-Training	-	-	-	-	-	-	-	-
400-400-614-000-Equipment Repair & Maintenance	14,035	6,949	8,288	7,500	7,500	7,500	7,500	7,500
400-400-614-100-Fuel	5,153	5,058	4,411	5,000	5,000	5,000	5,000	5,000
400-400-614-300-Footbridge Repair & Maintenan	-	1,041	1,810	4,000	4,000	4,000	4,000	4,000
400-400-614-400-Sewer Pond Repair & Maintenan	11,989	14,641	18,610	10,000	10,000	15,000	15,000	15,000
400-400-614-410-Gravel	-	-	-	1,000	1,000	1,000	1,000	1,000
400-400-614-500-Liftstation Repair & Maintenan	2,651	5,894	5,892	5,000	5,000	6,000	6,000	6,000
400-400-614-600-Sewer Lines Repair & Maintenan	6,578	720	16,549	5,000	52,758	5,000	5,000	5,000
400-400-616-000-Supplies	23,864	27,358	13,874	20,000	20,000	20,000	20,000	20,000
400-400-616-100-Safety/Uniforms	1,613	4,879	1,740	3,500	3,500	3,500	3,500	3,500
400-400-617-000-Shop Supplies/Small Tools	3,217	624	2,104	1,000	1,000	1,000	1,000	1,000
400-400-700-000-Legal Services	228	543	681	1,000	1,000	1,000	1,000	1,000
400-400-700-100-Misc Legal (Non-attorney)	521	1,441	442	1,000	1,000	500	500	500
400-400-705-000-Professional Services	33,356	41,168	45,351	40,000	40,000	12,668	12,668	12,668
400-400-705-100-Engineering Services	12,033	11,109	11,362	10,000	10,000	17,135	17,135	17,135
400-400-705-200-I & I Project	18,085	36,869	7,075	-	-	8,000	8,000	8,000
400-400-705-300-Data Processing	6,925	9,081	9,839	7,800	7,800	11,105	11,105	11,105
400-400-705-400-Sewer Plan Update	-	-	-	-	-	-	-	-
400-400-705-600-Sewer Rate Study	-	12,000	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
400-400-705-800-TMDL Implementation Plan	22,215	10,346	132	2,500	2,500	2,500	2,500	2,500
400-400-706-000-Dues & Certifications	3,020	2,330	1,555	2,500	2,500	2,071	2,071	2,071
400-400-707-000-City Hall Maintenance	6,300	4,888	3,329	500	500	2,500	2,500	2,500
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	7,500
400-400-750-000-Sewer Deposit Refunds	1,163	610	-	1,500	1,500	-	-	-
400-400-750-100-Sewer Overpayment Refunds	-	-	-	-	-	-	-	-
400-400-751-000-Sewer Analysis	5,084	5,951	8,015	7,000	7,000	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	10,300	1,000	1,000	4,500	4,500	4,500
Capital	74,121	2,209	22	4,500	4,500	3,600	3,600	3,600
400-400-903-000-Equipment	8,473	2,209	-	1,000	1,000	100	100	100
400-400-904-000-City Hall Improvements	-	-	22	500	500	500	500	500
400-400-904-001-City Hall Annex Improvements	-	-	-	500	500	500	500	500
400-400-904-200-City Shops/Yards Improvements	-	-	-	500	500	500	500	500
400-400-904-300-City Hall Curb & Sidewalks	-	-	-	-	-	-	-	-
400-400-904-400-Chlorinator House Improvements	-	-	-	-	-	-	-	-
400-400-905-000-Sewer Pond Improvements	65,648	-	-	1,000	1,000	1,000	1,000	1,000
400-400-910-000-System Improvements	-	-	-	1,000	1,000	1,000	1,000	1,000

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
400-400-910-100- Dechlorination Chamber	-	-	-	-	-	-	-	-
Contingency	-	-	-	47,758	-	74,693	66,062	18,116
400-400-880-000- Contingency	-	-	-	47,758	-	74,693	66,062	18,116
Transfers out	171,000	175,380	147,247	175,380	175,380	434,277	444,277	444,277
400-400-840-000- Transfer to Equipment Replace	30,000	-	-	-	-	19,850	19,850	19,850
400-400-840-100- Transfer to General Fund	-	-	15,000	-	15,000	-	-	-
400-400-850-000- Transfer to Sewer Reserve Fund	50,000	50,000	50,000	50,000	50,000	194,407	204,407	204,407
400-400-860-100- Transfer to Debt Service Fund	-	-	-	-	-	-	-	-
400-400-861-100- Transfer to Debt Service	86,000	125,380	82,247	125,380	110,380	220,020	220,020	220,020
400-400-870-000- Transfer to Building Reserve	5,000	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	210,463	75,138	92,131	-	-	-	-	-
400-400-999-000- Unappropriated Ending Balance	210,463	75,138	92,131	-	-	-	-	-
Grand Total	1,006,864	838,277	833,385	836,873	836,873	1,129,048	1,134,430	1,086,484

Stormwater Fund

Stormwater Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Capital	-	-	-	-	75,100	-	-	-
450-450-700-000-System Improvements	-	-	-	-	-	-	-	-
450-450-910-000-System Improvements	-	-	-	-	75,100	-	-	-
Transfers out	-	-	-	-	-	25,034	25,034	25,034
450-450-850-000-Transfer to Debt Service	-	-	-	-	-	25,034	25,034	-
450-450-860-100-Transfer to Debt Service Fund	-	-	-	-	-	-	-	25,034
Unappropriated fund balance and reserves	-	-	-	-	-	346	346	346
450-450-999-000-Unappropriated Ending Balance	-	-	-	-	-	346	346	346
Grand Total	-	-	-	-	75,100	25,380	25,380	25,380

State Revenue Sharing Fund

State Revenue Sharing Program

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Materials and Services	62,972	59,329	61,052	65,217	76,306	28,577	28,577	27,206
500-500-604-000-Insurance	924	1,104	1,315	1,217	1,217	1,354	1,354	1,354
500-500-608-000-Audit	249	354	504	400	400	560	560	560
500-500-611-000-Travel & Related Expenses	10,114	4,822	807	5,000	5,000	250	250	250
500-500-611-100-Travel - Legislative/Econ Dev	427	-	-	1,500	1,500	-	-	-
500-500-612-000-Training	-	-	-	-	-	-	2,500	1,129
500-500-700-000-Legal Services	1,516	5,604	2,296	4,000	4,000	-	-	-
500-500-700-100-Mics Legal (Non-attorney)	-	-	-	-	-	-	-	-
500-500-705-000-Professional Services	-	-	12,243	-	11,089	-	-	-
500-500-705-200-Professional Services	-	-	-	-	-	-	-	-
500-500-705-300-Data Processing	-	-	-	-	-	-	-	-
500-500-706-000-Dues & Certifications	356	515	269	600	600	275	275	275
500-500-752-000-City Council Expense	8,645	3,408	7,665	4,000	4,000	2,100	2,100	2,100
500-500-752-100-City/County Dinner	6,797	-	4,814	4,000	4,000	-	-	-
500-500-752-200-Community Giving	11,000	15,200	9,010	10,000	10,000	-	-	-
500-500-752-205-Language Classes & Town Hall	-	-	1,878	6,500	6,500	-	-	-
500-500-752-210-Taks Forc - 125th Celebration	-	-	-	-	-	-	-	-
500-500-752-220-Task Force - Downtown Revitali	2,500	-	2,500	2,500	2,500	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	4,000

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
500-500-752-500- Dayton Garden Festival	-	500	-	-	-	-	-	-
500-500-752-600- Community Events	18,944	24,000	17,635	23,000	23,000	10,500	10,500	10,500
500-500-752-700- Youth Advisory Council Expense	-	-	-	500	500	-	-	-
500-500-799-000- Misc Expense	-	3,822	116	500	500	7,038	7,038	7,038
Capital	2,635	538	41	800	800	-	-	-
500-500-903-000- Council Chambers Furnishings	1,235	254	41	400	400	-	-	-
500-500-903-100- Community Center Furnishings	1,400	284	-	400	400	-	-	-
500-500-904-400- Fire Hall Improvements	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
500-500-830-000- Transfer to TLT Fund	-	-	-	-	-	-	-	-
500-500-840-000- Transfer to General Fund	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	36,755	17,648	1,548	-	-	-	-	-
500-500-999-000- Unappropriated Ending Fund Bal	36,755	17,648	1,548	-	-	-	-	-
Grand Total	102,362	77,515	62,641	66,017	77,106	28,577	28,577	27,206

Water Capital Fund

Water Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Materials and Services	-	-	-	-	-	-	-	-
600-600-705-000-CIP & SDC Update Project	-	-	-	-	-	-	-	-
Capital	128,747	658,345	359,521	525,000	525,000	245,875	299,803	299,803
600-600-910-000- Water Storage Impoundment	-	-	-	-	-	-	-	-
600-600-910-100- Engineering Services	9,523	-	-	5,000	5,000	5,000	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	25,000	5,000	5,000	5,000
600-600-920-350- Utility Br Waterline Upgr	30,834	351,031	251,697	185,000	185,000	-	-	-
600-600-920-400- Water Mainline Replacements	14,790	-	-	25,000	25,000	22,875	22,875	22,875
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	6,200	85,000	85,000	43,000	96,928	96,928
600-600-930-101- WELLS & RELATED (OECD)	-	-	-	-	-	-	-	-
600-600-930-200- Wells Maintenance	7,050	86,553	1,487	30,000	30,000	70,000	70,000	70,000
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 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
600-600-930-500- NON- CONSTRUCTION & RELATED	-	-	-	-	-	-	-	-
600-600-930-600- Reservoir Maintenance	64,984	72,035	75,137	150,000	150,000	100,000	100,000	100,000
600-600-950-000- Slow Sand Filter	-	-	-	-	-	-	-	-
600-600-950-001- SLOW SAND FILTER (OECD)	-	-	-	-	-	-	-	-
600-600-960-000- Meters	-	-	-	-	-	-	-	-
Contingency	-	-	-	49,845	49,845	53,875	53,875	9,397
600-600-880-000- Contingency	-	-	-	49,845	49,845	53,875	53,875	9,397
Transfers out	-	-	-	-	-	-	-	-
600-600-860-100- TRANSFER TO DEBT SVC FUND	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	899,119	362,698	167,469	-	-	-	-	-
600-600-999-000- Unappropriated Ending Fund Bal	899,119	362,698	167,469	-	-	-	-	-
Grand Total	1,027,866	1,021,043	526,990	574,845	574,845	299,750	353,678	309,200

Sewer Reserve Fund

Sewer Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
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	2,016,602	3,159,775	3,159,775	1,130,000	1,140,000	1,140,000
700-700-910-000-System Improvements	52,011	45,986	19,646	20,000	20,000	10,000	20,000	20,000
700-700-910-105-CCTV Sewer Lines for I & I	-	-	-	20,000	20,000	20,000	20,000	20,000
700-700-910-300-Lift Station Modification	-	-	-	-	-	-	-	-
700-700-910-400-Footbridge Pump Station	-	-	340	-	-	-	-	-
700-700-910-410-Utility Bridge Improvements	381,841	4,337,510	1,373,774	2,000,000	2,000,000	500,000	500,000	500,000
700-700-920-000-Hwy 221 Lift Station Repl	85,533	880,461	576,020	1,064,775	1,064,775	600,000	600,000	600,000
700-700-921-000-Sewer Master Plan Update	16,414	17,244	-	-	-	-	-	-
700-700-921-100-Lagoon Aerator Control Bldg	-	-	-	50,000	50,000	-	-	-
700-700-921-200-Vac Truck Repair & Maintenance	-	-	46,822	-	-	-	-	-
700-700-930-300-Lift Station Improv/Replace	15,099	-	-	5,000	5,000	-	-	-
Contingency	-	-	-	18,915	18,915	92,863	92,863	92,863
700-700-880-000-Contingency	-	-	-	18,915	18,915	92,863	92,863	92,863
Transfers out	-	-	-	-	-	-	-	-
700-700-850-000-Transfer to Debt Service Fund	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	1,066,759	(1,016,483)	713,507	30,000	30,000	-	-	-
700-700-910-100-Reserve for Lagoon Cleaning	-	-	-	-	-	-	-	-
700-700-910-200-Reserve for Liftstation Replac	-	-	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
700-700-910-450- Short-Lived Assets Reserve	-	-	-	30,000	30,000	-	-	-
700-700-999-000- Unappropriated Ending Balance	1,066,759	(1,016,483)	713,507	-	-	-	-	-
Grand Total	1,627,657	4,264,718	2,730,109	3,208,690	3,208,690	1,222,863	1,232,863	1,232,863

Equipment Replacement Fund

Equipment Replacement Program

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Capital	45,387	48,011	53,155	60,000	60,000	40,640	40,640	40,640
750-750-903-000- Equipment	14,404	2,757	6,256	10,000	10,000	25,140	25,140	25,140
750-750-903-100- Replace Diesel Truck	30,983	45,254	-	-	-	-	-	-
750-750-903-200- Replace Mower	-	-	-	-	-	12,000	12,000	12,000
750-750-903-300- Replace Tractor	-	-	-	-	-	-	-	-
750-750-903-400- Leaf Vac	-	-	-	-	-	3,500	3,500	3,500
750-750-903-401- Street Sweeper	-	-	-	-	-	-	-	-
750-750-903-402- Replace Tractor	-	-	46,899	50,000	50,000	-	-	-
750-750-903-500- Equipment Storage	-	-	-	-	-	-	-	-
Contingency	-	-	-	16,409	16,409	3,955	3,955	4,177
750-750-880-000- Contingency	-	-	-	16,409	16,409	3,955	3,955	4,177
Transfers out	-	-	-	-	-	-	-	-
750-750-459-500- TRANS TO GENERAL FUND	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	42,465	36,943	4,970	-	-	-	-	-
750-750-999-000- UNAPPROPRIATED ENDING FUND BAL	42,465	36,943	4,970	-	-	-	-	-
Grand Total	87,852	84,954	58,125	76,409	76,409	44,595	44,595	44,817

Building Reserve Fund

Building Reserve Program

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Capital	23,275	121,122	101,385	160,000	160,000	865,626	865,626	865,626
760-760-920-000- Land Acq/Dayton Village Dev	1,800	9,297	1,599	10,000	10,000	-	-	-
760-760-930-000- Building Construction	-	38,424	117	15,000	15,000	865,626	865,626	865,626
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	-	-	54,626	40,000	40,000	-	-	-
760-760-930-200- CITY HALL STORAGE WORKROOM ADD	-	-	-	-	-	-	-	-
760-760-930-250- City Hall Roof Repair	-	-	20,043	25,000	25,000	-	-	-
760-760-930-300- Community Center	-	53,351	25,000	65,000	65,000	-	-	-
760-760-930-400- City Shops Paving	21,475	-	-	-	-	-	-	-
Contingency	-	-	-	247,726	247,726	-	-	903
760-760-880-000- Contingency	-	-	-	247,726	247,726	-	-	903
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	351,352	70,000	70,000	-	-	-
760-760-999-000- Unappropriated ending fund bal	213,920	120,542	351,352	70,000	70,000	-	-	-
Grand Total	237,195	241,664	452,737	477,726	477,726	865,626	865,626	866,529

Street Reserve Fund

Street Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Materials and Services	-	-	-	-	-	-	-	-
770-770-700-000- Transportation System Plan	-	-	-	-	-	-	-	-
770-770-705-000- Street CIP & SDC Update Projec	-	-	-	-	-	-	-	-
Capital	882,622	355,975	2,256	425,000	425,000	10,000	10,000	10,000
770-770-910-000- Street Capital Projects	-	63,685	2,256	100,000	100,000	10,000	10,000	10,000
770-770-910-100- Sidewalk 5th to School Crosswa	-	-	-	-	-	-	-	-
770-770-910-200- Sidewalk Improvements	-	-	-	50,000	50,000	-	-	-
770-770-910-250- Sidewalk 50/50 Program	-	-	-	25,000	25,000	-	-	-
770-770-910-300- Hwy 221 Pedistrian Improvement	-	-	-	-	-	-	-	-
770-770-910-400- Move Ash St Storm Drain	-	-	-	-	-	-	-	-
770-770-910-500- Fifth Street Overlay	-	-	-	-	-	-	-	-
770-770-910-600- Main St Overlay/Sidewalk Impr	-	-	-	-	-	-	-	-
770-770-910-700-9th to Flower Sidewalk	728,942	1,147	-	-	-	-	-	-
770-770-910-800- Overlay Project	146,154	-	-	-	-	-	-	-
770-770-910-900-7th Street Overlay Project	7,526	291,143	-	-	-	-	-	-
770-770-920-000- SCA Road Overlays	-	-	-	250,000	250,000	-	-	-
Contingency	-	-	-	16,665	16,665	168,892	168,892	169,959
770-770-880-000- Contingency	-	-	-	16,665	16,665	168,892	168,892	169,959
Unappropriated fund balance and reserves	111,160	115,397	182,917	50,000	50,000	-	-	-
770-770-999-000- Unappropriated Ending Fund Bal	111,160	115,397	182,917	50,000	50,000	-	-	-
Grand Total	993,782	471,372	185,173	491,665	491,665	178,892	178,892	179,959

Parks Reserve Fund

Parks Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Materials and Services	-	-	38,891	60,000	60,000	35,000	35,000	35,000
780-780-705-000- Parks Master Plan	-	-	38,891	60,000	60,000	35,000	35,000	35,000
780-780-706-000- Park Planning Project	-	-	-	-	-	-	-	-
Capital	35,069	142,661	4,259	41,000	41,000	-	-	-
780-780-920-000- Park Acquisition	-	-	-	-	-	-	-	-
780-780-920-200- Courthouse Sq Park Improve	-	3,930	4,259	30,000	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	9,793	34,213	34,213	661
780-780-880-000- Contingency	-	-	-	9,793	9,793	34,213	34,213	661
Transfers out	-	-	-	-	-	-	-	-
780-920-870-000-Tfr to Building Reserve Fund	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	177,262	46,789	25,877	-	-	-	-	-
780-780-920-100- RESERVE FOR RESTROOM REPLACEMT	-	-	-	-	-	-	-	-
780-780-999-000- Unappropriated Ending Fund Bal	177,262	46,789	25,877	-	-	-	-	-
Grand Total	212,331	189,450	69,027	110,793	110,793	69,213	69,213	35,661

Debt Service Fund

Debt Service

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 24/25 Adopted	FY 24/25 Amended	FY 25/26 Recomm.	FY 25/26 Approved	FY 25/26 Adopted
Principal and Interest	243,211	243,211	243,212	498,124	474,499	452,533	452,533	452,533
850-850-774-000- Debt SVC To Bonds (Principal)	124,692	125,939	127,199	127,199	127,199	151,736	151,736	151,736
850-850-776-000- Debt SVC To Bonds (Interest)	18,641	17,394	16,134	16,134	16,134	14,863	14,863	14,863
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	14,306	14,449	14,449	14,449
850-850-778-100- Debt Service to Springs (Int)	3,606	3,466	3,325	3,325	3,325	3,182	3,182	3,182
850-850-779-000- Reserve for Lafayette loan	-	-	-	23,625	-	23,249	23,249	23,249
850-850-779-100- Debt Service - DEQ (Principal)	-	-	-	-	-	33,355	33,355	33,355
850-850-779-200- Debt Service - DEQ (Interest)	-	-	-	-	-	18,461	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	42,141	40,219	40,219	42,931	42,931	42,931
850-850-785-200- Debt Svc to Bond MPS/FSTS (I)	38,499	41,644	40,107	42,029	42,029	39,318	39,318	39,318
850-850-785-300- Debt Svc to Footbridge (princ)	-	-	-	161,156	161,156	-	-	-
850-850-785-400- Debt Svc to Footbridge (int)	-	-	-	70,131	70,131	85,955	85,955	85,955
850-850-786-400- Merchant Block Loan(principal)	-	-	-	-	-	-	-	25,034
850-850-786-401- Merchant Block loan (principle)	-	-	-	-	-	25,034	25,034	-
Transfers out	-	-	-	-	-	-	-	-
850-850-800-000- TEMP TR TO WT SYS CAP PJ FD	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	352,776	482,169	488,811	258,295	281,920	312,748	312,748	313,996
850-850-900-100- WATER RESERVE	-	-	-	-	-	99,414	99,414	99,414
850-850-900-200- SEWER RESERVE	-	-	-	-	-	-	-	-

850-850-900-300-Reserve- Lafayette loan payoff	-	-	-	-	23,625	23,625	23,625	23,625
850-850-900-305-Reserve for MPS FSTS USDA Loan	-	-	-	82,248	82,248	82,248	82,248	82,248
850-850-900-310-Rsv for Bridge DEQ Loan pmt	-	-	-	106,275	106,275	107,461	107,461	107,461
850-850-999-000-Unappropriated Ending Fund Bal	352,776	482,169	488,811	69,772	69,772	-	-	1,248
Grand Total	595,987	725,380	732,023	756,419	756,419	765,281	765,281	766,529

RESOLUTION No. 24/25-19
City of Dayton, Oregon

A Resolution Adopting the City of Dayton Budget for the Fiscal Year 2025/2026; Making Appropriations; and Categorizing and Levying Ad Valorem Taxes

The City Council of the City of Dayton, Oregon, on the 16th day of June 2025, sat in special session for the transaction of City business.

BE IT RESOLVED THAT the City Council of the City of Dayton, Oregon, hereby adopts the FY 2025/2026 Budget approved by the Budget Committee on May 27, 2025, as amended, in the amount of \$8,159,894, of which \$314,342 is reserved or unappropriated. Copies of said budget are on file at City Hall, 416 Ferry Street, Dayton, Oregon, and on the City website at www.daytonoregon.gov.

BE IT FURTHER RESOLVED:

- 1) **THAT** the amounts for the purpose of operating the City of Dayton for the FY 2025/2026 budget year as set forth in Schedule A, attached to this Resolution, are appropriated for the fiscal year beginning July 1, 2025, and ending June 30, 2025.
- 2) **THAT** the Dayton City Council hereby imposes and categorizes the taxes provided for in the adopted budget at the rate of \$1.7057 per \$1,000 of assessed value for tax year 2025/2026 upon the assessed value of all taxable property within the City of Dayton:

	<u>General Government</u>	<u>Excluded from Limitations</u>
Permanent Rate	\$1.7057/\$1,000	\$0

- 3) **THAT** the Dayton City Council hereby imposes and categorizes the Local Option Tax provided for in the adopted budget at the rate of \$1.85 per \$1,000 of assessed value for tax year 2025/2026 upon the assessed value of all taxable property within the City of Dayton.

	<u>General Government</u>	<u>Excluded from Limitations</u>
Local Option Tax	\$1.85/\$1,000	\$0

- 4) **THAT** the City Manager is authorized to prepare and submit any certifications of the taxes levied that may be deemed necessary by the Oregon Department of Revenue and Yamhill County.
- 5) **THAT** this resolution shall become effective July 1, 2025.

ADOPTED by the City Council of Dayton, Oregon, on this 16th day of June 2025.

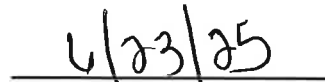
In Favor: Frank, Hildebrandt, Mackin, Maguire, Pederson

Opposed:

Absent: Teichroew, Wildhaber

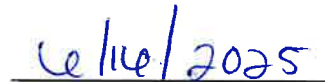
Abstained:


Annette Frank, Mayor


Date Signed

ATTEST:


Rocio Vargas, City Recorder


Date of Enactment

Attachment: Schedule A

Schedule A.
Adopted Budget for the Fiscal Year Beginning July 1, 2025
and ending June 30, 2026

General Fund

Administration	196,145
Building Program	173,987
Library	72,532
Parks	125,720
Planning and Development	121,510
Contingency	59,393
Transfer to Sewer Utility Fund	15,000
Total	<u>764,287</u>

Local Option Levy

Personnel	89,837
Materials and Services	288,169
Total	<u>378,006</u>

Transient Lodging Tax

Personnel	75,433
Materials and Services	68,630
Contingency	96,100
Transfer to General Fund	56,744
Total	<u>296,907</u>

ARPA Fund

Unappropriated fund balance and reserves	0
Total	<u>0</u>

Street Fund

Personnel	80,443
Materials and Services	130,828
Capital	7,000
Contingency	168,156
Transfer to Building Reserve	10,000
Total	<u>396,427</u>

Water Fund

Personnel	483,332
Materials and Services	609,317
Capital	32,000
Contingency	278,792
Transfer to Debt Service Fund	160,965
Transfer to Equipment Replacement	19,850
Transfer to Water System Capital	165,383
Total	1,749,639

Sewer Fund

Personnel	356,851
Materials and Services	263,640
Capital	3,600
Contingency	18,116
Transfer to Debt Service	220,020
Transfer to Equipment Replace	19,850
Transfer to Sewer Reserve Fund	204,407
Total	1,086,484

Stormwater

Capital	0
Transfer to Debt Service	25,034
Unappropriated Ending Balance	346
Total	25,380

State Revenue Sharing

Materials and Services	27,206
Total	27,206

Water Capital

Capital	299,803
Contingency	9,397
Total	309,200

Sewer Reserve

Capital	1,140,000
Contingency	92,863
Total	<u>1,232,863</u>

Equipment Replacement

Capital	40,640
Contingency	4,177
Total	<u>44,817</u>

Building Reserve

Capital	865,626
Contingency	903
Total	<u>866,529</u>

Street Reserve

Capital	10,000
Contingency	169,959
Total	<u>179,959</u>

Parks Reserve

Materials and Services	35,000
Contingency	661
Total	<u>35,661</u>

Debt Service

Principal and Interest	452,533
Reserve for MPS FSTS USDA Loan	82,248
Reserve- Lafayette loan payoff	23,625
Rsv for Bridge DEQ Loan pmt	107,461
Unappropriated Ending Fund Bal	1,248
WATER RESERVE	99,414
Total	<u>766,529</u>

Total appropriations	7,845,552
Total reserved/unappropriated	<u>314,342</u>
Total FY 25/26 budget	<u><u>8,159,894</u></u>

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Yamhill County

FORM OR-LB-50
2025-2026

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The City of Dayton has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Yamhill County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>PO Box 339</u> Mailing Address of District	<u>Dayton</u> City	<u>OR</u> State	<u>97114</u> ZIP code	<u>6/23/2025</u> Date
<u>Jeremy Caudle</u> Contact Person	<u>City Manager</u> Title	<u>50-864-2221</u> Daytime Telephone	<u>jacudle@daytonoregon.gov</u> Contact Person E-Mail	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . .	1	1.7057	
2. Local option operating tax	2	0	
3. Local option capital project tax	3	0	
4. City of Portland Levy for pension and disability obligations	4	0	
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	1.7057
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	May 17, 2022	22/23	27/28	1.85

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

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PO BOX 727 503-472-5114 www.newsregister.com

00 "EXHIBIT A"

NOTICE OF BUDGET COMMITTEE MEET- INGS & PUBLIC HEAR- ING ON STATE REVE- NUE SHARING FUNDS

City of Dayton, Oregon
www.daytonoregon.gov

The Budget Committee of the City of Dayton, Yamhill County, State of Oregon, will conduct the following public meetings to discuss the budget for the Fiscal Year July 1, 2025, to June 30, 2026. All meetings will be held at the City Hall Annex, 408 Ferry Street, Dayton, Oregon, and will begin at 6:30 pm:

Date

Purpose of Meeting

Monday, May 5, 2025

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place.

Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. At this meeting a public hearing will also be conducted on possible uses of State Revenue Sharing Funds.

Monday, May 19, 2025

This is a meeting where deliberation of the Budget Committee will take place.

AFFIDAVIT OF PUBLICATION

STATE OF OREGON } ss.

County of Yamhill

I, Terri Hartt

being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **City of Dayton - Public Notice Budget Committee Meeting/State Revenue Sharing Funds - April 23, 25, 2025**

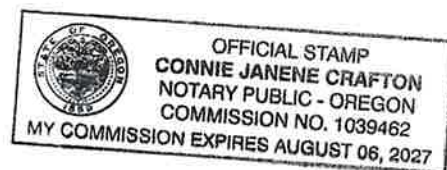
Subscribed and sworn before me this 4/29/2025 .

Terri Hartt

Connie Janene Crafton

Notary Public for Oregon

My Commission Expires 08/06/2027



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PO BOX 727 503-472-5114 www.newsregister.com

00 "EXHIBIT A"

NOTICE OF BUDGET COMMITTEE MEET- INGS & PUBLIC HEAR- ING ON STATE REVE- NUE SHARING FUNDS

City of Dayton, Oregon
www.daytonoregon.gov

The Budget Committee of the City of Dayton, Yamhill County, State of Oregon, will conduct the following public meetings to discuss the budget for the Fiscal Year July 1, 2025, to June 30, 2026. All meetings will be held at the City Hall Annex, 408 Ferry Street, Dayton, Oregon, and will begin at 6:30 pm:

Date

Purpose of Meeting

Monday, May 5, 2025

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. At this meeting a public hearing will also be conducted on possible uses of State Revenue Sharing Funds. Monday, May 19, 2025 This is a meeting where deliberation of the Budget Committee will take place. Tuesday, May 27, 2025

Continued deliberations if necessary. A copy of the budget may be inspected or obtained on or after May 5, 2025, at the Dayton City Hall, 416 Ferry Street, between the hours of 8:00 am and 5:00 pm Monday-Friday. A copy will also be available for review in the Mary Gilkey Public Library, 416 Ferry Street, between the hours of 1:00 pm and 5:00 pm, Monday-Friday, after May 5, 2025. The website for the City of Dayton is www.daytonoregon.gov.

Posted: April 11, 2025.

NR Published April 23, 25, 2025

AFFIDAVIT OF PUBLICATION

STATE OF OREGON } ss.

County of Yamhill

I, Terri Hartt

being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **City of Dayton - Public Notice Budget Committee Meeting/State Revenue Sharing Funds - April 23, 25, 2025**

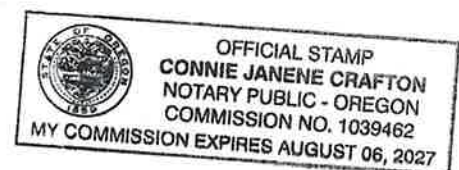
Subscribed and sworn before me this **4/29/2025**.

Terri Hartt

Connie Janene Crafton

Notary Public for Oregon

My Commission Expires 08/06/2027



Yamhill County's News-Register.com

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FORM OR-LB-1 NOTICE OF BUDGET HEARING

A public meeting of the Dayton City Council will be held on June 16, 2025 at 6:30 p.m. of this meeting is to discuss and approve the budget for the fiscal year beginning June 1, 2025. The budget is presented below. A copy of the budget may be inspected or obtained at 10 a.m. and 5:00 p.m. or online at <https://www.daytonoregon.gov>. This budget is for the same as the preceding year, with the following exception: This year's budget reflects years, deposit refunds were recorded as expenditures. These deposits should be treated as an expense. Correcting this treatment results in a lower reported obligations.

Contact: City Manager Jeremy Caudle Telephone: 503-472-5114

FINANCIAL SUMMARY	
TOTAL OF ALL FUNDS	Actual
Beginning Fund Balance/Net Working Capital	
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	
Federal, State & all Other Grants, Gifts, Allocations & Donations	
Revenue from Bonds and Other Debt	
Interfund Transfers / Internal Service Reimbursements	
All Other Resources Except Current Year Property Taxes	
Current Year Property Taxes Estimated to be Received	
Total Resources	

FINANCIAL SUMMARY - REQUIREMENTS	
Personnel Services	
Materials and Services	
Capital Outlay	
Debt Service	
Interfund Transfers	
Contingencies	
Special Payments	
Unappropriated Ending Balance and Reserved for Future Expenditure	
Total Requirements	

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT

Name of Organizational Unit or Program	
FTE for that unit or program	
Administration	
FTE	
Parks	
FTE	
Library	

AFFIDAVIT OF PUBLICATION

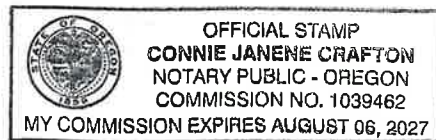
STATE OF OREGON } ss.
County of Yamhill

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Subscribed and sworn before me this **6/10/2025**.

Terri Hartt

Connie Janene Crafton

Notary Public for Oregon
My Commission Expires 08/06/2027



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0.

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AFFIDAVIT OF PUBLICATION

STATE OF OREGON } ss.
County of Yamhill

I, Terri Hartt

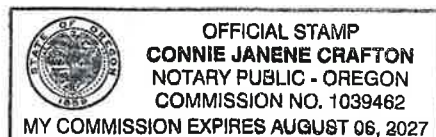
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McMinnville, County of Yamhill, State of Oregon, and
that **City of Dayton - Display 2025 LB-1 Form- - June
6, 2025**

Subscribed and sworn before me this **6/10/2025** .

Terri Hartt

Connie Janene Crafton

Notary Public for Oregon
My Commission Expires 08/06/2027



A public meeting of the Dayton City Council will be held on June 16, 2025 at 6:30 pm at the Dayton City Hall Annex, 408 Ferry St., Dayton, Oregon 97114. The purpose of this meeting is to discuss and approve the budget for the fiscal year beginning July 1, 2025 as approved by the Dayton Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Dayton City Hall, 416 Ferry St., Dayton, Oregon 97114, between the hours of 8:00 a.m. and 5:00 p.m. or online at <https://www.daytonoregon.gov>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year, with the following exception: This year's budget reflects a change in accounting treatment related to customer deposits. In prior years, deposit refunds were recorded as expenditures. These deposits should be recorded as liabilities when received, and refunds should reduce the liability rather than be treated as an expense. Correcting this treatment results in a lower reported level of expenditures while more accurately reflecting the City's financial obligations.

Contact: City Manager Jeremy Caudle

Telephone: 503-864-2221

Email: jcaudle@daytonoregon.gov

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance/Net Working Capital	4,712,661	2,462,946	2,022,691
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,825,494	2,033,371	2,745,504
Federal, State & all Other Grants, Gifts, Allocations & Donations	804,303	1,668,160	1,473,577
Revenue from Bonds and Other Debt	3,131,336	2,000,000	500,000
Interfund Transfers / Internal Service Reimbursements	622,580	622,580	882,253
All Other Resources Except Current Year Property Taxes	299,994	554,650	188,803
Current Year Property Taxes Estimated to be Received	551,885	535,500	559,672
Total Resources	11,948,253	9,877,207	8,372,500

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,291,427	1,502,268	1,434,745
Materials and Services	1,454,482	1,750,478	1,759,420
Capital Outlay	6,660,123	4,459,075	2,404,772
Debt Service	243,211	500,924	452,533
Interfund Transfers	622,580	622,580	882,253
Contingencies	0	533,587	1,125,683
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,656,118	508,295	313,094
Total Requirements	11,927,941	9,877,207	8,372,500

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Administration	223,451	247,024	196,145
FTE	1.076	1.000	1.015
Parks	172,865	161,064	125,720
FTE	0.736	1.500	0.630
Library	146,718	104,440	72,532
FTE	1.027	1.500	0.595
Planning	129,120	75,224	121,510
FTE	0.352	0.300	0.335
Building	120,856	117,878	173,987
FTE	0.440	0.250	0.600
Public Safety and Code Enforcement	381,574	357,892	378,323
FTE	0.701	0.750	0.830
Tourism	406,530	334,497	300,223
FTE	0.526	0.010	0.550
Street Department	403,314	324,275	398,937
FTE	0.544	0.500	0.710
Water Department - Operations	1,684,092	1,226,087	1,506,315
FTE	2.433	2.500	3.050
Water Department - Treatment Plant	211,468	282,014	280,648
FTE	0.810	2.000	1.070
Sewer Department	814,817	836,873	1,134,430
FTE	2.356	2.000	2.990
Stormwater Department	0	0	25,380
FTE	0.000	0.000	0.000
Not Allocated to Organizational Unit or Program	7,233,136	5,809,939	3,683,730
FTE	0.000	0.000	0.000
Total Requirements	11,927,941	9,877,207	8,372,500
Total FTE	121	11.000	12.310

FTE	381,574	357,892	378,323
Tourism	0.701	0.750	0.830
FTE	406,530	334,497	300,223
Street Department	0.526	0.010	0.550
FTE	403,314	324,275	398,937
Water Department - Operations	0.544	0.500	0.710
FTE	1,684,092	1,226,087	1,506,315
Water Department - Treatment Plant	2.433	2.500	3.050
FTE	211,468	282,014	280,648
Sewer Department	0.810	2.000	1.070
FTE	814,817	836,873	1,134,430
Stormwater Department	2.356	2.000	2.990
FTE	0	0	25,380
Not Allocated to Organizational Unit or Program	0.000	0.000	0.000
FTE	7,233,136	5,809,939	3,683,730
	0.000	0.000	0.000
Total Requirements	11,927,941	9,877,207	8,372,500
Total FTE	11.000	12.310	12.375

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

CHANGES IN ACTIVITIES INCLUDE: Hours for the part-time Library Assistant are reduced from 20 to 15 per week. Temporary closure of the Palmer Creek Lodge Community Events Center. Reservations made as of 5/27/25 will be honored. Implementation of a new Stormwater Fund to account for stormwater system maintenance and improvements. Programming surplus real property sales of \$308,515 into the Building Fund for purposes to be determined at a future City Council meeting. Reduction in most employee training, except for essential training and maintenance of Public Works certifications. Budgeting \$10,000 for utility bridge maintenance. Budgeting \$53,928 for well telemetry systems. In the State Revenue Sharing Fund, there are budgeted reductions to City events and City Council trainings. Employee cost of living adjustments and merit increase based on performance evaluations are not budgeted. CHANGES IN SOURCES OF FINANCING INCLUDE: Water rate increases - 5% increase in the variable water rate and a 5% increase in the monthly water rate. Sewer rate increases - 19% increase across all customer classes. New public safety fee to cover the costs of the Yamhill County Sheriff's Office law enforcement services contract - estimated at \$6.25 per utility customer per month to generate \$67,500 in the FY 25/26 fiscal year. The exact amount and methodology are to be determined at a future City Council meeting. New stormwater system fee to cover the cost of stormwater repairs and maintenance - estimated at \$2.32 per utility customer per month to generate \$25,034 in revenue in the FY 25/26 fiscal year. The exact amount and methodology are to be determined at a future City Council meeting. For more detail, see the City Manager's "Recommended budget message" and the meeting packets for the Budget Committee meetings in person at Dayton City Hall or online at: <https://www.daytonoregon.gov/page/admin_cc_agendas_minutes>.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2023-24	Rate or Amount Imposed This Year 2024-25	Rate or Amount Approved Next Year 2025-26
Permanent Rate Levy (rate limit \$1.7057 per \$1,000)	\$1.7057 per \$1,000	\$1.7057 per \$1,000	\$1.7057 per \$1,000
Local Option Levy	\$1.85 per \$1,000	\$1.85 per \$1,000	\$1.85 per \$1,000
Levy For General Obligation Bonds	N/A	N/A	N/A

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$10,118,948	\$305,740
Other Borrowings	\$0	\$75,100
Total	\$10,118,948	\$380,840