

**AGENDA  
CITY OF DAYTON  
CITY COUNCIL BUDGET COMMITTEE MEETING**

**DATE:** TUESDAY, MAY 5, 2026  
**TIME:** 6:45 PM  
**PLACE:** Palmer Creek Lodge Community Center – 606 4<sup>th</sup> Street, Dayton, OR 97114  
**VIRTUAL:** ZOOM MEETING – ORS 192.670/HB 2560

You may join the Council Meeting online via YouTube: <https://youtube.com/live/TvxCKSlmkvs?feature=share>

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<u>ITEM</u>	<u>DESCRIPTION</u>	<u>PAGE #</u>
A.	CALL TO ORDER & PLEDGE OF ALLEGIANCE	
B.	ROLL CALL	
C.	ELECT OFFICERS	
	1. Elect Budget Committee Chair (Citizen Committee Member)	
	2. Elect Budget Committee Vice-Chair (Citizen Committee Member)	
	3. Elect Budget Committee Secretary (City Recorder)	
D.	CITY MANAGER REPORT	
	1. Presentation of Budget Message and Proposed 2026/2027 Budget.	
	a) Presentation by City Manager Jeremy Caudle	
	b) Questions from the Budget Committee	
	c) Review of the budget detail sheets	
	d) Discussion and further direction from the Budget Committee	
E.	PUBLIC HEARING	
	1. Public hearing and comments on the recommended fiscal year 2026/2027 budget.	
	2. Proposed uses of state revenue sharing funds for fiscal year 2026/2027.	
	The purpose of this hearing is to provide the public with the opportunity to suggest potential uses of state revenue sharing funds. The City of Dayton estimates that it will receive the following for fiscal year 2026/2027:	
	a) State alcohol taxes - \$46,000	
	b) State cigarette taxes - \$1,400	
	c) State marijuana taxes - \$4,000	
	d) State revenue sharing - \$46,000	
F.	OTHER GENERAL DISCUSSION ON THE PROPOSED BUDGET FOR FISCAL YEAR 2026/2027	
G.	ADJOURN	

**Meeting Accessibility Services and Americans with Disabilities Act (ADA) Notice:** City Hall Annex is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting to the City Recorder (503) 864-2221 or [rvargas@daytonoregon.gov](mailto:rvargas@daytonoregon.gov).

Posted: April 28, 2026

By: Rocio Vargas, City Recorder

### NEXT MEETING

May 18, 2026, Budget Committee Meeting

May 18, 2026, URA Budget Committee Meeting

May 26, 2026, Budget Committee Meeting (if necessary)

May 26, 2026 URA Budget Committee Meeting (if necessary)

*Virtually via Zoom and in Person, Palmer Creek Lodge Community Center, 606 4<sup>th</sup> Street, Dayton, OR 97114*

The public is encouraged to relay concerns and/or comments to the City Council in one of the following methods:

- a **Email – any time up to 5:00 p.m.** the day of the meeting to [rvargas@daytonoregon.gov](mailto:rvargas@daytonoregon.gov). The Mayor will read the comments emailed to the City Recorder.
- b **Appear in person** – if you would like to speak during public comment, please sign up on the sign-in sheet located on the table when you enter the Council Chambers.
- c **Appear by Telephone only** – please sign up prior to the meeting by emailing the City Recorder at [rvargas@daytonoregon.gov](mailto:rvargas@daytonoregon.gov). (The chat function is not available when calling by phone into Zoom.)
- d **Appear virtually via Zoom** – send an email directly to the City Recorder, Rocio Vargas, prior to 5:00pm to request to speak during public comment. **The City Recorder will need your first and last name, address, and contact information** (email, phone number), **and topic name** you will receive the Zoom Meeting link or information. When it is your turn, the Mayor will announce your name, and your microphone will be unmuted.

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**00 "EXHIBIT A"**

**PUBLIC NOTICE**

**NOTICE OF BUDGET  
COMMITTEE MEETINGS  
& PUBLIC HEARING ON  
STATE REVENUE 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, 2026, to June 30, 2027. All meetings will be held at the Palmer Creek Community Center at 606 4th Street, Dayton, Oregon:

The meetings will take place on: Tuesday, May 5, 2026, at 6:45pm This is a meeting where the Budget Committee will receive the Proposed FY 2026/2027 Budget & hear the Budget Message. Any person may appear at this meeting to comment on the proposed programs. At this meeting a public hearing will also be held on possible uses of State Revenue Sharing Funds.

Monday, May 18, 2026, at 7:00pm This is a meeting where deliberation of the Budget Committee will take place.

Tuesday, May 26, 2026, at 6:45pm Continued deliberations if necessary.

A copy of the budget may be inspected or obtained on or after May 5, 2026, at the Dayton City Hall, 408 Ferry Street, between the hours of 8:00 am and 5:30 pm Monday-Thursday. 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, Tuesday, Thursday, after May 5, 2026. The website for the City of Dayton is www...

**AFFIDAVIT OF PUBLICATION**

STATE OF OREGON } ss.

County of Yamhill

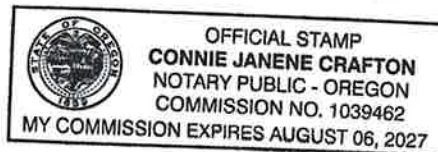
I, Terri Hartt

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 three times each week at McMinnville, County of Yamhill, State of Oregon, and that **City of Dayton - Public Notice Urban Renew Agency Scheduled Meetings - April 17, 2026** Subscribed and sworn before me this **4/21/2026**.



Notary Public for Oregon

My Commission Expires 08/06/2027





# CITY OF DAYTON

2026-2027

RECOMMENDED BUDGET





## **BUDGET COMMITTEE**

### **CITY COUNCIL MEMBERS**

Annette Frank, Mayor  
Drew Hildebrandt, Council President  
Kitty Mackin  
Robin Pederson  
Chris Teichroew  
Scott Hover  
Colt Wilkins

### **CITIZEN MEMBERS**

Angie Gonzalez  
Daniel Holbrook  
Steve Hopper  
Chas Van Genderen

### **DAYTON STAFF MEMBERS**

Jeremy Caudle, City Manager  
Rob Walker, Finance Director  
Rocio Vargas, City Recorder

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**To:** Mayor Frank and Budget Committee  
**From:** Jeremy Caudle, City Manager  
**Re:** FY 26/27 recommended budget message  
**Date:** Monday, April 27, 2026

# MEMO

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This is to present the City Manager’s recommended budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027. The total City budget is \$8,789,406. This is a \$629,512 (or 7.71%) increase over the FY 25/26 adopted budget. The budget net of transfers is \$7,679,701.<sup>1</sup>

The most urgent task is to stabilize the General Fund. In my FY 25/26 budget message, I said: "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."

We must create a plan to rebuild the General Fund balance. This is necessary for cash flow needs and to respond to emergencies. To do that, we will have to make hard choices this year and over the next few years.

My updated projections show the General Fund ending FY 25/26 with a worse than expected balance of \$71,350. The recommended budget reverses this downward trend, producing the first surplus since FY 20/21.

The format for this year’s letter is different compared to last year. In this letter, I focus on high-level changes. You’ll find several attachments to this letter. The first attachment describes how this budget achieves City Council’s goal and strategies from the March 2025 planning retreat. The schedule following that shows major revenues and expenditures changes by category. I then present fund balance trend graphs for major funds. The budget detail sheets and related information follow.

Since I already mentioned the General Fund, let’s start there.

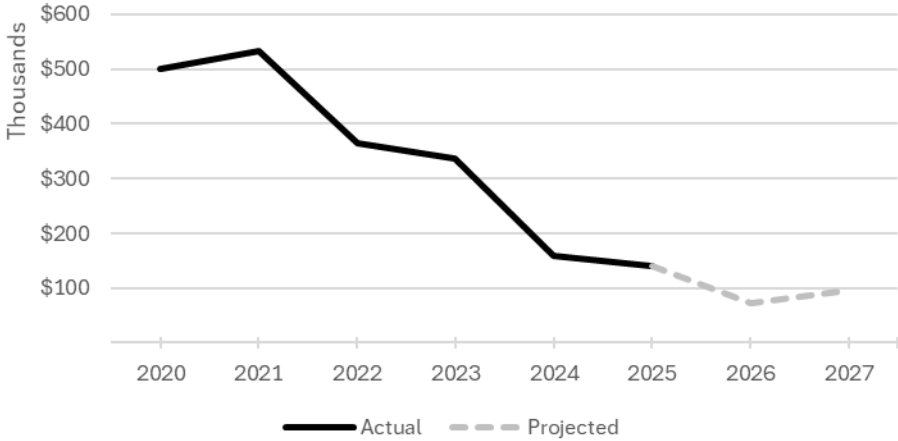
## 1. General Fund at a glance

Graph 1 shows the actual and projected General Fund balance. The FY 26/27 surplus (see Graph 2) is due to several changes compared to the current year’s budget.

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<sup>1</sup> “Budget net of transfers” means total revenues and expenditures excluding interfund transfers, to avoid double-counting internal fund movements.

The projected ending FY 26/27 General Fund balance is \$96,450, ending with the first surplus since FY 20/21.



**Graph 1: General Fund balance trends.**

Proposed General Fund cuts

- I cut two currently vacant jobs. A portion of those jobs’ salaries and benefits were recorded in the General Fund. Those jobs are the Tourism/Economic Development Director and Office Specialist II (Code Enforcement/Building Permits). Staff, including myself, will absorb these jobs’ tasks.
- I’ve reallocated the General Fund’s share of certain jobs’ salaries and benefits. For instance, a portion of the salaries and benefits for the Office Specialist II (Code Enforcement/Building Permits) were covered in the Local Option Levy Fund. Since I will now absorb code enforcement tasks, I have allocated some of my salary and benefits to that fund.
- I recommend cutting the part-time Library Assistant. The total savings from cutting this job is \$21,877. 100% of this job’s pay/benefits are allocated to the General Fund.

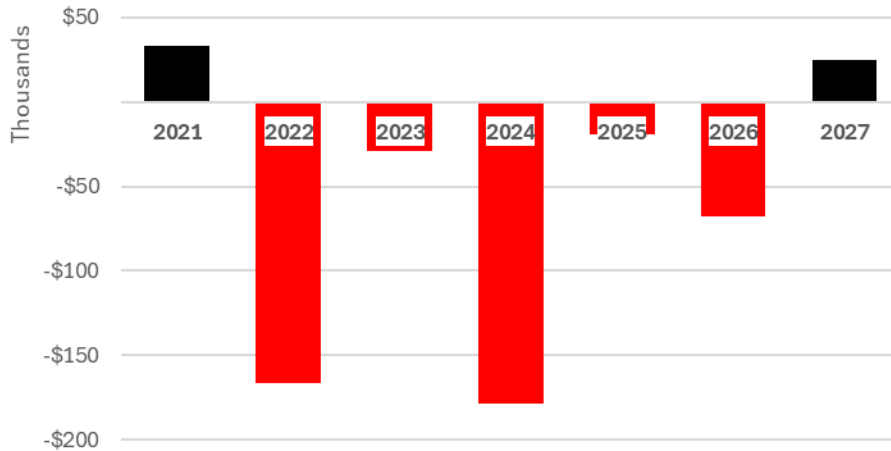
Challenges for FY 26/27

- Our Building Department and Planning Department continue to operate at a loss. Thus, General Fund revenues, such as property taxes, subsidize these activities. We haven’t increased Building Department fees since 2009, and we haven’t increased Planning Department fees since 2016. In FY 24/25, the Building Department operated at a \$66,581 loss. The Planning Department operated at a \$107,144 loss for FY 24/25. I have already started preparing resolutions to increase these fees. The Budget Committee won’t vote on this, but I do want the Budget Committee to be aware. In addition to fee increases, we need to cut costs for contract planning services in the upcoming fiscal year. This should include deciding if a different contractor can provide the same services cheaper.
- This budget closes the State Revenue Sharing Fund and transfers the remaining balance to the General Fund. The City created this fund to allocate revenues from the state under ORS 221.770(4) for community events and grants. Use of these revenues is at the City’s discretion. With last year’s budget, we cut the community grant program. For next year’s budget, I

recommend cutting funding for events. I estimate revenues from this source to be \$46,000 for FY 26/27, 100% of which will now go into the General Fund for general operations.

- If the Budget Committee agrees with this recommendation, this means:
  - The City will discontinue funding for:
    - Cinco de Mayo (2026 Cinco de Mayo will continue as planned)
    - Old Timers' Festival
    - National Night Out
    - Library Halloween programming
    - Breakfast with Santa
    - Tree Lighting Festival
    - Community grants
    - Certain City Council expenses previously recorded in this fund
- However:
  - The community clean up event (\$3,000) remains but is now budgeted in the General Fund.
  - Funding for English language classes (\$500) remains but is now budgeted in the General Fund.
  - The City can still offer some support for events in the upcoming fiscal year. This can include expediting events permits, waiving application fees, and providing limited staff support (more on this below). But, if these events are to continue, members of the community will have to raise funds and organize the events themselves.

The recommended budget reverses a trend of deficit spending, ending FY 26/27 with a \$25,100 surplus in the General Fund.



**Graph 2: General Fund surpluses versus deficits since FY 2020/2021.**

## 2. Water and Sewer Funds at a glance

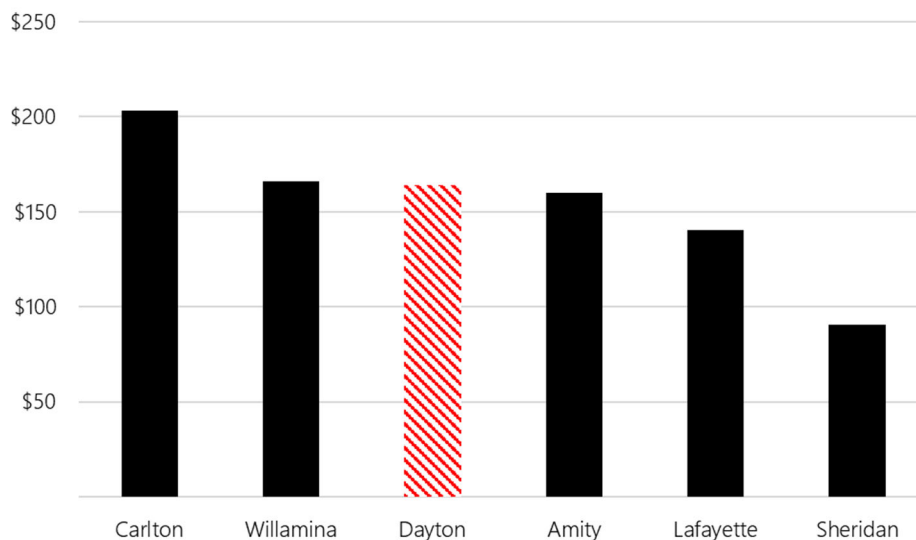
The Water and Sewer Funds have seen declining balances. This budget stabilizes those trends but not without another year of rate increases.

### Water and sewer rate changes

- In January, City Council’s approved rate increases went into effect. An average residential customer using 544 cubic feet saw a \$3.73 increase in their water bill and a \$13.65 increase in their sewer bill.
- The recommended budget proposes the rate changes in the following table. (Amounts listed are for a single-family residential customer using 544 cubic feet of water.) Graph 3 shows where Dayton compares to other Yamhill County small cities with this increase.

	Current	Proposed	\$ change
Sewer	85.50	88.92	3.42
Water:			
Base	51.31	64.14	12.83
Tier 1	3.15	3.15	0.00
Tier 2	4.72	4.72	0.00
Tier 3	6.30	6.30	0.00

The average monthly water and sewer bill for 5 Yamhill County small cities is \$151.90, excluding Dayton (based on around 4,000 gallons per month)



**Graph 3: Comparison of combined water/sewer bill for residential customer using around 4,000 gallons of water.**

- I do expect a reduction in the Public Safety Fee. With that reduction, I estimate that the net monthly increase for an average single-family residential customer is \$9.08. Also, the overall amount of revenues that the public safety fee needs to raise is less than the current fiscal year, mostly due to staff turnover. This also contributes to relief in the net monthly increase. (This does not include a new stormwater fee—discussed below.)
- The rate increases are necessary:
  - To service debt. FT 26/27 will be the first year of debt payments for the DEQ loan (utility bridge) and Business Oregon loan (Highway 221 pump station).
  - To maintain adequate balances in the utility operating, capital, and debt service funds. For example, some of our loans require us to hold certain sums of money in reserve in the capital or debt service funds. Those reserve requirements are fully funded with this budget.
  - To meet the increasing costs of doing business.
- The biggest driver of rate increases is the DEQ loan. The first year payment totals \$243,254. The budget also funds a reserve requirement of \$107,461 in the debt service fund. This loan matures in 2055. While the loan payments decrease each year, we can count on an annual debt payment in the mid-\$200Ks until the maturity date.
- With this loan payment now factored into the rates, I expect to see rate increases level off in the next 1 to 2 years.
- The 2023 “Wastewater Rate Study” said that “the estimated monthly cost associated with all users [for the utility bridge upgrade debt service] is \$22.81 per month.”<sup>2</sup> My calculations show that \$17.42 of the proposed sewer rates for a single-family residential customer is for *all* debt service—less than expected.
- The 2021 “Water Rate Study” said that, at the time, our water base charge covered 84.71% of the total Water Fund budget. The study recommended that “Proposed base rates [should] be applied using 65 percent of proposed budget for monthly charge.”<sup>3</sup> My calculations show that water base revenues cover 51.46% of Water Fund costs. This is concerning. It means we are not covering the costs that we incur before someone even turns on the tap. I could not justify, however, an even greater increase at this time. While I expect rate increases to stabilize, we should expect increases over the next few years until we start to break even.
- The “Water Rate Study” also described the “affordability index” for water rates. The study cited the 2019 affordability index for our ZIP code. At the time, a \$62.17 monthly water bill was determined to be “affordable” for a family in our ZIP code.<sup>4</sup>

### **3. Other major funds at a glance**

#### Local Option Levy Fund

The local option levy expires on June 30, 2027. I anticipate City Council to refer a measure to the voters in November on whether to renew this levy for another 5-year term.

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<sup>2</sup> “Wastewater Rate Study,” p. 11. September 2023. Prepared by Oregon Association of Water Utilities. Accessible here: [https://www.daytonoregon.gov/page/water\\_rates](https://www.daytonoregon.gov/page/water_rates)

<sup>3</sup> “Water Rate Study,” p. 7. July 2021. Prepared by Oregon Association of Water Utilities. Accessible here: [https://www.daytonoregon.gov/page/water\\_rates](https://www.daytonoregon.gov/page/water_rates)

<sup>4</sup> *Ibid.*, p. 6.

This is the first year that the City has charged a public safety fee. As I explained in last year's budget message, the local option levy has not covered the costs of our law enforcement program for years. We have covered the gap by using savings in this fund. Those savings are now gone.

That said, I estimate cutting the public safety fee in half since we'll have a whole year to capture the same amount of revenues. (This year, we started the fee in January, meaning we had to capture 12 months of revenues over a shorter, 6-month timeframe.)

The Yamhill County Sherrif's Office has proposed a 2.39% increase in their contract for the upcoming fiscal year. Overall, expenditures in this fund are down, mostly because of not filling the Code Enforcement Officer position. This fund is projected to end FY 26/27 with a \$98,659 balance compared to the nearly \$9,295 balance at the close of FY 24/25.

An interfund loan to the Local Option Levy Fund was necessary last fall to keep this fund solvent until property taxes started arriving. The rebound in projected ending fund balance is positive. As explained above, these governmental funds need to start July with at least 4 to 5 months of revenues to cover costs during the summer/fall revenue trough.

#### Transient Lodging Tax Fund

I project a \$45,939 shortfall in transient lodging tax revenues this fiscal year. Actual TLT revenues have not matched our projections. This has contributed to this fund's declining balance since FY 21/22. Not funding the Tourism/Economic Development Director job saves \$45,637 in this fund (not including benefits).

However, we must be more strategic in how we use these funds. For instance, if the County ever signs the deed to Dayton Landing over to us, TLT monies could be a way to fund improvements. We should prioritize TLT dollars for investments in tourist infrastructure. This will bring us the greatest return on investment.

That said, this budget funds a one-year extension of our marketing contract with Scarlet Communications. It also funds the Dayton Community Development Association for tourism-related activities, such as marketing Dayton Friday Nights.

I have appropriated the remaining funds for tourism infrastructure. City Council should weigh in on use of these funds after budget adoption. One quick win is wayfinding signage, a goal dating back to the 2012 "Dayton Forward" plan.<sup>5</sup>

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<sup>5</sup> "Dayton Forward: A Vision for the Future," p. 14 and *passim*. Accessible here: [https://www.daytonoregon.org/wp-content/uploads/2012/12/DaytonForward\\_Final\\_adopted.pdf](https://www.daytonoregon.org/wp-content/uploads/2012/12/DaytonForward_Final_adopted.pdf)

### Street Fund

I budgeted \$237,992 in the Street Fund for “street development.” This is enough for us to consider a paving project next fiscal year. After budget adoption, staff should bring options to City Council on how to use these funds.

### Building Reserve Fund

The balance in this fund is from the sale of the Dayton Villages lots 1 through 12 in 2025. This budget pays for the facilities needs assessment and conditions analysis using a portion of those proceeds. City Council has selected a consultant for the project, and contract approval is pending.

By the end of 2026, the consultant will present recommendations for a permanent City Hall/library. At the same time, I want to spend the \$500,000 grant from USDA for the “Dayton Civic Center” project. We will determine how to use those funds once the facility needs assessment starts.

### Stormwater Fund

The FY 25/26 budget created a new Stormwater Fund. I have approved a scope of work with the Mid-Willamette Valley Council of Government to create a methodology for starting a new stormwater fee. I do not yet have an estimate for what the typical household would pay.

The Oregon Department of Environmental Quality (DEQ) has identified Dayton as a “designated management agency.” This means that we are responsible for limiting stormwater pollution to the Yamhill River. This requirement is enforceable. DEQ can fine the City if we don’t meet certain milestones in our annual report.<sup>6</sup>

Some of those milestones include making improvements to our stormwater system, as well as maintaining those systems. We do not have a dedicated revenue source for the stormwater program. A new stormwater fee, which I discussed in last year’s budget message, is necessary to do that.

The only activity I’ve budgeted in the Stormwater Fund is the first year’s payment for the Twin Towers loan, which we received last year. This was to complete stormwater improvements on Highway 221 from Ferry Street to Alder Street. I expect City Council approval of a stormwater fee to occur by the end of 2026 or early 2027, at the latest.

## **4. Personnel changes at a glance**

### Declining job count and what that means for workloads

Our FY 26/27 FTE count is 10. Our FTE count has not been this low since FY 18/19, when we had 8.75 FTEs on the payroll.

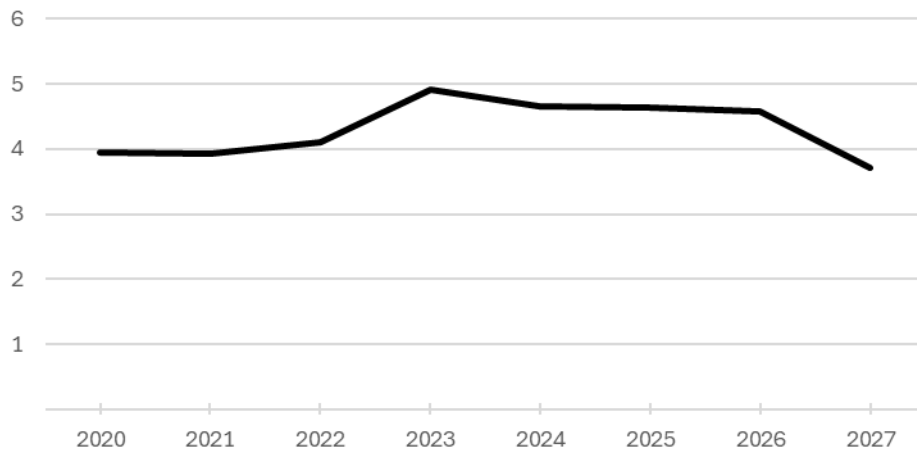
Here’s a summary of how our job count has changed with this budget:

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<sup>6</sup> See April 6, 2026 City Council meeting packet for the 2025 annual report and DEQ acceptance letter: <https://www.daytonoregon.gov/page/open/9451/0/04-06-2026%20Agenda%20and%20Packet.pdf>

- Tourism/Economic Development Director – Currently vacant, not funded in FY 26/27
- Office Specialist (Code Enforcement/Building Permits) – Currently vacant, not funded in FY 26/27
- Library Assistant (part-time) – Currently filled, not funded in FY 26/27
- This budget does not fund any new jobs.

Full time equivalents (FTEs) per 1,000 population are at the lowest level in 7 years.



**Graph 4: FTEs per 1,000 population.**

Another way to look at staffing trends is by showing full-time equivalent (FTE) count per 1,000 population. This is a way to see if our staffing is growing or declining with changes in our population. If the trend line is flat, it means our staffing is keeping up with population growth. If the trend line is decreasing, it means our staffing is not keeping up with population growth.

As shown on Graph 4, the FY 26/27 budget funds 3.70 FTEs per 1,000 population. In other words, for every 1,000 people in Dayton in FY 26/27, there are 3.70 FTEs. This is down from a high of 4.91 FTEs/1,000 population in FY 22/23.

In terms of workloads, this means:

- We do not have enough staffing for extra tasks that we've done in the past. One example is support for community events and proactive community engagement. To the extent that events occur in FY 26/27, they will have to be planned, implemented, and funded without City support. We can, however, continue providing the basic level of support for Dayton Friday Nights per our MOU with the Dayton Community Development Association.
- My staffing factor calculation<sup>7</sup> shows that 1 full-time employee is barely just enough to ensure full coverage at the front counter. However, this does not consider focused work time that the

<sup>7</sup> See: David N. Ammons. *Tools for Decision-Making*, Chapter 25. 2<sup>nd</sup> Edition.

Office Specialist (Utility Billing) position requires. For instance, this employee recently had to update annual backflow testing information in the system. This required focused time to complete the task, which is difficult when there is a steady stream of phone calls and traffic at the front counter. The Finance Director can fill in where necessary, but that also detracts from his focus on daily accounting activities. In the past, we had two Office Specialist positions, but that is not the case in FY 26/27. During periods of high workloads, we may need to reduce City Hall hours.

- The Public Works Department is effectively down 1 FTE. Until a few years ago, the Public Works Department had 6 FTEs. They are now down to 5. With the elimination of the Public Works Director role in the FY 23/24 budget, the Tourism/Economic Development Director stepped up to assist Public Works with certain tasks. Now, without either position, Public Works staff will have to absorb those responsibilities—plus more—with its lowest staffing since FY 18/19.

Unless the Budget Committee wants to increase revenues or make cuts elsewhere, we will have to accept this until the budget stabilizes.

#### How this budget motivates staff

Earlier this year, I met with each employee to understand what motivates them. I consistently heard that pay, training, and creating a career path are top motivators.

So, this budget:

- Funds a 5% cost of living adjustment. Staff did not receive a raise this year.
- Keeps all other benefits at current levels.
- Starts a Public Works certification incentive. For each certification level achieved through either the Oregon Health Authority or Oregon Department of Environmental Quality, Public Works employees will receive a \$500 annual bonus, up to a maximum bonus of \$2,000.
- Starts a bilingual incentive up to 5% of gross salary/wage. Employees who have verified, advanced proficiency in either Spanish or American Sign Language are eligible for this incentive.
- Fully funds professional development for attendance at conferences, leadership institutes, and maintaining continuing professional education credits. Most training was cut from this year's budget.
- Funds a career path and 5% raise (in addition to the COLA) for Public Works operators upon attainment of level 1 certifications in either water (distribution *and* treatment) or wastewater (collections *and* treatment).
- Allocates up to \$10,000 to hire a consultant to complete a pay/benefits study. We do not have a pay plan. This study will determine market rates for our jobs, which we will then use to create a pay plan. The results from this study will also help us craft an overall pay and benefits strategy to retain, recruit, and motivate our workforce.

## **5. Balanced budget requirements and accounting 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. There are no changes in the basis of accounting used in previous years or any other financial policies.

## **6. Next steps**

The Budget Committee will meet on Tuesday, 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 18. 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 25.

I recommend that the City Council hold a public hearing on the budget at its June 1 meeting. I also recommend that the City Council adopt the budget on June 15 to allow enough time for us to consider citizen comment from the June 1 meeting. The City Council must adopt a budget no later than June 30.

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

We welcome questions and comments. We will post the budget on the city’s website. It is also available at City Hall during normal business hours at 408 Ferry Street.

Sincerely,



Jeremy B. Caudle  
City Manager

## **Goal A: Infrastructure Resilience**

### **Develop and maintain resilient infrastructure to support long-term community and business needs.**

- A.1 Evaluate and implement option(s) for high quality, stable, ongoing water supply and distribution.
- A.1.1 **Fisher Farms wells project.** In fall, the City commissioned a study on how to develop the Fisher Farms wells. That study is underway, and we're paying for it with a combination of grants and loans. This budget factors in the first year's loan payment. It also appropriates the Oregon Water Resources grant for the later construction phase of the project. We must spend the OWRD funds by the 6/30/2027 deadline.
- A.2 Maintain systematic maintenance and necessary replacement of key Dayton public facilities and infrastructure to assure reliable service, staff efficiencies, and compliance with regulatory requirements.
- A.2.1 **Facilities condition/needs assessment.** We moved City Hall workstations into the annex in February. This was due to flooding in the City Hall basement, along with mold smell. We used some Building Reserve funds to pay for this move. We will use more Building Reserve funds to pay for the facilities condition/needs assessment. As of the date of this letter, we have selected an architect to work with us on the project, but we have not yet approved a contract. We expect to complete the study by the end of the year.
- A.2.2 **City Hall/library construction.** When we start the facilities condition/needs assessment, I want to select a project that we can complete with the \$500,000 USDA grant. This project should dovetail with the study. Examples of work we could do include: ADA upgrades, energy efficiency upgrades, roof replacement, and so on. Projects such as this would extend the useful life of the Community Center while not precluding work on the "full" renovation.
- A.3 Update, maintain, and acquire funding when needed, for core City planning documents such as but not limited to: Utility, Transportation Systems, Parks and Recreation Master Plans, and Pavement Preservation Plan.
- A.3.1 **Streets paving project.** A 2017 "Pavement management budget options report" identified \$5.3 million in paving projects. It listed sections of street along with that street's pavement condition index. We should use this to identify street maintenance projects within our budget constraints. The report also recommends implementing a street fee to start addressing this backlog. That's something we should consider in the future, as around one-third of our streets nearly ten years ago were identified as being in poor or very poor condition. To be sure, that deterioration has only worsened over the past decade. The Street Fund budgets around \$200K to get us started.
- A.4 Monitor City planning and evaluation efforts to align infrastructure funding demands with available resources.

A.4.1 **Building/planning fee updates.** In my letter, I talked about how we need to increase building and planning fees. We also need to rebid our planning consulting contract. This will ensure these programs are covering their costs. This is a policy decision that City Council will have to make. However, the Budget Committee does need to be aware of the financial strain that our planning and building departments are placing on other General Fund operations.

## **Goal B: Economic Vitality and Sustainable Growth**

### **Foster a livable community with a vibrant and diverse economy that is affordable, attractive, and welcoming to City residents and visitors.**

B.1 Implement the Urban Renewal Plan and determine the scope of projects within the Urban Renewal Area and amend as desired based on each updated master plan.

B.1.1 This is **not funded** this year. However, the City Council may decide to use some of the funds set aside in the TLT Fund for tourism infrastructure to conduct a master plan. The master plan would flesh out details in the Urban Renewal Agency plan. Right now, the projects listed in the URA plan are at a very high level. We need to identify, cost, and prioritize projects. We could use transient lodging tax revenues to do the study. The Urban Renewal Agency Board will approve the budget for the URA.

B.2 Implement initiatives underway and explore new opportunities to expand and enhance Dayton's reputation and branding.

B.2.1 As noted, funding for our **marketing contract** is renewed for another year.

## **Goal C: Public Safety and Emergency Preparedness**

### **Maintain and strengthen public safety and emergency preparedness efforts through effective planning to meet community needs.**

C.1 Identify key community public health and safety goals and provide information, engagement, service funding options, and other support as necessary.

C.1.1 The **local option levy** renewal process is underway. We've held surveys and a town hall meeting. More engagement will occur in the run-up to Election Day.

C.1.2 The **Yamhill County Sheriff's Office** contract is included in this budget and renewed for another year.

C.1.3 With savings from staff turnover, I have budgeted **\$10,000 for code abatement projects** within the Local Option Levy Fund. While I have not identified specific nuisances needing abatement, this ensures a pot of money should we need to start abatement proceedings against one or more properties in FY 26/27.

C.2 Promote community preparedness through implementation of the City of Dayton Emergency Operations Plan including considering the establishment of an Emergency Operations Response Team.

C.2.1 Not funded this year. **Using existing staffing**, we can consider partnering with the Fire District, Sheriff's Office, and other stakeholders on refamiliarizing ourselves with the existing EOP.

### **Goal D: Community Engagement, Communications, and Activities**

#### **Promote awareness of and engagement in City matters through regular, accessible communications, and through support of community recreational and cultural events.**

D.1 Ensure City communications are accessible, efficient, and effective to enhance civic awareness and engagement.

D.1.1 The budget **maintains funding** for the Scarlet Communications contract. (\$31,200 in 105-105-710-000-Tourism-Professional Services)

D.1.2 The budget continues funding the **Ferry Street News** at its current level.

D.2 Continue cooperation and support of citizen-led committees to uphold and enhance community and activities.

D.2.1 The budget continues funding **Dayton Friday Nights** in Transient Lodging Tax Fund in account 105-105-800-000-Tourism-Promotions.

D.2.2 The balance of Transient Lodging Tax funds are budgeted in 105-105-752-225-**Tourism Facilities & Promotions** for tourist related infrastructure. Actual use of these funds is to be determined.

D.3 Continue to support and promote access to a variety of recreational resources and opportunities as outlined in the Parks and Recreation Master Plan.

D.3.1 **Basic maintenance** is funded. Other than that, this budget does not have room to do any projects from the recently adopted master plan.

### **Goal E: Organizational Excellence and Public Service Enhancement**

#### **Facilitate ongoing evaluation and enhancement of the City's operations and policies to promote organizational excellence and provision of high-quality public services.**

E.1 Enhance City policies, infrastructure, and services through strategic planning and implementation.

E.1.1 **Records management system.** This budget funds a records management system through the Oregon Secretary of State's Oregon Records Management Solution. The total annual cost is budgeted at \$6,000, allocated among the different funds in the "Data Processing" account. This is to provide a centralized method of storing and managing the City's documents.

- E.2 Foster and maintain a workforce and environment that meets the City's goal of organizational excellence.
- E.2.1 **Employee incentive programs.** This budget funds the following incentive programs: Bilingual pay bonus up to 5% of gross salary/wages (Spanish or ASL). Public Works certifications incentive: \$500 annual bonus for each certification level achieved.
- E.2.2 **Training and professional development** are fully funded at \$33,100. This is for staff to attend short courses, professional conferences, leadership trainings, certification and licensing training, and continuing professional education to maintain licenses.
- E.2.3 **Salary and benefit study.** This budget funds a salary/benefit study (\$10,000). This is budgeted in the "professional services" account allocated among the various funds.
- E.2.4 **Public Works operator career path.** A promotion is funded for two Public Works operators upon attainment of required certifications.

## Summary of major changes

### Revenues and other financing sources:

#	Description	Fund Name	Adopted FY 25/26	Recomm- ended FY 26/27	\$ Change
1	<b>State revenue sharing</b> is now recorded in the General Fund.	General	\$0	\$46,000	\$46,000
2	Increase in <b>property tax</b> revenues due to annual increase in tax base, as well as better revenue projections.	General	\$264,882	\$295,298	\$30,416
3	The Community Center will remain closed in FY 26/27. <b>Rental fees</b> that were budgeted in FY 25/26 will not be received in the new fiscal year due to continued closure.	General	\$3,700	\$0	(\$3,700)
4	<b>Certified Local Government grant</b> project budgeted in FY 25/26 is complete. This was the virtual historic tour project.	General	\$10,000	\$0	(\$10,000)
5	Decreased projections in <b>various revenue accounts</b> . What we've received has been less than what was projected, so I've revised next year's budget accordingly. Examples include: state alcohol taxes, planning fees, and Type B permit fees. Future increases to our fee schedule may offset some of these projected declines. See discussion above on building/planning fees.	General	\$212,379	\$115,300	(\$97,079)
6	<b>Sewer service charges</b> . Projected increase due to increase in rates.	Sewer	\$1,056,096	\$1,083,765	\$27,669
7	<b>Utility bridge and Highway 221 pump station</b> projects are done. Loan proceeds budgeted in FY 25/26 are not necessary in FY 26/27.	Sewer Reserve	\$1,100,000	\$0	(\$1,100,000)
8	Closing the <b>State Revenue Sharing Fund</b> and moving revenue sources to the General Fund.	State Revenue	\$27,106	\$0	(\$27,106)
9	Projected <b>transient lodging tax revenues</b> have been less than projections. FY 26/27 projections are revised accordingly.	Transient Lodging Tax	\$132,403	\$86,000	(\$46,403)

#	Description	Fund Name	Adopted FY 25/26	Recommended FY 26/27	\$ Change
10	<b>Water service charges.</b> Projected increase due to increase in rates.	Water	\$1,291,697	\$1,440,960	\$149,263
11	<b>Oregon Water Resources Grant.</b> City Council accepted this grant through an amendment to the FY 25/26 budget. This is for the Fisher Farm wells construction project. I expect that we'll use some of the grant in FY 25/26, with the remainder received in FY 26/27.	Water Capital	\$0	\$1,118,750	\$1,118,750
Sub-total:			\$4,098,263	\$4,186,073	\$87,810
All others:			\$1,419,182	\$1,385,262	(\$33,920)
Transfers in:			\$882,253	\$1,109,705	\$227,452
Beginning balances:			\$1,760,196	\$2,108,366	\$348,170
Total FY 26/27 revenues and other financing sources:			\$8,159,894	\$8,789,406	\$629,512

**Expenditures and other financing uses:**

#	Description	Fund Name	Adopted FY 25/26	Recommended FY 26/27	\$ Change
1	<b>Principal and interest.</b> The change is due to: first year of utility bridge loan payments; first year of Highway 221 pump station payments; first year of long-term water project payment (financing application in progress).	Debt	\$429,284	\$617,635	\$188,351
2	<b>Planning services.</b> This is the cost of our contract planner. Actual expenditures continue to grow. As I said in my letter, we should explore more cost effective options in the next fiscal year.	General	\$45,000	\$60,000	\$15,000
3	<b>Election expense.</b> This is an election year, and we have budgeted accordingly.	General	\$0	\$5,000	\$5,000
4	<b>Library Department cuts.</b> Cuts to collections and programming are recommended as part of the General Fund turnaround strategy.	General	\$11,000	\$7,500	(\$3,500)
5	<b>Sheriff's Contract.</b> This is the proposed increase for FY 26/27.	Local Option Levy	\$214,011	\$219,130	\$5,119
6	<b>Master planning.</b> The Parks and Transportation System Master plans are complete. Even though they were partially funded by grants, not including them in FY 26/27 results in a reduction in overall appropriations.	Parks and Transportation Reserve Funds	\$60,000	\$0	(\$60,000)
7	<b>Infrastructure projects complete.</b> The utility bridge and Highway 221 pump station projects are completed. These funds do not need to be budgeted.	Sewer/Water Capital Funds	\$1,100,000	\$0	(\$1,100,000)

#	Description	Fund Name	Adopted FY 25/26	Recommended FY 26/27	\$ Change
8	<b>City Council expense.</b> With the closure of the State Revenue Sharing Fund, all City Council expenses are cut. Some training for City Council is included in the overall training budget moved to the General Fund.	State Revenue Sharing	\$2,100	\$0	(\$2,100)
9	<b>Community events.</b> With the closure of the State Revenue Sharing Fund, funding for all community events is cut.	State Revenue Sharing	\$10,500	\$0	(\$10,500)
10	<b>Street development.</b> This is the balance of Street Fund cash, after setting aside amounts for other expenses. We can use this for a paving project or to update our Streets Master Plan	Street	\$0	\$237,992	\$237,992
11	<b>Tourism facilities and promotion.</b> I programmed cash in the TLT Fund to this line-item. We can use it for tourist related infrastructure, such as the wayfinding signage project I described in my letter.	TLT	\$0	\$117,177	\$117,177
12	<b>Legal services.</b> Costs for legal services continue to increase. This aligns budget with trends and actual activity.	Various	\$22,849	\$51,350	\$28,501
13	<b>Training and development.</b> This is fully funded for conference attendance, short courses, and maintaining continuing professional education.	Various	\$7,600	\$31,600	\$24,000
14	<b>Incentive pay program.</b> Operator certification incentive and bilingual pay incentive are funded.	Various	\$0	\$12,029	\$12,029
15	<b>Office expense.</b> I recommend a reduction in organization-wide office expense purchases.	Various	\$45,152	\$39,550	(\$5,602)
16	<b>Audit expense.</b> Our audit costs are expected to decline due to not needed a Single Audit this fiscal year.	Various	\$40,000	\$33,950	(\$6,050)

#	Description	Fund Name	Adopted FY 25/26	Recommended FY 26/27	\$ Change
17	<b>Professional services.</b> Certain professional services from FY 25/26 are not needed in FY 26/27. An example includes fees paid to a staffing firm for the Interim Finance Director position and the subsequent Finance Director recruitment.	Various	\$124,150	\$85,809	(\$38,341)
18	<b>Benefits decrease.</b> Even with an approximate 10% increase in health insurance premiums, overall benefits expenditures are projected to decrease due to workforce reductions.	Various	\$567,371	\$484,853	(\$82,518)
19	<b>Cut positions.</b> Library Assistant, 1 Office Specialist, and Tourism/Economic Development Director are not funded. The "\$ Change" is the amount of salary/wages savings only. It does not include other benefits/withholdings savings..	Various	\$161,041	\$0	(\$161,041)
20	<b>Fisher Farms project.</b> This is for the construction phase of this project, to be offset by OWRD grants.	Water Capital	\$0	\$1,118,750	\$1,118,750
21	<b>Reservoir maintenance.</b> We cancelled an expensive contract for maintaining our water reservoirs and hired a cheaper contractor.	Water Capital	\$100,000	\$21,000	(\$79,000)

Sub-total: \$474,284    \$682,635    \$208,351

All others: \$6,848,299    \$7,246,176    \$397,877

Transfers out: \$897,253    \$1,109,705    \$212,452

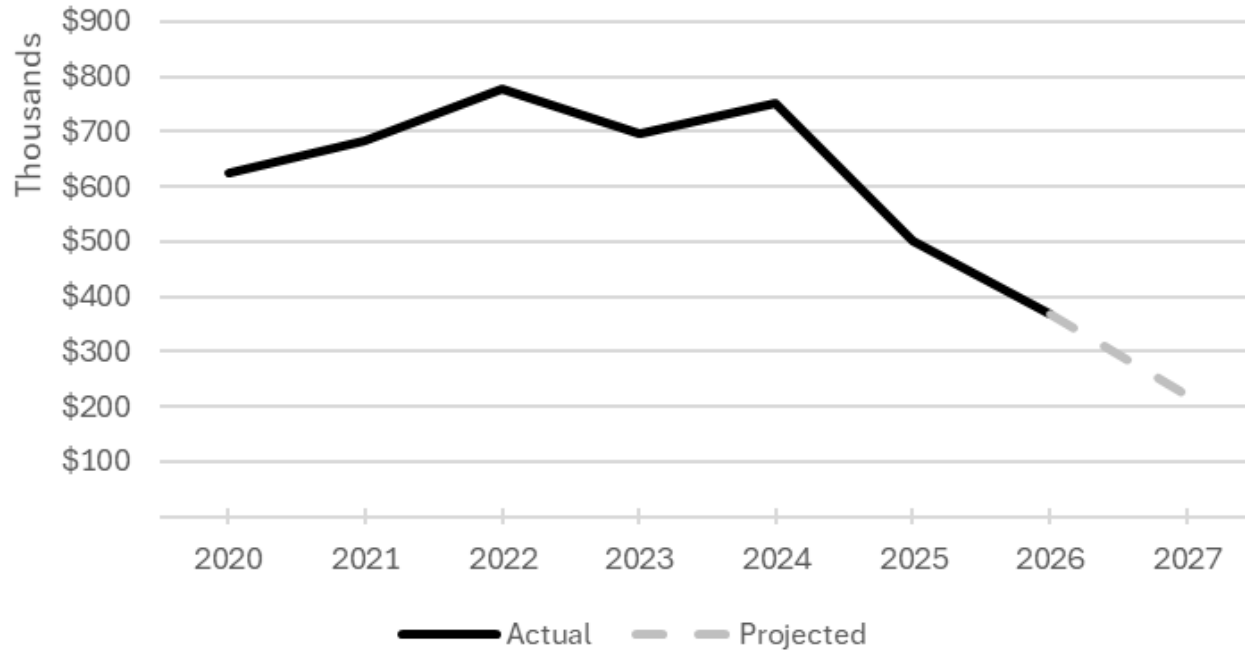
Ending and reserved balances: \$314,342    \$412,525    \$98,183

Total FY 26/27 expenditures and other financing uses: \$8,159,894    \$8,789,406    \$629,512

## Fund balance trends and projections – other major funds

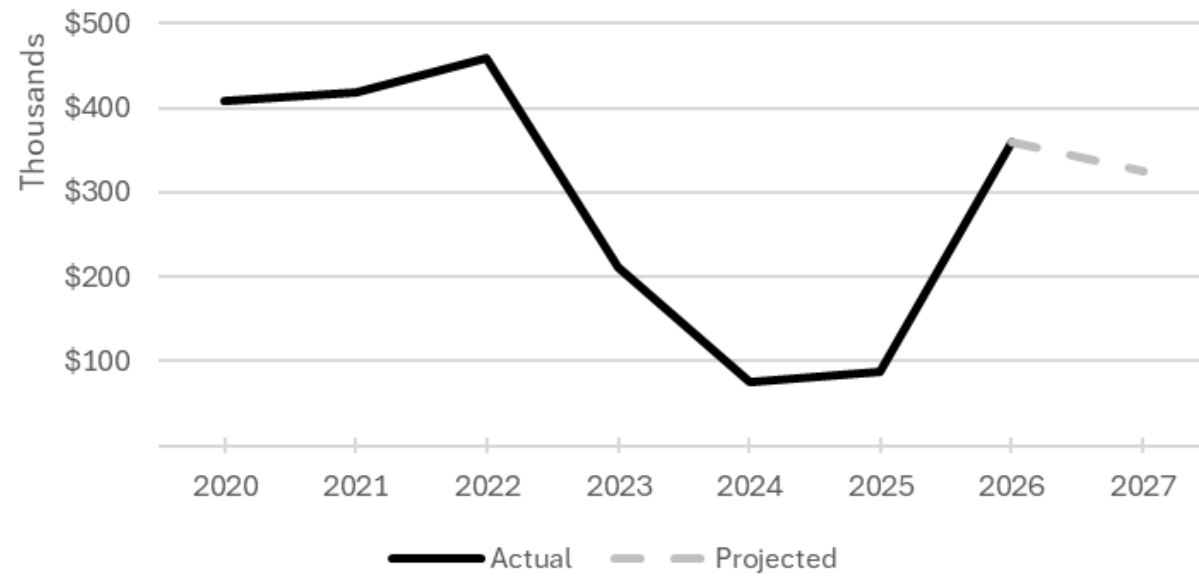
### Water Fund

The Water Fund has operated at a loss since FY 23/24.



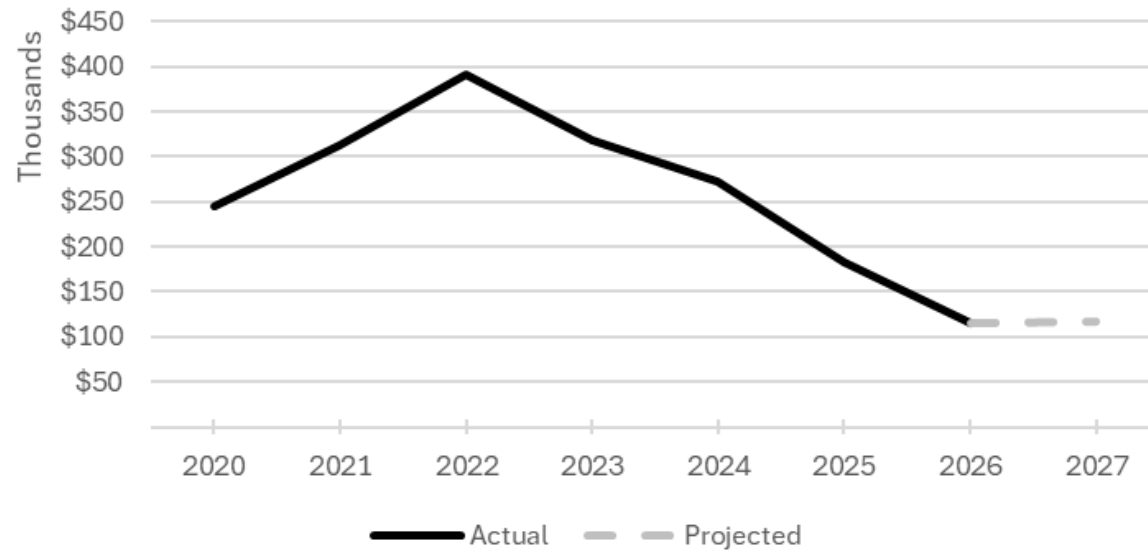
## Sewer Fund

The Sewer Fund FY 26/27 balance is estimated at \$325,587, up from a low of \$75,138



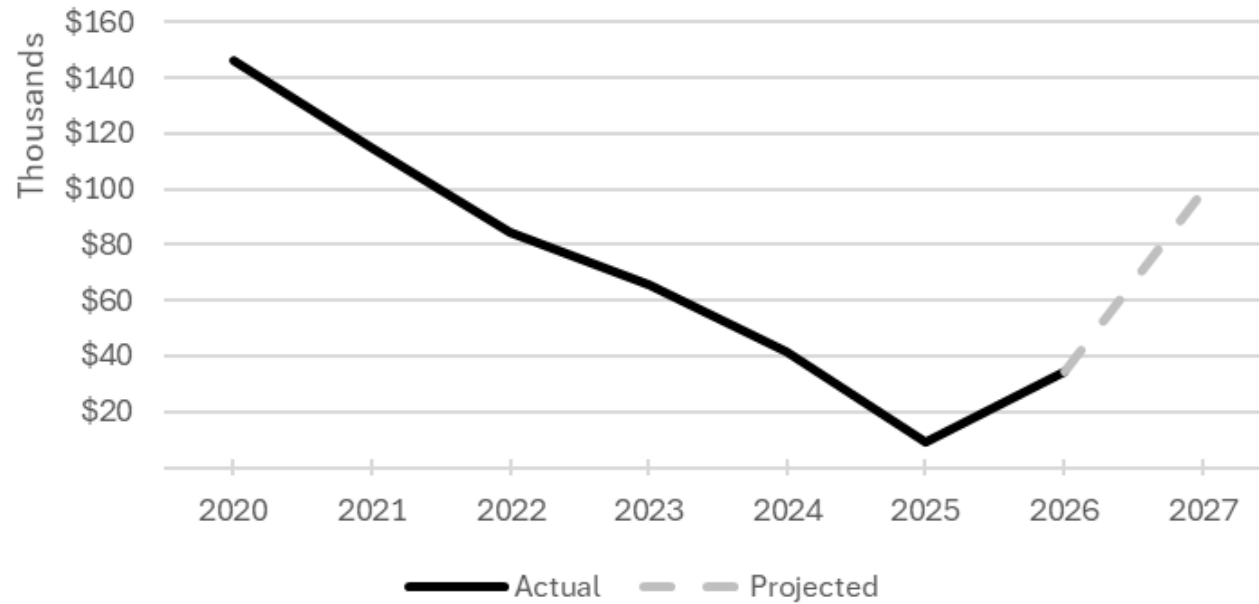
## Transient Lodging Tax Fund

The TLT Fund will end FY 26/27 with a balance of \$117,177 unless we spend those funds on tourism facilities.



### Local Option Levy Fund

Staff turnover and the Public Safety Fee caused this fund's balance to recover from a low of \$9,295.



## FY 26/27 Recommended Budget Summary

### Resources and other financing sources by category:

	General	Local Option Levy	Water	Sewer	Transient Lodging Tax	Debt Service	All Others	Grand Total
Beginning balances	71,350	34,458	367,191	359,146	115,499	213,334	947,388	2,108,366
Donations	-	-	-	-	-	-	-	-
Fees and charges for services	77,800	-	2,000	-	-	-	23,650	103,450
Fines and penalties	50	7,100	8,800	-	-	-	-	15,950
Franchise fees	132,100	-	-	-	-	-	-	132,100
Grants	1,000	-	-	-	-	-	500,000	501,000
Intergovernmental	106,400	-	-	-	-	-	1,318,750	1,425,150
Investment income	2,600	1,500	15,000	1,000	1,000	1,000	8,000	30,100
Licenses	2,500	-	-	-	-	-	-	2,500
Loan proceeds	-	-	-	-	-	-	-	-
Other fees	-	59,738	-	-	-	-	-	59,738
Other revenue	12,000	45	-	-	-	-	-	12,045
Other revenues	-	-	500	-	-	-	17,000	17,500
Other taxes	-	-	-	-	86,000	-	-	86,000
Permits	20,000	-	-	-	-	-	-	20,000
Property sales	-	-	-	-	-	-	-	-
Property taxes	6,000	-	-	-	-	-	-	6,000
Rents	-	-	13,400	-	-	-	-	13,400
Sales	100	-	-	-	-	-	-	100
Taxes	295,298	320,279	-	-	-	-	-	615,577
Transfers in	49,237	-	-	-	-	639,884	420,584	1,109,705
Utility fees	-	-	1,446,960	1,083,765	-	-	-	2,530,725
Grand Total	776,435	423,120	1,853,851	1,443,911	202,499	854,218	3,235,372	8,789,406

**Requirements and other financing uses by category:**

	General	Local Option Levy	Water	Sewer	Transient Lodging Tax	Debt Service	All Others	Grand Total
Personnel	291,594	35,351	504,512	391,593	8,262	-	39,919	1,271,231
Materials and Services	378,641	289,110	517,570	221,233	168,437	-	131,532	1,706,523
Capital	9,750	-	40,000	45,000	-	-	2,353,199	2,447,949
Principal and Interest	-	-	-	-	-	576,680	-	576,680
Contingency	96,450	98,659	221,449	325,587	-	-	458,444	1,200,589
Transfers out	-	-	570,320	460,498	25,800	-	53,087	1,109,705
Unappropriated fund balance and reserves	-	-	-	-	-	277,538	199,191	476,729
Grand Total	776,435	423,120	1,853,851	1,443,911	202,499	854,218	3,235,372	8,789,406

## FY 2026-2027 Fund Summaries

### General Fund

#### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	365,833	336,376	158,105	15,932	15,932	139,202	71,350	55,418
Donations	-	-	12,810	-	-	1,125	-	-
Fees and charges for services	101,244	59,269	77,568	169,679	169,679	37,908	77,800	-91,879
Fines and penalties	-	30	1,720	-	-	115	50	50
Franchise fees	112,364	119,423	133,168	128,900	128,900	131,160	132,100	3,200
Grants	2,860	4,579	10,921	11,000	11,000	22,750	1,000	-10,000
Intergovernmental	71,747	67,732	55,379	65,700	65,700	63,239	106,400	40,700
Investment income	17,999	26,717	5,112	3,300	3,300	2,600	2,600	-700
Licenses	2,963	2,143	2,467	2,500	2,500	2,330	2,500	-
Other revenues	13,344	18,744	33,025	27,000	27,000	13,488	12,000	-15,000
Other taxes	-	-	20,966	500	500	-	-	-500
Permits	111,815	22,225	57,725	14,000	14,000	11,917	20,000	6,000
Property taxes	1,754	4,358	8,343	4,000	4,000	6,000	6,000	2,000
Sales	225	-	155	150	150	75	100	-50
Taxes	256,624	266,066	265,112	264,882	264,882	283,264	295,298	30,416
Transfers in	-	19,000	34,000	56,744	56,744	106,744	49,237	-7,507
Utility fees	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>1,058,772</b>	<b>946,662</b>	<b>876,576</b>	<b>764,287</b>	<b>764,287</b>	<b>821,917</b>	<b>776,435</b>	<b>12,148</b>

**Requirements:**

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	16,266	29,161	8,529	5,786	5,786	9,700	9,750	3,964
Contingency	-	-	-	59,393	59,393	-	96,450	37,057
Materials and Services	362,337	309,212	368,165	335,259	335,259	372,289	378,641	43,382
Other revenues	-	-	-	-	-	1,446	-	-
Personnel	360,395	454,681	353,410	348,849	348,849	317,090	291,594	-57,255
Principal and Interest	-	-	5,368	-	-	-	-	-
Transfers out	35,000	-	11,089	15,000	15,000	50,042	-	-15,000
Unappropriated and reserves	336,376	158,105	139,202	-	-	71,350	-	-
Grand Total	1,110,374	951,159	885,763	764,287	764,287	821,917	776,435	12,148

## Local Option Levy Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	84,600	65,417	41,492	575	575	9,295	34,458	33,883
Fines and penalties	6,852	20,742	14,986	16,000	16,000	7,174	7,100	-8,900
Investment income	7,677	11,395	1,069	1,400	1,400	1,538	1,500	100
Licenses	-	-	-	-	-	-	-	-
Other fees	625	843	885	68,641	68,641	72,490	59,738	-8,903
Other revenues	-	-	530	600	600	45	45	-555
Other taxes	-	-	-	-	-	-	-	-
Property taxes	1,825	4,536	8,684	3,500	3,500	6,076	-	-3,500
Taxes	267,099	276,925	287,550	287,290	287,290	295,792	320,279	32,989
Transfers in	15,000	-	-	-	-	85,000	-	-
<b>Grand Total</b>	<b>383,678</b>	<b>379,858</b>	<b>355,196</b>	<b>378,006</b>	<b>378,006</b>	<b>477,410</b>	<b>423,120</b>	<b>45,114</b>

**Requirements:**

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	695	1,195	7	-	-	1,041	-	-
Contingency	-	-	-	-	-	-	98,659	98,659
Materials and Services	244,629	260,779	273,869	288,169	288,169	290,141	289,110	941
Personnel	72,937	78,108	77,028	89,837	89,837	66,770	35,351	-54,486
Transfers out	-	-	-	-	-	85,000	-	-
Unappropriated and reserves	65,417	41,492	9,295	-	-	34,458	-	-
Grand Total	383,678	381,574	360,199	378,006	378,006	477,410	423,120	45,114

## Transient Lodging Tax

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	391,687	318,451	271,955	164,304	164,304	182,700	115,499	-48,805
Fines and penalties	-	-	-	-	-	2	-	-
Investment income	1,242	1,844	8,498	200	200	5,480	1,000	800
Other revenues	-	23	-	-	-	-	-	-
Other taxes	70,364	86,210	79,521	132,403	132,403	86,464	86,000	-46,403
Transfers in	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>463,293</b>	<b>406,528</b>	<b>359,974</b>	<b>296,907</b>	<b>296,907</b>	<b>274,646</b>	<b>202,499</b>	<b>-94,408</b>

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	-	-	1,994	-	-	-	-	-
Contingency	-	-	-	96,100	96,100	-	-	-96,100
Materials and Services	4,932	60,517	95,980	68,630	68,630	51,996	168,437	99,807
Personnel	3,104	50,058	55,301	75,433	75,433	50,407	8,262	-67,171
Transfers out	136,806	24,000	24,000	56,744	56,744	56,744	25,800	-30,944
Unappropriated and reserves	318,451	271,955	182,700	-	-	115,499	-	-
<b>Grand Total</b>	<b>463,293</b>	<b>406,530</b>	<b>359,975</b>	<b>296,907</b>	<b>296,907</b>	<b>274,646</b>	<b>202,499</b>	<b>-94,408</b>

## ARPA Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	184,320	1,314	-42	-	-	-42	-	-
Intergovernmental	304,742	-	-	-	-	-	-	-
Investment income	1,242	1,844	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-
Grand Total	490,304	3,158	-42	-	-	-42	-	-

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Contingency	-	-	-	-	-	-	-	-
Transfers out	488,990	3,200	-	-	-	-42	-	-
Unappropriated and reserves	1,314	-42	-42	-	-	-	-	-
Grand Total	490,304	3,158	-42	-	-	-42	-	-

## Street Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	211,479	185,582	198,276	162,096	162,096	217,592	241,557	79,461
Fines and penalties	-	-	-	-	-	11	-	-
Grants	-	-	-	-	-	-	-	-
Intergovernmental	209,789	210,883	217,653	216,531	216,531	196,242	200,000	-16,531
Investment income	4,136	6,140	8,612	800	800	6,372	1,000	200
Licenses	-	-	-	-	-	-	-	-
Other revenues	-	583	17,000	17,000	17,000	17,000	17,000	-
Utility fees	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>425,404</b>	<b>403,188</b>	<b>441,541</b>	<b>396,427</b>	<b>396,427</b>	<b>437,217</b>	<b>459,557</b>	<b>63,130</b>

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	9,193	1,929	4,600	7,000	7,000	2,102	253,492	246,492
Contingency	-	-	-	168,156	168,156	-	28,614	-139,542
Materials and Services	68,059	69,033	77,326	130,828	130,828	90,636	131,532	704
Personnel	72,571	63,887	71,899	80,443	80,443	77,782	39,919	-40,524
Transfers out	90,000	70,000	70,000	10,000	10,000	25,140	6,000	-4,000
Unappropriated and reserves	185,582	198,276	217,592	-	-	241,557	-	-
<b>Grand Total</b>	<b>425,405</b>	<b>403,125</b>	<b>441,417</b>	<b>396,427</b>	<b>396,427</b>	<b>437,217</b>	<b>459,557</b>	<b>63,130</b>

## Water Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	776,289	694,823	749,758	419,242	419,242	500,068	367,191	-52,051
Fees and charges for services	-	2,230	230	500	500	5,654	2,000	1,500
Fines and penalties	9,600	10,759	10,452	12,700	12,700	8,991	8,800	-3,900
Grants	-	-	-	-	-	-	-	-
Intergovernmental	76,810	130,337	22,119	-	-	-	-	-
Investment income	20,124	30,318	28,247	3,700	3,700	14,305	15,000	11,300
Other revenues	329	2,978	152	200	200	610	500	300
Rents	13,060	14,500	15,600	15,600	15,600	13,400	13,400	-2,200
Transfers in	-	-	-	-	-	140,000	-	-
Utility fees	973,487	1,009,028	970,999	1,297,697	1,297,697	959,261	1,446,960	149,263
<b>Grand Total</b>	<b>1,869,699</b>	<b>1,894,973</b>	<b>1,797,557</b>	<b>1,749,639</b>	<b>1,749,639</b>	<b>1,642,289</b>	<b>1,853,851</b>	<b>104,212</b>

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	632	17,776	12,730	32,000	32,000	4,103	40,000	8,000
Contingency	-	-	-	278,792	278,792	-	221,449	-57,343
Materials and Services	350,159	403,456	559,847	609,317	609,317	446,076	517,570	-91,747
Personnel	384,087	374,570	443,989	483,332	483,332	454,680	504,512	21,180
Transfers out	440,000	350,000	280,965	346,198	346,198	370,239	570,320	224,122
Unappropriated and reserves	694,823	749,758	500,068	-	-	367,191	-	-
<b>Grand Total</b>	<b>1,869,701</b>	<b>1,895,560</b>	<b>1,797,599</b>	<b>1,749,639</b>	<b>1,749,639</b>	<b>1,642,289</b>	<b>1,853,851</b>	<b>104,212</b>

## Sewer Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	459,278	210,462	75,138	24,438	24,438	86,480	359,146	334,708
Fees and charges for services	-	-	-	-	-	-	-	-
Fines and penalties	5,190	5,739	5,638	3,150	3,150	3,946	-	-3,150
Grants	-	20,000	-	-	-	-	-	-
Investment income	14,484	21,544	4,517	2,600	2,600	4,894	1,000	-1,600
Other revenues	-	6,966	-	200	200	-	-	-200
Transfers in	-	-	-	-	-	-	-	-
Utility fees	527,913	573,063	742,893	1,056,096	1,056,096	922,883	1,083,765	27,669
<b>Grand Total</b>	<b>1,006,865</b>	<b>837,774</b>	<b>828,186</b>	<b>1,086,484</b>	<b>1,086,484</b>	<b>1,018,203</b>	<b>1,443,911</b>	<b>357,427</b>

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	74,121	2,209	22	3,600	3,600	3,983	45,000	41,400
Contingency	-	-	-	18,116	18,116	-	325,587	307,471
Materials and Services	274,557	315,427	270,549	263,640	263,640	198,910	221,233	-42,407
Personnel	276,723	270,123	323,423	356,851	356,851	328,997	391,593	34,742
Transfers out	171,000	175,380	147,247	444,277	444,277	127,167	460,498	16,221
Unappropriated and reserves	210,462	75,138	86,480	-	-	359,146	-	-
<b>Grand Total</b>	<b>1,006,863</b>	<b>838,277</b>	<b>827,721</b>	<b>1,086,484</b>	<b>1,086,484</b>	<b>1,018,203</b>	<b>1,443,911</b>	<b>357,427</b>

### Stormwater Fund

**Resources:**

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	-	-	-	-	-	-	3,267	3,267
Fees and charges for services	-	-	-	25,380	25,380	-	23,650	-1,730
Investment income	-	-	-	-	-	767	-	-
Loan proceeds	-	-	-	-	-	70,950	-	-
<b>Grand Total</b>	-	-	-	25,380	25,380	71,717	26,917	1,537

**Requirements:**

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	-	-	-	-	-	68,450	-	-
Transfers out	-	-	-	25,034	25,034	-	23,650	-1,384
Unappropriated and reserves	-	-	-	346	346	3,267	3,267	2,921
<b>Grand Total</b>	-	-	-	25,380	25,380	71,717	26,917	1,537

## State Revenue Sharing Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	45,822	36,775	17,648	-	-	1,225	23,437	23,437
Intergovernmental	32,518	30,996	26,387	27,106	27,106	46,169	-	-27,106
Investment income	621	922	115	100	100	457	-	-100
Other revenues	3,420	3,822	2,080	-	-	939	-	-
Transfers in	20,000	5,000	16,089	-	-	5,000	-	-
Grand Total	102,381	77,515	62,319	27,206	27,206	53,790	23,437	-3,769

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	2,635	538	41	-	-	-	-	-
Materials and Services	62,972	59,329	61,052	27,206	27,206	25,353	-	-27,206
Transfers out	-	-	-	-	-	5,000	23,437	23,437
Unappropriated and reserves	36,775	17,648	1,225	-	-	23,437	-	-
Grand Total	102,382	77,515	62,318	27,206	27,206	53,790	23,437	-3,769

## Water Capital Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	756,793	899,119	362,698	141,117	141,117	160,825	54,425	-86,692
Grants	-	-	-	-	1,268,750	150,000	1,118,750	-150,000
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	14,769	21,923	3,773	2,700	2,700	4,054	5,000	2,300
Loan proceeds	-	-	-	-	-	-	-	-
Other revenues	-	-	-	-	156,588	156,588	-	-156,588
Transfers in	250,000	100,000	100,000	165,383	165,383	158,224	236,411	71,028
Utility fees	6,305	-	53,875	-	-	550	-	-
<b>Grand Total</b>	<b>1,027,867</b>	<b>1,021,042</b>	<b>520,346</b>	<b>309,200</b>	<b>1,734,538</b>	<b>630,241</b>	<b>1,414,586</b>	<b>-319,952</b>

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	128,747	658,345	359,521	299,803	1,725,141	575,816	1,277,750	-447,391
Contingency	-	-	-	9,397	9,397	-	-	-9,397
Materials and Services	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Unappropriated and reserves	899,119	362,698	160,825	-	-	54,425	136,836	136,836
<b>Grand Total</b>	<b>1,027,866</b>	<b>1,021,043</b>	<b>520,346</b>	<b>309,200</b>	<b>1,734,538</b>	<b>630,241</b>	<b>1,414,586</b>	<b>-319,952</b>

## Sewer Reserve Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	998,674	1,066,759	-1,016,483	-73,144	-73,144	708,239	140,583	213,727
Grants	-	-	1,028,000	600,000	600,000	-	-	-600,000
Investment income	9,055	13,441	4,337	1,600	1,600	8,980	1,000	-600
Loan proceeds	-	3,131,336	2,562,924	500,000	500,000	305,740	-	-500,000
Transfers in	538,990	53,200	50,000	204,407	204,407	33,495	176,973	-27,434
Utility fees	80,937	-	96,063	-	-	-	-	-
<b>Grand Total</b>	<b>1,627,656</b>	<b>4,264,736</b>	<b>2,724,841</b>	<b>1,232,863</b>	<b>1,232,863</b>	<b>1,056,454</b>	<b>318,556</b>	<b>-914,307</b>

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	550,898	5,281,201	2,016,602	1,140,000	1,140,000	915,871	40,000	-1,100,000
Contingency	-	-	-	92,863	92,863	-	219,468	126,605
Materials and Services	10,000	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Unappropriated and reserves	1,066,759	-1,016,483	708,239	-	-	140,583	59,088	59,088
<b>Grand Total</b>	<b>1,627,657</b>	<b>4,264,718</b>	<b>2,724,841</b>	<b>1,232,863</b>	<b>1,232,863</b>	<b>1,056,454</b>	<b>318,556</b>	<b>-914,307</b>

## Equipment Replacement Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	21,175	42,465	36,943	4,817	4,817	3,962	247	-4,570
Investment income	1,677	2,489	174	300	300	107	-	-300
Other revenues	-	-	-	-	-	-	-	-
Transfers in	65,000	40,000	20,000	39,700	39,700	36,140	7,200	-32,500
Utility fees	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>87,852</b>	<b>84,954</b>	<b>57,117</b>	<b>44,817</b>	<b>44,817</b>	<b>40,209</b>	<b>7,447</b>	<b>-37,370</b>

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	45,387	48,011	53,155	40,640	40,640	39,962	7,200	-33,440
Contingency	-	-	-	4,177	4,177	-	247	-3,930
Transfers out	-	-	-	-	-	-	-	-
Unappropriated and reserves	42,465	36,943	3,962	-	-	247	-	-
<b>Grand Total</b>	<b>87,852</b>	<b>84,954</b>	<b>57,117</b>	<b>44,817</b>	<b>44,817</b>	<b>40,209</b>	<b>7,447</b>	<b>-37,370</b>

## Building Reserve Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	206,978	213,920	120,542	355,629	355,629	354,616	264,757	-90,872
Grants	-	-	-	500,000	500,000	-	500,000	-
Investment income	5,217	7,744	6,944	900	900	10,560	500	-400
Property sales	-	-	308,515	-	-	-	-	-
Transfers in	25,000	20,000	20,000	10,000	10,000	-	-	-10,000
Grand Total	237,195	241,664	456,001	866,529	866,529	365,176	765,257	-101,272

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	23,275	121,122	101,385	865,626	865,626	100,419	764,757	-100,869
Contingency	-	-	-	903	903	-	500	-403
Transfers out	-	-	-	-	-	-	-	-
Unappropriated and reserves	213,920	120,542	354,616	-	-	264,757	-	-
Grand Total	237,195	241,664	456,001	866,529	866,529	365,176	765,257	-101,272

## Street Reserve Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	253,548	111,160	115,397	178,459	178,459	118,132	185,343	6,884
Fees and charges for services	-	-	-	-	-	-	-	-
Grants	652,362	297,783	-	-	-	-	-	-
Investment income	8,372	12,427	4,120	1,500	1,500	5,413	500	-1,000
Licenses	-	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-
Transfers in	75,000	50,000	50,000	-	-	-	-	-
Utility fees	4,500	-	13,871	-	-	-	-	-
<b>Grand Total</b>	<b>993,782</b>	<b>471,370</b>	<b>183,388</b>	<b>179,959</b>	<b>179,959</b>	<b>123,545</b>	<b>185,843</b>	<b>5,884</b>

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	882,622	355,975	2,256	10,000	10,000	580	10,000	-
Contingency	-	-	-	169,959	169,959	-	175,843	5,884
Materials and Services	-	-	-	-	-	622	-	-
Unappropriated and reserves	111,160	115,397	181,132	-	-	122,343	-	-
<b>Grand Total</b>	<b>993,782</b>	<b>471,372</b>	<b>183,388</b>	<b>179,959</b>	<b>179,959</b>	<b>123,545</b>	<b>185,843</b>	<b>5,884</b>

## Parks Reserve Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	66,915	177,262	46,789	7,921	7,921	21,300	33,772	25,851
Grants	-	-	15,213	26,240	26,240	29,459	-	-26,240
Investment income	8,211	12,188	1,214	1,500	1,500	702	-	-1,500
Transfers in	136,806	-	-	-	-	-	-	-
Utility fees	400	-	1,233	-	-	-	-	-
<b>Grand Total</b>	<b>212,332</b>	<b>189,450</b>	<b>64,449</b>	<b>35,661</b>	<b>35,661</b>	<b>51,461</b>	<b>33,772</b>	<b>-1,889</b>

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	35,069	142,661	4,259	-	-	-	-	-
Contingency	-	-	-	661	661	-	33,772	33,111
Materials and Services	-	-	38,891	35,000	35,000	17,689	-	-35,000
Unappropriated and reserves	177,262	46,789	21,300	-	-	33,772	-	-
<b>Grand Total</b>	<b>212,331</b>	<b>189,450</b>	<b>64,450</b>	<b>35,661</b>	<b>35,661</b>	<b>51,461</b>	<b>33,772</b>	<b>-1,889</b>

## Debt Service Fund

### Resources:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Beginning balances	327,322	352,776	482,169	358,810	358,810	493,417	213,334	-145,476
Intergovernmental	23,249	23,249	-	-	-	-	-	-
Investment income	9,416	13,976	11,248	1,700	1,700	10,992	1,000	-700
Loan proceeds	-	-	-	-	-	-	-	-
Transfers in	236,000	335,380	243,212	406,019	406,019	154,687	639,884	233,865
Grand Total	595,987	725,381	736,629	766,529	766,529	659,096	854,218	87,689

### Requirements:

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Principal and Interest	243,211	243,211	243,212	452,533	452,533	445,762	576,680	124,147
Transfers out	-	-	-	-	-	-	-	-
Unappropriated and reserves	352,776	482,169	493,417	313,996	313,996	213,334	277,538	-36,458
Grand Total	595,987	725,380	736,629	766,529	766,529	659,096	854,218	87,689

## Resources estimate sheets

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
General	1,058,772	946,662	876,576	764,287	764,287	821,917	776,435	12,148
Beginning balances	365,833	336,376	158,105	15,932	15,932	139,202	71,350	55,418
100-000-400-000-Working Capital	365,833	336,376	158,105	15,932	15,932	139,202	71,350	55,418
Donations	-	-	12,810	-	-	1,125	-	-
100-000-485-000-Public Contributions	-	-	-	-	-	-	-	-
100-000-495-000-Fireworks Donations Revenue	-	-	12,810	-	-	1,125	-	-
Fees and charges for services	101,244	59,269	77,568	169,679	169,679	37,908	77,800	-91,879
100-000-416-010-Plan Check Fees	46,145	7,083	21,990	6,000	6,000	113	10,000	4,000
100-000-416-020-Type A Permit Fees	-	5,999	250	2,500	2,500	250	2,500	-
100-000-416-030-Type B Permit Fees	25,713	11,045	3,000	50,000	50,000	13,775	20,000	-30,000
100-000-416-100-Planning Fees	1,803	4,767	19,449	107,379	107,379	22,720	45,300	-62,079
100-000-416-300-Encroachment Permit Fee	25	50	-	-	-	-	-	-
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	3,700	3,700	450	-	-3,700
100-000-499-510-Park Reservation Fees	-	150	470	100	100	600	-	-100
100-000-499-515-Special Event Permit Fees	-	-	-	-	-	-	-	-
100-000-499-520-Vendor Participation Fees	-	-	-	-	-	-	-	-
Fines and penalties	-	30	1,720	-	-	115	50	50
100-000-418-000-Citations & Bail	-	30	1,720	-	-	50	50	50
100-100-709-000-Penalties	-	-	-	-	-	17	-	-
100-103-709-000-Penalties	-	-	-	-	-	22	-	-
100-104-709-000-Penalties	-	-	-	-	-	13	-	-
100-105-709-000-Penalties	-	-	-	-	-	7	-	-
100-106-709-000-Penalties	-	-	-	-	-	6	-	-
Franchise fees	112,364	119,423	133,168	128,900	128,900	131,160	132,100	3,200
100-000-412-000-Franchise-Cable TV	12,696	15,840	18,219	15,000	15,000	18,316	18,000	3,000
100-000-412-100-Franchise-Solid Waste	11,259	11,208	13,911	12,000	12,000	11,554	12,000	-
100-000-412-200-Franchise-Electric Service	82,887	89,576	98,267	99,000	99,000	98,224	99,000	-
100-000-412-300-Franchise-Telecommunications	5,522	2,799	2,771	2,900	2,900	3,066	3,100	200
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	11,000	11,000	22,750	1,000	-10,000

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
100-000-435-000-Oregon Heritage Grant	-	-	-	-	-	-	-	-
100-000-436-000-Ready to Read Grant	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
100-000-436-100-Refreshing Youth Grant	-	-	-	-	-	-	-	-
100-000-436-200-Travel Oregon Grant	-	-	-	-	-	11,750	-	-
100-000-442-000-LCDC Grant	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
100-000-448-000-ALA Grant	-	-	-	-	-	-	-	-
100-000-449-000-General Library Grant	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Intergovernmental</b>	<b>71,747</b>	<b>67,732</b>	<b>55,379</b>	<b>65,700</b>	<b>65,700</b>	<b>63,239</b>	<b>106,400</b>	<b>40,700</b>
100-000-424-000-State of Oregon	-	-	-	-	-	-	46,000	46,000
100-000-426-000-State Alcohol Taxes	53,047	50,061	43,106	50,000	50,000	45,261	46,000	-4,000
100-000-428-000-State Cigarette Taxes	1,974	1,779	1,550	1,700	1,700	1,350	1,400	-300
100-000-428-100-State Marijuana Tax	3,472	4,662	4,010	5,000	5,000	4,028	4,000	-1,000
100-000-432-000-Dayton Rural FD Shared Costs	13,254	11,230	6,713	9,000	9,000	12,600	9,000	-
<b>Investment income</b>	<b>17,999</b>	<b>26,717</b>	<b>5,112</b>	<b>3,300</b>	<b>3,300</b>	<b>2,600</b>	<b>2,600</b>	<b>-700</b>
100-000-404-000-Interest	17,999	26,717	5,112	3,300	3,300	2,600	2,600	-700
<b>Licenses</b>	<b>2,963</b>	<b>2,143</b>	<b>2,467</b>	<b>2,500</b>	<b>2,500</b>	<b>2,330</b>	<b>2,500</b>	<b>-</b>
100-000-410-000-Bus/Amusement License	2,930	2,100	2,350	2,500	2,500	2,270	2,500	-
100-000-430-100-Library Fees/Fines	33	43	117	-	-	60	-	-
<b>Other revenues</b>	<b>13,344</b>	<b>18,744</b>	<b>33,025</b>	<b>27,000</b>	<b>27,000</b>	<b>13,488</b>	<b>12,000</b>	<b>-15,000</b>
100-000-418-100-Court Revenue Sharing	-	-	-	-	-	-	-	-
100-000-430-000-CCRLS Use Based Reimburseme	12,628	12,558	15,640	12,000	12,000	12,000	12,000	-
100-000-480-000-Miscellaneous Revenue	716	6,186	17,385	15,000	15,000	1,488	-	-15,000
<b>Other taxes</b>	<b>-</b>	<b>-</b>	<b>20,966</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-500</b>
100-000-416-200-Construction Excise Tax	-	-	20,966	500	500	-	-	-500
100-000-429-000-Transient Lodging Taxes	-	-	-	-	-	-	-	-

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
100-000-464-000-911 Taxes	-	-	-	-	-	-	-	-
Permits	111,815	22,225	57,725	14,000	14,000	11,917	20,000	6,000
100-000-416-000-Building Permits	111,815	22,225	57,725	14,000	14,000	11,917	20,000	6,000
Property taxes	1,754	4,358	8,343	4,000	4,000	6,000	6,000	2,000
100-000-402-000-Levied Taxes (Prior Years)	1,754	4,358	8,343	4,000	4,000	6,000	6,000	2,000
100-000-402-100-Levied Taxes (Current Year)	-	-	-	-	-	-	-	-
Sales	225	-	155	150	150	75	100	-50
100-000-499-500-Newsletter Advertising Sales	225	-	155	150	150	75	100	-50
Taxes	256,624	266,066	265,112	264,882	264,882	283,264	295,298	30,416
100-000-499-300-Taxes Collected	256,624	266,066	265,112	264,882	264,882	283,264	295,298	30,416
Transfers in	-	19,000	34,000	56,744	56,744	106,744	49,237	-7,507
100-000-459-300-Transfer from Water Fund	-	-	15,000	-	-	-	-	-
100-000-459-400-Transfer from Sewer Fund	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	23,437	23,437
100-000-499-300-Transfer from Water Fund	-	-	-	-	-	50,000	-	-
100-000-499-301-Transfer from Water Fund	-	-	-	-	-	-	-	-
100-000-499-600-Transfer from ARPF	-	-	-	-	-	-	-	-
100-000-499-700-Transfer from TLT Fund	-	19,000	19,000	56,744	56,744	56,744	25,800	-30,944
Utility fees	-	-	-	-	-	-	-	-
100-000-420-000-System Development Charges	-	-	-	-	-	-	-	-
100-000-420-100-Developer Park Fees	-	-	-	-	-	-	-	-
Local Option Levy	383,678	379,858	355,196	378,006	378,006	477,410	423,120	45,114
Beginning balances	84,600	65,417	41,492	575	575	9,295	34,458	33,883
101-000-400-000-Working Capital	84,600	65,417	41,492	575	575	9,295	34,458	33,883
Fines and penalties	6,852	20,742	14,986	16,000	16,000	7,174	7,100	-8,900
101-000-418-000-Citations & Bail	6,852	20,742	14,986	16,000	16,000	7,162	7,100	-8,900
101-101-709-000-Penalties	-	-	-	-	-	12	-	-
Investment income	7,677	11,395	1,069	1,400	1,400	1,538	1,500	100
101-000-404-000-Interest	7,677	11,395	1,069	1,400	1,400	1,538	1,500	100
Licenses	-	-	-	-	-	-	-	-

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
101-000-411-000-Amusement License Fees	-	-	-	-	-	-	-	-
Other fees	625	843	885	68,641	68,641	72,490	59,738	-8,903
101-000-418-110-Fix-It-Ticket Fees	190	275	885	500	500	490	490	-10
101-000-418-200-Traffic School Fees	435	568	-	500	500	-	-	-500
101-000-418-300-Towing Fees	-	-	-	-	-	-	-	-
101-000-418-400-Public Safety Fee	-	-	-	67,641	67,641	72,000	59,248	-8,393
101-000-419-000-Court Assessment-Safety	-	-	-	-	-	-	-	-
101-000-419-100-Court Assessment-Training	-	-	-	-	-	-	-	-
101-000-419-200-Court Assessment-Peer Co	-	-	-	-	-	-	-	-
Other revenues	-	-	530	600	600	45	45	-555
101-000-418-100-Court Revenue Sharing	-	-	530	600	600	45	45	-555
Other taxes	-	-	-	-	-	-	-	-
101-000-420-000-911 Taxes	-	-	-	-	-	-	-	-
Property taxes	1,825	4,536	8,684	3,500	3,500	6,076	-	-3,500
101-000-402-000-Levied Taxes (Prior Years)	1,825	4,536	8,684	3,500	3,500	6,076	-	-3,500
Taxes	267,099	276,925	287,550	287,290	287,290	295,792	320,279	32,989
101-000-499-300-Taxes Collected	267,099	276,925	287,550	287,290	287,290	295,792	320,279	32,989
Transfers in	15,000	-	-	-	-	85,000	-	-
101-000-459-300-Transfer from Water Fund	-	-	-	-	-	85,000	-	-
101-000-459-400-Transfer from General Fun	15,000	-	-	-	-	-	-	-
101-000-459-500-Transfer from ARPF	-	-	-	-	-	-	-	-
Water	1,869,699	1,894,973	1,797,557	1,749,639	1,749,639	1,642,289	1,853,851	104,212
Beginning balances	776,289	694,823	749,758	419,242	419,242	500,068	367,191	-52,051
300-000-400-000-Working Capital	776,289	694,823	749,758	419,242	419,242	500,068	367,191	-52,051
Fees and charges for services	-	2,230	230	500	500	5,654	2,000	1,500
300-000-417-000-Lien Search Fees	-	-	-	-	-	-	-	-
300-000-480-100-Water Meters	-	2,230	230	500	500	5,654	2,000	1,500
Fines and penalties	9,600	10,759	10,452	12,700	12,700	8,991	8,800	-3,900
300-000-421-300-Late Fees	9,289	10,362	9,913	12,000	12,000	8,547	8,500	-3,500
300-000-451-100-NSF Fees	311	397	539	700	700	381	300	-400
300-300-709-000-Penalties	-	-	-	-	-	47	-	-
300-301-709-000-Penalties	-	-	-	-	-	16	-	-

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
Grants	-	-	-	-	-	-	-	-
300-000-460-000-Grant	-	-	-	-	-	-	-	-
Intergovernmental	76,810	130,337	22,119	-	-	-	-	-
300-000-459-999-City of Lafayette	76,810	130,337	22,119	-	-	-	-	-
Investment income	20,124	30,318	28,247	3,700	3,700	14,305	15,000	11,300
300-000-404-000-Interest	20,124	30,318	28,247	3,700	3,700	14,305	15,000	11,300
Other revenues	329	2,978	152	200	200	610	500	300
300-000-466-000-Misc Revenue	-	-	-	-	-	-	-	-
300-000-480-000-Misc Revenue	329	2,978	152	200	200	610	500	300
Rents	13,060	14,500	15,600	15,600	15,600	13,400	13,400	-2,200
300-000-480-200-Fisher Land Rent	13,060	14,500	15,600	15,600	15,600	13,400	13,400	-2,200
Transfers in	-	-	-	-	-	140,000	-	-
300-000-480-200-Transfer from General Fur	-	-	-	-	-	50,000	-	-
300-000-480-250-Transfer from Local Opt L	-	-	-	-	-	85,000	-	-
300-000-480-260-Transfer from State Rev S	-	-	-	-	-	5,000	-	-
300-000-480-300-Transfer from TLT	-	-	-	-	-	-	-	-
300-000-480-400-Transfer from ARPF	-	-	-	-	-	-	-	-
Utility fees	973,487	1,009,028	970,999	1,297,697	1,297,697	959,261	1,446,960	149,263
300-000-420-000-System Development Cha	-	-	-	-	-	-	-	-
300-000-450-000-Water Service Charges	961,049	997,949	961,011	1,291,697	1,291,697	956,423	1,440,960	149,263
300-000-451-000-Water Deposit	3,658	2,255	-	-	-	-	-	-
300-000-451-200-Water Off/On Fees	3,480	3,210	3,780	-	-	2,467	2,500	2,500
300-000-451-300-Backflow testing fees	5,300	5,614	6,208	6,000	6,000	371	3,500	-2,500
Sewer	1,006,865	837,774	828,186	1,086,484	1,086,484	1,018,203	1,443,911	357,427
Beginning balances	459,278	210,462	75,138	24,438	24,438	86,480	359,146	334,708
400-000-400-000-Working Capital	459,278	210,462	75,138	24,438	24,438	86,480	359,146	334,708
Fees and charges for services	-	-	-	-	-	-	-	-
400-000-417-000-Lien Search Fees	-	-	-	-	-	-	-	-
Fines and penalties	5,190	5,739	5,638	3,150	3,150	3,946	-	-3,150
400-000-451-100-NSF Fees	168	214	300	250	250	168	-	-250
400-000-451-300-Late Fees	5,022	5,525	5,338	2,900	2,900	3,778	-	-2,900
400-000-480-200-NSF Fees	-	-	-	-	-	-	-	-

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
Grants	-	20,000	-	-	-	-	-	-
400-000-460-000-Grant - Business OR for I&	-	20,000	-	-	-	-	-	-
400-000-490-000-Tech Assistance Grant/Lo	-	-	-	-	-	-	-	-
Investment income	14,484	21,544	4,517	2,600	2,600	4,894	1,000	-1,600
400-000-404-000-Interest	14,484	21,544	4,517	2,600	2,600	4,894	1,000	-1,600
Other revenues	-	6,966	-	200	200	-	-	-200
400-000-455-000-Land Rent	-	-	-	-	-	-	-	-
400-000-480-000-Misc Revenue	-	6,966	-	200	200	-	-	-200
Transfers in	-	-	-	-	-	-	-	-
400-000-459-600-Transfer from Building Re	-	-	-	-	-	-	-	-
400-000-490-100-Transfer from TLT	-	-	-	-	-	-	-	-
400-000-490-200-Transfer from ARPF	-	-	-	-	-	-	-	-
Utility fees	527,913	573,063	742,893	1,056,096	1,056,096	922,883	1,083,765	27,669
400-000-420-000-System Development Cha	-	-	-	-	-	-	-	-
400-000-450-000-Sewer Service Charges	525,943	571,448	742,893	1,056,096	1,056,096	922,883	1,083,765	27,669
400-000-450-100-Sewer Service Deposits	1,970	1,615	-	-	-	-	-	-
400-000-451-000-Sewer Deposits	-	-	-	-	-	-	-	-
Transient Lodging Tax	463,293	406,528	359,974	296,907	296,907	274,646	202,499	-94,408
Beginning balances	391,687	318,451	271,955	164,304	164,304	182,700	115,499	-48,805
105-000-400-000-Working Capital	391,687	318,451	271,955	164,304	164,304	182,700	115,499	-48,805
Fines and penalties	-	-	-	-	-	2	-	-
105-105-709-000-Penalties	-	-	-	-	-	2	-	-
Investment income	1,242	1,844	8,498	200	200	5,480	1,000	800
105-000-404-000-Interest	1,242	1,844	8,498	200	200	5,480	1,000	800
Other revenues	-	23	-	-	-	-	-	-
105-000-480-000-Miscellaneous Revenue	-	23	-	-	-	-	-	-
Other taxes	70,364	86,210	79,521	132,403	132,403	86,464	86,000	-46,403
105-000-429-000-Transient Lodging Tax	70,364	86,210	79,521	132,403	132,403	86,464	86,000	-46,403
Transfers in	-	-	-	-	-	-	-	-
105-000-459-400-Transfer from the General	-	-	-	-	-	-	-	-
105-000-459-700-Transfer from State Share	-	-	-	-	-	-	-	-

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
Debt Service	595,987	725,381	736,629	766,529	766,529	659,096	854,218	87,689
Beginning balances	327,322	352,776	482,169	358,810	358,810	493,417	213,334	-145,476
850-000-400-000-Working Capital	327,322	352,776	482,169	358,810	358,810	493,417	213,334	-145,476
Intergovernmental	23,249	23,249	-	-	-	-	-	-
850-000-459-999-City of Lafayette	23,249	23,249	-	-	-	-	-	-
Investment income	9,416	13,976	11,248	1,700	1,700	10,992	1,000	-700
850-000-404-000-Interest	9,416	13,976	11,248	1,700	1,700	10,992	1,000	-700
Loan proceeds	-	-	-	-	-	-	-	-
850-000-404-400-INT - TEMP LOAN TO 600	-	-	-	-	-	-	-	-
850-000-459-201-TEMP LOAN TO 600	-	-	-	-	-	-	-	-
Transfers in	236,000	335,380	243,212	406,019	406,019	154,687	639,884	233,865
850-000-459-000-Transfer from Water Func	150,000	210,000	160,965	160,965	160,965	66,515	333,309	172,344
850-000-459-200-TRANS FM WATER SYS C.	-	-	-	-	-	-	-	-
850-000-459-300-Transfer fr Sewer Fund	86,000	125,380	82,247	220,020	220,020	88,172	282,925	62,905
850-000-459-500-TR FR WATER SYSTEM CA	-	-	-	-	-	-	-	-
850-000-459-501-Transfer from Stormwater	-	-	-	25,034	25,034	-	23,650	-1,384
ARPA Fund	490,304	3,158	-42	-	-	-42	-	-
Beginning balances	184,320	1,314	-42	-	-	-42	-	-
106-000-400-000-Working Capital	184,320	1,314	-42	-	-	-42	-	-
Intergovernmental	304,742	-	-	-	-	-	-	-
106-000-429-000-American Rescue Act	304,742	-	-	-	-	-	-	-
Investment income	1,242	1,844	-	-	-	-	-	-
106-000-404-000-Interest	1,242	1,844	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-
106-000-480-000-Miscellaneous Revenue	-	-	-	-	-	-	-	-
Building Reserve	237,195	241,664	456,001	866,529	866,529	365,176	765,257	-101,272
Beginning balances	206,978	213,920	120,542	355,629	355,629	354,616	264,757	-90,872
760-000-400-000-Working Capital	206,978	213,920	120,542	355,629	355,629	354,616	264,757	-90,872
Grants	-	-	-	500,000	500,000	-	500,000	-
760-000-490-000-CDBG Grant-Community	-	-	-	-	-	-	-	-
760-000-490-001-USDA Grant	-	-	-	500,000	500,000	-	500,000	-
760-000-490-100-Energy Efficiency Grants	-	-	-	-	-	-	-	-

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
Investment income	5,217	7,744	6,944	900	900	10,560	500	-400
760-000-404-000-Interest	5,217	7,744	6,944	900	900	10,560	500	-400
Property sales	-	-	308,515	-	-	-	-	-
760-000-410-000-Dayton Village Sale Proce	-	-	308,515	-	-	-	-	-
Transfers in	25,000	20,000	20,000	10,000	10,000	-	-	-10,000
760-000-459-100-Transfer from Street Fund	10,000	10,000	10,000	10,000	10,000	-	-	-10,000
760-000-459-200-Transfer from Water Func	10,000	10,000	10,000	-	-	-	-	-
760-000-459-300-Transfer from Sewer Fund	5,000	-	-	-	-	-	-	-
760-000-459-400-Transfer from General Fur	-	-	-	-	-	-	-	-
Equipment Replacement	87,852	84,954	57,117	44,817	44,817	40,209	7,447	-37,370
Beginning balances	21,175	42,465	36,943	4,817	4,817	3,962	247	-4,570
750-000-400-000-Working Capital	21,175	42,465	36,943	4,817	4,817	3,962	247	-4,570
Investment income	1,677	2,489	174	300	300	107	-	-300
750-000-404-000-Interest	1,677	2,489	174	300	300	107	-	-300
Other revenues	-	-	-	-	-	-	-	-
750-000-459-800-Miscellaneous Revenue	-	-	-	-	-	-	-	-
Transfers in	65,000	40,000	20,000	39,700	39,700	36,140	7,200	-32,500
750-000-459-100-Transfer from Street Fund	5,000	10,000	10,000	-	-	25,140	6,000	6,000
750-000-459-200-Transfer from Water Func	30,000	30,000	10,000	19,850	19,850	5,500	600	-19,250
750-000-459-300-Transfer from Sewer Fund	30,000	-	-	19,850	19,850	5,500	600	-19,250
750-000-459-400-Transfer from General Fur	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
750-000-420-000-System Development Cha	-	-	-	-	-	-	-	-
Parks Reserve	212,332	189,450	64,449	35,661	35,661	51,461	33,772	-1,889
Beginning balances	66,915	177,262	46,789	7,921	7,921	21,300	33,772	25,851
780-000-400-000-Working Capital	66,915	177,262	46,789	7,921	7,921	21,300	33,772	25,851
Grants	-	-	15,213	26,240	26,240	29,459	-	-26,240
780-000-430-000-Grant - State of OR Parks	-	-	15,213	26,240	26,240	29,459	-	-26,240
780-000-459-600-Preserving Oregon Grant	-	-	-	-	-	-	-	-
780-000-459-700-Local Government Grant	-	-	-	-	-	-	-	-
Investment income	8,211	12,188	1,214	1,500	1,500	702	-	-1,500

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
780-000-404-000-Interest	8,211	12,188	1,214	1,500	1,500	702	-	-1,500
Transfers in	136,806	-	-	-	-	-	-	-
780-000-459-400-Transfer from General Fur	-	-	-	-	-	-	-	-
780-000-459-500-Transfer from TLT	136,806	-	-	-	-	-	-	-
Utility fees	400	-	1,233	-	-	-	-	-
780-000-420-000-System Development Cha	400	-	1,233	-	-	-	-	-
780-000-460-000-Development Park Fees	-	-	-	-	-	-	-	-
Sewer Reserve	1,627,656	4,264,736	2,724,841	1,232,863	1,232,863	1,056,454	318,556	-914,307
Beginning balances	998,674	1,066,759	-1,016,483	-73,144	-73,144	708,239	140,583	213,727
700-000-400-000-Working Capital	998,674	1,066,759	-1,016,483	-73,144	-73,144	708,239	140,583	213,727
Grants	-	-	1,028,000	600,000	600,000	-	-	-600,000
700-000-422-000-System Improvement Gra	-	-	-	600,000	600,000	-	-	-600,000
700-000-430-000-Hwy 221 Lift Station Grant	-	-	1,028,000	-	-	-	-	-
Investment income	9,055	13,441	4,337	1,600	1,600	8,980	1,000	-600
700-000-404-000-Interest	9,055	13,441	4,337	1,600	1,600	8,980	1,000	-600
Loan proceeds	-	3,131,336	2,562,924	500,000	500,000	305,740	-	-500,000
700-000-423-000-USDA Loan proceeds	-	-	-	-	-	-	-	-
700-000-425-000-Utility Bridge DEQ Loans	-	3,131,336	2,562,924	500,000	500,000	305,740	-	-500,000
700-000-429-000-Utility Bridge w/ Sewer Lir	-	-	-	-	-	-	-	-
Transfers in	538,990	53,200	50,000	204,407	204,407	33,495	176,973	-27,434
700-000-431-000-Transfer from ARP Fund	488,990	3,200	-	-	-	-	-	-
700-000-459-300-Transfer from Sewer Fund	50,000	50,000	50,000	204,407	204,407	33,495	176,973	-27,434
Utility fees	80,937	-	96,063	-	-	-	-	-
700-000-420-000-System Development Cha	80,937	-	96,063	-	-	-	-	-
State Revenue Sharing	102,381	77,515	62,319	27,206	27,206	53,790	23,437	-3,769
Beginning balances	45,822	36,775	17,648	-	-	1,225	23,437	23,437
500-000-400-000-Working Capital	45,822	36,775	17,648	-	-	1,225	23,437	23,437
Intergovernmental	32,518	30,996	26,387	27,106	27,106	46,169	-	-27,106
500-000-424-000-State of Oregon	32,518	30,996	26,387	27,106	27,106	46,169	-	-27,106
Investment income	621	922	115	100	100	457	-	-100
500-000-404-000-Interest	621	922	115	100	100	457	-	-100

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
Other revenues	3,420	3,822	2,080	-	-	939	-	-
500-000-480-000-Misc Income	3,420	3,822	2,080	-	-	939	-	-
Transfers in	20,000	5,000	16,089	-	-	5,000	-	-
500-000-429-000-TLT Tfr from General Func	20,000	-	11,089	-	-	-	-	-
500-000-459-000-Transfer from TLT Fund	-	5,000	5,000	-	-	-	-	-
500-000-459-300-Transfer from Water Func	-	-	-	-	-	5,000	-	-
Street Fund	425,404	403,188	441,541	396,427	396,427	437,217	459,557	63,130
Beginning balances	211,479	185,582	198,276	162,096	162,096	217,592	241,557	79,461
200-000-400-000-Working Capital	211,479	185,582	198,276	162,096	162,096	217,592	241,557	79,461
Fines and penalties	-	-	-	-	-	11	-	-
200-200-709-000-Penalties	-	-	-	-	-	11	-	-
Grants	-	-	-	-	-	-	-	-
200-000-490-200-Small Cities Grant	-	-	-	-	-	-	-	-
200-000-490-300-ODOT Pedestrian Grant	-	-	-	-	-	-	-	-
Intergovernmental	209,789	210,883	217,653	216,531	216,531	196,242	200,000	-16,531
200-000-438-000-State Highway Revenue	209,789	210,883	217,653	216,531	216,531	196,242	200,000	-16,531
200-000-490-310-Yamhill County Match	-	-	-	-	-	-	-	-
Investment income	4,136	6,140	8,612	800	800	6,372	1,000	200
200-000-404-000-Interest	4,136	6,140	8,612	800	800	6,372	1,000	200
Licenses	-	-	-	-	-	-	-	-
200-000-430-000-Street Light Fees	-	-	-	-	-	-	-	-
Other revenues	-	583	17,000	17,000	17,000	17,000	17,000	-
200-000-480-000-Miscellaneous Revenue	-	583	17,000	17,000	17,000	17,000	17,000	-
Utility fees	-	-	-	-	-	-	-	-
200-000-420-000-SYSTEM DEVELOPMENT (	-	-	-	-	-	-	-	-
Street Reserve	993,782	471,370	183,388	179,959	179,959	123,545	185,843	5,884
Beginning balances	253,548	111,160	115,397	178,459	178,459	118,132	185,343	6,884
770-000-400-000-Working Capital	253,548	111,160	115,397	178,459	178,459	118,132	185,343	6,884
Fees and charges for services	-	-	-	-	-	-	-	-
770-000-490-300-Sidewalk Imprvment Reirr	-	-	-	-	-	-	-	-

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
Grants	652,362	297,783	-	-	-	-	-	-
770-000-490-200-SCA Grant/ODOT Grants	100,000	250,000	-	-	-	-	-	-
770-000-490-400-Safe Routes to School Gr	552,362	47,783	-	-	-	-	-	-
Investment income	8,372	12,427	4,120	1,500	1,500	5,413	500	-1,000
770-000-404-000-Interest	8,372	12,427	4,120	1,500	1,500	5,413	500	-1,000
Licenses	-	-	-	-	-	-	-	-
770-000-438-100-Street Maintenance Fee	-	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-
770-000-459-800-Miscellaneous Revenue	-	-	-	-	-	-	-	-
Transfers in	75,000	50,000	50,000	-	-	-	-	-
770-000-459-100-Transfer from Street Fund	75,000	50,000	50,000	-	-	-	-	-
Utility fees	4,500	-	13,871	-	-	-	-	-
770-000-420-000-System Development Cha	4,500	-	13,871	-	-	-	-	-
Stormwater	-	-	-	25,380	25,380	71,717	26,917	1,537
Beginning balances	-	-	-	-	-	-	3,267	3,267
450-000-288-000-FUND EQUITY	-	-	-	-	-	-	3,267	3,267
Fees and charges for services	-	-	-	25,380	25,380	-	23,650	-1,730
450-000-450-000-Stormwater Charges	-	-	-	25,380	25,380	-	23,650	-1,730
Investment income	-	-	-	-	-	767	-	-
450-000-404-000-Interest	-	-	-	-	-	767	-	-
Loan proceeds	-	-	-	-	-	70,950	-	-
450-000-441-000-Loan Proceeds	-	-	-	-	-	70,950	-	-
Water Capital	1,027,867	1,021,042	520,346	309,200	1,734,538	630,241	1,414,586	-319,952
Beginning balances	756,793	899,119	362,698	141,117	141,117	160,825	54,425	-86,692
600-000-400-000-Working Capital	756,793	899,119	362,698	141,117	141,117	160,825	54,425	-86,692
Grants	-	-	-	-	1,268,750	150,000	1,118,750	-150,000
600-000-445-000-CDBG (FINAL DESIGN & I	-	-	-	-	-	-	-	-
600-000-445-100-CDBG (CONSTRUCTION)	-	-	-	-	-	-	-	-
600-000-445-500-RECDA GRANT	-	-	-	-	-	-	-	-
600-000-450-000-Utility Br Waterline Grant	-	-	-	-	-	-	-	-

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 25/26	FY 25/26	FY 26/27	\$
	Actual	Actual	Actual	Budget	Amended	Estimate	Recc	Change
600-000-459-996-OBDD Grants	-	-	-	-	50,000	50,000	-	-50,000
600-000-459-997-OWRD Grant	-	-	-	-	1,218,750	100,000	1,118,750	-100,000
<b>Intergovernmental</b>	-	-	-	-	-	-	-	-
600-000-459-998-CITY OF LAFAYETTE	-	-	-	-	-	-	-	-
600-000-459-999-City of Lafayette	-	-	-	-	-	-	-	-
<b>Investment income</b>	14,769	21,923	3,773	2,700	2,700	4,054	5,000	2,300
600-000-404-000-Interest	14,769	21,923	3,773	2,700	2,700	4,054	5,000	2,300
600-000-404-100-Interest - OECD loan	-	-	-	-	-	-	-	-
600-000-404-200-INTEREST - C&M RET	-	-	-	-	-	-	-	-
600-000-404-300-INTEREST - WB RET	-	-	-	-	-	-	-	-
<b>Loan proceeds</b>	-	-	-	-	-	-	-	-
600-000-440-000-BOND ANTICIPATION NC	-	-	-	-	-	-	-	-
600-000-440-100-Safe Drinking Water Revo	-	-	-	-	-	-	-	-
600-000-441-000-Fisher Farms Property Loa	-	-	-	-	-	-	-	-
600-000-459-300-TEMP TR FM DEBT SVC F	-	-	-	-	-	-	-	-
<b>Other revenues</b>	-	-	-	-	156,588	156,588	-	-156,588
600-000-440-110-OBDD Loan Proceeds	-	-	-	-	156,588	156,588	-	-156,588
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 RETAIN/	-	-	-	-	-	-	-	-
<b>Transfers in</b>	250,000	100,000	100,000	165,383	165,383	158,224	236,411	71,028
600-000-459-000-Transfer from Water Func	250,000	100,000	100,000	-	-	-	-	-
600-000-459-100-TR FROM WATER RESERV	-	-	-	-	-	-	-	-
600-000-459-200-TRANSFER FM WATER FU	-	-	-	165,383	165,383	158,224	236,411	71,028
<b>Utility fees</b>	6,305	-	53,875	-	-	550	-	-
600-000-420-000-System Development Cha	6,305	-	53,875	-	-	550	-	-
<b>Grand Total</b>	<b>10,583,067</b>	<b>11,948,253</b>	<b>9,464,078</b>	<b>8,159,894</b>	<b>9,585,232</b>	<b>7,723,329</b>	<b>8,789,406</b>	<b>-795,826</b>

# Requirements estimate sheets

## General Fund

### Administration Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Personnel</b>	110,914	124,181	127,336	128,845	128,845	119,122	82,498	-46,347
100-100-526-000-City Manager	24,246	26,037	15,223	16,216	16,216	16,215	5,676	-10,540
100-100-526-100-City Recorder	11,878	7,761	16,855	16,856	16,856	16,855	17,698	842
100-100-526-200-Accountant	11,956	13,019	17,526	13,301	13,301	12,863	9,450	-3,851
100-100-526-300-Tourism/Econ Devel Director	621	15,966	14,935	10,787	10,787	9,905	-	-10,787
100-100-526-999-Personnel Budget Placeholder	-	-	-	-	-	-	1,667	1,667
100-100-528-000-Public Works Director	4,694	-	-	-	-	-	-	-
100-100-528-100-Public Works Supervisor	1,296	2,030	3,332	3,317	3,317	3,323	-	-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	13,485	13,485	13,483	14,157	672
100-100-537-000-Office Specialist II	4,042	2,619	4,838	4,871	4,871	3,550	3,504	-1,367
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	6,034	6,034	5,717	3,864	-2,170
100-100-592-000-Workers Compensation	889	616	529	1,538	1,538	1,178	93	-1,445
100-100-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
100-100-594-000-Health Insurance	17,733	17,167	19,125	18,412	18,412	21,066	12,318	-6,094
100-100-596-000-PERS Retirement	14,883	18,535	19,179	23,187	23,187	14,784	13,890	-9,297
100-100-598-000-Disability Insurance	138	134	122	129	129	136	128	-1
100-100-599-000-Unemployment	-	71	113	712	712	47	53	-659
<b>Materials and Services</b>	91,282	80,775	77,892	65,866	65,866	87,742	89,474	23,608
100-100-600-000-Electricity	1,626	2,329	2,486	2,848	2,848	3,732	2,666	-182
100-100-600-001-Electricity - Community Center	8,505	9,343	6,660	6,600	6,600	3,950	8,500	1,900
100-100-600-100-Propane	1,282	1,064	2,190	1,619	1,619	2,103	1,750	131
100-100-600-101-Propane - Community Center	2,639	1,600	-	-	-	-	1,450	1,450
100-100-600-200-FIRE HALL EXPENSE	-	-	-	-	-	-	-	-
100-100-601-000-Office Expense	6,247	5,831	5,150	3,920	3,920	5,297	4,250	330
100-100-601-100-Postage	410	492	307	512	512	394	450	-62

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
100-100-602-000-Telephone & Related	1,002	1,068	675	958	958	853	900	-58
100-100-604-000-Insurance	1,356	1,621	1,932	1,990	1,990	2,421	2,543	553
100-100-608-000-Audit	1,502	2,136	3,048	3,384	3,384	3,511	3,400	16
100-100-611-000-Travel & Meetings	3,825	4,723	3,745	1,207	1,207	178	1,000	-207
100-100-612-000-Training	-	-	-	-	-	177	10,550	10,550
100-100-614-000-Equipment Repair & Maintenance	837	281	602	500	500	107	500	-
100-100-614-100-Fuel	965	948	823	1,000	1,000	866	1,000	-
100-100-616-100-Safety/Uniforms	70	151	120	500	500	91	500	-
100-100-617-000-Small Tools/Shop Supplies	110	30	156	125	125	22	150	25
100-100-700-000-Legal Services	1,364	1,706	2,067	2,561	2,561	17,029	10,200	7,639
100-100-700-100-Misc Legal (Non Attorney)	232	525	202	500	500	236	500	-
100-100-700-500-ABATEMENT	-	-	-	-	-	-	-	-
100-100-705-000-Professional Services	6,171	2,747	2,192	3,318	3,318	2,651	1,005	-2,313
100-100-705-300-Data Processing	2,146	4,023	4,014	5,112	5,112	5,748	5,610	498
100-100-706-000-Dues & Certifications	333	871	345	812	812	909	3,500	2,688
100-100-707-000-City Hall Maintenance	7,161	5,669	5,597	5,000	5,000	4,214	5,000	-
100-100-707-200-City Hall Annex Maintenance	4	110	-	300	300	-	500	200
100-100-707-300-Community Center Maintenance	27,078	23,805	25,888	8,000	8,000	20,467	18,550	10,550
100-100-708-100-Tool & Equipment Rental	-	-	-	100	100	260	-	-100
100-100-725-000-Election Expense	-	-	-	-	-	-	5,000	5,000
100-100-750-100-City Hall Annex Rental Refund	-	-	-	-	-	-	-	-
100-100-750-200-Community Center Rental Refund	14,200	9,265	9,596	-	-	750	-	-
100-100-752-000-Dayton Harvest Festival	-	-	97	15,000	15,000	-	-	-15,000
100-100-799-000-Miscellaneous Expense	2,217	437	-	-	-	1	-	-
100-100-799-100-Covid Relief Expenses	-	-	-	-	-	-	-	-
100-100-800-000-Tourism-Promotions	-	-	-	-	-	11,775	-	-
<b>Capital</b>	<b>1,855</b>	<b>18,495</b>	<b>5,932</b>	<b>1,434</b>	<b>1,434</b>	<b>2,433</b>	<b>2,500</b>	<b>1,066</b>
100-100-903-000-Equipment	730	772	-	434	434	1,433	1,000	566
100-100-903-100-Electronic Reader Board	-	-	-	-	-	-	-	-
100-100-904-000-City Hall Improvements	-	-	30	500	500	1,000	500	-
100-100-904-200-City Shops/Yards Improvements	-	-	-	-	-	-	-	-
100-100-904-300-City Hall Curb & Sidewalks	-	-	-	-	-	-	-	-
100-100-904-400-CH Annex/Comm Center Improve	-	5,660	653	500	500	-	500	-
100-100-904-500-Property Acquisition	-	-	-	-	-	-	-	-
100-100-940-000-Entry Areas for the City	-	-	-	-	-	-	-	-
100-100-950-000-Holiday Lighting/Banners	1,125	12,063	5,249	-	-	-	500	500
100-100-955-000-EOC Generator Hookup at HS	-	-	-	-	-	-	-	-
100-100-970-000-Downtown Improvement Project	-	-	-	-	-	-	-	-
<b>Transfers out</b>	<b>20,000</b>	<b>-</b>	<b>11,089</b>	<b>15,000</b>	<b>15,000</b>	<b>50,042</b>	<b>-</b>	<b>-15,000</b>

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
100-100-830-000-Tfr to Local Option Tax Fund	-	-	-	-	-	-	-	-
100-100-830-106-Tfr to ARPA Fund	-	-	-	-	-	42	-	-
100-100-830-300-Transfer to Sewer Utility Fund	-	-	-	15,000	15,000	-	-	-15,000
100-100-830-310-Transfer to Water Fund	-	-	-	-	-	50,000	-	-
100-100-870-000-Tfr to Building Reserve Fund	-	-	-	-	-	-	-	-
100-100-886-000-Tfr to State Revenue Sharing	20,000	-	11,089	-	-	-	-	-
Contingency	-	-	-	-	-	-	96,450	96,450
100-100-880-000-Contingency	-	-	-	-	-	-	96,450	96,450
Unappropriated fund balance and reserves	336,376	158,105	139,202	-	-	71,350	-	-
100-100-999-000-Unappropriated Ending Fund Bal	336,376	158,105	139,202	-	-	71,350	-	-
<b>Grand Total</b>	<b>560,427</b>	<b>381,556</b>	<b>361,451</b>	<b>211,145</b>	<b>211,145</b>	<b>330,689</b>	<b>270,922</b>	<b>59,777</b>

## Building Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Personnel</b>	<b>45,947</b>	<b>54,359</b>	<b>51,003</b>	<b>66,366</b>	<b>66,366</b>	<b>51,920</b>	<b>55,560</b>	<b>-10,806</b>
100-106-526-000-City Manager	3,306	6,509	4,059	4,325	4,325	4,324	7,946	3,621
100-106-526-100-City Recorder	2,376	3,104	-	-	-	-	3,540	3,540
100-106-526-200-Accountant	1,407	1,532	-	-	-	-	7,350	7,350
100-106-526-300-Tourism/Econ Devel Director	-	-	-	-	-	-	-	-
100-106-526-999-Personnel Budget Placeholder	-	-	-	-	-	-	574	574
100-106-528-000-Public Works Director	3,129	-	-	-	-	-	-	-
100-106-528-100-Public Works Supervisor	2,593	2,030	4,998	4,975	4,975	4,984	5,201	226
100-106-529-000-Maintenance Operator 3	-	-	-	-	-	-	-	-
100-106-530-000-Maintenance Operator 2	-	924	3,592	3,689	3,689	3,756	3,893	204
100-106-530-100-Maintenance Operator 1	-	-	-	-	-	-	-	-
100-106-534-000-PWKS Laborer/Janitor	-	-	-	-	-	-	-	-
100-106-536-000-Library Director	-	-	3,356	6,743	6,743	6,742	7,079	336
100-106-537-000-Office Specialist II	16,739	19,312	17,700	19,886	19,886	14,444	-	-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	3,033	3,033	1,841	2,680	-353
100-106-592-000-Workers Compensation	386	203	225	605	605	399	360	-245
100-106-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
100-106-594-000-Health Insurance	7,637	7,167	7,520	11,114	11,114	7,213	7,154	-3,960
100-106-596-000-PERS Retirement	6,074	11,228	7,047	11,653	11,653	8,152	9,633	-2,020
100-106-598-000-Life/Disability Insurance	60	56	48	60	60	47	112	52
100-106-599-000-Unemployment	-	31	44	283	283	18	38	-245
<b>Materials and Services</b>	<b>104,286</b>	<b>66,359</b>	<b>89,921</b>	<b>106,945</b>	<b>106,945</b>	<b>72,891</b>	<b>79,982</b>	<b>-26,963</b>
100-106-600-000-Utilities - Electricity	118	184	186	213	213	199	205	-8
100-106-600-100-Utilities - Propane	128	106	218	135	135	210	200	65
100-106-601-000-Office Expense	1,658	1,873	1,513	1,508	1,508	1,564	1,250	-258
100-106-601-100-Postage	256	307	185	316	316	243	300	-16
100-106-602-000-Telephone & Related	409	459	312	359	359	365	400	41
100-106-604-000-Insurance	1,567	1,874	2,232	2,299	2,299	2,798	2,938	639
100-106-608-000-Audit	1,056	1,502	2,144	2,380	2,380	2,469	1,950	-430
100-106-611-000-Travel & Meetings	909	1,039	409	336	336	10	-	-336
100-106-612-000-Training	-	-	-	-	-	-	-	-
100-106-616-100-Safety/Uniforms	-	-	-	-	-	-	-	-
100-106-700-000-Legal Services	152	190	230	527	527	777	750	223
100-106-700-100-Misc Legal (non-attorney)	68	172	66	200	200	78	200	-
100-106-700-350-Local Government Surcharge Fee	9,031	1,603	5,892	1,700	1,700	-	1,700	-
100-106-705-000-Professional Services	1,170	675	1,279	1,208	1,208	990	599	-609

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
100-106-705-100-Engineering Services	108	516	2,144	2,991	2,991	528	2,150	-841
100-106-705-300-Data Processing	1,318	8,114	7,529	11,508	11,508	13,856	14,840	3,332
100-106-706-000-Dues & Certifications	76	81	146	265	265	237	-	-265
100-106-707-000-City Hall Maintenance	713	554	377	500	500	348	-	-500
100-106-716-000-Building Inspection Services	3,390	108	2,072	14,000	14,000	20,000	20,000	6,000
100-106-716-100-Plan Check Services	76,112	13,681	44,812	6,000	6,000	6,000	10,000	4,000
100-106-716-200-Type A Permit Inspections	-	-	-	-	-	-	2,500	2,500
100-106-716-300-Type B Permit Inspections	1,928	27,963	13,558	50,000	50,000	12,219	20,000	-30,000
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	4,473	500	500	-	-	-500
<b>Capital</b>	-	138	4	676	676	1,578	-	-676
100-106-903-000-Equipment	-	138	-	176	176	578	-	-176
100-106-904-000-City Hall Improvements	-	-	4	500	500	1,000	-	-500
100-106-904-200-City Yard/Shops Improvements	-	-	-	-	-	-	-	-
<b>Principal and Interest</b>	-	-	5,368	-	-	-	-	-
100-106-780-000-Oregon Heritage Grant	-	-	5,368	-	-	-	-	-
<b>Transfers out</b>	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	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>165,233</b>	<b>120,856</b>	<b>146,296</b>	<b>173,987</b>	<b>173,987</b>	<b>126,389</b>	<b>135,542</b>	<b>-38,445</b>

## Library Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Personnel</b>	85,070	117,991	56,287	45,711	45,711	51,448	45,752	41
100-104-526-000-City Manager	3,306	5,207	2,030	2,163	2,163	2,163	-	-2,163
100-104-526-100-City Recorder	-	-	-	-	-	-	-	-
100-104-526-200-Accountant	1,407	1,532	-	-	-	-	3,150	3,150
100-104-526-300-Tourism/Econ Devel Director	-	-	-	-	-	-	-	-
100-104-526-999-Personnel Budget Placeholder	-	-	-	-	-	-	-	-
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	13,485	13,485	13,483	26,898	13,413
100-104-536-100-Library Assistant	17,586	18,890	16,293	15,153	15,153	15,627	-	-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	2,358	2,358	2,578	2,299	-59
100-104-592-000-Workers Compensation	666	422	352	612	612	539	56	-556
100-104-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
100-104-594-000-Health Insurance	13,246	13,074	7,614	2,550	2,550	8,780	4,965	2,415
100-104-596-000-PERS Retirement	10,913	21,931	14,674	9,059	9,059	8,194	8,267	-792
100-104-598-000-Life/Disability Insurance	104	103	48	45	45	58	86	41
100-104-599-000-Unemployment	-	53	45	286	286	26	31	-255
<b>Materials and Services</b>	27,141	26,830	20,891	26,321	26,321	21,752	29,037	2,716
100-104-600-000-Utilities - Electricity	473	739	747	853	853	799	802	-51
100-104-600-100-Utilities - Propane	1,054	1,357	1,023	1,141	1,141	858	1,250	109
100-104-601-000-Library & Office Expense	3,611	4,445	3,188	4,000	4,000	3,540	500	-3,500
100-104-601-001-Summer Reading Program	-	-	-	-	-	-	2,000	2,000
100-104-601-100-Postage	358	429	270	442	442	343	-	-442
100-104-602-000-Telephone & Related	409	459	312	445	445	365	-	-445
100-104-604-000-Insurance	1,193	1,426	1,699	1,750	1,750	2,129	2,236	486
100-104-608-000-Audit	838	1,192	1,701	1,888	1,888	1,959	1,550	-338
100-104-611-000-Travel & Meetings	892	989	421	135	135	10	500	365
100-104-612-000-Training	-	-	-	-	-	-	1,000	1,000
100-104-616-100-Safety/Uniforms	10	130	2	100	100	3	-	-100
100-104-700-000-Legal Services	61	91	92	252	252	112	-	-252

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
100-104-700-100-Misc Legal (non attorney)	68	172	66	150	150	78	-	-150
100-104-705-000-Professional Services	2,801	1,310	1,132	995	995	997	1,794	799
100-104-705-300-Data Processing	1,318	1,658	1,829	2,020	2,020	2,351	4,045	2,025
100-104-706-000-Dues & Certifications	620	594	561	575	575	689	550	-25
100-104-706-100-Subscriptions	337	125	40	575	575	288	560	-15
100-104-707-000-Library Maintenance	2,865	2,385	1,514	500	500	1,398	2,500	2,000
100-104-710-000-CCRLS Expense	30	10	30	500	500	-	250	-250
100-104-715-000-Books/Audio Visual	5,949	5,053	4,250	4,000	4,000	2,016	6,000	2,000
100-104-715-100-Refreshing Youth Program	-	-	-	-	-	-	-	-
100-104-730-000-Summer Reading Program	1,623	1,974	1,554	2,000	2,000	1,183	2,500	500
100-104-730-100-Ready to Read Program	912	1,170	460	2,500	2,500	2,634	1,000	-1,500
100-104-730-200-Library Programming	827	817	-	500	500	-	-	-500
100-104-730-300-COVID-19 Grant Program	-	-	-	-	-	-	-	-
100-104-730-400-Dollar General Summer Reading	-	-	-	-	-	-	-	-
100-104-730-500-ALA Grant	-	-	-	-	-	-	-	-
100-104-730-600-General Library Grant	-	-	-	-	-	-	-	-
100-104-799-000-Miscellaneous Expense	892	305	-	1,000	1,000	-	-	-1,000
<b>Capital</b>	<b>665</b>	<b>1,897</b>	<b>2,056</b>	<b>500</b>	<b>500</b>	<b>1,236</b>	<b>-</b>	<b>-500</b>
100-104-903-000-Equipment	552	1,164	1,512	-	-	965	-	-
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	500	500	271	-	-500
100-104-915-000-Books	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>112,876</b>	<b>146,718</b>	<b>79,234</b>	<b>72,532</b>	<b>72,532</b>	<b>74,436</b>	<b>74,789</b>	<b>2,257</b>

## Parks Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Personnel</b>	69,210	107,790	89,677	68,474	68,474	58,681	46,022	-22,452
100-103-526-000-City Manager	3,306	5,207	2,030	2,163	2,163	2,163	-	-2,163
100-103-526-100-City Recorder	-	-	-	-	-	-	-	-
100-103-526-200-Accountant	1,407	1,532	-	-	-	-	5,250	5,250
100-103-526-300-Tourism/Econ Devel Director	-	-	1,659	1,660	1,660	1,204	-	-1,660
100-103-526-999-Personnel Budget Placeholder	-	-	-	-	-	-	308	308
100-103-528-000-Public Works Director	7,823	-	-	-	-	-	-	-
100-103-528-100-Public Works Supervisor	6,482	5,075	3,332	3,317	3,317	3,323	5,201	1,884
100-103-529-000-Maintenance Operator 3	4,852	-	-	-	-	-	-	-
100-103-530-000-Maintenance Operator 2	-	7,296	7,501	7,378	7,378	7,512	3,893	-3,485
100-103-530-100-Maintenance Operator 1	5,074	5,583	2,788	22,041	22,041	15,235	6,532	-15,509
100-103-534-000-PWKS Laborer/Janitor	5,118	29,962	32,501	2,338	2,338	2,347	6,866	4,528
100-103-536-000-Librarian	-	-	-	-	-	-	-	-
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	2,979	2,979	3,510	2,125	-854
100-103-592-000-Workers Compensation	742	718	407	867	867	740	785	-82
100-103-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
100-103-594-000-Health Insurance	15,004	15,436	10,763	13,823	13,823	12,956	7,307	-6,516
100-103-596-000-PERS Retirement	13,650	29,731	24,955	11,442	11,442	9,581	7,633	-3,809
100-103-598-000-Disability Insurance	115	121	69	61	61	84	91	30
100-103-599-000-Unemployment	-	59	64	405	405	26	31	-374
<b>Materials and Services</b>	63,674	56,582	78,075	54,746	54,746	66,987	53,021	-1,725
100-103-600-000-Electricity	2,270	2,688	4,484	4,740	4,740	5,247	4,807	67
100-103-600-100-Propane	384	319	656	500	500	631	600	100
100-103-601-000-Office Expense	1,088	1,208	1,085	1,080	1,080	998	800	-280
100-103-601-100-Postage	349	154	97	159	159	167	150	-9
100-103-602-000-Telephone & Related	409	459	312	538	538	365	400	-138
100-103-603-000-Garbage/Sanitation	2,364	2,623	2,888	2,978	2,978	2,545	2,650	-328
100-103-604-000-Insurance	4,533	5,420	6,456	6,650	6,650	8,092	8,497	1,847
100-103-608-000-Audit	559	795	1,135	1,260	1,260	1,307	1,000	-260
100-103-611-000-Travel & Meetings	1,486	1,652	940	135	135	16	-	-135
100-103-612-000-Training	-	-	-	-	-	-	-	-
100-103-614-000-Equipment Repair & Maintenance	2,511	861	1,697	2,500	2,500	1,025	2,500	-
100-103-614-100-Fuel	3,477	3,415	2,973	3,500	3,500	3,116	3,500	-
100-103-616-100-Safety/Uniforms	1,316	1,929	1,454	2,000	2,000	2,075	2,000	-
100-103-617-000-Small Tools/Shop Supplies	2,245	575	2,410	1,000	1,000	499	1,000	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
100-103-619-000-Park Maintenance	31,648	28,549	26,931	15,000	15,000	20,348	20,000	5,000
100-103-619-100-Brookside Maintenance	-	-	-	-	-	-	-	-
100-103-700-000-Legal Services	1,064	190	230	618	618	335	550	-68
100-103-700-100-Misc Legal (Non Attorney)	1,748	229	88	200	200	104	200	-
100-103-705-000-Professional Services	2,419	1,878	9,496	8,054	8,054	6,422	1,217	-6,837
100-103-705-100-Contract Services	-	-	-	-	-	-	-	-
100-103-705-300-Data Processing	1,318	1,658	1,827	2,018	2,018	2,576	2,150	132
100-103-706-000-Dues & Certifications	180	143	110	116	116	71	-	-116
100-103-707-000-City Hall Maintenance	2,149	1,668	1,134	500	500	1,048	500	-
100-103-707-200-City Hall Annex Maintenance	4	-	-	500	500	-	500	-
100-103-708-100-Tool & Equipment Rental	-	-	15	200	200	-	-	-200
100-103-715-000-Fireworks Celebration Show	-	-	7,500	-	-	10,000	-	-
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
<b>Capital</b>	<b>13,746</b>	<b>8,493</b>	<b>533</b>	<b>2,500</b>	<b>2,500</b>	<b>2,875</b>	<b>5,750</b>	<b>3,250</b>
100-103-903-000-Equipment	888	43	141	-	-	310	-	-
100-103-904-000-City Hall Improvements	-	-	2	500	500	1,000	-	-500
100-103-904-200-City Yards/ Shop Improvements	-	-	-	500	500	-	500	-
100-103-910-000-Park Improvements	5,770	6,332	-	-	-	-	2,250	2,250
100-103-910-100-Alderman Park Improvements	-	-	-	500	500	-	500	-
100-103-911-000-Street Trees	-	-	-	-	-	-	-	-
100-103-912-000-Bandstand Improvements	-	-	-	-	-	-	-	-
100-103-913-000-Signs	-	-	-	500	500	-	500	-
100-103-915-000-Christmas Tree & Bandstand Ltg	7,088	2,118	390	500	500	1,565	2,000	1,500
<b>Transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>146,630</b>	<b>172,865</b>	<b>168,285</b>	<b>125,720</b>	<b>125,720</b>	<b>128,543</b>	<b>104,793</b>	<b>-20,927</b>

## Planning and Development Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Personnel</b>	<b>49,254</b>	<b>50,360</b>	<b>29,107</b>	<b>39,453</b>	<b>39,453</b>	<b>35,919</b>	<b>60,346</b>	<b>20,893</b>
100-105-526-000-City Manager	3,306	10,415	4,059	4,325	4,325	4,324	5,676	1,351
100-105-526-100-City Recorder	19,797	10,348	6,742	10,114	10,114	10,114	10,619	505
100-105-526-200-Accountant	1,407	1,532	-	-	-	-	5,250	5,250
100-105-526-300-Tourism/Econ Devel Director	-	-	-	-	-	-	-	-
100-105-526-999-Personnel Budget Placeholder	-	-	-	-	-	-	1,241	1,241
100-105-528-000-Public Works Director	3,129	-	-	-	-	-	-	-
100-105-528-100-Public Works Supervisor	2,593	2,030	1,666	1,659	1,659	1,662	5,201	3,542
100-105-529-000-Maintenance Operator 3	-	-	-	-	-	-	-	-
100-105-530-000-Maintenance Operator 2	-	1,024	-	-	-	-	3,114	3,114
100-105-530-100-Maintenance Operator 1	-	-	-	-	-	-	-	-
100-105-534-000-PWKS Laborer/Janitor	-	-	-	-	-	-	-	-
100-105-536-000-Library Director	-	-	1,826	6,743	6,743	6,742	7,079	336
100-105-537-000-Office Specialist II	1,196	1,379	1,374	1,421	1,421	1,032	-	-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	1,857	1,857	1,243	2,829	972
100-105-592-000-Workers Compensation	416	237	213	303	303	251	339	36
100-105-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
100-105-594-000-Health Insurance	8,256	7,793	3,770	5,725	5,725	4,484	8,686	2,961
100-105-596-000-PERS Retirement	6,664	13,145	8,252	7,136	7,136	6,027	10,165	3,029
100-105-598-000-Disability Insurance	65	61	24	28	28	30	106	78
100-105-599-000-Unemployment	-	33	22	142	142	10	41	-101
<b>Materials and Services</b>	<b>75,954</b>	<b>78,622</b>	<b>100,732</b>	<b>81,381</b>	<b>81,381</b>	<b>122,847</b>	<b>121,982</b>	<b>40,601</b>
100-105-600-000-Utilities - Electricity	421	460	522	533	533	531	569	36
100-105-600-100-Utilities - Propane	179	149	306	188	188	295	250	62
100-105-601-000-Office Expense	1,872	1,889	2,088	1,960	1,960	1,852	1,500	-460
100-105-601-100-Postage	117	143	216	147	147	151	200	53
100-105-602-000-Telephone & Related	477	536	364	550	550	425	450	-100
100-105-604-000-Insurance	1,193	1,426	1,699	1,750	1,750	2,129	2,236	486
100-105-608-000-Audit	1,431	2,035	2,904	3,224	3,224	3,345	2,800	-424
100-105-611-000-Travels & Meeting	1,460	1,740	2,669	135	135	16	-	-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	1,709	1,709	11,689	7,400	5,691
100-105-700-100-Misc Legal (non- attorney)	227	575	221	200	200	611	200	-
100-105-705-000-Professional Services	1,070	518	933	785	785	4,558	392	-393
100-105-705-100-Engineering Services	28,539	18,017	20,987	19,035	19,035	29,803	30,600	11,565

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
100-105-705-200-Planning Services	34,745	45,982	60,105	45,000	45,000	63,000	60,000	15,000
100-105-705-300-Data Processing	1,813	2,925	3,084	3,724	3,724	3,852	14,145	10,421
100-105-706-000-Dues & Certifications	192	204	156	166	166	101	120	-46
100-105-707-000-City Hall Maintenance	991	777	529	500	500	489	620	120
100-105-707-200-City Hall Annex Maintenance	2	-	-	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
100-105-799-000-Miscellaneous Expense	147	109	308	500	500	-	-	-500
<b>Capital</b>	-	138	4	676	676	1,578	1,500	824
100-105-903-000-Equipment	-	138	-	176	176	578	500	324
100-105-904-000-City Hall Improvements	-	-	4	500	500	1,000	500	-
100-105-904-200-City Yards/Shops Improvements	-	-	-	-	-	-	-	-
100-105-904-300-City Hall Annex Improvements	-	-	-	-	-	-	500	500
<b>Grand Total</b>	<b>125,208</b>	<b>129,120</b>	<b>129,843</b>	<b>121,510</b>	<b>121,510</b>	<b>160,344</b>	<b>183,828</b>	<b>62,318</b>

## Contingencies and Ending Balances

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Contingency	-	-	-	59,393	59,393	-	-	-59,393
100-107-880-000-Contingency	-	-	-	59,393	59,393	-	-	-59,393
Unappropriated fund balance and reserves	-	-	-	-	-	-	-	-
100-109-999-000-Unappropriated Ending Fund Bal	-	-	-	-	-	-	-	-
<b>Grand Total</b>	-	-	-	<b>59,393</b>	<b>59,393</b>	-	-	<b>-59,393</b>

## Local Option Levy Fund

### Law Enforcement, Code Enforcement, and Municipal Court Programs

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Personnel</b>	<b>72,937</b>	<b>78,108</b>	<b>77,028</b>	<b>89,837</b>	<b>89,837</b>	<b>66,770</b>	<b>35,351</b>	<b>-54,486</b>
101.101.526.999-Personnel Budget Placeholder	-	-	-	-	-	-	443	443
101-101-526-000-City Manager	6,613	7,811	3,045	3,244	3,244	3,243	7,946	4,702
101-101-526-100-City Recorder	10,295	7,761	10,113	6,743	6,743	6,743	3,540	-3,203
101-101-526-200-Accountant	6,329	3,829	5,155	3,913	3,913	3,783	-	-3,913
101-101-526-300-Tourism/Econ Devel Director	-	-	-	-	-	-	-	-
101-101-528-000-Public Works Director	-	-	-	-	-	-	-	-
101-101-528-100-Public Works Supervisor	-	-	-	-	-	-	1,734	1,734
101-101-529-000-Maintenance Operator 3	-	-	-	-	-	-	-	-
101-101-530-000-Maintenance Operator 2	-	-	-	-	-	-	779	779
101-101-530-100-Maintenance Operator 1	-	-	-	-	-	-	2,614	2,614
101-101-534-000-PWKS Laborer/Janitor	-	-	-	-	-	-	981	981
101-101-536-000-Library Director	-	-	-	6,743	6,743	6,742	-	-6,743
101-101-537-000-Office Specialist II	25,012	33,788	30,936	31,859	31,859	23,153	3,504	-28,355
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	4,019	4,019	2,539	1,727	-2,292
101-101-592-000-Workers Compensation	565	383	212	839	839	444	242	-597
101-101-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
101-101-594-000-Health Insurance	11,270	10,945	10,432	16,572	16,572	9,998	5,563	-11,009
101-101-596-000-PERS Retirement	9,414	9,732	13,314	15,441	15,441	10,035	6,196	-9,245
101-101-598-000-Disability Insurance	88	86	66	73	73	66	56	-17
101-101-599-000-Unemployment	-	45	62	391	391	24	26	-365
<b>Materials and Services</b>	<b>244,629</b>	<b>260,779</b>	<b>273,869</b>	<b>288,169</b>	<b>288,169</b>	<b>290,141</b>	<b>289,110</b>	<b>941</b>
101-101-600-000-Electricity	521	623	746	848	848	743	807	-41
101-101-600-100-Propane	154	128	263	385	385	252	200	-185
101-101-601-000-Office Expense	3,950	5,462	4,683	1,855	1,855	4,408	3,550	1,695
101-101-601-100-Postage	313	376	239	387	387	301	350	-37
101-101-602-000-Telephone & Related	409	459	312	723	723	365	400	-323
101-101-604-000-Insurance	1,884	2,252	2,683	2,763	2,763	3,363	3,532	769
101-101-608-000-Audit	932	1,326	1,892	2,100	2,100	2,179	1,700	-400
101-101-611-000-Travel & Meetings	1,049	3,078	1,618	738	738	51	-	-738
101-101-612-000-Training	-	-	-	1,330	1,330	442	1,200	-130
101-101-614-000-Equipment Repair & Maintenance	-	-	-	-	-	-	-	-
101-101-614-100-Fuel	1,674	1,643	1,428	1,600	1,600	1,499	-	-1,600

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
101-101-616-100-Safety/Uniforms	10	130	2	300	300	3	-	-300
101-101-700-000-Legal Services	2,270	2,652	459	1,000	1,000	4,823	1,000	-
101-101-700-100-Misc (Legal) Non-Atty	389	287	110	250	250	130	250	-
101-101-700-350-Court Assessments	569	1,263	5,776	1,400	1,400	1,079	1,400	-
101-101-700-500-Code Enforcement & Abatement	96	245	87	-	-	421	10,000	10,000
101-101-700-510-Community-Wide Clean-up	6,559	3,098	3,174	-	-	-	-	-
101-101-705-000-Professional Services	2,021	1,102	1,644	1,335	1,335	1,876	951	-384
101-101-705-100-Sheriff's Contract	183,889	190,547	197,556	214,011	214,011	214,011	219,130	5,119
101-101-705-200-Dayton School District	-	-	-	-	-	-	-	-
101-101-705-300-Data Processing	5,767	10,481	10,850	13,571	13,571	12,372	640	-12,931
101-101-705-400-Municipal Judge Services	3,250	5,000	5,500	6,000	6,000	6,000	6,000	-
101-101-706-000-Dues & Certifications	344	451	572	398	398	92	-	-398
101-101-707-000-City Hall Maintenance	859	667	456	200	200	419	-	-200
101-101-707-200-City Hall Annex Maintenance	4	-	-	200	200	-	-	-200
101-101-707-300-City Hall Annex Rental	-	-	-	-	-	-	-	-
101-101-752-000-Election Expense	-	-	-	-	-	-	-	-
101-101-770-000-9-1-1 Services	27,560	28,662	32,102	36,275	36,275	35,312	38,000	1,725
101-101-799-000-Miscellaneous Expense	156	847	1,717	500	500	-	-	-500
<b>Capital</b>	<b>695</b>	<b>1,195</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>1,041</b>	<b>-</b>	<b>-</b>
101-101-903-000-Equipment	695	1,195	-	-	-	1,041	-	-
101-101-904-000-City Hall Improvements	-	-	7	-	-	-	-	-
101-101-904-200-City Shops/Yards Improvements	-	-	-	-	-	-	-	-
101-101-904-300-City Hall Annex Improvements	-	-	-	-	-	-	-	-
<b>Transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,000</b>	<b>-</b>	<b>-</b>
101-000-850-100-Transfer to Water Fund	-	-	-	-	-	85,000	-	-
101-101-820-000-Tfr to Court Programs Fund	-	-	-	-	-	-	-	-
<b>Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,659</b>	<b>98,659</b>
101-101-880-000-Contingency	-	-	-	-	-	-	98,659	98,659
<b>Unappropriated fund balance and reserves</b>	<b>65,417</b>	<b>41,492</b>	<b>9,295</b>	<b>-</b>	<b>-</b>	<b>34,458</b>	<b>-</b>	<b>-</b>
101-101-999-000-Unappropriated Ending Fund Bal	65,417	41,492	9,295	-	-	34,458	-	-
<b>Grand Total</b>	<b>383,678</b>	<b>381,574</b>	<b>360,199</b>	<b>378,006</b>	<b>378,006</b>	<b>477,410</b>	<b>423,120</b>	<b>45,114</b>

## Transient Lodging Tax Fund

### Tourism Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Personnel</b>	3,104	50,058	55,301	75,433	75,433	50,407	8,262	-67,171
105.105.526.999-Personnel Budget Placeholder	-	-	-	-	-	-	-	-
105-105-526-000-City Manager	-	-	-	-	-	-	5,676	5,676
105-105-526-300-Tourism/Econ Devel Director	3,104	39,914	41,487	45,637	45,637	31,047	-	-45,637
105-105-590-000-Social Security	-	1,527	2,797	3,492	3,492	1,909	435	-3,057
105-105-592-000-Workers Compensation	-	-	325	672	672	553	10	-662
105-105-594-000-Health Insurance	-	5,848	8,360	11,834	11,834	7,061	561	-11,273
105-105-596-000-PERS Retirement	-	2,696	2,230	13,423	13,423	9,773	1,562	-11,861
105-105-598-000-Disability Insurance	-	45	53	61	61	46	12	-49
105-105-599-000-Unemployment	-	28	49	314	314	18	6	-308
<b>Materials and Services</b>	4,932	60,517	95,980	68,630	68,630	51,996	168,437	99,807
105-105-601-000-Office Expense	1,974	207	83	490	490	472	400	-90
105-105-602-000-Telephone and Related	-	36	54	564	564	25	50	-514
105-105-604-000-Insurance	528	631	752	775	775	942	990	215
105-105-608-000-Audit	178	253	360	400	400	415	350	-50
105-105-611-000-Travel and Meetings	87	4,556	426	2,500	2,500	313	-	-2,500
105-105-700-000-Legal Services	-	636	-	1,000	1,000	9	650	-350
105-105-700-100-Misc Legal (non Atty)	116	50	19	200	200	23	200	-
105-105-705-000-Tourism-Professional Services	-	-	-	-	-	-	-	-
105-105-705-300-Data Processing	326	454	555	582	582	1,240	2,420	1,838
105-105-706-000-Dues & Certifications	54	878	44	879	879	29	-	-879
105-105-710-000-Tourism-Professional Services	560	18,702	41,671	30,240	30,240	23,867	31,200	960
105-105-711-000-Tourism - Marketing Content	-	-	16,336	25,000	25,000	9,687	-	-25,000
105-105-712-000-Tourism - Public Relations	-	-	1,185	2,500	2,500	1,726	-	-2,500
105-105-725-000-Tourism-Marketing Materials	-	-	-	-	-	-	-	-
105-105-752-225-Tourism Facilities & Promo	-	-	-	-	-	-	117,177	117,177
105-105-799-000-Tourism-Miscellaneous	1,109	34,114	12,810	1,000	1,000	-	-	-1,000
105-105-800-000-Tourism-Promotions	-	-	9,730	2,500	2,500	13,248	15,000	12,500
105-105-810-000-Tourism-Public Relations	-	-	11,955	-	-	-	-	-
<b>Capital</b>	-	-	1,994	-	-	-	-	-
105-105-903-000-Equipment	-	-	1,994	-	-	-	-	-
105-105-960-000-PERS retirement	-	-	-	-	-	-	-	-
<b>Transfers out</b>	136,806	24,000	24,000	56,744	56,744	56,744	25,800	-30,944
105-105-840-000-Transfer to Debt Service	-	-	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
105-105-840-100-Transfer to General Fund	-	19,000	19,000	56,744	56,744	56,744	25,800	-30,944
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	-	-	-	-	-
105-105-840-400-Transfer to Park Capital Fund	136,806	-	-	-	-	-	-	-
Contingency	-	-	-	96,100	96,100	-	-	-96,100
105-105-880-000-Contingency	-	-	-	96,100	96,100	-	-	-96,100
Unappropriated fund balance and reserves	318,451	271,955	182,700	-	-	115,499	-	-
105-105-999-000-Unappropriated Ending Fund Bal	318,451	271,955	182,700	-	-	115,499	-	-
<b>Grand Total</b>	<b>463,293</b>	<b>406,530</b>	<b>359,975</b>	<b>296,907</b>	<b>296,907</b>	<b>274,646</b>	<b>202,499</b>	<b>-94,408</b>

## ARPA Fund

### Public Works Department

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Transfers out</b>	488,990	3,200	-	-	-	-42	-	-
106-106-830-000-Transfer to General Fund	-	-	-	-	-	-42	-	-
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	-	-	-	-	-	-
<b>Contingency</b>	-	-	-	-	-	-	-	-
106-106-880-000-Contingency	-	-	-	-	-	-	-	-
<b>Unappropriated fund balance and reserves</b>	1,314	-42	-42	-	-	-	-	-
106-106-999-000-Unappropriated Ending Fund Bal	1,314	-42	-42	-	-	-	-	-
<b>Grand Total</b>	<b>490,304</b>	<b>3,158</b>	<b>-42</b>	<b>-</b>	<b>-</b>	<b>-42</b>	<b>-</b>	<b>-</b>

## Street Fund

### Public Works Department – Streets

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Personnel</b>	72,571	63,887	71,899	80,443	80,443	77,782	39,919	-40,524
200.200.526.999-Personnel Budget Placeholder	-	-	-	-	-	-	548	548
200-200-526-000-City Manager	4,408	6,509	5,074	5,406	5,406	5,406	-	-5,406
200-200-526-100-City Recorder	-	-	-	-	-	-	-	-
200-200-526-200-Accountant	2,813	3,063	4,124	3,130	3,130	3,027	-	-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	9,950	9,950	9,967	10,401	451
200-200-529-000-Maintenance Operator 3	4,852	-	-	-	-	-	-	-
200-200-530-000-Maintenance Operator 2	-	9,156	7,288	7,378	7,378	7,512	3,893	-3,485
200-200-530-100-Maintenance Operator 1	20,294	5,583	6,063	11,878	11,878	11,106	6,532	-5,346
200-200-534-000-PWKS Laborer/Janitor	3,412	8,560	9,286	4,675	4,675	4,692	2,452	-2,223
200-200-536-000-Library Director	-	3,382	3,652	6,743	6,743	6,742	-	-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	3,765	3,765	3,567	1,783	-1,982
200-200-592-000-Workers Compensation	507	350	298	833	833	734	801	-32
200-200-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
200-200-594-000-Health Insurance	10,105	9,849	10,350	11,762	11,762	13,023	7,007	-4,755
200-200-596-000-PERS Retirement	8,477	8,830	12,177	14,460	14,460	11,887	6,405	-8,055
200-200-598-000-Life/Disability Insurance	79	77	66	74	74	84	71	-3
200-200-599-000-Unemployment	-	40	61	389	389	35	26	-363
<b>Materials and Services</b>	68,059	69,033	77,326	130,828	130,828	90,636	131,532	704
200-200-600-000-Utilities - Electricity	26,371	22,487	22,270	25,881	25,881	25,666	23,722	-2,159
200-200-600-100-Utilities - Propane	179	149	306	188	188	295	275	87
200-200-601-000-Office Expense	3,605	3,699	3,755	3,357	3,357	3,211	2,550	-807
200-200-601-100-Postage	358	429	270	442	442	360	400	-42
200-200-602-000-Telephone & Related	833	918	624	1,076	1,076	732	750	-326
200-200-603-000-Garbage/Sanitation	1,546	1,715	1,889	1,947	1,947	1,665	1,750	-197
200-200-604-000-Insurance	3,773	4,511	5,374	5,535	5,535	6,735	7,072	1,537
200-200-608-000-Audit	1,990	2,831	4,039	4,484	4,484	4,652	3,650	-834
200-200-611-000-Travel & Meetings	793	868	1,140	269	269	39	-	-269
200-200-612-000-Training	440	-	-	-	-	463	1,200	1,200
200-200-614-000-Equipment Repair & Maintenance	5,022	2,981	1,770	5,000	5,000	4,711	7,500	2,500
200-200-614-100-Fuel	4,122	4,046	3,526	3,500	3,500	3,692	4,000	500

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
200-200-614-300-Footbridge Repair & Maintenanc	-	-	-	-	-	-	-	-
200-200-614-400-Street/Alley Repair & Maint	3,171	7,460	8,280	20,000	20,000	3,236	20,000	-
200-200-614-410-Gravel	182	688	-	2,000	2,000	250	2,000	-
200-200-616-000-Supplies	960	105	1,155	1,500	1,500	334	1,500	-
200-200-616-100-Safety/Uniforms	801	1,300	871	1,000	1,000	1,018	1,000	-
200-200-616-200-Signs & Related	2,113	3,703	50	3,000	3,000	1,491	3,000	-
200-200-617-000-Shop Supplies/Small Tools	1,349	345	998	1,500	1,500	251	1,500	-
200-200-700-000-Legal Services	455	569	689	1,510	1,510	848	1,500	-10
200-200-700-100-Misc Legal (non-attorney)	188	402	155	200	200	182	200	-
200-200-700-200-Transportation System Plan Upd	-	-	-	25,000	25,000	-	-	-25,000
200-200-705-000-Professional Services	4,525	2,222	12,053	9,792	9,792	14,801	8,163	-1,629
200-200-705-100-Engineering Services	2,482	4,693	5,416	8,658	8,658	3,059	5,000	-3,658
200-200-705-300-Data Processing	1,483	1,862	2,057	2,273	2,273	12,385	34,800	32,527
200-200-706-000-Dues & Certifications	162	143	110	116	116	71	-	-116
200-200-707-000-City Hall Maintenance	1,002	777	529	1,000	1,000	489	-	-1,000
200-200-707-200-City Hall Annex Maintenance	4	-	-	100	100	-	-	-100
200-200-707-300-City Hall Annex Rental	-	-	-	-	-	-	-	-
200-200-708-100-Tool & Equipment Rental	-	-	-	500	500	-	-	-500
200-200-710-000-Contract Services	-	-	-	-	-	-	-	-
200-200-799-000-Misc Expense	150	130	-	1,000	1,000	-	-	-1,000
<b>Capital</b>	<b>9,193</b>	<b>1,929</b>	<b>4,600</b>	<b>7,000</b>	<b>7,000</b>	<b>2,102</b>	<b>253,492</b>	<b>246,492</b>
200-200-903-000-Equipment	7,738	579	-	1,000	1,000	1,102	2,000	1,000
200-200-904-000-City Hall Improvements	-	-	4	500	500	1,000	500	-
200-200-904-100-City Hall Annex Improvements	-	-	-	500	500	-	500	-
200-200-904-200-Ciity Shops/Yards Improvements	-	-	-	500	500	-	500	-
200-200-904-300-Street Trees	-	1,350	-	2,500	2,500	-	-	-2,500
200-200-910-000-Street Improvements	1,455	-	4,596	2,000	2,000	-	2,000	-
200-200-910-100-Striping Project	-	-	-	-	-	-	10,000	10,000
200-200-910-200-Fir Street Paving	-	-	-	-	-	-	-	-
200-200-915-000-Street Development	-	-	-	-	-	-	237,992	237,992
200-200-915-200-Ferry Street East Project	-	-	-	-	-	-	-	-
200-200-915-300-Ferry St Pedestrian Project	-	-	-	-	-	-	-	-
<b>Transfers out</b>	<b>90,000</b>	<b>70,000</b>	<b>70,000</b>	<b>10,000</b>	<b>10,000</b>	<b>25,140</b>	<b>6,000</b>	<b>-4,000</b>
200-200-840-000-Transfer to Equipment Replace	5,000	10,000	10,000	-	-	25,140	6,000	6,000
200-200-870-000-Transfer to Building Reserve	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	-	-	-	-	-
<b>Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>168,156</b>	<b>168,156</b>	<b>-</b>	<b>28,614</b>	<b>-139,542</b>
200-200-880-000-Contingency	-	-	-	168,156	168,156	-	28,614	-139,542

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Unappropriated fund balance and reserves	185,582	198,276	217,592	-	-	241,557	-	-
200-200-999-000-Unappropriated Ending Fund Bal	185,582	198,276	217,592	-	-	241,557	-	-
<b>Grand Total</b>	<b>425,405</b>	<b>403,125</b>	<b>441,417</b>	<b>396,427</b>	<b>396,427</b>	<b>437,217</b>	<b>459,557</b>	<b>63,130</b>

## Water Fund

### Public Works Department – Water Treatment and Distribution

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Budgetary</b>	-	-	-	-	-	-	-	-
300-999-999-999-SUSPENSE	-	-	-	-	-	-	-	-
<b>Personnel</b>	384,087	374,570	443,989	483,332	483,332	454,680	504,512	21,180
300.300.526.999-Personnel Budget Placeholder	-	-	-	-	-	-	3,318	3,318
300.301.526.999-Personnel Budget Placeholder	-	-	-	-	-	-	533	533
300-300-526-000-City Manager	27,552	27,339	30,445	32,431	32,431	32,431	51,078	18,647
300-300-526-100-City Recorder	17,422	11,383	16,855	16,856	16,856	16,855	17,698	842
300-300-526-200-Accountant	21,098	23,740	37,113	28,167	28,167	27,239	47,250	19,083
300-300-526-300-Tourism/Econ Devel Director	931	11,974	12,446	12,447	12,447	9,034	-	-12,447
300-300-528-000-Public Works Director	15,746	-	-	-	-	-	-	-
300-300-528-100-Public Works Supervisor	14,261	11,165	19,993	19,900	19,900	19,934	24,267	4,367
300-300-529-000-Maintenance Operator 3	14,557	-	-	-	-	-	-	-
300-300-530-000-Maintenance Operator 2	-	27,766	18,272	18,443	18,443	18,779	27,246	8,803
300-300-530-100-Maintenance Operator 1	37,545	19,542	21,220	33,522	33,522	34,026	51,471	17,949
300-300-534-000-PWKS Laborer/Janitor	10,235	17,121	18,572	16,360	16,360	16,419	18,144	1,784
300-300-536-000-Library Director	-	3,382	3,652	6,743	6,743	6,742	7,079	336
300-300-537-000-Office Specialist II	27,605	31,338	33,928	33,891	33,891	32,971	31,531	-2,360
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	16,741	16,741	18,030	21,102	4,361
300-300-592-000-Workers Compensation	2,263	1,538	1,256	3,764	3,764	430	4,434	670
300-300-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
300-300-594-000-Health Insurance	45,123	40,344	46,800	56,523	56,523	55,947	68,856	12,333
300-300-596-000-PERS Retirement	37,709	37,842	53,435	64,341	64,341	46,299	75,869	11,528
300-300-598-000-Life/Disability Insurance	352	314	298	316	316	363	828	512
300-300-599-000-Unemployment	-	166	277	1,756	1,756	118	283	-1,473
300-301-526-000-City Manager	6,613	7,811	5,074	5,406	5,406	5,406	-	-5,406
300-301-526-100-City Recorder	-	-	-	-	-	-	-	-
300-301-526-200-Accountant	1,407	3,063	2,062	1,565	1,565	1,514	-	-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	19,900	19,900	19,934	8,667	-11,233
300-301-529-000-Maintenance Operator 3	9,705	-	-	-	-	-	-	-
300-301-530-000-Maintenance Operator 2	-	19,897	18,169	18,443	18,443	18,779	7,785	-10,658
300-301-530-100-Maintenance Operator 1	12,177	5,583	10,913	19,771	19,771	19,022	13,063	-6,708
300-301-534-000-PWKS Laborer/Janitor	3,412	8,560	13,929	8,414	8,414	8,444	2,452	-5,962

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
300-301-536-000-Librarian	-	5,387	3,652	-	-	-	-	-
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	5,625	5,625	5,534	2,449	-3,176
300-301-592-000-Workers Compensation	805	511	471	1,299	1,299	1,144	1,099	-200
300-301-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
300-301-594-000-Health Insurance	16,019	15,275	16,150	18,375	18,375	20,516	9,069	-9,306
300-301-596-000-PERS Retirement	13,199	13,327	17,752	21,619	21,619	18,584	8,796	-12,823
300-301-598-000-Life/Disability Insurance	125	119	103	108	108	131	111	3
300-301-599-000-Unemployment	-	64	96	606	606	55	34	-572
<b>Materials and Services</b>	<b>350,159</b>	<b>403,456</b>	<b>559,847</b>	<b>609,317</b>	<b>609,317</b>	<b>446,076</b>	<b>517,570</b>	<b>-91,747</b>
300-300-600-000-Utilities - electricity	24,540	33,374	44,546	36,517	36,517	31,608	47,718	11,201
300-300-600-001-Utilities - Electricity Well 5	-	-	-	-	-	-	100	100
300-300-600-100-Utilities - Propane	1,007	191	394	1,059	1,059	394	525	-534
300-300-600-101-PROPANE/WATER TREATMENT	-	-	-	-	-	-	-	-
300-300-601-000-Office Expense	16,514	18,632	17,840	15,680	15,680	15,320	12,250	-3,430
300-300-601-001-OFFICE EXPENSE - WTF	-	-	-	-	-	-	-	-
300-300-601-100-Postage	4,096	4,913	5,907	5,060	5,060	4,772	5,400	340
300-300-601-101-POSTAGE - WTF	-	-	-	-	-	-	-	-
300-300-602-000-Telephone & Related	5,921	6,195	4,937	6,006	6,006	5,372	5,600	-406
300-300-602-100-TELEPHONE & RELATED - TRT FAC	-	-	-	-	-	-	-	-
300-300-604-000-Insurance	11,938	14,271	17,000	17,510	17,510	21,307	22,373	4,863
300-300-604-001-INSURANCE - WTF	-	-	-	-	-	-	-	-
300-300-608-000-Audit	5,224	7,431	10,603	11,772	11,772	12,213	10,150	-1,622
300-300-608-100-AUDIT - WTF	-	-	-	-	-	-	-	-
300-300-611-000-Travel & Meetings	9,331	6,233	6,183	7,777	7,777	319	500	-7,277
300-300-612-000-Training	953	-	1,560	2,366	2,366	2,386	9,200	6,834
300-300-614-000-Equipment Repair & Maintenance	12,284	5,332	6,576	10,000	10,000	2,731	13,000	3,000
300-300-614-100-Fuel	4,507	4,425	3,857	4,500	4,500	4,038	4,500	-
300-300-614-300-Footbridge Repair & Maintenanc	-	-	1,810	4,000	4,000	247	4,000	-
300-300-614-400-Wells/Springs Maintenance	19,504	23,317	12,394	45,000	45,000	45,000	45,000	-
300-300-614-410-Gravel	-	219	200	2,500	2,500	46	5,000	2,500
300-300-614-600-Water Line Repair & Maintenanc	7,669	2,993	20,626	12,500	12,500	4,700	12,500	-
300-300-616-000-Supplies	12,954	14,295	14,563	17,000	17,000	14,983	17,000	-
300-300-616-001-SUPPLIES - WTF	-	-	-	-	-	-	-	-
300-300-616-100-Safety/Uniforms	2,132	5,573	2,457	5,000	5,000	2,976	5,000	-
300-300-616-200-Water Meters	7,544	8,333	2,398	10,000	10,000	463	10,000	-
300-300-617-000-Shop Supplies/Small Tools	4,086	920	2,669	2,500	2,500	666	1,000	-1,500
300-300-700-000-Legal Services	3,042	3,612	6,263	7,672	7,672	40,925	26,000	18,328
300-300-700-100-Misc Legal (non-atty)	421	862	331	500	500	876	500	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
300-300-700-101-MISC LEGAL (NON-ATTY) - WTF	-	-	-	-	-	-	-	-
300-300-705-000-Professional Services	58,157	68,928	77,900	75,058	75,058	55,170	51,959	-23,099
300-300-705-100-Engineering Services	1,916	14,745	22,351	26,118	26,118	18,546	30,100	3,982
300-300-705-110-Water Master Plan	-	-	-	-	-	-	-	-
300-300-705-300-Data Processing	21,059	26,752	29,587	32,813	32,813	29,111	19,545	-13,268
300-300-705-301-DATA PROCESSING/TREAT FACILITY	-	-	-	-	-	-	-	-
300-300-706-000-Dues & Certifications	9,421	10,199	7,711	9,892	9,892	8,161	10,500	608
300-300-706-100-DUES/FEES/CERTIFICATIONS - WTF	245	-	-	-	-	-	-	-
300-300-707-000-City Hall Maintenance	1,287	999	680	1,000	1,000	628	-	-1,000
300-300-707-001-MAINTENANCE/TREATMENT FACILITY	-	-	-	-	-	1,339	-	-
300-300-707-100-UST REMOVAL	-	-	-	-	-	-	-	-
300-300-707-200-City Hall Annex Maintenance	4	-	-	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	10,262	3,300	1,300
300-300-708-100-Tool & Equipment Rental	-	-	-	500	500	156	-	-500
300-300-710-000-Water Conservation Education	-	-	-	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	7,400	10,000	-
300-300-750-000-Water Deposit Refunds	2,143	963	-	-	-	-	-	-
300-300-750-100-Water Overpayment Refunds	-	-	107	-	-	452	-	-
300-300-751-000-Water Analysis	5,537	3,077	5,607	5,000	5,000	11,351	10,000	5,000
300-300-790-100-In Lieu of Franchise Fees Pymt	-	-	-	-	-	-	-	-
300-300-799-000-Misc Expense	1,941	2,134	98,512	67,000	67,000	861	-	-67,000
300-301-600-000-Electricity	19,165	22,986	20,779	25,852	25,852	13,706	22,150	-3,702
300-301-600-100-Utilities - Propane	1,440	2,488	275	1,586	1,586	252	1,750	164
300-301-601-000-Office Expense	811	748	600	602	602	659	550	-52
300-301-601-100-Postage	230	275	320	283	283	264	300	17
300-301-602-000-Telephone	4,189	4,420	3,043	5,063	5,063	3,765	3,900	-1,163
300-301-604-000-Insurance	13,204	15,786	18,804	19,368	19,368	23,568	24,747	5,379
300-301-608-000-Audit	559	795	1,135	1,260	1,260	1,307	1,100	-160
300-301-611-000-Travel & Meetings	1,236	1,338	855	-	-	28	-	-
300-301-612-000-Training	-	-	-	-	-	779	-	-
300-301-614-000-Equipment Repair & Maintenance	6,922	14,846	5,265	10,000	10,000	5,453	10,000	-
300-301-614-100-Fuel	3,479	3,415	2,973	5,000	5,000	3,116	5,000	-
300-301-614-400-Wells Maintenance	-	1,795	8,109	-	-	-	-	-
300-301-616-000-Supplies	6,310	6,309	4,723	10,000	10,000	1,402	10,000	-
300-301-616-100-Safety/Uniforms	796	1,208	872	2,000	2,000	1,039	2,000	-
300-301-617-000-Small Tools/Shop Supplies	1,807	322	998	1,500	1,500	284	1,500	-
300-301-700-000-Legal Services	152	190	230	5,000	5,000	301	2,300	-2,700
300-301-700-100-Misc Legal (non-atty)	256	575	221	500	500	259	500	-
300-301-705-000-Professional Services	4,975	2,908	13,067	10,937	10,937	14,341	9,633	-1,304

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
300-301-705-100-Engineering Services	8,609	1,165	12,937	24,133	24,133	2,803	5,000	-19,133
300-301-705-300-Data Processing	9,233	10,398	16,235	12,102	12,102	13,840	11,920	-182
300-301-706-000-Dues & Certifications	412	409	1,226	331	331	203	500	169
300-301-707-000-City Hall Maintenance	859	667	454	1,000	1,000	419	-	-1,000
300-301-707-001-Water Treatment Facility Maint	3,472	6,780	18,567	12,000	12,000	3,359	12,000	-
300-301-707-200-City Hall Annex Maintenance	6	-	-	1,000	1,000	-	-	-1,000
300-301-799-000-Misc Expense	160	240	590	-	-	150	-	-
<b>Capital</b>	<b>632</b>	<b>17,776</b>	<b>12,730</b>	<b>32,000</b>	<b>32,000</b>	<b>4,103</b>	<b>40,000</b>	<b>8,000</b>
300-300-903-000-Equipment	464	2,162	12,605	15,000	15,000	3,652	15,000	-
300-300-904-000-City Hall Improvements	-	-	21	1,000	1,000	-	-	-1,000
300-300-904-100-City Hall Annex Improvements	-	-	-	1,500	1,500	-	-	-1,500
300-300-904-200-City Shops/Yards Improvements	-	-	-	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	-	15,000	13,000
300-300-910-100-Filter Sys 11TH & Flower Lane	-	-	-	-	-	-	-	-
300-300-910-200-Wellhouse Improvements	-	-	104	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	10,000	451	10,000	-
300-301-910-300-Security Improvements	-	-	-	-	-	-	-	-
<b>Transfers out</b>	<b>440,000</b>	<b>350,000</b>	<b>280,965</b>	<b>346,198</b>	<b>346,198</b>	<b>370,239</b>	<b>570,320</b>	<b>224,122</b>
300-300-840-000-Transfer to Equipment Replacem	30,000	30,000	10,000	19,850	19,850	5,500	600	-19,250
300-300-850-100-Transfer to General Fund	-	-	-	-	-	50,000	-	-
300-300-850-101-Transfer to Local Opn Lev Fund	-	-	-	-	-	85,000	-	-
300-300-850-500-Transfer to St Rev Sharin Fund	-	-	-	-	-	5,000	-	-
300-300-860-000-Transfer to Water System Capit	250,000	100,000	100,000	165,383	165,383	158,224	236,411	71,028
300-300-860-100-Transfer to Debt Service Fund	150,000	210,000	160,965	160,965	160,965	66,515	333,309	172,344
300-300-870-000-Transfer to Building Reserve	10,000	10,000	10,000	-	-	-	-	-
<b>Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>278,792</b>	<b>278,792</b>	<b>-</b>	<b>221,449</b>	<b>-57,343</b>
300-300-880-000-Contingency	-	-	-	278,792	278,792	-	221,449	-57,343
<b>Unappropriated fund balance and reserves</b>	<b>694,823</b>	<b>749,758</b>	<b>500,068</b>	<b>-</b>	<b>-</b>	<b>367,191</b>	<b>-</b>	<b>-</b>
300-300-999-000-Unappropriated Ending Fund Bal	694,823	749,758	500,068	-	-	367,191	-	-
<b>Grand Total</b>	<b>1,869,701</b>	<b>1,895,560</b>	<b>1,797,599</b>	<b>1,749,639</b>	<b>1,749,639</b>	<b>1,642,289</b>	<b>1,853,851</b>	<b>104,212</b>

## Sewer Fund

### Public Works Department – Wastewater Collections and Treatment

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Personnel</b>	<b>276,723</b>	<b>270,123</b>	<b>323,423</b>	<b>356,851</b>	<b>356,851</b>	<b>328,997</b>	<b>391,593</b>	<b>34,742</b>
400-400-526-999-Personnel Budget Placeholder	-	-	-	-	-	-	3,397	3,397
400-400-526-000-City Manager	27,552	27,339	30,445	32,431	32,431	32,431	29,512	-2,919
400-400-526-100-City Recorder	17,421	11,383	16,855	16,856	16,856	16,855	17,698	842
400-400-526-200-Accountant	21,098	23,740	37,113	28,167	28,167	27,239	27,300	-867
400-400-526-300-Tourism/Econ Devel Director	931	11,974	12,446	12,447	12,447	9,034	-	-12,447
400-400-528-000-Public Works Director	20,339	-	-	-	-	-	-	-
400-400-528-100-Public Works Supervisor	16,853	5,778	19,993	19,900	19,900	19,934	26,001	6,101
400-400-529-000-Maintenance Operator 3	14,557	-	-	-	-	-	-	-
400-400-530-000-Maintenance Operator 2	-	26,414	18,272	18,443	18,443	18,779	27,246	8,803
400-400-530-100-Maintenance Operator 1	23,339	20,432	19,401	31,569	31,569	31,663	50,416	18,847
400-400-534-000-PWKS Laborer/Janitor	10,235	17,121	18,572	14,958	14,958	15,011	18,144	3,186
400-400-536-000-Library Director	-	3,382	3,652	6,743	6,743	6,742	7,079	336
400-400-537-000-Office Specialist II	27,070	31,338	33,929	33,891	33,891	32,971	31,531	-2,360
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	16,484	16,484	14,782	17,978	1,494
400-400-592-000-Workers Compensation	2,246	1,439	1,241	3,672	3,672	3,046	4,387	715
400-400-593-000-Retirement-Deferred Comp	-	-	-	-	-	-	-	-
400-400-594-000-Health Insurance	44,695	39,700	45,662	55,910	55,910	54,570	65,320	9,410
400-400-596-000-PERS Retirement	36,899	36,213	50,000	63,355	63,355	45,469	64,634	1,279
400-400-598-000-Life/Disability Insurance	349	309	291	311	311	356	708	397
400-400-599-000-Unemployment	-	165	270	1,714	1,714	115	242	-1,472
<b>Materials and Services</b>	<b>274,557</b>	<b>315,427</b>	<b>270,549</b>	<b>263,640</b>	<b>263,640</b>	<b>198,910</b>	<b>221,233</b>	<b>-42,407</b>
400-400-600-000-Utilities - Electricity	36,153	40,589	34,380	44,444	44,444	23,748	36,667	-7,777
400-400-600-100-Utilities - Propane	1,128	936	1,926	1,183	1,183	1,850	1,400	217
400-400-600-200-Utilities - water	9,272	17,118	11,967	18,965	18,965	12,331	-	-18,965
400-400-601-000-Office Expense	16,968	18,572	18,146	14,700	14,700	15,577	12,450	-2,250
400-400-601-100-Postage	4,608	5,527	5,965	5,693	5,693	5,167	5,900	207
400-400-602-000-Telephone & Related	4,273	4,684	3,204	3,444	3,444	3,779	3,950	506
400-400-604-000-Insurance	10,682	12,770	15,211	15,667	15,667	19,066	20,020	4,353
400-400-608-000-Audit	3,234	4,601	6,564	7,288	7,288	7,561	6,300	-988
400-400-611-000-Travel & Meetings	6,387	6,032	1,827	7,777	7,777	554	500	-7,277
400-400-612-000-Training	-	-	-	-	-	2,256	8,450	8,450
400-400-614-000-Equipment Repair & Maintenance	14,035	6,949	8,288	7,500	7,500	3,063	7,500	-
400-400-614-100-Fuel	5,153	5,058	4,411	5,000	5,000	3,627	5,000	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
400-400-614-300-Footbridge Repair & Maintenanc	-	1,041	1,810	4,000	4,000	-	4,000	-
400-400-614-400-Sewer Pond Repair & Maintenanc	11,989	14,641	18,610	15,000	15,000	10,544	15,000	-
400-400-614-410-Gravel	-	-	-	1,000	1,000	124	1,000	-
400-400-614-500-Liftstation Repair & Maintenanc	2,651	5,894	5,892	6,000	6,000	59	6,000	-
400-400-614-600-Sewer Lines Repair & Maintenanc	6,578	720	16,549	5,000	5,000	7,174	7,000	2,000
400-400-616-000-Supplies	23,864	27,358	13,874	20,000	20,000	22,332	20,000	-
400-400-616-100-Safety/Uniforms	1,613	4,879	1,740	3,500	3,500	3,248	3,500	-
400-400-617-000-Shop Supplies/Small Tools	3,217	624	2,104	1,000	1,000	504	2,000	1,000
400-400-700-000-Legal Services	228	543	681	1,000	1,000	449	1,000	-
400-400-700-100-Misc Legal (Non-attorney)	521	1,441	442	500	500	654	500	-
400-400-705-000-Professional Services	33,356	41,168	45,351	12,668	12,668	14,026	10,096	-2,572
400-400-705-100-Engineering Services	12,033	11,109	11,362	17,135	17,135	5,235	8,000	-9,135
400-400-705-200-I & I Project	18,085	36,869	7,075	8,000	8,000	6,368	12,000	4,000
400-400-705-300-Data Processing	6,925	9,081	9,839	11,105	11,105	11,825	-	-11,105
400-400-705-400-Sewer Plan Update	-	-	-	-	-	-	-	-
400-400-705-600-Sewer Rate Study	-	12,000	-	-	-	-	-	-
400-400-705-800-TMDL Implementation Plan	22,215	10,346	132	2,500	2,500	-	-	-2,500
400-400-706-000-Dues & Certifications	3,020	2,330	1,555	2,071	2,071	1,007	3,000	929
400-400-707-000-City Hall Maintenance	6,300	4,888	3,329	2,500	2,500	3,075	-	-2,500
400-400-707-200-City Hall Annex Maintenance	8	-	-	-	-	-	-	-
400-400-707-300-City Hall Annex Rental	-	-	-	-	-	-	-	-
400-400-708-100-Tool & Equipment Rental	-	-	-	-	-	-	-	-
400-400-710-000-Contract Services	-	-	-	7,500	7,500	5,936	7,500	-
400-400-750-000-Sewer Deposit Refunds	1,163	610	-	-	-	-	-	-
400-400-750-100-Sewer Overpayment Refunds	-	-	-	-	-	-	-	-
400-400-751-000-Sewer Analysis	5,084	5,951	8,015	7,000	7,000	7,694	8,000	1,000
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	4,500	4,500	77	4,500	-
<b>Capital</b>	<b>74,121</b>	<b>2,209</b>	<b>22</b>	<b>3,600</b>	<b>3,600</b>	<b>3,983</b>	<b>45,000</b>	<b>41,400</b>
400-400-903-000-Equipment	8,473	2,209	-	100	100	3,307	18,500	18,400
400-400-904-000-City Hall Improvements	-	-	22	500	500	676	500	-
400-400-904-001-City Hall Annex Improvements	-	-	-	500	500	-	500	-
400-400-904-200-City Shops/Yards Improvements	-	-	-	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	-
400-400-910-000-System Improvements	-	-	-	1,000	1,000	-	24,000	23,000
400-400-910-100-Dechlorination Chamber	-	-	-	-	-	-	-	-

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Transfers out	171,000	175,380	147,247	444,277	444,277	127,167	460,498	16,221
400-400-840-000-Transfer to Equipment Replace	30,000	-	-	19,850	19,850	5,500	600	-19,250
400-400-840-100-Transfer to General Fund	-	-	15,000	-	-	-	-	-
400-400-850-000-Transfer to Sewer Reserve Fund	50,000	50,000	50,000	204,407	204,407	33,495	176,973	-27,434
400-400-860-100-Transfer to Debt Service Fund	-	-	-	-	-	-	282,925	282,925
400-400-861-100-Transfer to Debt Service	86,000	125,380	82,247	220,020	220,020	88,172	-	-220,020
400-400-870-000-Transfer to Building Reserve	5,000	-	-	-	-	-	-	-
Contingency	-	-	-	18,116	18,116	-	325,587	307,471
400-400-880-000-Contingency	-	-	-	18,116	18,116	-	325,587	307,471
Unappropriated fund balance and reserves	210,462	75,138	86,480	-	-	359,146	-	-
400-400-999-000-Unappropriated Ending Balance	210,462	75,138	86,480	-	-	359,146	-	-
<b>Grand Total</b>	<b>1,006,863</b>	<b>838,277</b>	<b>827,721</b>	<b>1,086,484</b>	<b>1,086,484</b>	<b>1,018,203</b>	<b>1,443,911</b>	<b>357,427</b>

## Stormwater Fund

### Public Works Department – Stormwater Collections and Treatment

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Capital	-	-	-	-	-	68,450	-	-
450-450-614-600-Storm Lines Repair & Maintenan	-	-	-	-	-	68,450	-	-
450-450-910-000-System Improvements	-	-	-	-	-	-	-	-
Transfers out	-	-	-	25,034	25,034	-	23,650	-1,384
450-450-860-100-Transfer to Debt Service Fund	-	-	-	25,034	25,034	-	23,650	-1,384
Unappropriated fund balance and reserves	-	-	-	346	346	3,267	3,267	2,921
450-450-999-000-Unappropriated Ending Fund Bal	-	-	-	346	346	3,267	3,267	2,921
<b>Grand Total</b>	-	-	-	<b>25,380</b>	<b>25,380</b>	<b>71,717</b>	<b>26,917</b>	<b>1,537</b>

## State Revenue Sharing Fund

### Community Events and Grants and Council Support Programs

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Budgetary</b>	-	-	-	-	-	-	-	-
500-999-999-999-SUSPENSE	-	-	-	-	-	-	-	-
<b>Materials and Services</b>	62,972	59,329	61,052	27,206	27,206	25,353	-	-27,206
500-500-604-000-Insurance	924	1,104	1,315	1,354	1,354	1,648	-	-1,354
500-500-608-000-Audit	249	354	504	560	560	581	-	-560
500-500-611-000-Travel & Related Expenses	10,114	4,822	807	250	250	37	-	-250
500-500-611-100-Travel - Legislative/Econ Dev	427	-	-	-	-	-	-	-
500-500-612-000-Training	-	-	-	1,129	1,129	745	-	-1,129
500-500-700-000-Legal Services	1,516	5,604	2,296	-	-	2,772	-	-
500-500-700-100-Mics Legal (Non-attorney)	-	-	-	-	-	-	-	-
500-500-705-000-Professional Services	-	-	12,243	-	-	-	-	-
500-500-705-200-Professional Services	-	-	-	-	-	-	-	-
500-500-705-300-Data Processing	-	-	-	-	-	-	-	-
500-500-706-000-Dues & Certifications	356	515	269	275	275	132	-	-275
500-500-752-000-City Council Expense	8,645	3,408	7,665	2,100	2,100	3,190	-	-2,100
500-500-752-100-City/County Dinner	6,797	-	4,814	-	-	134	-	-
500-500-752-200-Community Giving	11,000	15,200	9,010	-	-	-	-	-
500-500-752-205-Language Classes & Town Hall	-	-	1,878	-	-	-	-	-
500-500-752-210-Taks Forc - 125th Celebration	-	-	-	-	-	-	-	-
500-500-752-220-Task Force - Downtown Revitali	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	-	-	-	-	-	-	-
500-500-752-300-Old Timers Festival	-	-	-	-	-	-	-	-
500-500-752-400-Community-Wide Clean-up	-	-	-	4,000	4,000	4,000	-	-4,000
500-500-752-500-Dayton Garden Festival	-	500	-	-	-	-	-	-
500-500-752-600-Community Events	18,944	24,000	17,635	10,500	10,500	12,114	-	-10,500
500-500-752-700-Youth Advisory Council Expense	-	-	-	-	-	-	-	-
500-500-799-000-Misc Expense	-	3,822	116	7,038	7,038	-	-	-7,038
<b>Capital</b>	2,635	538	41	-	-	-	-	-
500-500-903-000-Council Chambers Furnishings	1,235	254	41	-	-	-	-	-
500-500-903-100-Community Center Furnishings	1,400	284	-	-	-	-	-	-
500-500-904-400-Fire Hall Improvements	-	-	-	-	-	-	-	-
<b>Transfers out</b>	-	-	-	-	-	5,000	23,437	23,437

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
500-000-850-100-Transfer to Water Fund	-	-	-	-	-	5,000	-	-
500-500-830-000-Transfer to TLT Fund	-	-	-	-	-	-	-	-
500-500-840-000-Transfer to General Fund	-	-	-	-	-	-	23,437	23,437
Unappropriated fund balance and reserves	36,775	17,648	1,225	-	-	23,437	-	-
500-500-999-000-Unappropriated Ending Fund Bal	36,775	17,648	1,225	-	-	23,437	-	-
<b>Grand Total</b>	<b>102,382</b>	<b>77,515</b>	<b>62,318</b>	<b>27,206</b>	<b>27,206</b>	<b>53,790</b>	<b>23,437</b>	<b>-3,769</b>

## Water Capital Fund

### Public Works Department – Water Capital Projects

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Budgetary</b>	-	-	-	-	-	-	-	-
600-999-999-SUSPENSE	-	-	-	-	-	-	-	-
<b>Materials and Services</b>	-	-	-	-	-	-	-	-
600-600-705-000-CIP & SDC Update Project	-	-	-	-	-	-	-	-
<b>Capital</b>	128,747	658,345	359,521	299,803	1,725,141	575,816	1,277,750	-447,391
600-600-910-000-Water Storage Impoundment	-	-	-	-	-	-	-	-
600-600-910-100-Engineering Services	9,523	-	-	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	-	-	-	1,425,338	306,588	1,118,750	-306,588
600-600-920-200-SCADA Upgrade	-	145,001	-	-	-	-	18,000	18,000
600-600-920-300-Chlorine Generator	-	-	25,000	5,000	5,000	-	5,000	-
600-600-920-350-Utility Br Waterline Upgr	30,834	351,031	251,697	-	-	9,642	-	-
600-600-920-400-Water Mainline Replacements	14,790	-	-	22,875	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	96,928	96,928	96,928	-	-96,928
600-600-930-101-WELLS & RELATED (OECD)	-	-	-	-	-	-	-	-
600-600-930-200-Wells Maintenance	7,050	86,553	1,487	70,000	70,000	70,000	115,000	45,000
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	-	-	-	-	-	-	-	-
600-600-930-500-NON-CONSTRUCTION & RELATED	-	-	-	-	-	4,125	-	-
600-600-930-600-Reservoir Maintenance	64,984	72,035	75,137	100,000	100,000	65,658	21,000	-79,000
600-600-950-000-Slow Sand Filter	-	-	-	-	-	-	-	-
600-600-950-001-SLOW SAND FILTER (OECD)	-	-	-	-	-	-	-	-
600-600-960-000-Meters	-	-	-	-	-	-	-	-
<b>Transfers out</b>	-	-	-	-	-	-	-	-
600-600-860-100-TRANSFER TO DEBT SVC FUND	-	-	-	-	-	-	-	-
<b>Contingency</b>	-	-	-	9,397	9,397	-	-	-9,397
600-600-880-000-Contingency	-	-	-	9,397	9,397	-	-	-9,397

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
Unappropriated fund balance and reserves	899,119	362,698	160,825	-	-	54,425	136,836	136,836
600-600-900-110-Restricted SDCs	-	-	-	-	-	-	-	-
600-600-999-000-Unappropriated Ending Fund Bal	899,119	362,698	160,825	-	-	54,425	136,836	136,836
<b>Grand Total</b>	<b>1,027,866</b>	<b>1,021,043</b>	<b>520,346</b>	<b>309,200</b>	<b>1,734,538</b>	<b>630,241</b>	<b>1,414,586</b>	<b>-319,952</b>

## Sewer Reserve Fund

### Public Works Department – Sewer Capital Projects

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Materials and Services</b>	10,000	-	-	-	-	-	-	-
700-700-608-000-Single Audits - Fed Fund Req	10,000	-	-	-	-	-	-	-
700-700-705-000-CIP & SDC Update Project	-	-	-	-	-	-	-	-
<b>Capital</b>	550,898	5,281,201	2,016,602	1,140,000	1,140,000	915,871	40,000	-1,100,000
700-700-910-000-System Improvements	52,011	45,986	19,646	20,000	20,000	20,000	20,000	-
700-700-910-105-CCTV Sewer Lines for I & I	-	-	-	20,000	20,000	12,793	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	500,000	500,000	402,877	-	-500,000
700-700-920-000-Hwy 221 Lift Station Repl	85,533	880,461	576,020	600,000	600,000	480,201	-	-600,000
700-700-921-000-Sewer Master Plan Update	16,414	17,244	-	-	-	-	-	-
700-700-921-100-Lagoon Aerator Control Bldg	-	-	-	-	-	-	-	-
700-700-921-200-Vac Truck Repair & Maintenance	-	-	46,822	-	-	-	-	-
700-700-930-300-Lift Station Improv/Replace	15,099	-	-	-	-	-	-	-
<b>Transfers out</b>	-	-	-	-	-	-	-	-
700-700-850-000-Transfer to Debt Service Fund	-	-	-	-	-	-	-	-
<b>Contingency</b>	-	-	-	92,863	92,863	-	219,468	126,605
700-700-880-000-Contingency	-	-	-	92,863	92,863	-	219,468	126,605
<b>Unappropriated fund balance and reserves</b>	1,066,759	-1,016,483	708,239	-	-	140,583	59,088	59,088
700-700-900.110-Reserve for SDCs	-	-	-	-	-	-	-	-
700-700-910-100-Reserve for Lagoon Cleaning	-	-	-	-	-	-	-	-
700-700-910-200-Reserve for Liftstation Replac	-	-	-	-	-	-	-	-
700-700-910-450-Short-Lived Assets Reserve	-	-	-	-	-	82,248	59,088	59,088
700-700-999-000-Unappropriated Ending Balance	1,066,759	-1,016,483	708,239	-	-	58,335	-	-
<b>Grand Total</b>	<b>1,627,657</b>	<b>4,264,718</b>	<b>2,724,841</b>	<b>1,232,863</b>	<b>1,232,863</b>	<b>1,056,454</b>	<b>318,556</b>	<b>-914,307</b>

## Equipment Replacement Fund

### Public Works Department – Equipment Replacement Program

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Capital</b>	45,387	48,011	53,155	40,640	40,640	39,962	7,200	-33,440
750-750-903-000-Equipment	14,404	2,757	6,256	25,140	25,140	25,140	7,200	-17,940
750-750-903-100-Replace Diesel Truck	30,983	45,254	-	-	-	-	-	-
750-750-903-200-Replace Mower	-	-	-	12,000	12,000	11,000	-	-12,000
750-750-903-300-Replace Tractor	-	-	-	-	-	-	-	-
750-750-903-400-Leaf Vac	-	-	-	3,500	3,500	3,822	-	-3,500
750-750-903-401-Street Sweeper	-	-	-	-	-	-	-	-
750-750-903-402-Replace Tractor	-	-	46,899	-	-	-	-	-
750-750-903-500-Equipment Storage	-	-	-	-	-	-	-	-
<b>Transfers out</b>	-	-	-	-	-	-	-	-
750-750-459-500-TRANS TO GENERAL FUND	-	-	-	-	-	-	-	-
<b>Contingency</b>	-	-	-	4,177	4,177	-	247	-3,930
750-750-880-000-Contingency	-	-	-	4,177	4,177	-	247	-3,930
<b>Unappropriated fund balance and reserves</b>	42,465	36,943	3,962	-	-	247	-	-
750-750-999-000-UNAPPROPRIATED ENDING FUND BAL	42,465	36,943	3,962	-	-	247	-	-
<b>Grand Total</b>	<b>87,852</b>	<b>84,954</b>	<b>57,117</b>	<b>44,817</b>	<b>44,817</b>	<b>40,209</b>	<b>7,447</b>	<b>-37,370</b>

## Building Reserve Fund

### Building Reserve Program

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Capital</b>	23,275	121,122	101,385	865,626	865,626	100,419	764,757	-100,869
760-760-920-000-Land Acq/Dayton Village Dev	1,800	9,297	1,599	-	-	-	-	-
760-760-930-000-Building Construction	-	38,424	117	865,626	865,626	95,000	764,757	-100,869
760-760-930-100-City Maint Shop Improvements	-	-	-	-	-	5,419	-	-
760-760-930-110-City Hall/Library/Annex doors	-	20,050	-	-	-	-	-	-
760-760-930-115-Bandstand Rehabilitation	-	-	54,626	-	-	-	-	-
760-760-930-200-CITY HALL STORAGE WORKROOM ADD	-	-	-	-	-	-	-	-
760-760-930-250-City Hall Roof Repair	-	-	20,043	-	-	-	-	-
760-760-930-300-Community Center	-	53,351	25,000	-	-	-	-	-
760-760-930-400-City Shops Paving	21,475	-	-	-	-	-	-	-
<b>Transfers out</b>	-	-	-	-	-	-	-	-
760-760-459-600-TRANS TO GENERAL FUND	-	-	-	-	-	-	-	-
760-760-459-700-Transfer to Sewer Fund	-	-	-	-	-	-	-	-
<b>Contingency</b>	-	-	-	903	903	-	500	-403
760-760-880-000-Contingency	-	-	-	903	903	-	500	-403
<b>Unappropriated fund balance and reserves</b>	213,920	120,542	354,616	-	-	264,757	-	-
760-760-999-000-Unappropriated ending fund bal	213,920	120,542	354,616	-	-	264,757	-	-
<b>Grand Total</b>	<b>237,195</b>	<b>241,664</b>	<b>456,001</b>	<b>866,529</b>	<b>866,529</b>	<b>365,176</b>	<b>765,257</b>	<b>-101,272</b>

## Street Reserve Fund

### Public Works Department – Street Capital Projects

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Materials and Services</b>	-	-	-	-	-	622	-	-
770-770-700-000-Transportation System Plan	-	-	-	-	-	622	-	-
770-770-705-000-Street CIP & SDC Update Projec	-	-	-	-	-	-	-	-
<b>Capital</b>	882,622	355,975	2,256	10,000	10,000	580	10,000	-
770-770-910-000-Street Capital Projects	-	63,685	2,256	10,000	10,000	580	10,000	-
770-770-910-100-Sidewalk 5th to School Crosswa	-	-	-	-	-	-	-	-
770-770-910-200-Sidewalk Improvements	-	-	-	-	-	-	-	-
770-770-910-250-Sidewalk 50/50 Program	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Contingency</b>	-	-	-	169,959	169,959	-	175,843	5,884
770-770-880-000-Contingency	-	-	-	169,959	169,959	-	175,843	5,884
<b>Unappropriated fund balance and reserves</b>	111,160	115,397	181,132	-	-	122,343	-	-
770-770-900-110-Reserve for SDCs	-	-	-	-	-	-	-	-
770-770-999-000-Unappropriated Ending Fund Bal	111,160	115,397	181,132	-	-	122,343	-	-
<b>Grand Total</b>	<b>993,782</b>	<b>471,372</b>	<b>183,388</b>	<b>179,959</b>	<b>179,959</b>	<b>123,545</b>	<b>185,843</b>	<b>5,884</b>

## Parks Reserve Fund

### Public Works Department – Parks Capital Projects

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Materials and Services</b>	-	-	38,891	35,000	35,000	17,689	-	-35,000
780-780-705-000-Parks Master Plan	-	-	38,891	35,000	35,000	17,689	-	-35,000
780-780-706-000-Park Planning Project	-	-	-	-	-	-	-	-
<b>Capital</b>	35,069	142,661	4,259	-	-	-	-	-
780-780-920-000-Park Acquisition	-	-	-	-	-	-	-	-
780-780-920-200-Courthouse Sq Park Improve	-	3,930	4,259	-	-	-	-	-
780-780-920-300-Andrew Smith Park Improvements	-	7,190	-	-	-	-	-	-
780-780-920-310-Alderman Park Improvements	35,069	-	-	-	-	-	-	-
780-780-920-315-Legion Field Improvements	-	2,403	-	-	-	-	-	-
780-780-920-320-Dayton Landing Park	-	-	-	-	-	-	-	-
780-780-920-350-Other Park Improvements	-	-	-	-	-	-	-	-
780-780-920-400-Andrew Smith Bathroom Install	-	129,138	-	-	-	-	-	-
780-780-920-500-Blockhouse Rehabilitation	-	-	-	-	-	-	-	-
<b>Contingency</b>	-	-	-	661	661	-	33,772	33,111
780-780-880-000-Contingency	-	-	-	661	661	-	33,772	33,111
<b>Unappropriated fund balance and reserves</b>	177,262	46,789	21,300	-	-	33,772	-	-
780-780-900-110-Reserve for SDCs	-	-	-	-	-	33,772	-	-
780-780-920-100-RESERVE FOR RESTROOM REPLACEMT	-	-	-	-	-	-	-	-
780-780-999-000-Unappropriated Ending Fund Bal	177,262	46,789	21,300	-	-	-	-	-
<b>Grand Total</b>	<b>212,331</b>	<b>189,450</b>	<b>64,450</b>	<b>35,661</b>	<b>35,661</b>	<b>51,461</b>	<b>33,772</b>	<b>-1,889</b>

## Debt Service Fund

### Debt Service

	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Budget	FY 25/26 Amended	FY 25/26 Estimate	FY 26/27 Recc	\$ Change
<b>Budgetary</b>	-	-	-	-	-	-	-	-
850-999-999-999-SUSPENSE	-	-	-	-	-	-	-	-
<b>Principal and Interest</b>	243,211	243,211	243,212	452,533	452,533	445,762	576,680	124,147
850-850-774-000-Debt SVC To Bonds (Principal)	124,692	125,939	127,199	151,736	151,736	151,736	129,755	-21,981
850-850-775-100-Debt Service - 221 (Principal)	-	-	-	-	-	32,595	18,818	18,818
850-850-775-200-Debt Service - 221 (Interest)	-	-	-	-	-	18,437	31,214	31,214
850-850-776-000-Debt SVC To Bonds (Interest)	18,641	17,394	16,134	14,863	14,863	14,862	13,578	-1,285
850-850-777-000-Fisher Farms Property Payments	-	-	-	-	-	-	-	-
850-850-778-000-Debt Service to Springs (Prin)	14,024	14,164	14,306	14,449	14,449	14,449	14,593	144
850-850-778-100-Debt Service to Springs (Int)	3,606	3,466	3,325	3,182	3,182	3,182	3,037	-145
850-850-779-000-Reserve for Lafayette loan	-	-	-	23,249	23,249	23,249	-	-23,249
850-850-779-100-Debt Service - DEQ (Principal)	-	-	-	33,355	33,355	-	14,967	-18,388
850-850-779-200-Debt Service - DEQ (Interest)	-	-	-	18,461	18,461	-	1,566	-16,895
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	42,931	42,931	42,938	43,736	805
850-850-785-200-Debt Svc to Bond MPS/FSTS (I)	38,499	41,644	40,107	39,318	39,318	39,310	38,512	-806
850-850-785-300-Debt Svc to Footbridge (princ)	-	-	-	-	-	-	161,156	161,156
850-850-785-400-Debt Svc to Footbridge (int)	-	-	-	85,955	85,955	105,004	82,098	-3,857
850-850-786-400-Merchant Block Loan(principal)	-	-	-	25,034	25,034	-	23,650	-1,384
<b>Transfers out</b>	-	-	-	-	-	-	-	-
850-850-800-000-TEMP TR TO WT SYS CAP PJ FD	-	-	-	-	-	-	-	-
<b>Unappropriated fund balance and reserves</b>	352,776	482,169	493,417	313,996	313,996	213,334	277,538	-36,458
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
850-850-900-305-Reserve for MPS FSTS USDA Loan	-	-	-	82,248	82,248	-	-	-82,248
850-850-900-310-Rsv for Bridge DEQ Loan pmt	-	-	-	107,461	107,461	-	-	-107,461
850-850-999-000-Unappropriated Ending Fund Bal	352,776	482,169	493,417	1,248	1,248	213,334	277,538	276,290
<b>Grand Total</b>	<b>595,987</b>	<b>725,380</b>	<b>736,629</b>	<b>766,529</b>	<b>766,529</b>	<b>659,096</b>	<b>854,218</b>	<b>87,689</b>

**Projected FY 26/27 Debt Service**

Account	Principal	Interest	Lender	Description	Loan #	Loan amount	Interest Rate	Notes
850-850-774-000-Debt SVC To Bonds (Principal)	129,755	13,578	Business Oregon	Water system improvements	S03002	3,383,000	1.00%	Joint wellfield project.
850-850-775-100-Debt Service - 221 (Principal)	18,818	31,214	Business Oregon	Hwy 221 Sewer Lift Station	Y24002	953,000	3.50%	Highway 221 pump station.
850-850-777-000-Fisher Farms Property Payments	14,967	1,566	Business Oregon	Fisher Nursery Feasibility Study	V26004	156,588	1.00%	Feasibility study for Fisher Farms.
850-850-778-000-Debt Service to Springs (Prin)	14,593	3,037	Business Oregon	Water supply and distribution upgrades	S13001	455,000	1.00%	
850-850-785-100-Debt Svc to Bond MPS/FSTS (P)	43,736	38,512	USDA	Sewer line improvement	#92-01	2,300,000	1.87%	\$82,248 Loan reserve requirement. \$14,544 Short Lived Asset Reserve requirement.
850-850-785-300-Debt Svc to Footbridge (princ)	161,156	82,098	DEQ	Utility bridge project	R26753	5,500,000	1.00%	\$106,725 Loan reserve requirement
850-850-786-400-Merchant Block Loan(principal)	23,650		Twin Towers	Twin Towers Stormwater Repairs	N/A	70,950	0.00%	0.00% Interest if paid off in 36 months
Grand total:	<u>406,675</u>	<u>170,005</u>				<u>12,818,538</u>		

**2026/2027 Salary and Wages Allocation Table**

POSITION	26/27	Admin	Parks	Library	Planning	Building	Local	TLF Fund	Streets	Water	WTP	Sewer	Grand Total
	Budget	100-100	100-103	100-104	100-105	100-106	Option 101-101	105-105	200-200	300-300	300-301	400-400	
<b>City Manager</b>	113,505	5,675	-	-	5,675	7,945	7,945	5,675	-	51,079	-	29,511	<b>113,505</b>
% Of Total Salary	1.0 FTE	5%	0%	0%	5%	7%	7%	5%	0%	45%	0%	26%	<b>100%</b>
<b>Public Works Supervisor</b>	78,867	-	4,732	-	4,732	4,732	1,577	-	9,464	22,083	7,887	23,660	<b>78,867</b>
% Of Total Salary	1.0 FTE	0%	6%	0%	6%	6%	2%	0%	12%	28%	10%	30%	<b>100%</b>
<b>Finance Director</b>	105,000	9,450	5,250	3,150	5,250	7,350	-	-	-	47,250	-	27,300	<b>105,000</b>
% Of Total Salary	1.0 FTE	9%	5%	3%	5%	7%	0%	0%	0%	45%	0%	26%	<b>100%</b>
<b>City Recorder</b>	70,792	17,698	-	-	10,618	3,540	3,540	-	-	17,698	-	17,698	<b>70,792</b>
% Of Total Salary	1.0 FTE	25%	0%	0%	15%	5%	5%	0%	0%	25%	0%	25%	<b>100%</b>
<b>Maintenance Operator 2</b>	70,544	-	3,527	-	2,822	3,527	705	-	3,527	24,690	7,056	24,690	<b>70,544</b>
% Of Total Salary	1.0 FTE	0%	5%	0%	4%	5%	1%	0%	5%	35%	10%	35%	<b>100%</b>
<b>Library Director</b>	70,784	14,157	-	26,899	7,078	7,078	1,416	-	-	7,078	-	7,078	<b>70,784</b>
% Of Total Salary	1.0 FTE	20%	0%	38%	10%	10%	2%	0%	0%	10%	0%	10%	<b>100%</b>
<b>Maintenance Operator 1</b>	60,862	-	3,043	-	-	-	1,217	-	3,043	27,388	6,086	20,085	<b>60,862</b>
% Of Total Salary	1.0 FTE	0%	5%	0%	0%	0%	2%	0%	5%	45%	10%	33%	<b>100%</b>
<b>Maintenance Operator 1</b>	52,492	-	2,625	-	-	-	1,050	-	2,625	17,322	5,249	23,621	<b>52,492</b>
% Of Total Salary	1.0 FTE	0%	5%	0%	0%	0%	2%	0%	5%	33%	10%	45%	<b>100%</b>
<b>Office Specialist 2 - Utility Mgmt</b>	69,168	3,458	-	-	-	-	3,458	-	-	31,126	-	31,126	<b>69,168</b>
% Of Total Salary	1.0 FTE	5%	0%	0%	0%	0%	5%	0%	0%	45%	0%	45%	<b>100%</b>
<b>Maintenance Worker</b>	41,737	-	5,843	-	-	-	835	-	2,087	15,443	2,087	15,442	<b>41,737</b>
% Of Total Salary	1.0 FTE	0%	14%	0%	0%	0%	2%	0%	5%	37%	5%	37%	<b>100%</b>
<b>Overtime/On Call/Other</b>		45	2,435	-	760	833	652	-	2,246	12,369	3,035	12,525	<b>34,900</b>
<b>TOTAL SALARIES</b>	<b>733,751</b>	<b>50,483</b>	<b>27,455</b>	<b>30,049</b>	<b>36,935</b>	<b>35,005</b>	<b>22,395</b>	<b>5,675</b>	<b>22,992</b>	<b>273,526</b>	<b>31,400</b>	<b>232,736</b>	<b>768,651</b>

**Schedule of interfund transfers**

	General	Water	Sewer	Transient Lodging Tax	Debt Service	Equipment Replacement	Sewer Reserve	State Revenue Sharing	Street Fund	Stormwater	Water Capital	Grand Total
<b>E</b>	-	570,320	460,498	25,800	-	-	-	23,437	6,000	23,650	-	1,109,705
105-105-840-100-Transfer to General Fund	-	-	-	25,800	-	-	-	-	-	-	-	25,800
200-200-840-000-Transfer to Equipment Replace	-	-	-	-	-	-	-	-	6,000	-	-	6,000
300-300-840-000-Transfer to Equipment Replacem	-	600	-	-	-	-	-	-	-	-	-	600
300-300-860-000-Transfer to Water System Capit	-	236,411	-	-	-	-	-	-	-	-	-	236,411
300-300-860-100-Transfer to Debt Service Fund	-	333,309	-	-	-	-	-	-	-	-	-	333,309
400-400-840-000-Transfer to Equipment Replace	-	-	600	-	-	-	-	-	-	-	-	600
400-400-850-000-Transfer to Sewer Reserve Fund	-	-	176,973	-	-	-	-	-	-	-	-	176,973
400-400-860-100-Transfer to Debt Service Fund	-	-	282,925	-	-	-	-	-	-	-	-	282,925
450-450-860-100-Transfer to Debt Service Fund	-	-	-	-	-	-	-	-	-	23,650	-	23,650
500-500-840-000-Transfer to General Fund	-	-	-	-	-	-	-	23,437	-	-	-	23,437
<b>R</b>	49,237	-	-	-	639,884	7,200	176,973	-	-	-	236,411	1,109,705
100-000-459-700-Transfer from State Revenue Sh	23,437	-	-	-	-	-	-	-	-	-	-	23,437
100-000-499-700-Transfer from TLT Fund	25,800	-	-	-	-	-	-	-	-	-	-	25,800
600-000-459-200-TRANSFER FM WATER FUND	-	-	-	-	-	-	-	-	-	-	236,411	236,411
700-000-459-300-Transfer from Sewer Fund	-	-	-	-	-	-	176,973	-	-	-	-	176,973
750-000-459-100-Transfer from Street Fund	-	-	-	-	-	6,000	-	-	-	-	-	6,000
750-000-459-200-Transfer from Water Fund	-	-	-	-	-	600	-	-	-	-	-	600
750-000-459-300-Transfer from Sewer Fund	-	-	-	-	-	600	-	-	-	-	-	600
850-000-459-000-Transfer from Water Fund	-	-	-	-	333,309	-	-	-	-	-	-	333,309
850-000-459-300-Transfer fr Sewer Fund	-	-	-	-	282,925	-	-	-	-	-	-	282,925
850-000-459-501-Transfer from Stormwater Fund	-	-	-	-	23,650	-	-	-	-	-	-	23,650
<b>Grand Total</b>	<b>49,237</b>	<b>570,320</b>	<b>460,498</b>	<b>25,800</b>	<b>639,884</b>	<b>7,200</b>	<b>176,973</b>	<b>23,437</b>	<b>6,000</b>	<b>23,650</b>	<b>236,411</b>	<b>2,219,410</b>