

AGENDA  
CITY OF DAYTON  
BUDGET COMMITTEE/EXECUTIVE SESSION

DATE: MONDAY, MAY 18, 2026  
TIME: 7:00 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/B9yDzowvn80?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.	APPEARANCE OF INTERESTED CITIZENS	
D.	DISCUSSION OF PROPOSED FY 2026/2027 BUDGET	
E.	MOTION TO APPROVE FY 2026/2027 BUDGET	
	1. “Move to approve the budget for the City of Dayton for the 2026/2027 fiscal year in the amount of \$8,786,006 of which \$488,729 is unappropriated, as presented.”	
F.	MOTION TO APPROVE TAXES FOR THE 2026/2027 FISCAL YEAR	
	1. \$1.7057 per \$1,000 of assessed value for operating in the General Fund	
	<i>“Move to approve taxes for the 2026/2027 fiscal year, at the rate of \$1.7057 per \$1,000 of assessed value for operating purposes in the General Fund.”</i>	
	2. \$1.85 per \$1,000 assessed value for operating purposes in the Local Option Tax Fund.	
	<i>“Move to approve taxes \$1.85 per \$1,000 assessed value for operating purposes in the Local Option Tax Fund.”</i>	
G.	ADJOURN	
	Executive session will follow immediately.	

## H. EXECUTIVE SESSION

Executive sessions are closed to the public. Representatives of the news media and designated staff may attend executive sessions. Representatives of the news media are specifically directed not to report on any of the deliberations during the executive session, except to state the general subject of the session as previously announced. No decision will be made in this executive session. The City Council will adjourn directly from the executive session and will not be returning to open session.

**City Council will hold an executive session Per ORS 195.660(2) to conduct deliberations with designee on real property transactions.**

Posted: May 12, 2026

By: Rocio Vargas, City Recorder

## NEXT MEETING

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

June 1, 2026, Regular Session Meeting

*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.

**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) .



**To:** Mayor Frank and Budget Committee  
**From:** City Manager Jeremy Caudle  
**Re:** Follow up from May 4 Budget Committee meeting  
**Date:** 5/11/26

# MEMO

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This is to follow up on the Budget Committee's direction and questions from the first budget meeting.

The budget detail sheets that follow this report add two new columns: "FY 26/27 Approved" and "Approved Change." The "FY 26/27 Approved" column shows changes to the recommended budget based on Budget Committee direction. The "Approved Change" column shows the increase or decrease compared to the recommended budget. I have highlighted in yellow items that changed from the recommended budget.

## **Summary of changes**

The schedule following this memo shows which accounts changed, along with an explanation.

In sum, here are the changes:

### Events

- Added \$12,000 back to the State Revenue Sharing Fund for events.
- Created new line-items for each event instead of collapsing all event expenses into one catchall account,
- Reduced by \$12,000 the transfer of revenue sharing from State Revenue Sharing Fund to General Fund to maintain funding source of events.

### Data processing

- Double checked and reallocated data processing accounts in certain cost centers.
- The total increase to this object of expenditure is \$1,126.

### Professional services

- Added a total of \$1,796 among various cost centers for an automated time keeping feature based on a recently received quote from Paychex, our payroll processing software.

### Water expenses in Sewer Fund

- Increased this account \$13,931. I omitted it in error in the recommended budget.

### TLT transfer to General Fund

- I reread the state law increasing the amount of TLT revenues that we can use for general operations. That section of the law takes effect on 1/1/2027. As such the increase we can get from that to the General Fund next fiscal year is \$8,600, not the \$14,000 I projected.

### Net General Fund impact

- With the adjustments in revenues and expenditures, the General Fund's ending balance for FY 26/27 increased about \$2,000.

### **Recommended motion**

If the Budget Committee approves these changes, then I recommend that you pass the following motion:

"I move to approve the budget for the City of Dayton as presented for the 2026/2027 fiscal year in the amount of \$8,786,006, of which \$488,729 is unappropriated or reserved."

You must also approve the tax rates. First, for the General Fund:

"I move to approve taxes for the 2026/2027 fiscal year, at the rate of \$1.7057 per \$1,000 of assessed value for operating purposes in the General Fund."

Second, for the Local Option Tax Fund:

"I move to approve taxes for the 2026/2027 fiscal year at the rate of \$1.85 per \$1,000 of assessed value for operating purposes in the Local Option Tax Fund."

Type	Fund Name	Account + Title	FY 26/27 Recc	FY 26/27 Ap- proved	Ap- proved change	Explanation
Exp	General	100-100-705-300-Data Processing	5,610	6,544	934	Rechecking data processing account.
Exp	General	100-100-880-000-Contingency	96,450	98,893	2,443	Adjusted due to net budget impact of changes.
Exp	General	100-101-700-510-COMMUNITY-WIDE CLEANUP	3,000	-	-3,000	Moved to State Revenue Sharing Fund.
Exp	General	100-101-705-300-DATA PROCESSING	2,145	-	-2,145	Rechecking data processing account.
Exp	General	100-103-705-000-Professional Services	1,217	1,250	33	Addition for Paychex.
Exp	General	100-103-705-300-Data Processing	2,150	4,236	2,086	Rechecking data processing account.
Exp	General	100-104-705-000-Professional Services	1,794	1,850	56	Addition for Paychex.
Exp	General	100-104-705-300-Data Processing	4,045	4,236	191	Rechecking data processing account.
Exp	General	100-105-705-000-Professional Services	392	450	58	Addition for Paychex.
Exp	General	100-105-705-300-Data Processing	14,145	5,555	-8,590	Rechecking data processing account.
Exp	General	100-106-705-000-Professional Services	599	550	-49	Addition for Paychex.
Exp	General	100-106-705-300-Data Processing	14,840	7,423	-7,417	Rechecking data processing account.
Exp	General Total		146,387	130,987	-15,400	
Exp	Local Option Levy	101-101-705-000-Professional Services	951	1,000	49	Addition for Paychex.
Exp	Local Option Levy	101-101-705-300-Data Processing	640	2,967	2,327	Rechecking data processing account.
Exp	Local Option Levy	101-101-880-000-Contingency	98,659	96,283	-2,376	
Exp	Local Option Levy Total		100,250	100,250	-	
Exp	Sewer	400-400-600-200-Utilities - water	-	13,931	13,931	Omitted in error in recommended budget.
Exp	Sewer	400-400-705-000-Professional Services	10,096	10,500	404	Addition for Paychex.
Exp	Sewer	400-400-705-300-Data Processing	-	37,091	37,091	Rechecking data processing account.
Exp	Sewer	400-400-880-000-Contingency	325,587	274,161	-51,426	
Exp	Sewer Total		335,683	335,683	-	
Exp	State Revenue Sharing	500-500-752-300-Old Timers Festival	-	2,280	2,280	Added per Budget Committee direction.
Exp	State Revenue Sharing	500-500-752-400-Community-Wide Clean-up	-	3,780	3,780	Added per Budget Committee direction.
Exp	State Revenue Sharing	500-500-752-605-National Night Out	-	1,780	1,780	Added per Budget Committee direction.
Exp	State Revenue Sharing	500-500-752-610-Halloween	-	500	500	Added per Budget Committee direction.
Exp	State Revenue Sharing	500-500-752-615-December Holidays	-	2,380	2,380	Added per Budget Committee direction.
Exp	State Revenue Sharing	500-500-752-620-Cinco de Mayo	-	1,280	1,280	Added per Budget Committee direction.
Exp	State Revenue Sharing	500-500-840-000-Transfer to General Fund	23,437	11,437	-12,000	Reduced to keep \$12K balance.
Exp	State Revenue Sharing	500-500-999-000-Unappropriated Ending Fund Bal	-	12,000	12,000	Maintained \$12K balance for next year.
Exp	State Revenue Sharing Total		23,437	35,437	12,000	
Exp	Street Fund	200-200-705-000-Professional Services	8,163	8,200	37	Addition for Paychex.
Exp	Street Fund	200-200-705-300-Data Processing	34,800	2,967	-31,833	Rechecking data processing account.
Exp	Street Fund	200-200-880-000-Contingency	28,614	60,410	31,796	
Exp	Street Fund Total		71,577	71,577	-	
Exp	Transient Lodging Tax	105-105-705-300-Data Processing	2,420	660	-1,760	Rechecking data processing account.
Exp	Transient Lodging Tax	105-105-752-225-Tourism Facilities & Promo	117,177	110,337	-6,840	Reduction due to increase in expenditures.
Exp	Transient Lodging Tax	105-105-840-100-Transfer to General Fund	25,800	34,400	8,600	Estimated increase to 50% (effective Jan. 1).
Exp	Transient Lodging Tax Total		145,397	145,397	-	
Exp	Water	300-300-705-000-Professional Services	51,959	53,000	1,041	Addition for Paychex.

Type	Fund Name	Account + Title	FY 26/27 Recc	FY 26/27 Ap- proved	Ap- proved change	Explanation
Exp	Water	300-300-705-300-Data Processing	19,545	33,465	13,920	Rechecking data processing account.
Exp	Water	300-300-880-000-Contingency	221,449	209,999	-11,450	Reduction due to increase in expenditures.
Exp	Water	300-301-705-000-Professional Services	9,633	9,800	167	Addition for Paychex.
Exp	Water	300-301-705-300-Data Processing	11,920	8,242	-3,678	Rechecking data processing account.
Exp	Water Total		314,506	314,506	-	
Exp Total			1,137,237	1,133,837	-3,400	
Rev	General	100-000-424-000-State of Oregon	46,000	34,000	-12,000	Maintaining \$12K in funding for events.
Rev	General	100-000-459-700-Transfer from State Revenue Sh	23,437	11,437	-12,000	Maintaining \$12K in funding for events.
Rev	General	100-000-499-700-Transfer from TLT Fund	25,800	34,400	8,600	Estimated increase to 50% (effective Jan. 1).
Rev	General Total		95,237	79,837	-15,400	
Rev	State Revenue Sharing	500-000-424-000-State of Oregon	-	12,000	12,000	Maintaining \$12K in funding for events.
Rev	State Revenue Sharing Total		-	12,000	12,000	
Rev Total			95,237	91,837	-3,400	
Grand Total			1,232,474	1,225,674	-6,800	

**Budget summary - resources**

	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	94,400	-	-	-	-	-	1,330,750	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	45,837	-	-	-	-	639,884	420,584	1,106,305
Utility fees	-	-	1,446,960	1,083,765	-	-	-	2,530,725
Grand Total	761,035	423,120	1,853,851	1,443,911	202,499	854,218	3,247,372	8,786,006

**Budget summary - requirements**

	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	360,798	291,486	529,020	272,659	159,837	-	111,736	1,725,536
Capital	9,750	-	40,000	45,000	-	-	2,353,199	2,447,949
Principal and Interest	-	-	-	-	-	576,680	-	576,680
Contingency	98,893	96,283	209,999	274,161	-	-	490,240	1,169,576
Transfers out	-	-	570,320	460,498	34,400	-	41,087	1,106,305
Unappropriated fund balance and reserves	-	-	-	-	-	277,538	211,191	488,729
Grand Total	761,035	423,120	1,853,851	1,443,911	202,499	854,218	3,247,372	8,786,006

## 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	FY 26/27 Approved	Approved change
Beginning balances	365,833	336,376	158,105	15,932	15,932	139,202	71,350	71,350	-
Donations	-	-	12,810	-	-	1,125	-	-	-
Fees and charges for services	101,244	59,269	77,568	169,679	169,679	37,908	77,800	77,800	-
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	132,100	-
Grants	2,860	4,579	10,921	11,000	11,000	22,750	1,000	1,000	-
Intergovernmental	71,747	67,732	55,379	65,700	65,700	63,239	106,400	94,400	-12,000
Investment income	17,999	26,717	5,112	3,300	3,300	2,600	2,600	2,600	-
Licenses	2,963	2,143	2,467	2,500	2,500	2,330	2,500	2,500	-
Other revenues	13,344	18,744	33,025	27,000	27,000	13,488	12,000	12,000	-
Other taxes	-	-	20,966	500	500	-	-	-	-
Permits	111,815	22,225	57,725	14,000	14,000	11,917	20,000	20,000	-
Property taxes	1,754	4,358	8,343	4,000	4,000	6,000	6,000	6,000	-
Sales	225	-	155	150	150	75	100	100	-
Taxes	256,624	266,066	265,112	264,882	264,882	283,264	295,298	295,298	-
Transfers in	-	19,000	34,000	56,744	56,744	106,744	49,237	45,837	-3,400
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>761,035</b>	<b>-15,400</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	FY 26/27 Approved	Approved change
Capital	16,266	29,161	8,529	5,786	5,786	9,700	9,750	9,750	-
Contingency	-	-	-	59,393	59,393	-	96,450	98,893	2,443
Materials and Services	362,337	309,212	368,165	335,259	335,259	372,289	378,641	360,798	-17,843
Other revenues	-	-	-	-	-	1,446	-	-	-
Personnel	360,395	454,681	353,410	348,849	348,849	317,090	291,594	291,594	-
Principal and Interest	-	-	5,368	-	-	-	-	-	-
Transfers out	35,000	-	11,089	15,000	15,000	50,042	-	-	-
Unappropriated and reserves	336,376	158,105	139,202	-	-	71,350	-	-	-
<b>Grand Total</b>	<b>1,110,374</b>	<b>951,159</b>	<b>885,763</b>	<b>764,287</b>	<b>764,287</b>	<b>821,917</b>	<b>776,435</b>	<b>761,035</b>	<b>-15,400</b>

## Public Safety 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	FY 26/27 Approved	Approved change
Beginning balances	84,600	65,417	41,492	575	575	9,295	34,458	34,458	-
Fines and penalties	6,852	20,742	14,986	16,000	16,000	7,174	7,100	7,100	-
Investment income	7,677	11,395	1,069	1,400	1,400	1,538	1,500	1,500	-
Licenses	-	-	-	-	-	-	-	-	-
Other fees	625	843	885	68,641	68,641	72,490	59,738	59,738	-
Other revenues	-	-	530	600	600	45	45	45	-
Other taxes	-	-	-	-	-	-	-	-	-
Property taxes	1,825	4,536	8,684	3,500	3,500	6,076	-	-	-
Taxes	267,099	276,925	287,550	287,290	287,290	295,792	320,279	320,279	-
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>423,120</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	695	1,195	7	-	-	1,041	-	-	-
Contingency	-	-	-	-	-	-	98,659	96,283	-2,376
Materials and Services	244,629	260,779	273,869	288,169	288,169	290,141	289,110	291,486	2,376
Personnel	72,937	78,108	77,028	89,837	89,837	66,770	35,351	35,351	-
Transfers out	-	-	-	-	-	85,000	-	-	-
Unappropriated and reserves	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>423,120</b>	<b>-</b>

## Transient Lodging Tax 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	FY 26/27 Approved	Approved change
Beginning balances	391,687	318,451	271,955	164,304	164,304	182,700	115,499	115,499	-
Fines and penalties	-	-	-	-	-	2	-	-	-
Investment income	1,242	1,844	8,498	200	200	5,480	1,000	1,000	-
Other revenues	-	23	-	-	-	-	-	-	-
Other taxes	70,364	86,210	79,521	132,403	132,403	86,464	86,000	86,000	-
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>202,499</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	-	-	1,994	-	-	-	-	-	-
Contingency	-	-	-	96,100	96,100	-	-	-	-
Materials and Services	4,932	60,517	95,980	68,630	68,630	51,996	168,437	159,837	-8,600
Personnel	3,104	50,058	55,301	75,433	75,433	50,407	8,262	8,262	-
Transfers out	136,806	24,000	24,000	56,744	56,744	56,744	25,800	34,400	8,600
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>202,499</b>	<b>-</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	FY 26/27 Approved	Approved change
Beginning balances	184,320	1,314	-42	-	-	-42	-	-	-
Intergovernmental	304,742	-	-	-	-	-	-	-	-
Investment income	1,242	1,844	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-	-
<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>	<b>-</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	FY 26/27 Approved	Approved change
Contingency	-	-	-	-	-	-	-	-	-
Transfers out	488,990	3,200	-	-	-	-42	-	-	-
Unappropriated and reserves	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>	<b>-</b>

## 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	FY 26/27 Approved	Approved change
Beginning balances	211,479	185,582	198,276	162,096	162,096	217,592	241,557	241,557	-
Fines and penalties	-	-	-	-	-	11	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Intergovernmental	209,789	210,883	217,653	216,531	216,531	196,242	200,000	200,000	-
Investment income	4,136	6,140	8,612	800	800	6,372	1,000	1,000	-
Licenses	-	-	-	-	-	-	-	-	-
Other revenues	-	583	17,000	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>459,557</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	9,193	1,929	4,600	7,000	7,000	2,102	253,492	253,492	-
Contingency	-	-	-	168,156	168,156	-	28,614	60,410	31,796
Materials and Services	68,059	69,033	77,326	130,828	130,828	90,636	131,532	99,736	-31,796
Personnel	72,571	63,887	71,899	80,443	80,443	77,782	39,919	39,919	-
Transfers out	90,000	70,000	70,000	10,000	10,000	25,140	6,000	6,000	-
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>459,557</b>	<b>-</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	FY 26/27 Approved	Approved change
Beginning balances	776,289	694,823	749,758	419,242	419,242	500,068	367,191	367,191	-
Fees and charges for services	-	2,230	230	500	500	5,654	2,000	2,000	-
Fines and penalties	9,600	10,759	10,452	12,700	12,700	8,991	8,800	8,800	-
Grants	-	-	-	-	-	-	-	-	-
Intergovernmental	76,810	130,337	22,119	-	-	-	-	-	-
Investment income	20,124	30,318	28,247	3,700	3,700	14,305	15,000	15,000	-
Other revenues	329	2,978	152	200	200	610	500	500	-
Rents	13,060	14,500	15,600	15,600	15,600	13,400	13,400	13,400	-
Transfers in	-	-	-	-	-	140,000	-	-	-
Utility fees	973,487	1,009,028	970,999	1,297,697	1,297,697	959,261	1,446,960	1,446,960	-
<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>1,853,851</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	632	17,776	12,730	32,000	32,000	4,103	40,000	40,000	-
Contingency	-	-	-	278,792	278,792	-	221,449	209,999	-11,450
Materials and Services	350,159	403,456	559,847	609,317	609,317	446,076	517,570	529,020	11,450
Personnel	384,087	374,570	443,989	483,332	483,332	454,680	504,512	504,512	-
Transfers out	440,000	350,000	280,965	346,198	346,198	370,239	570,320	570,320	-
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>1,853,851</b>	<b>-</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	FY 26/27 Approved	Approved change
Beginning balances	459,278	210,462	75,138	24,438	24,438	86,480	359,146	359,146	-
Fees and charges for services	-	-	-	-	-	-	-	-	-
Fines and penalties	5,190	5,739	5,638	3,150	3,150	3,946	-	-	-
Grants	-	20,000	-	-	-	-	-	-	-
Investment income	14,484	21,544	4,517	2,600	2,600	4,894	1,000	1,000	-
Other revenues	-	6,966	-	200	200	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Utility fees	527,913	573,063	742,893	1,056,096	1,056,096	922,883	1,083,765	1,083,765	-
<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>1,443,911</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	74,121	2,209	22	3,600	3,600	3,983	45,000	45,000	-
Contingency	-	-	-	18,116	18,116	-	325,587	274,161	-51,426
Materials and Services	274,557	315,427	270,549	263,640	263,640	198,910	221,233	272,659	51,426
Personnel	276,723	270,123	323,423	356,851	356,851	328,997	391,593	391,593	-
Transfers out	171,000	175,380	147,247	444,277	444,277	127,167	460,498	460,498	-
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>1,443,911</b>	<b>-</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	FY 26/27 Approved	Approved change
Beginning balances	-	-	-	-	-	-	3,267	3,267	-
Fees and charges for services	-	-	-	25,380	25,380	-	23,650	23,650	-
Investment income	-	-	-	-	-	767	-	-	-
Loan proceeds	-	-	-	-	-	70,950	-	-	-
<b>Grand Total</b>	-	-	-	25,380	25,380	71,717	26,917	26,917	-

### 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	FY 26/27 Approved	Approved change
Capital	-	-	-	-	-	68,450	-	-	-
Transfers out	-	-	-	25,034	25,034	-	23,650	23,650	-
Unappropriated and reserves	-	-	-	346	346	3,267	3,267	3,267	-
<b>Grand Total</b>	-	-	-	25,380	25,380	71,717	26,917	26,917	-

## 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	FY 26/27 Approved	Approved 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	-	12,000	12,000
Investment income	621	922	115	100	100	457	-	-	-
Other revenues	3,420	3,822	2,080	-	-	939	-	-	-
Transfers in	20,000	5,000	16,089	-	-	5,000	-	-	-
<b>Grand Total</b>	<b>102,381</b>	<b>77,515</b>	<b>62,319</b>	<b>27,206</b>	<b>27,206</b>	<b>53,790</b>	<b>23,437</b>	<b>35,437</b>	<b>12,000</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	FY 26/27 Approved	Approved change
Capital	2,635	538	41	-	-	-	-	-	-
Materials and Services	62,972	59,329	61,052	27,206	27,206	25,353	-	12,000	12,000
Transfers out	-	-	-	-	-	5,000	23,437	11,437	-12,000
Unappropriated and reserves	36,775	17,648	1,225	-	-	23,437	-	12,000	12,000
<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>35,437</b>	<b>12,000</b>

## 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	FY 26/27 Approved	Approved change
Beginning balances	756,793	899,119	362,698	141,117	141,117	160,825	54,425	54,425	-
Grants	-	-	-	-	1,268,750	150,000	1,118,750	1,118,750	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Investment income	14,769	21,923	3,773	2,700	2,700	4,054	5,000	5,000	-
Loan proceeds	-	-	-	-	-	-	-	-	-
Other revenues	-	-	-	-	156,588	156,588	-	-	-
Transfers in	250,000	100,000	100,000	165,383	165,383	158,224	236,411	236,411	-
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>1,414,586</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	128,747	658,345	359,521	299,803	1,725,141	575,816	1,277,750	1,277,750	-
Contingency	-	-	-	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>1,414,586</b>	<b>-</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	FY 26/27 Approved	Approved change
Beginning balances	998,674	1,066,759	-1,016,483	-73,144	-73,144	708,239	140,583	140,583	-
Grants	-	-	1,028,000	600,000	600,000	-	-	-	-
Investment income	9,055	13,441	4,337	1,600	1,600	8,980	1,000	1,000	-
Loan proceeds	-	3,131,336	2,562,924	500,000	500,000	305,740	-	-	-
Transfers in	538,990	53,200	50,000	204,407	204,407	33,495	176,973	176,973	-
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>318,556</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	550,898	5,281,201	2,016,602	1,140,000	1,140,000	915,871	40,000	40,000	-
Contingency	-	-	-	92,863	92,863	-	219,468	219,468	-
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>318,556</b>	<b>-</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	FY 26/27 Approved	Approved change
Beginning balances	21,175	42,465	36,943	4,817	4,817	3,962	247	247	-
Investment income	1,677	2,489	174	300	300	107	-	-	-
Other revenues	-	-	-	-	-	-	-	-	-
Transfers in	65,000	40,000	20,000	39,700	39,700	36,140	7,200	7,200	-
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>7,447</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	45,387	48,011	53,155	40,640	40,640	39,962	7,200	7,200	-
Contingency	-	-	-	4,177	4,177	-	247	247	-
Transfers out	-	-	-	-	-	-	-	-	-
Unappropriated and reserves	42,465	36,943	3,962	-	-	247	-	-	-

## 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	FY 26/27 Approved	Approved change
Beginning balances	206,978	213,920	120,542	355,629	355,629	354,616	264,757	264,757	-
Grants	-	-	-	500,000	500,000	-	500,000	500,000	-
Investment income	5,217	7,744	6,944	900	900	10,560	500	500	-
Property sales	-	-	308,515	-	-	-	-	-	-
Transfers in	25,000	20,000	20,000	10,000	10,000	-	-	-	-
<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>765,257</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	23,275	121,122	101,385	865,626	865,626	100,419	764,757	764,757	-
Contingency	-	-	-	903	903	-	500	500	-
Transfers out	-	-	-	-	-	-	-	-	-
Unappropriated and reserves	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>765,257</b>	<b>-</b>

## 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	FY 26/27 Approved	Approved change
Beginning balances	253,548	111,160	115,397	178,459	178,459	118,132	185,343	185,343	-
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	500	-
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>185,843</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	882,622	355,975	2,256	10,000	10,000	580	10,000	10,000	-
Contingency	-	-	-	169,959	169,959	-	175,843	175,843	-
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>185,843</b>	<b>-</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	FY 26/27 Approved	Approved change
Beginning balances	66,915	177,262	46,789	7,921	7,921	21,300	33,772	33,772	-
Grants	-	-	15,213	26,240	26,240	29,459	-	-	-
Investment income	8,211	12,188	1,214	1,500	1,500	702	-	-	-
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>33,772</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	35,069	142,661	4,259	-	-	-	-	-	-
Contingency	-	-	-	661	661	-	33,772	33,772	-
Materials and Services	-	-	38,891	35,000	35,000	17,689	-	-	-
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>33,772</b>	<b>-</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	FY 26/27 Approved	Approved change
Beginning balances	327,322	352,776	482,169	358,810	358,810	493,417	213,334	213,334	-
Intergovernmental	23,249	23,249	-	-	-	-	-	-	-
Investment income	9,416	13,976	11,248	1,700	1,700	10,992	1,000	1,000	-
Loan proceeds	-	-	-	-	-	-	-	-	-
Transfers in	236,000	335,380	243,212	406,019	406,019	154,687	639,884	639,884	-
<b>Grand Total</b>	<b>595,987</b>	<b>725,381</b>	<b>736,629</b>	<b>766,529</b>	<b>766,529</b>	<b>659,096</b>	<b>854,218</b>	<b>854,218</b>	<b>-</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	FY 26/27 Approved	Approved change
Principal and Interest	243,211	243,211	243,212	452,533	452,533	445,762	576,680	576,680	-
Transfers out	-	-	-	-	-	-	-	-	-
Unappropriated and reserves	352,776	482,169	493,417	313,996	313,996	213,334	277,538	277,538	-
<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>854,218</b>	<b>-</b>

## Resources detail sheet

	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	FY 26/27 Approved	Approved change
General	1,058,772	946,662	876,576	764,287	764,287	821,917	776,435	761,035	-15,400
Beginning balances	365,833	336,376	158,105	15,932	15,932	139,202	71,350	71,350	-
100-000-400-000-Working Capital	365,833	336,376	158,105	15,932	15,932	139,202	71,350	71,350	-
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	77,800	-
100-000-416-010-Plan Check Fees	46,145	7,083	21,990	6,000	6,000	113	10,000	10,000	-
100-000-416-020-Type A Permit Fees	-	5,999	250	2,500	2,500	250	2,500	2,500	-
100-000-416-030-Type B Permit Fees	25,713	11,045	3,000	50,000	50,000	13,775	20,000	20,000	-
100-000-416-100-Planning Fees	1,803	4,767	19,449	107,379	107,379	22,720	45,300	45,300	-
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	-	-	-
100-000-499-510-Park Reservation Fees	-	150	470	100	100	600	-	-	-
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	132,100	-
100-000-412-000-Franchise-Cable TV	12,696	15,840	18,219	15,000	15,000	18,316	18,000	18,000	-
100-000-412-100-Franchise-Solid Waste	11,259	11,208	13,911	12,000	12,000	11,554	12,000	12,000	-
100-000-412-200-Franchise-Electric Service	82,887	89,576	98,267	99,000	99,000	98,224	99,000	99,000	-
100-000-412-300-Franchise-Telecommunications	5,522	2,799	2,771	2,900	2,900	3,066	3,100	3,100	-
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	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	FY 26/27 Approved	Approved 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	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	-	-	-
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>94,400</b>	<b>-12,000</b>
100-000-424-000-State of Oregon	-	-	-	-	-	-	46,000	34,000	-12,000
100-000-426-000-State Alcohol Taxes	53,047	50,061	43,106	50,000	50,000	45,261	46,000	46,000	-
100-000-428-000-State Cigarette Taxes	1,974	1,779	1,550	1,700	1,700	1,350	1,400	1,400	-
100-000-428-100-State Marijuana Tax	3,472	4,662	4,010	5,000	5,000	4,028	4,000	4,000	-
100-000-432-000-Dayton Rural FD Shared Costs	13,254	11,230	6,713	9,000	9,000	12,600	9,000	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>2,600</b>	<b>-</b>
100-000-404-000-Interest	17,999	26,717	5,112	3,300	3,300	2,600	2,600	2,600	-
<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>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	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>12,000</b>	<b>-</b>
100-000-418-100-Court Revenue Sharing	-	-	-	-	-	-	-	-	-
100-000-430-000-CCRLS Use Based Reimbursement	12,628	12,558	15,640	12,000	12,000	12,000	12,000	12,000	-
100-000-480-000-Miscellaneous Revenue	716	6,186	17,385	15,000	15,000	1,488	-	-	-
<b>Other taxes</b>	<b>-</b>	<b>-</b>	<b>20,966</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-000-416-200-Construction Excise Tax	-	-	20,966	500	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	FY 26/27 Approved	Approved change
100-000-429-000-Transient Lodging Taxes	-	-	-	-	-	-	-	-	-
100-000-464-000-911 Taxes	-	-	-	-	-	-	-	-	-
<b>Permits</b>	<b>111,815</b>	<b>22,225</b>	<b>57,725</b>	<b>14,000</b>	<b>14,000</b>	<b>11,917</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
100-000-416-000-Building Permits	111,815	22,225	57,725	14,000	14,000	11,917	20,000	20,000	-
<b>Property taxes</b>	<b>1,754</b>	<b>4,358</b>	<b>8,343</b>	<b>4,000</b>	<b>4,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
100-000-402-000-Levied Taxes (Prior Years)	1,754	4,358	8,343	4,000	4,000	6,000	6,000	6,000	-
100-000-402-100-Levied Taxes (Current Year)	-	-	-	-	-	-	-	-	-
<b>Sales</b>	<b>225</b>	<b>-</b>	<b>155</b>	<b>150</b>	<b>150</b>	<b>75</b>	<b>100</b>	<b>100</b>	<b>-</b>
100-000-499-500-Newsletter Advertising Sales	225	-	155	150	150	75	100	100	-
<b>Taxes</b>	<b>256,624</b>	<b>266,066</b>	<b>265,112</b>	<b>264,882</b>	<b>264,882</b>	<b>283,264</b>	<b>295,298</b>	<b>295,298</b>	<b>-</b>
100-000-499-300-Taxes Collected	256,624	266,066	265,112	264,882	264,882	283,264	295,298	295,298	-
<b>Transfers in</b>	<b>-</b>	<b>19,000</b>	<b>34,000</b>	<b>56,744</b>	<b>56,744</b>	<b>106,744</b>	<b>49,237</b>	<b>45,837</b>	<b>-3,400</b>
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	11,437	-12,000
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	34,400	8,600
<b>Utility fees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
100-000-420-000-System Development Charges	-	-	-	-	-	-	-	-	-
100-000-420-100-Developer Park Fees	-	-	-	-	-	-	-	-	-
<b>Local Option Levy</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>423,120</b>	<b>-</b>
Beginning balances	84,600	65,417	41,492	575	575	9,295	34,458	34,458	-
101-000-400-000-Working Capital	84,600	65,417	41,492	575	575	9,295	34,458	34,458	-
<b>Fines and penalties</b>	<b>6,852</b>	<b>20,742</b>	<b>14,986</b>	<b>16,000</b>	<b>16,000</b>	<b>7,174</b>	<b>7,100</b>	<b>7,100</b>	<b>-</b>
101-000-418-000-Citations & Bail	6,852	20,742	14,986	16,000	16,000	7,162	7,100	7,100	-
101-101-709-000-Penalties	-	-	-	-	-	12	-	-	-
<b>Investment income</b>	<b>7,677</b>	<b>11,395</b>	<b>1,069</b>	<b>1,400</b>	<b>1,400</b>	<b>1,538</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>
101-000-404-000-Interest	7,677	11,395	1,069	1,400	1,400	1,538	1,500	1,500	-

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

	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	FY 26/27 Approved	Approved change
300-300-709-000-Penalties	-	-	-	-	-	47	-	-	-
300-301-709-000-Penalties	-	-	-	-	-	16	-	-	-
<b>Grants</b>	-	-	-	-	-	-	-	-	-
300-000-460-000-Grant	-	-	-	-	-	-	-	-	-
<b>Intergovernmental</b>	76,810	130,337	22,119	-	-	-	-	-	-
300-000-459-999-City of Lafayette	76,810	130,337	22,119	-	-	-	-	-	-
<b>Investment income</b>	20,124	30,318	28,247	3,700	3,700	14,305	15,000	15,000	-
300-000-404-000-Interest	20,124	30,318	28,247	3,700	3,700	14,305	15,000	15,000	-
<b>Other revenues</b>	329	2,978	152	200	200	610	500	500	-
300-000-466-000-Misc Revenue	-	-	-	-	-	-	-	-	-
300-000-480-000-Misc Revenue	329	2,978	152	200	200	610	500	500	-
<b>Rents</b>	13,060	14,500	15,600	15,600	15,600	13,400	13,400	13,400	-
300-000-480-200-Fisher Land Rent	13,060	14,500	15,600	15,600	15,600	13,400	13,400	13,400	-
<b>Transfers in</b>	-	-	-	-	-	140,000	-	-	-
300-000-480-200-Transfer from General Fund	-	-	-	-	-	50,000	-	-	-
300-000-480-250-Transfer from Local Opt Levy	-	-	-	-	-	85,000	-	-	-
300-000-480-260-Transfer from State Rev Sharing	-	-	-	-	-	5,000	-	-	-
300-000-480-300-Transfer from TLT	-	-	-	-	-	-	-	-	-
300-000-480-400-Transfer from ARPF	-	-	-	-	-	-	-	-	-
<b>Utility fees</b>	973,487	1,009,028	970,999	1,297,697	1,297,697	959,261	1,446,960	1,446,960	-
300-000-420-000-System Development Charges	-	-	-	-	-	-	-	-	-
300-000-450-000-Water Service Charges	961,049	997,949	961,011	1,291,697	1,291,697	956,423	1,440,960	1,440,960	-
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	3,500	-
<b>Sewer</b>	1,006,865	837,774	828,186	1,086,484	1,086,484	1,018,203	1,443,911	1,443,911	-
<b>Beginning balances</b>	459,278	210,462	75,138	24,438	24,438	86,480	359,146	359,146	-
400-000-400-000-Working Capital	459,278	210,462	75,138	24,438	24,438	86,480	359,146	359,146	-
<b>Fees and charges for services</b>	-	-	-	-	-	-	-	-	-
400-000-417-000-Lien Search Fees	-	-	-	-	-	-	-	-	-
<b>Fines and penalties</b>	5,190	5,739	5,638	3,150	3,150	3,946	-	-	-

	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	FY 26/27 Approved	Approved change
400-000-451-100-NSF Fees	168	214	300	250	250	168	-	-	-
400-000-451-300-Late Fees	5,022	5,525	5,338	2,900	2,900	3,778	-	-	-
400-000-480-200-NSF Fees	-	-	-	-	-	-	-	-	-
<b>Grants</b>	-	20,000	-	-	-	-	-	-	-
400-000-460-000-Grant - Business OR for I&I	-	20,000	-	-	-	-	-	-	-
400-000-490-000-Tech Assistance Grant/Loan	-	-	-	-	-	-	-	-	-
<b>Investment income</b>	14,484	21,544	4,517	2,600	2,600	4,894	1,000	1,000	-
400-000-404-000-Interest	14,484	21,544	4,517	2,600	2,600	4,894	1,000	1,000	-
<b>Other revenues</b>	-	6,966	-	200	200	-	-	-	-
400-000-455-000-Land Rent	-	-	-	-	-	-	-	-	-
400-000-480-000-Misc Revenue	-	6,966	-	200	200	-	-	-	-
<b>Transfers in</b>	-	-	-	-	-	-	-	-	-
400-000-459-600-Transfer from Building Reserve	-	-	-	-	-	-	-	-	-
400-000-490-100-Transfer from TLT	-	-	-	-	-	-	-	-	-
400-000-490-200-Transfer from ARPF	-	-	-	-	-	-	-	-	-
<b>Utility fees</b>	527,913	573,063	742,893	1,056,096	1,056,096	922,883	1,083,765	1,083,765	-
400-000-420-000-System Development Charges	-	-	-	-	-	-	-	-	-
400-000-450-000-Sewer Service Charges	525,943	571,448	742,893	1,056,096	1,056,096	922,883	1,083,765	1,083,765	-
400-000-450-100-Sewer Service Deposits	1,970	1,615	-	-	-	-	-	-	-
400-000-451-000-Sewer Deposits	-	-	-	-	-	-	-	-	-
<b>Transient Lodging Tax</b>	463,293	406,528	359,974	296,907	296,907	274,646	202,499	202,499	-
<b>Beginning balances</b>	391,687	318,451	271,955	164,304	164,304	182,700	115,499	115,499	-
105-000-400-000-Working Capital	391,687	318,451	271,955	164,304	164,304	182,700	115,499	115,499	-
<b>Fines and penalties</b>	-	-	-	-	-	2	-	-	-
105-105-709-000-Penalties	-	-	-	-	-	2	-	-	-
<b>Investment income</b>	1,242	1,844	8,498	200	200	5,480	1,000	1,000	-
105-000-404-000-Interest	1,242	1,844	8,498	200	200	5,480	1,000	1,000	-
<b>Other revenues</b>	-	23	-	-	-	-	-	-	-
105-000-480-000-Miscellaneous Revenue	-	23	-	-	-	-	-	-	-
<b>Other taxes</b>	70,364	86,210	79,521	132,403	132,403	86,464	86,000	86,000	-
105-000-429-000-Transient Lodging Tax	70,364	86,210	79,521	132,403	132,403	86,464	86,000	86,000	-

	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	FY 26/27 Approved	Approved change
Transfers in	-	-	-	-	-	-	-	-	-
105-000-459-400-Transfer from the General Fund	-	-	-	-	-	-	-	-	-
105-000-459-700-Transfer from State Shared Rev	-	-	-	-	-	-	-	-	-
Debt Service	595,987	725,381	736,629	766,529	766,529	659,096	854,218	854,218	-
Beginning balances	327,322	352,776	482,169	358,810	358,810	493,417	213,334	213,334	-
850-000-400-000-Working Capital	327,322	352,776	482,169	358,810	358,810	493,417	213,334	213,334	-
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	1,000	-
850-000-404-000-Interest	9,416	13,976	11,248	1,700	1,700	10,992	1,000	1,000	-
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	639,884	-
850-000-459-000-Transfer from Water Fund	150,000	210,000	160,965	160,965	160,965	66,515	333,309	333,309	-
850-000-459-200-TRANS FM WATER SYS CAP PROJ	-	-	-	-	-	-	-	-	-
850-000-459-300-Transfer fr Sewer Fund	86,000	125,380	82,247	220,020	220,020	88,172	282,925	282,925	-
850-000-459-500-TR FR WATER SYSTEM CAP PROJ	-	-	-	-	-	-	-	-	-
850-000-459-501-Transfer from Stormwater Fund	-	-	-	25,034	25,034	-	23,650	23,650	-
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	765,257	-
Beginning balances	206,978	213,920	120,542	355,629	355,629	354,616	264,757	264,757	-

	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	FY 26/27 Approved	Approved change
760-000-400-000-Working Capital	206,978	213,920	120,542	355,629	355,629	354,616	264,757	264,757	-
Grants	-	-	-	500,000	500,000	-	500,000	500,000	-
760-000-490-000-CDBG Grant-Community Center	-	-	-	-	-	-	-	-	-
760-000-490-001-USDA Grant	-	-	-	500,000	500,000	-	500,000	500,000	-
760-000-490-100-Energy Efficiency Grants	-	-	-	-	-	-	-	-	-
Investment income	5,217	7,744	6,944	900	900	10,560	500	500	-
760-000-404-000-Interest	5,217	7,744	6,944	900	900	10,560	500	500	-
Property sales	-	-	308,515	-	-	-	-	-	-
760-000-410-000-Dayton Village Sale Proceeds	-	-	308,515	-	-	-	-	-	-
Transfers in	25,000	20,000	20,000	10,000	10,000	-	-	-	-
760-000-459-100-Transfer from Street Fund	10,000	10,000	10,000	10,000	10,000	-	-	-	-
760-000-459-200-Transfer from Water Fund	10,000	10,000	10,000	-	-	-	-	-	-
760-000-459-300-Transfer from Sewer Fund	5,000	-	-	-	-	-	-	-	-
760-000-459-400-Transfer from General Fund	-	-	-	-	-	-	-	-	-
Equipment Replacement	87,852	84,954	57,117	44,817	44,817	40,209	7,447	7,447	-
Beginning balances	21,175	42,465	36,943	4,817	4,817	3,962	247	247	-
750-000-400-000-Working Capital	21,175	42,465	36,943	4,817	4,817	3,962	247	247	-
Investment income	1,677	2,489	174	300	300	107	-	-	-
750-000-404-000-Interest	1,677	2,489	174	300	300	107	-	-	-
Other revenues	-	-	-	-	-	-	-	-	-
750-000-459-800-Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Transfers in	65,000	40,000	20,000	39,700	39,700	36,140	7,200	7,200	-
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 Fund	30,000	30,000	10,000	19,850	19,850	5,500	600	600	-
750-000-459-300-Transfer from Sewer Fund	30,000	-	-	19,850	19,850	5,500	600	600	-
750-000-459-400-Transfer from General Fund	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
750-000-420-000-System Development Charges	-	-	-	-	-	-	-	-	-
Parks Reserve	212,332	189,450	64,449	35,661	35,661	51,461	33,772	33,772	-
Beginning balances	66,915	177,262	46,789	7,921	7,921	21,300	33,772	33,772	-
780-000-400-000-Working Capital	66,915	177,262	46,789	7,921	7,921	21,300	33,772	33,772	-

	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	FY 26/27 Approved	Approved change
Grants	-	-	15,213	26,240	26,240	29,459	-	-	-
780-000-430-000-Grant - State of OR Parks prgm	-	-	15,213	26,240	26,240	29,459	-	-	-
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	-	-	-
780-000-404-000-Interest	8,211	12,188	1,214	1,500	1,500	702	-	-	-
Transfers in	136,806	-	-	-	-	-	-	-	-
780-000-459-400-Transfer from General Fund	-	-	-	-	-	-	-	-	-
780-000-459-500-Transfer from TLT	136,806	-	-	-	-	-	-	-	-
Utility fees	400	-	1,233	-	-	-	-	-	-
780-000-420-000-System Development Charges	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	318,556	-
Beginning balances	998,674	1,066,759	-1,016,483	-73,144	-73,144	708,239	140,583	140,583	-
700-000-400-000-Working Capital	998,674	1,066,759	-1,016,483	-73,144	-73,144	708,239	140,583	140,583	-
Grants	-	-	1,028,000	600,000	600,000	-	-	-	-
700-000-422-000-System Improvement Grants/Loan	-	-	-	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	1,000	-
700-000-404-000-Interest	9,055	13,441	4,337	1,600	1,600	8,980	1,000	1,000	-
Loan proceeds	-	3,131,336	2,562,924	500,000	500,000	305,740	-	-	-
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	-	-	-
700-000-429-000-Utility Bridge w/ Sewer Line G	-	-	-	-	-	-	-	-	-
Transfers in	538,990	53,200	50,000	204,407	204,407	33,495	176,973	176,973	-
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	176,973	-
Utility fees	80,937	-	96,063	-	-	-	-	-	-
700-000-420-000-System Development Charges	80,937	-	96,063	-	-	-	-	-	-
State Revenue Sharing	102,381	77,515	62,319	27,206	27,206	53,790	23,437	35,437	12,000



	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	FY 26/27 Approved	Approved change
Utility fees	-	-	-	-	-	-	-	-	-
200-000-420-000-SYSTEM DEVELOPMENT CHARGES	-	-	-	-	-	-	-	-	-
Street Reserve	993,782	471,370	183,388	179,959	179,959	123,545	185,843	185,843	-
Beginning balances	253,548	111,160	115,397	178,459	178,459	118,132	185,343	185,343	-
770-000-400-000-Working Capital	253,548	111,160	115,397	178,459	178,459	118,132	185,343	185,343	-
Fees and charges for services	-	-	-	-	-	-	-	-	-
770-000-490-300-Sidewalk Imprvment Reimb	-	-	-	-	-	-	-	-	-
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 Grant	552,362	47,783	-	-	-	-	-	-	-
Investment income	8,372	12,427	4,120	1,500	1,500	5,413	500	500	-
770-000-404-000-Interest	8,372	12,427	4,120	1,500	1,500	5,413	500	500	-
Licenses	-	-	-	-	-	-	-	-	-
770-000-438-100-Street Maintenance Fee	-	-	-	-	-	-	-	-	-
Other revenues	-	-	-	-	-	-	-	-	-
770-000-459-800-Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Transfers in	75,000	50,000	50,000	-	-	-	-	-	-
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 Charges	4,500	-	13,871	-	-	-	-	-	-
Stormwater	-	-	-	25,380	25,380	71,717	26,917	26,917	-
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	23,650	-
450-000-450-000-Stormwater Charges	-	-	-	25,380	25,380	-	23,650	23,650	-
Investment income	-	-	-	-	-	767	-	-	-
450-000-404-000-Interest	-	-	-	-	-	767	-	-	-
Loan proceeds	-	-	-	-	-	70,950	-	-	-
450-000-441-000-Loan Proceeds	-	-	-	-	-	70,950	-	-	-

	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	FY 26/27 Approved	Approved change
<b>Water Capital</b>	1,027,867	1,021,042	520,346	309,200	1,734,538	630,241	1,414,586	1,414,586	-
Beginning balances	756,793	899,119	362,698	141,117	141,117	160,825	54,425	54,425	-
600-000-400-000-Working Capital	756,793	899,119	362,698	141,117	141,117	160,825	54,425	54,425	-
<b>Grants</b>	-	-	-	-	1,268,750	150,000	1,118,750	1,118,750	-
600-000-445-000-CDBG (FINAL DESIGN & ENGRG)	-	-	-	-	-	-	-	-	-
600-000-445-100-CDBG (CONSTRUCTION)	-	-	-	-	-	-	-	-	-
600-000-445-500-REEDA GRANT	-	-	-	-	-	-	-	-	-
600-000-450-000-Utility Br Waterline Grant	-	-	-	-	-	-	-	-	-
600-000-459-996-OBDD Grants	-	-	-	-	50,000	50,000	-	-	-
600-000-459-997-OWRD Grant	-	-	-	-	1,218,750	100,000	1,118,750	1,118,750	-
<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	5,000	-
600-000-404-000-Interest	14,769	21,923	3,773	2,700	2,700	4,054	5,000	5,000	-
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 NOTES (BANS)	-	-	-	-	-	-	-	-	-
600-000-440-100-Safe Drinking Water Revolving	-	-	-	-	-	-	-	-	-
600-000-441-000-Fisher Farms Property Loan	-	-	-	-	-	-	-	-	-
600-000-459-300-TEMP TR FM DEBT SVC FUND	-	-	-	-	-	-	-	-	-
<b>Other revenues</b>	-	-	-	-	156,588	156,588	-	-	-
600-000-440-110-OBDD Loan Proceeds	-	-	-	-	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 RETAINAGE	-	-	-	-	-	-	-	-	-
<b>Transfers in</b>	250,000	100,000	100,000	165,383	165,383	158,224	236,411	236,411	-
600-000-459-000-Transfer from Water Fund	250,000	100,000	100,000	-	-	-	-	-	-
600-000-459-100-TR FROM WATER RESERVE FUND	-	-	-	-	-	-	-	-	-
600-000-459-200-TRANSFER FM WATER FUND	-	-	-	165,383	165,383	158,224	236,411	236,411	-

	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	FY 26/27 Approved	Approved change
Utility fees	6,305	-	53,875	-	-	550	-	-	-
600-000-420-000-System Development Charges	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>8,786,006</b>	<b>-3,400</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	FY 26/27 Approved	Approved change
Personnel	110,914	124,181	127,336	128,845	128,845	119,122	82,498	82,498	-
100-100-526-000-City Manager	24,246	26,037	15,223	16,216	16,216	16,215	5,676	5,676	-
100-100-526-100-City Recorder	11,878	7,761	16,855	16,856	16,856	16,855	17,698	17,698	-
100-100-526-200-Accountant	11,956	13,019	17,526	13,301	13,301	12,863	9,450	9,450	-
100-100-526-300-Tourism/Econ Devel Director	621	15,966	14,935	10,787	10,787	9,905	-	-	-
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	-	-	-
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	14,157	-
100-100-537-000-Office Specialist II	4,042	2,619	4,838	4,871	4,871	3,550	3,504	3,504	-
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	3,864	-
100-100-592-000-Workers Compensation	889	616	529	1,538	1,538	1,178	93	93	-
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	12,318	-
100-100-596-000-PERS Retirement	14,883	18,535	19,179	23,187	23,187	14,784	13,890	13,890	-
100-100-598-000-Disability Insurance	138	134	122	129	129	136	128	128	-
100-100-599-000-Unemployment	-	71	113	712	712	47	53	53	-
Materials and Services	91,282	80,775	77,892	65,866	65,866	87,742	89,474	90,408	934
100-100-600-000-Electricity	1,626	2,329	2,486	2,848	2,848	3,732	2,666	2,666	-
100-100-600-001-Electricity - Community Center	8,505	9,343	6,660	6,600	6,600	3,950	8,500	8,500	-
100-100-600-100-Propane	1,282	1,064	2,190	1,619	1,619	2,103	1,750	1,750	-
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	4,250	-
100-100-601-100-Postage	410	492	307	512	512	394	450	450	-
100-100-602-000-Telephone & Related	1,002	1,068	675	958	958	853	900	900	-
100-100-604-000-Insurance	1,356	1,621	1,932	1,990	1,990	2,421	2,543	2,543	-

	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	FY 26/27 Approved	Approved change
100-100-608-000-Audit	1,502	2,136	3,048	3,384	3,384	3,511	3,400	3,400	-
100-100-611-000-Travel & Meetings	3,825	4,723	3,745	1,207	1,207	178	1,000	1,000	-
100-100-612-000-Training	-	-	-	-	-	177	10,550	10,550	-
100-100-614-000-Equipment Repair & Maintenance	837	281	602	500	500	107	500	500	-
100-100-614-100-Fuel	965	948	823	1,000	1,000	866	1,000	1,000	-
100-100-616-100-Safety/Uniforms	70	151	120	500	500	91	500	500	-
100-100-617-000-Small Tools/Shop Supplies	110	30	156	125	125	22	150	150	-
100-100-700-000-Legal Services	1,364	1,706	2,067	2,561	2,561	17,029	10,200	10,200	-
100-100-700-100-Misc Legal (Non Attorney)	232	525	202	500	500	236	500	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	1,005	-
100-100-705-300-Data Processing	2,146	4,023	4,014	5,112	5,112	5,748	5,610	6,544	934
100-100-706-000-Dues & Certifications	333	871	345	812	812	909	3,500	3,500	-
100-100-707-000-City Hall Maintenance	7,161	5,669	5,597	5,000	5,000	4,214	5,000	5,000	-
100-100-707-200-City Hall Annex Maintenance	4	110	-	300	300	-	500	500	-
100-100-707-300-Community Center Maintenance	27,078	23,805	25,888	8,000	8,000	20,467	18,550	18,550	-
100-100-708-100-Tool & Equipment Rental	-	-	-	100	100	260	-	-	-
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	-	-	-	-
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>2,500</b>	<b>-</b>
100-100-903-000-Equipment	730	772	-	434	434	1,433	1,000	1,000	-
100-100-903-100-Electronic Reader Board	-	-	-	-	-	-	-	-	-
100-100-904-000-City Hall Improvements	-	-	30	500	500	1,000	500	500	-
100-100-904-200-City Shops/Yards Improvements	-	-	-	-	-	-	-	-	-
100-100-904-300-City Hall Curb & Sidewalks	-	-	-	-	-	-	-	-	-
100-100-904-400-CH Annex/Comm Center Improve	-	5,660	653	500	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>-</b>	<b>-</b>
100-100-830-000-Tfr to Local Option Tax Fund	-	-	-	-	-	-	-	-	-
100-100-830-106-Tfr to ARPA Fund	-	-	-	-	-	42	-	-	-

	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	FY 26/27 Approved	Approved change
100-100-830-300-Transfer to Sewer Utility Fund	-	-	-	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	98,893	2,443
100-100-880-000-Contingency	-	-	-	-	-	-	96,450	98,893	2,443
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>274,299</b>	<b>3,377</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	FY 26/27 Approved	Approved change
<b>Personnel</b>	45,947	54,359	51,003	66,366	66,366	51,920	55,560	55,560	-
100-106-526-000-City Manager	3,306	6,509	4,059	4,325	4,325	4,324	7,946	7,946	-
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	5,201	-
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	3,893	-
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	7,079	-
100-106-537-000-Office Specialist II	16,739	19,312	17,700	19,886	19,886	14,444	-	-	-
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	2,680	-
100-106-592-000-Workers Compensation	386	203	225	605	605	399	360	360	-
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	7,154	-
100-106-596-000-PERS Retirement	6,074	11,228	7,047	11,653	11,653	8,152	9,633	9,633	-
100-106-598-000-Life/Disability Insurance	60	56	48	60	60	47	112	112	-
100-106-599-000-Unemployment	-	31	44	283	283	18	38	38	-
<b>Materials and Services</b>	104,286	66,359	89,921	106,945	106,945	72,891	79,982	72,516	-7,466
100-106-600-000-Utilities - Electricity	118	184	186	213	213	199	205	205	-
100-106-600-100-Utilities - Propane	128	106	218	135	135	210	200	200	-
100-106-601-000-Office Expense	1,658	1,873	1,513	1,508	1,508	1,564	1,250	1,250	-
100-106-601-100-Postage	256	307	185	316	316	243	300	300	-
100-106-602-000-Telephone & Related	409	459	312	359	359	365	400	400	-
100-106-604-000-Insurance	1,567	1,874	2,232	2,299	2,299	2,798	2,938	2,938	-
100-106-608-000-Audit	1,056	1,502	2,144	2,380	2,380	2,469	1,950	1,950	-
100-106-611-000-Travel & Meetings	909	1,039	409	336	336	10	-	-	-
100-106-612-000-Training	-	-	-	-	-	-	-	-	-
100-106-616-100-Safety/Uniforms	-	-	-	-	-	-	-	-	-
100-106-700-000-Legal Services	152	190	230	527	527	777	750	750	-
100-106-700-100-Misc Legal (non-attorney)	68	172	66	200	200	78	200	200	-
100-106-700-350-Local Government Surcharge Fee	9,031	1,603	5,892	1,700	1,700	-	1,700	1,700	-
100-106-705-000-Professional Services	1,170	675	1,279	1,208	1,208	990	599	550	-49
100-106-705-100-Engineering Services	108	516	2,144	2,991	2,991	528	2,150	2,150	-

	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	FY 26/27 Approved	Approved change
100-106-705-300-Data Processing	1,318	8,114	7,529	11,508	11,508	13,856	14,840	7,423	-7,417
100-106-706-000-Dues & Certifications	76	81	146	265	265	237	-	-	-
100-106-707-000-City Hall Maintenance	713	554	377	500	500	348	-	-	-
100-106-716-000-Building Inspection Services	3,390	108	2,072	14,000	14,000	20,000	20,000	20,000	-
100-106-716-100-Plan Check Services	76,112	13,681	44,812	6,000	6,000	6,000	10,000	10,000	-
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	20,000	-
100-106-717-000-CLG Facade Improvements	3,973	5,259	144	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	-	-	-	-
<b>Capital</b>	-	138	4	676	676	1,578	-	-	-
100-106-903-000-Equipment	-	138	-	176	176	578	-	-	-
100-106-904-000-City Hall Improvements	-	-	4	500	500	1,000	-	-	-
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>128,076</b>	<b>-7,466</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	FY 26/27 Approved	Approved change
<b>Personnel</b>	85,070	117,991	56,287	45,711	45,711	51,448	45,752	45,752	-
100-104-526-000-City Manager	3,306	5,207	2,030	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	26,898	-
100-104-536-100-Library Assistant	17,586	18,890	16,293	15,153	15,153	15,627	-	-	-
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	2,299	-
100-104-592-000-Workers Compensation	666	422	352	612	612	539	56	56	-
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	4,965	-
100-104-596-000-PERS Retirement	10,913	21,931	14,674	9,059	9,059	8,194	8,267	8,267	-
100-104-598-000-Life/Disability Insurance	104	103	48	45	45	58	86	86	-
100-104-599-000-Unemployment	-	53	45	286	286	26	31	31	-
<b>Materials and Services</b>	27,141	26,830	20,891	26,321	26,321	21,752	29,037	29,284	247
100-104-600-000-Utilities - Electricity	473	739	747	853	853	799	802	802	-
100-104-600-100-Utilities - Propane	1,054	1,357	1,023	1,141	1,141	858	1,250	1,250	-
100-104-601-000-Library & Office Expense	3,611	4,445	3,188	4,000	4,000	3,540	500	500	-
100-104-601-001-Summer Reading Program	-	-	-	-	-	-	2,000	2,000	-
100-104-601-100-Postage	358	429	270	442	442	343	-	-	-
100-104-602-000-Telephone & Related	409	459	312	445	445	365	-	-	-
100-104-604-000-Insurance	1,193	1,426	1,699	1,750	1,750	2,129	2,236	2,236	-
100-104-608-000-Audit	838	1,192	1,701	1,888	1,888	1,959	1,550	1,550	-
100-104-611-000-Travel & Meetings	892	989	421	135	135	10	500	500	-
100-104-612-000-Training	-	-	-	-	-	-	1,000	1,000	-
100-104-616-100-Safety/Uniforms	10	130	2	100	100	3	-	-	-
100-104-700-000-Legal Services	61	91	92	252	252	112	-	-	-
100-104-700-100-Misc Legal (non attorney)	68	172	66	150	150	78	-	-	-

	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	FY 26/27 Approved	Approved change
100-104-705-000-Professional Services	2,801	1,310	1,132	995	995	997	1,794	1,850	56
100-104-705-300-Data Processing	1,318	1,658	1,829	2,020	2,020	2,351	4,045	4,236	191
100-104-706-000-Dues & Certifications	620	594	561	575	575	689	550	550	-
100-104-706-100-Subscriptions	337	125	40	575	575	288	560	560	-
100-104-707-000-Library Maintenance	2,865	2,385	1,514	500	500	1,398	2,500	2,500	-
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	6,000	-
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	2,500	-
100-104-730-100-Ready to Read Program	912	1,170	460	2,500	2,500	2,634	1,000	1,000	-
100-104-730-200-Library Programming	827	817	-	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	-	-	-	-
<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>-</b>	<b>-</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	-	-	-
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>75,036</b>	<b>247</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	FY 26/27 Approved	Approved change
<b>Personnel</b>	69,210	107,790	89,677	68,474	68,474	58,681	46,022	46,022	-
100-103-526-000-City Manager	3,306	5,207	2,030	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	-	-	-
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	5,201	-
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	3,893	-
100-103-530-100-Maintenance Operator 1	5,074	5,583	2,788	22,041	22,041	15,235	6,532	6,532	-
100-103-534-000-PWKS Laborer/Janitor	5,118	29,962	32,501	2,338	2,338	2,347	6,866	6,866	-
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	2,125	-
100-103-592-000-Workers Compensation	742	718	407	867	867	740	785	785	-
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	7,307	-
100-103-596-000-PERS Retirement	13,650	29,731	24,955	11,442	11,442	9,581	7,633	7,633	-
100-103-598-000-Disability Insurance	115	121	69	61	61	84	91	91	-
100-103-599-000-Unemployment	-	59	64	405	405	26	31	31	-
<b>Materials and Services</b>	63,674	56,582	78,075	54,746	54,746	66,987	53,021	55,140	2,119
100-103-600-000-Electricity	2,270	2,688	4,484	4,740	4,740	5,247	4,807	4,807	-
100-103-600-100-Propane	384	319	656	500	500	631	600	600	-
100-103-601-000-Office Expense	1,088	1,208	1,085	1,080	1,080	998	800	800	-
100-103-601-100-Postage	349	154	97	159	159	167	150	150	-
100-103-602-000-Telephone & Related	409	459	312	538	538	365	400	400	-
100-103-603-000-Garbage/Sanitation	2,364	2,623	2,888	2,978	2,978	2,545	2,650	2,650	-
100-103-604-000-Insurance	4,533	5,420	6,456	6,650	6,650	8,092	8,497	8,497	-
100-103-608-000-Audit	559	795	1,135	1,260	1,260	1,307	1,000	1,000	-
100-103-611-000-Travel & Meetings	1,486	1,652	940	135	135	16	-	-	-
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	2,500	-
100-103-614-100-Fuel	3,477	3,415	2,973	3,500	3,500	3,116	3,500	3,500	-
100-103-616-100-Safety/Uniforms	1,316	1,929	1,454	2,000	2,000	2,075	2,000	2,000	-
100-103-617-000-Small Tools/Shop Supplies	2,245	575	2,410	1,000	1,000	499	1,000	1,000	-
100-103-619-000-Park Maintenance	31,648	28,549	26,931	15,000	15,000	20,348	20,000	20,000	-

	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	FY 26/27 Approved	Approved change
100-103-619-100-Brookside Maintenance	-	-	-	-	-	-	-	-	-
100-103-700-000-Legal Services	1,064	190	230	618	618	335	550	550	-
100-103-700-100-Misc Legal (Non Attorney)	1,748	229	88	200	200	104	200	200	-
100-103-705-000-Professional Services	2,419	1,878	9,496	8,054	8,054	6,422	1,217	1,250	33
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	4,236	2,086
100-103-706-000-Dues & Certifications	180	143	110	116	116	71	-	-	-
100-103-707-000-City Hall Maintenance	2,149	1,668	1,134	500	500	1,048	500	500	-
100-103-707-200-City Hall Annex Maintenance	4	-	-	500	500	-	500	500	-
100-103-708-100-Tool & Equipment Rental	-	-	15	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	-	-	-	-
<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>5,750</b>	<b>-</b>
100-103-903-000-Equipment	888	43	141	-	-	310	-	-	-
100-103-904-000-City Hall Improvements	-	-	2	500	500	1,000	-	-	-
100-103-904-200-City Yards/ Shop Improvements	-	-	-	500	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	500	-
100-103-911-000-Street Trees	-	-	-	-	-	-	-	-	-
100-103-912-000-Bandstand Improvements	-	-	-	-	-	-	-	-	-
100-103-913-000-Signs	-	-	-	500	500	-	500	500	-
100-103-915-000-Christmas Tree & Bandstand Ltg	7,088	2,118	390	500	500	1,565	2,000	2,000	-
<b>Transfers out</b>	<b>-</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>106,912</b>	<b>2,119</b>

**Non-Departmental including Contingency**

	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	FY 26/27 Approved	Approved change
Contingency	-	-	-	59,393	59,393	-	-	-	-
100-107-880-000-Contingency	-	-	-	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>	-	-	-	-

## Public Safety 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	FY 26/27 Approved	Approved 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>35,351</b>	<b>-</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	7,946	-
101-101-526-100-City Recorder	10,295	7,761	10,113	6,743	6,743	6,743	3,540	3,540	-
101-101-526-200-Accountant	6,329	3,829	5,155	3,913	3,913	3,783	-	-	-
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	-	-	-
101-101-537-000-Office Specialist II	25,012	33,788	30,936	31,859	31,859	23,153	3,504	3,504	-
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	1,727	-
101-101-592-000-Workers Compensation	565	383	212	839	839	444	242	242	-
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	5,563	-
101-101-596-000-PERS Retirement	9,414	9,732	13,314	15,441	15,441	10,035	6,196	6,196	-
101-101-598-000-Disability Insurance	88	86	66	73	73	66	56	56	-
101-101-599-000-Unemployment	-	45	62	391	391	24	26	26	-
<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>291,486</b>	<b>2,376</b>
101-101-600-000-Electricity	521	623	746	848	848	743	807	807	-
101-101-600-100-Propane	154	128	263	385	385	252	200	200	-
101-101-601-000-Office Expense	3,950	5,462	4,683	1,855	1,855	4,408	3,550	3,550	-
101-101-601-100-Postage	313	376	239	387	387	301	350	350	-
101-101-602-000-Telephone & Related	409	459	312	723	723	365	400	400	-
101-101-604-000-Insurance	1,884	2,252	2,683	2,763	2,763	3,363	3,532	3,532	-
101-101-608-000-Audit	932	1,326	1,892	2,100	2,100	2,179	1,700	1,700	-
101-101-611-000-Travel & Meetings	1,049	3,078	1,618	738	738	51	-	-	-
101-101-612-000-Training	-	-	-	1,330	1,330	442	1,200	1,200	-
101-101-614-000-Equipment Repair & Maintenance	-	-	-	-	-	-	-	-	-
101-101-614-100-Fuel	1,674	1,643	1,428	1,600	1,600	1,499	-	-	-

	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	FY 26/27 Approved	Approved change
101-101-616-100-Safety/Uniforms	10	130	2	300	300	3	-	-	-
101-101-700-000-Legal Services	2,270	2,652	459	1,000	1,000	4,823	1,000	1,000	-
101-101-700-100-Misc (Legal) Non-Atty	389	287	110	250	250	130	250	250	-
101-101-700-350-Court Assessments	569	1,263	5,776	1,400	1,400	1,079	1,400	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	1,000	49
101-101-705-100-Sheriff's Contract	183,889	190,547	197,556	214,011	214,011	214,011	219,130	219,130	-
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	2,967	2,327
101-101-705-400-Municipal Judge Services	3,250	5,000	5,500	6,000	6,000	6,000	6,000	6,000	-
101-101-706-000-Dues & Certifications	344	451	572	398	398	92	-	-	-
101-101-707-000-City Hall Maintenance	859	667	456	200	200	419	-	-	-
101-101-707-200-City Hall Annex Maintenance	4	-	-	200	200	-	-	-	-
101-101-707-300-City Hall Annex Rental	-	-	-	-	-	-	-	-	-
101-101-752-000-Election Expense	-	-	-	-	-	-	-	-	-
101-101-770-000-9-1-1 Services	27,560	28,662	32,102	36,275	36,275	35,312	38,000	38,000	-
101-101-799-000-Miscellaneous Expense	156	847	1,717	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>	<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>	<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>96,283</b>	<b>-2,376</b>
101-101-880-000-Contingency	-	-	-	-	-	-	98,659	96,283	-2,376
<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>	<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>423,120</b>	<b>-</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	FY 26/27 Approved	Approved change
105-105-840-100-Transfer to General Fund	-	19,000	19,000	56,744	56,744	56,744	25,800	34,400	8,600
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	-	-	-	-
105-105-880-000-Contingency	-	-	-	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>202,499</b>	<b>-</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	FY 26/27 Approved	Approved change
Transfers out	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	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
106-106-880-000-Contingency	-	-	-	-	-	-	-	-	-
Unappropriated fund balance and reserves	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>	<b>-</b>

## Street Fund

### Public Works – 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	FY 26/27 Approved	Approved change
<b>Personnel</b>	72,571	63,887	71,899	80,443	80,443	77,782	39,919	39,919	-
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	-	-	-
200-200-526-100-City Recorder	-	-	-	-	-	-	-	-	-
200-200-526-200-Accountant	2,813	3,063	4,124	3,130	3,130	3,027	-	-	-
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	10,401	-
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	3,893	-
200-200-530-100-Maintenance Operator 1	20,294	5,583	6,063	11,878	11,878	11,106	6,532	6,532	-
200-200-534-000-PWKS Laborer/Janitor	3,412	8,560	9,286	4,675	4,675	4,692	2,452	2,452	-
200-200-536-000-Library Director	-	3,382	3,652	6,743	6,743	6,742	-	-	-
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	1,783	-
200-200-592-000-Workers Compensation	507	350	298	833	833	734	801	801	-
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	7,007	-
200-200-596-000-PERS Retirement	8,477	8,830	12,177	14,460	14,460	11,887	6,405	6,405	-
200-200-598-000-Life/Disability Insurance	79	77	66	74	74	84	71	71	-
200-200-599-000-Unemployment	-	40	61	389	389	35	26	26	-
<b>Materials and Services</b>	68,059	69,033	77,326	130,828	130,828	90,636	131,532	99,736	-31,796
200-200-600-000-Utilities - Electricity	26,371	22,487	22,270	25,881	25,881	25,666	23,722	23,722	-
200-200-600-100-Utilities - Propane	179	149	306	188	188	295	275	275	-
200-200-601-000-Office Expense	3,605	3,699	3,755	3,357	3,357	3,211	2,550	2,550	-
200-200-601-100-Postage	358	429	270	442	442	360	400	400	-
200-200-602-000-Telephone & Related	833	918	624	1,076	1,076	732	750	750	-
200-200-603-000-Garbage/Sanitation	1,546	1,715	1,889	1,947	1,947	1,665	1,750	1,750	-
200-200-604-000-Insurance	3,773	4,511	5,374	5,535	5,535	6,735	7,072	7,072	-
200-200-608-000-Audit	1,990	2,831	4,039	4,484	4,484	4,652	3,650	3,650	-
200-200-611-000-Travel & Meetings	793	868	1,140	269	269	39	-	-	-
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	7,500	-
200-200-614-100-Fuel	4,122	4,046	3,526	3,500	3,500	3,692	4,000	4,000	-

	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	FY 26/27 Approved	Approved change
200-200-614-300-Footbridge Repair & Maintenan	-	-	-	-	-	-	-	-	-
200-200-614-400-Street/Alley Repair & Maint	3,171	7,460	8,280	20,000	20,000	3,236	20,000	20,000	-
200-200-614-410-Gravel	182	688	-	2,000	2,000	250	2,000	2,000	-
200-200-616-000-Supplies	960	105	1,155	1,500	1,500	334	1,500	1,500	-
200-200-616-100-Safety/Uniforms	801	1,300	871	1,000	1,000	1,018	1,000	1,000	-
200-200-616-200-Signs & Related	2,113	3,703	50	3,000	3,000	1,491	3,000	3,000	-
200-200-617-000-Shop Supplies/Small Tools	1,349	345	998	1,500	1,500	251	1,500	1,500	-
200-200-700-000-Legal Services	455	569	689	1,510	1,510	848	1,500	1,500	-
200-200-700-100-Misc Legal (non-attorney)	188	402	155	200	200	182	200	200	-
200-200-700-200-Transportation System Plan Upd	-	-	-	25,000	25,000	-	-	-	-
200-200-705-000-Professional Services	4,525	2,222	12,053	9,792	9,792	14,801	8,163	8,200	37
200-200-705-100-Engineering Services	2,482	4,693	5,416	8,658	8,658	3,059	5,000	5,000	-
200-200-705-300-Data Processing	1,483	1,862	2,057	2,273	2,273	12,385	34,800	2,967	-31,833
200-200-706-000-Dues & Certifications	162	143	110	116	116	71	-	-	-
200-200-707-000-City Hall Maintenance	1,002	777	529	1,000	1,000	489	-	-	-
200-200-707-200-City Hall Annex Maintenance	4	-	-	100	100	-	-	-	-
200-200-707-300-City Hall Annex Rental	-	-	-	-	-	-	-	-	-
200-200-708-100-Tool & Equipment Rental	-	-	-	500	500	-	-	-	-
200-200-710-000-Contract Services	-	-	-	-	-	-	-	-	-
200-200-799-000-Misc Expense	150	130	-	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>253,492</b>	<b>-</b>
200-200-903-000-Equipment	7,738	579	-	1,000	1,000	1,102	2,000	2,000	-
200-200-904-000-City Hall Improvements	-	-	4	500	500	1,000	500	500	-
200-200-904-100-City Hall Annex Improvements	-	-	-	500	500	-	500	500	-
200-200-904-200-Ciity Shops/Yards Improvements	-	-	-	500	500	-	500	500	-
200-200-904-300-Street Trees	-	1,350	-	2,500	2,500	-	-	-	-
200-200-910-000-Street Improvements	1,455	-	4,596	2,000	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>6,000</b>	<b>-</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	-	-	-	-
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>60,410</b>	<b>31,796</b>
200-200-880-000-Contingency	-	-	-	168,156	168,156	-	28,614	60,410	31,796

	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	FY 26/27 Approved	Approved 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>459,557</b>	<b>-</b>

## Water Fund

### Public Works – Water Treatment/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	FY 26/27 Approved	Approved change
Budgetary	-	-	-	-	-	-	-	-	-
300-999-999-999-SUSPENSE	-	-	-	-	-	-	-	-	-
Personnel	384,087	374,570	443,989	483,332	483,332	454,680	504,512	504,512	-
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	51,078	-
300-300-526-100-City Recorder	17,422	11,383	16,855	16,856	16,856	16,855	17,698	17,698	-
300-300-526-200-Accountant	21,098	23,740	37,113	28,167	28,167	27,239	47,250	47,250	-
300-300-526-300-Tourism/Econ Devel Director	931	11,974	12,446	12,447	12,447	9,034	-	-	-
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	24,267	-
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	27,246	-
300-300-530-100-Maintenance Operator 1	37,545	19,542	21,220	33,522	33,522	34,026	51,471	51,471	-
300-300-534-000-PWKS Laborer/Janitor	10,235	17,121	18,572	16,360	16,360	16,419	18,144	18,144	-
300-300-536-000-Library Director	-	3,382	3,652	6,743	6,743	6,742	7,079	7,079	-
300-300-537-000-Office Specialist II	27,605	31,338	33,928	33,891	33,891	32,971	31,531	31,531	-
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	21,102	-
300-300-592-000-Workers Compensation	2,263	1,538	1,256	3,764	3,764	430	4,434	4,434	-
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	68,856	-
300-300-596-000-PERS Retirement	37,709	37,842	53,435	64,341	64,341	46,299	75,869	75,869	-
300-300-598-000-Life/Disability Insurance	352	314	298	316	316	363	828	828	-
300-300-599-000-Unemployment	-	166	277	1,756	1,756	118	283	283	-
300-301-526-000-City Manager	6,613	7,811	5,074	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	-	-	-
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	8,667	-
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	7,785	-
300-301-530-100-Maintenance Operator 1	12,177	5,583	10,913	19,771	19,771	19,022	13,063	13,063	-
300-301-534-000-PWKS Laborer/Janitor	3,412	8,560	13,929	8,414	8,414	8,444	2,452	2,452	-

	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	FY 26/27 Approved	Approved 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	2,449	-
300-301-592-000-Workers Compensation	805	511	471	1,299	1,299	1,144	1,099	1,099	-
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	9,069	-
300-301-596-000-PERS Retirement	13,199	13,327	17,752	21,619	21,619	18,584	8,796	8,796	-
300-301-598-000-Life/Disability Insurance	125	119	103	108	108	131	111	111	-
300-301-599-000-Unemployment	-	64	96	606	606	55	34	34	-
<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>529,020</b>	<b>11,450</b>
300-300-600-000-Utilities - electricity	24,540	33,374	44,546	36,517	36,517	31,608	47,718	47,718	-
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	525	-
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	12,250	-
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	5,400	-
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	5,600	-
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	22,373	-
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	10,150	-
300-300-608-100-AUDIT - WTF	-	-	-	-	-	-	-	-	-
300-300-611-000-Travel & Meetings	9,331	6,233	6,183	7,777	7,777	319	500	500	-
300-300-612-000-Training	953	-	1,560	2,366	2,366	2,386	9,200	9,200	-
300-300-614-000-Equipment Repair & Maintenance	12,284	5,332	6,576	10,000	10,000	2,731	13,000	13,000	-
300-300-614-100-Fuel	4,507	4,425	3,857	4,500	4,500	4,038	4,500	4,500	-
300-300-614-300-Footbridge Repair & Maintenanc	-	-	1,810	4,000	4,000	247	4,000	4,000	-
300-300-614-400-Wells/Springs Maintenance	19,504	23,317	12,394	45,000	45,000	45,000	45,000	45,000	-
300-300-614-410-Gravel	-	219	200	2,500	2,500	46	5,000	5,000	-
300-300-614-600-Water Line Repair & Maintenanc	7,669	2,993	20,626	12,500	12,500	4,700	12,500	12,500	-
300-300-616-000-Supplies	12,954	14,295	14,563	17,000	17,000	14,983	17,000	17,000	-
300-300-616-001-SUPPLIES - WTF	-	-	-	-	-	-	-	-	-
300-300-616-100-Safety/Uniforms	2,132	5,573	2,457	5,000	5,000	2,976	5,000	5,000	-
300-300-616-200-Water Meters	7,544	8,333	2,398	10,000	10,000	463	10,000	10,000	-
300-300-617-000-Shop Supplies/Small Tools	4,086	920	2,669	2,500	2,500	666	1,000	1,000	-
300-300-700-000-Legal Services	3,042	3,612	6,263	7,672	7,672	40,925	26,000	26,000	-
300-300-700-100-Misc Legal (non-atty)	421	862	331	500	500	876	500	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	FY 26/27 Approved	Approved 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	53,000	1,041
300-300-705-100-Engineering Services	1,916	14,745	22,351	26,118	26,118	18,546	30,100	30,100	-
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	33,465	13,920
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	10,500	-
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	-	-	-
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	-	-	-	-
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	3,300	-
300-300-708-100-Tool & Equipment Rental	-	-	-	500	500	156	-	-	-
300-300-710-000-Water Conservation Education	-	-	-	5,000	5,000	-	-	-	-
300-300-710-100-Contract Services	-	-	-	-	-	-	-	-	-
300-300-720-000-Leak Detection	4,500	12,475	-	10,000	10,000	7,400	10,000	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	10,000	-
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	-	-	-
300-301-600-000-Electricity	19,165	22,986	20,779	25,852	25,852	13,706	22,150	22,150	-
300-301-600-100-Utilities - Propane	1,440	2,488	275	1,586	1,586	252	1,750	1,750	-
300-301-601-000-Office Expense	811	748	600	602	602	659	550	550	-
300-301-601-100-Postage	230	275	320	283	283	264	300	300	-
300-301-602-000-Telephone	4,189	4,420	3,043	5,063	5,063	3,765	3,900	3,900	-
300-301-604-000-Insurance	13,204	15,786	18,804	19,368	19,368	23,568	24,747	24,747	-
300-301-608-000-Audit	559	795	1,135	1,260	1,260	1,307	1,100	1,100	-
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	10,000	-
300-301-614-100-Fuel	3,479	3,415	2,973	5,000	5,000	3,116	5,000	5,000	-
300-301-614-400-Wells Maintenance	-	1,795	8,109	-	-	-	-	-	-
300-301-616-000-Supplies	6,310	6,309	4,723	10,000	10,000	1,402	10,000	10,000	-
300-301-616-100-Safety/Uniforms	796	1,208	872	2,000	2,000	1,039	2,000	2,000	-
300-301-617-000-Small Tools/Shop Supplies	1,807	322	998	1,500	1,500	284	1,500	1,500	-
300-301-700-000-Legal Services	152	190	230	5,000	5,000	301	2,300	2,300	-
300-301-700-100-Misc Legal (non-atty)	256	575	221	500	500	259	500	500	-
300-301-705-000-Professional Services	4,975	2,908	13,067	10,937	10,937	14,341	9,633	9,800	167

	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	FY 26/27 Approved	Approved change
300-301-705-100-Engineering Services	8,609	1,165	12,937	24,133	24,133	2,803	5,000	5,000	-
300-301-705-300-Data Processing	9,233	10,398	16,235	12,102	12,102	13,840	11,920	8,242	-3,678
300-301-706-000-Dues & Certifications	412	409	1,226	331	331	203	500	500	-
300-301-707-000-City Hall Maintenance	859	667	454	1,000	1,000	419	-	-	-
300-301-707-001-Water Treatment Facility Maint	3,472	6,780	18,567	12,000	12,000	3,359	12,000	12,000	-
300-301-707-200-City Hall Annex Maintenance	6	-	-	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>40,000</b>	<b>-</b>
300-300-903-000-Equipment	464	2,162	12,605	15,000	15,000	3,652	15,000	15,000	-
300-300-904-000-City Hall Improvements	-	-	21	1,000	1,000	-	-	-	-
300-300-904-100-City Hall Annex Improvements	-	-	-	1,500	1,500	-	-	-	-
300-300-904-200-City Shops/Yards Improvements	-	-	-	1,500	1,500	-	-	-	-
300-300-904-300-City Hall Curbs/Sidewalks Impr	-	-	-	-	-	-	-	-	-
300-300-910-000-System Improvements	-	-	-	2,000	2,000	-	15,000	15,000	-
300-300-910-100-Filter Sys 11TH & Flower Lane	-	-	-	-	-	-	-	-	-
300-300-910-200-Wellhouse Improvements	-	-	104	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	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>570,320</b>	<b>-</b>
300-300-840-000-Transfer to Equipment Replacem	30,000	30,000	10,000	19,850	19,850	5,500	600	600	-
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	236,411	-
300-300-860-100-Transfer to Debt Service Fund	150,000	210,000	160,965	160,965	160,965	66,515	333,309	333,309	-
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>209,999</b>	<b>-11,450</b>
300-300-880-000-Contingency	-	-	-	278,792	278,792	-	221,449	209,999	-11,450
<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>	<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>1,853,851</b>	<b>-</b>

## Sewer Fund

### Public Works – Wastewater Collections/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	FY 26/27 Approved	Approved change
<b>Personnel</b>	276,723	270,123	323,423	356,851	356,851	328,997	391,593	391,593	-
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	29,512	-
400-400-526-100-City Recorder	17,421	11,383	16,855	16,856	16,856	16,855	17,698	17,698	-
400-400-526-200-Accountant	21,098	23,740	37,113	28,167	28,167	27,239	27,300	27,300	-
400-400-526-300-Tourism/Econ Devel Director	931	11,974	12,446	12,447	12,447	9,034	-	-	-
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	26,001	-
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	27,246	-
400-400-530-100-Maintenance Operator 1	23,339	20,432	19,401	31,569	31,569	31,663	50,416	50,416	-
400-400-534-000-PWKS Laborer/Janitor	10,235	17,121	18,572	14,958	14,958	15,011	18,144	18,144	-
400-400-536-000-Library Director	-	3,382	3,652	6,743	6,743	6,742	7,079	7,079	-
400-400-537-000-Office Specialist II	27,070	31,338	33,929	33,891	33,891	32,971	31,531	31,531	-
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	17,978	-
400-400-592-000-Workers Compensation	2,246	1,439	1,241	3,672	3,672	3,046	4,387	4,387	-
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	65,320	-
400-400-596-000-PERS Retirement	36,899	36,213	50,000	63,355	63,355	45,469	64,634	64,634	-
400-400-598-000-Life/Disability Insurance	349	309	291	311	311	356	708	708	-
400-400-599-000-Unemployment	-	165	270	1,714	1,714	115	242	242	-
<b>Materials and Services</b>	274,557	315,427	270,549	263,640	263,640	198,910	221,233	272,659	51,426
400-400-600-000-Utilities - Electricity	36,153	40,589	34,380	44,444	44,444	23,748	36,667	36,667	-
400-400-600-100-Utilities - Propane	1,128	936	1,926	1,183	1,183	1,850	1,400	1,400	-
400-400-600-200-Utilities - water	9,272	17,118	11,967	18,965	18,965	12,331	-	13,931	13,931
400-400-601-000-Office Expense	16,968	18,572	18,146	14,700	14,700	15,577	12,450	12,450	-
400-400-601-100-Postage	4,608	5,527	5,965	5,693	5,693	5,167	5,900	5,900	-
400-400-602-000-Telephone & Related	4,273	4,684	3,204	3,444	3,444	3,779	3,950	3,950	-
400-400-604-000-Insurance	10,682	12,770	15,211	15,667	15,667	19,066	20,020	20,020	-
400-400-608-000-Audit	3,234	4,601	6,564	7,288	7,288	7,561	6,300	6,300	-
400-400-611-000-Travel & Meetings	6,387	6,032	1,827	7,777	7,777	554	500	500	-
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	7,500	-
400-400-614-100-Fuel	5,153	5,058	4,411	5,000	5,000	3,627	5,000	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	FY 26/27 Approved	Approved change
Transfers out	171,000	175,380	147,247	444,277	444,277	127,167	460,498	460,498	-
400-400-840-000-Transfer to Equipment Replace	30,000	-	-	19,850	19,850	5,500	600	600	-
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	176,973	-
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	-	-	-
400-400-870-000-Transfer to Building Reserve	5,000	-	-	-	-	-	-	-	-
Contingency	-	-	-	18,116	18,116	-	325,587	274,161	-51,426
400-400-880-000-Contingency	-	-	-	18,116	18,116	-	325,587	274,161	-51,426
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>1,443,911</b>	<b>-</b>

## Stormwater Fund

### Public Works – Stormwater Treatment/Collections

	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	FY 26/27 Approved	Approved change
Capital	-	-	-	-	-	68,450	-	-	-
450-450-614-600-Storm Lines Repair & Mainten	-	-	-	-	-	68,450	-	-	-
450-450-910-000-System Improvements	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	25,034	25,034	-	23,650	23,650	-
450-450-860-100-Transfer to Debt Service Fund	-	-	-	25,034	25,034	-	23,650	23,650	-
Unappropriated fund balance and reserves	-	-	-	346	346	3,267	3,267	3,267	-
450-450-999-000-Unappropriated Ending Fund Bal	-	-	-	346	346	3,267	3,267	3,267	-
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,380</b>	<b>25,380</b>	<b>71,717</b>	<b>26,917</b>	<b>26,917</b>	<b>-</b>

## State Revenue Sharing Fund

### Community Events 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	FY 26/27 Approved	Approved 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	-	12,000	12,000
500-500-604-000-Insurance	924	1,104	1,315	1,354	1,354	1,648	-	-	-
500-500-608-000-Audit	249	354	504	560	560	581	-	-	-
500-500-611-000-Travel & Related Expenses	10,114	4,822	807	250	250	37	-	-	-
500-500-611-100-Travel - Legislative/Econ Dev	427	-	-	-	-	-	-	-	-
500-500-612-000-Training	-	-	-	1,129	1,129	745	-	-	-
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	-	-	-
500-500-752-000-City Council Expense	8,645	3,408	7,665	2,100	2,100	3,190	-	-	-
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	-	-	-	-	-	-	-	2,280	2,280
500-500-752-400-Community-Wide Clean-up	-	-	-	4,000	4,000	4,000	-	3,780	3,780
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	-	-	-
500-500-752-700-Youth Advisory Council Expense	-	-	-	-	-	-	-	-	-
500-500-799-000-Misc Expense	-	3,822	116	7,038	7,038	-	-	-	-
500-500-752-605-National Night Out	-	-	-	-	-	-	-	1,780	1,780
500-500-752-610-Halloween	-	-	-	-	-	-	-	500	500
500-500-752-615-December Holidays	-	-	-	-	-	-	-	2,380	2,380
500-500-752-620-Cinco de Mayo	-	-	-	-	-	-	-	1,280	1,280
<b>Capital</b>	2,635	538	41	-	-	-	-	-	-
500-500-903-000-Council Chambers Furnishings	1,235	254	41	-	-	-	-	-	-

	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	FY 26/27 Approved	Approved change
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	11,437	-12,000
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	11,437	-12,000
<b>Unappropriated fund balance and reserves</b>	36,775	17,648	1,225	-	-	23,437	-	12,000	12,000
500-500-999-000-Unappropriated Ending Fund Bal	36,775	17,648	1,225	-	-	23,437	-	12,000	12,000
<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>35,437</b>	<b>12,000</b>

## Water Capital Fund

### Public Works – Water Capital Improvements

	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	FY 26/27 Approved	Approved change
<b>Budgetary</b>	-	-	-	-	-	-	-	-	-
600-999-999-999-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	1,277,750	-
600-600-910-000-Water Storage Impoundment	-	-	-	-	-	-	-	-	-
600-600-910-100-Engineering Services	9,523	-	-	5,000	5,000	-	-	-	-
600-600-910-101-ENGINEERING SERVICES (OECD)	-	-	-	-	-	-	-	-	-
600-600-910-200-Flow IQ Water Meter Replcmnt	-	-	-	-	-	-	-	-	-
600-600-920-000-Land Acquisition	-	-	-	-	-	-	-	-	-
600-600-920-100-Fisher Farms Intertie	1,566	-	-	-	1,425,338	306,588	1,118,750	1,118,750	-
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	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	-	-	-
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	-	-	-
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	115,000	-
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	21,000	-
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	-	-	-	-
600-600-880-000-Contingency	-	-	-	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	FY 26/27 Approved	Approved 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>1,414,586</b>	<b>-</b>

## Sewer Reserve Fund

### Public Works – Sewer Capital Improvements

	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	FY 26/27 Approved	Approved 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	40,000	-
700-700-910-000-System Improvements	52,011	45,986	19,646	20,000	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	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	-	-	-
700-700-920-000-Hwy 221 Lift Station Repl	85,533	880,461	576,020	600,000	600,000	480,201	-	-	-
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	219,468	-
700-700-880-000-Contingency	-	-	-	92,863	92,863	-	219,468	219,468	-
<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>318,556</b>	<b>-</b>

## Equipment Replacement Fund

### Public Works – 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	FY 26/27 Approved	Approved change
Capital	45,387	48,011	53,155	40,640	40,640	39,962	7,200	7,200	-
750-750-903-000-Equipment	14,404	2,757	6,256	25,140	25,140	25,140	7,200	7,200	-
750-750-903-100-Replace Diesel Truck	30,983	45,254	-	-	-	-	-	-	-
750-750-903-200-Replace Mower	-	-	-	12,000	12,000	11,000	-	-	-
750-750-903-300-Replace Tractor	-	-	-	-	-	-	-	-	-
750-750-903-400-Leaf Vac	-	-	-	3,500	3,500	3,822	-	-	-
750-750-903-401-Street Sweeper	-	-	-	-	-	-	-	-	-
750-750-903-402-Replace Tractor	-	-	46,899	-	-	-	-	-	-
750-750-903-500-Equipment Storage	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
750-750-459-500-TRANS TO GENERAL FUND	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	4,177	4,177	-	247	247	-
750-750-880-000-Contingency	-	-	-	4,177	4,177	-	247	247	-
Unappropriated fund balance and reserves	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>7,447</b>	<b>-</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	FY 26/27 Approved	Approved change
Capital	23,275	121,122	101,385	865,626	865,626	100,419	764,757	764,757	-
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	764,757	-
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	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
760-760-459-600-TRANS TO GENERAL FUND	-	-	-	-	-	-	-	-	-
760-760-459-700-Transfer to Sewer Fund	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	903	903	-	500	500	-
760-760-880-000-Contingency	-	-	-	903	903	-	500	500	-
Unappropriated fund balance and reserves	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>765,257</b>	<b>-</b>

## Street Reserve Fund

### Public Works – Street Capital Improvements

	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	FY 26/27 Approved	Approved 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	10,000	-
770-770-910-000-Street Capital Projects	-	63,685	2,256	10,000	10,000	580	10,000	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 Pedestrian 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	175,843	-
770-770-880-000-Contingency	-	-	-	169,959	169,959	-	175,843	175,843	-
<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>185,843</b>	<b>-</b>

## Parks Reserve Fund

### Public Works – Parks Capital Improvements

	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	FY 26/27 Approved	Approved change
<b>Materials and Services</b>	-	-	38,891	35,000	35,000	17,689	-	-	-
780-780-705-000-Parks Master Plan	-	-	38,891	35,000	35,000	17,689	-	-	-
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	33,772	-
780-780-880-000-Contingency	-	-	-	661	661	-	33,772	33,772	-
<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>33,772</b>	<b>-</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	FY 26/27 Approved	Approved 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	576,680	-
850-850-774-000-Debt SVC To Bonds (Principal)	124,692	125,939	127,199	151,736	151,736	151,736	129,755	129,755	-
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	13,578	-
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	14,593	-
850-850-778-100-Debt Service to Springs (Int)	3,606	3,466	3,325	3,182	3,182	3,182	3,037	3,037	-
850-850-779-000-Reserve for Lafayette loan	-	-	-	23,249	23,249	23,249	-	-	-
850-850-779-100-Debt Service - DEQ (Principal)	-	-	-	33,355	33,355	-	14,967	14,967	-
850-850-779-200-Debt Service - DEQ (Interest)	-	-	-	18,461	18,461	-	1,566	1,566	-
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	43,736	-
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	38,512	-
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	82,098	-
850-850-786-400-Merchant Block Loan(principal)	-	-	-	25,034	25,034	-	23,650	23,650	-
<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	277,538	-
850-850-900-100-WATER RESERVE	-	-	-	99,414	99,414	-	-	-	-
850-850-900-200-SEWER RESERVE	-	-	-	-	-	-	-	-	-
850-850-900-300-Reserve- Lafayette loan payoff	-	-	-	23,625	23,625	-	-	-	-
850-850-900-305-Reserve for MPS FSTS USDA Loan	-	-	-	82,248	82,248	-	-	-	-
850-850-900-310-Rsv for Bridge DEQ Loan pmt	-	-	-	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	277,538	-
<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>854,218</b>	<b>-</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	34,400	-	-	-	11,437	6,000	23,650	-	1,106,305
105-105-840-100-Transfer to General Fund	-	-	-	34,400	-	-	-	-	-	-	-	34,400
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	-	-	-	-	-	-	-	11,437	-	-	-	11,437
<b>R</b>	45,837	-	-	-	639,884	7,200	176,973	-	-	-	236,411	1,106,305
100-000-459-700-Transfer from State Revenue Sh	11,437	-	-	-	-	-	-	-	-	-	-	11,437
100-000-499-700-Transfer from TLT Fund	34,400	-	-	-	-	-	-	-	-	-	-	34,400
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>45,837</b>	<b>570,320</b>	<b>460,498</b>	<b>34,400</b>	<b>639,884</b>	<b>7,200</b>	<b>176,973</b>	<b>11,437</b>	<b>6,000</b>	<b>23,650</b>	<b>236,411</b>	<b>2,212,610</b>

**To:** Honorable Mayor, City Councilors, and Budget Committee  
**From:** Rob Walker, Finance Director  
**Through:** Jeremy Caudle, City Manager  
**Issue:** 2026-2027 Budget Committee Questions  
**Date:** 5/11/2026

### **Background and Information:**

During the May 5<sup>th</sup> Budget Committee meeting, questions came up regarding specific accounts, about what the different funds were for, and about the use of Transient Lodging Tax revenue. This Staff report attempts to answer those questions.

First, we want to answer the questions regarding the review of the budget detail sheets:

1. Data Processing, account Object 705-300 - need to look at these accounts.
2. Water Fund 300-300-910-000 System Improvements.
  - a. Budget \$15,000.
  - b. This is for Church Street water line replacement costs.
3. Sewer Fund 400-400-600-200 Utilities - Water.
  - a. Budget \$0.
  - b. Budget should be \$13,931.
4. Sewer Fund 400-400-705-200 I & I Project
  - a. Budget \$12,000
  - b. This is for Smoke Testing, I & I reporting, Manhole inserts and repairs.
5. Sewer Fund 400-400-903-000 Equipment.
  - a. Budget \$18,500.
  - b. This is for Vac Truck Repair, Generator, Pressure Washer, and other.
6. State Revenue Sharing Fund 500-500-752-200 Community Giving, 2024-2025.

a. VFW Post #4015	- \$5,000
b. PAD	- \$ 800
c. Dayton School District	- \$ 100
d. Dayton Vol. Firefighters Assoc.	- \$2,000
e. Dayton FFA	- \$1,000
f. Dayton YRun	- <u>\$ 110</u>
g. Total FY 2024-2025	\$9,010

Another question that came up was what the different Funds were for, and how revenue in those funds could be used. The following is a discussion of the different funds:

1. General Fund. The general fund serves as the primary operating fund of a government. It is the central accounting fund and is used to manage financial resources that are not legally required to be tracked in a separate fund.

2. Special Purpose Fund. These funds account for revenues, and their associated expenditures, that are restricted or committed to specific purposes other than general operations, capital projects, or debt service. The following funds are in this category:
  - a. Special Option Levy Fund. For Public Safety and Code Enforcement. Captures Special Option Levy taxes and related expenditures. Revenues include the public safety fee.
  - b. Transient Lodging Tax Fund. For Tourism related expenses and related administrative expenditures (See TLT discussion below.) Captures Transient Lodging Tax revenue and related expenditures.
  - c. Dayton URA Fund. Finances projects that improve the economic vitality of designated urban area. Can be used to remove unsafe or unfit buildings, improve infrastructure and building and land development and support economic growth through planned projects. Primary source of revenue is taxes collected on the increase in value on the urban area.
  - d. Street Fund. For expenditures of Street related Public Works personnel and administrative expenditures, street maintenance and related equipment repairs. Primary revenue source is City's share of State Highway revenue.
  - e. Water Fund. For water distribution expenditures and water related Public Works personnel and administrative expenditures. Includes repair and maintenance of wells and waterlines. Primary source of revenue is water service and related fees.
  - f. Sewer Fund. For wastewater collection and treatment costs and infrastructure maintenance, and related Public Works personnel and administrative expenditures. Primary sources of revenue is sewer service and related fees.
  - g. Stormwater Fund. For the improvement, protection, and restoration of water quality and reduce flood risk by managing stormwater runoff, and to maintain stormwater system. Primary revenue source would be the stormwater fee.
3. Capital Projects Fund. These funds primary purpose is to segregate and track funds for long-term, high-cost projects such as public buildings, infrastructure (roads, bridges, etc.) and other capital assets. They cannot fund maintenance or repair of existing infrastructure. These funds revenue sources include grants and loans, and System Development Charges (SDC's). The SDC's are one-time fees to fund the costs of existing and planned infrastructure. Primarily these fees cover 1) Reimbursement (recovers the cost of existing infrastructure, 2) Improvement (covers the cost of planned capital improvements, and 3) Administrative (recovers direct costs associated with administering the SDC program). The following funds are in this category:
  - a. Water System Capital Project Fund
  - b. Sewer Reserve Fund
  - c. Equipment Replacement Reserve Fund
  - d. Building Reserve Fund
  - e. Street Reserve Fund
  - f. Parks Reserve Fund

4. Debt Service Fund. This is a fund specifically for paying the principal and interest on long-term debt.

The final question we'd like to address is whether Transient Lodging Tax revenue can be used to pay for principal and interest on debt for the foot bridge over the Yamhill River. TLT funds can be used to pay for Tourism-related facilities and Tourism promotion.<sup>1</sup>

1. A Tourism-related facility "means:
  - a. "A conference center, convention center, or a visitor information center; and
  - b. "Other improved real property that has a useful life of 10 or more years and has substantial purpose of supporting tourism or accommodating tourist activities." ORS 320.300(9).
2. Tourism promotion "means any of the following activities:
  - a. "Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;
  - b. "Conducting strategic planning and research necessary to stimulate future tourism development;
  - c. "Operating tourism promotion agencies; and
  - d. "Marketing special events and festivals designed to attract tourists." ORS 320.300(7), later amended by HB 4148.
3. Under HB 2267 (2003) local governments that impose a new TLT after July 1, 2003, only expend TLT revenue in three ways"
  - a. For "tourism promotion" or "tourism-related facilities" as defined in ORS 320.300 (see above)<sup>2</sup>
  - b. For city services (portion going into the general fund)
  - c. To finance or re-finance the debt on tourism-related facilities and pay associated administrative costs, with some restrictions.
4. Many local governments - especially those that tend to accommodate more tourists than residents - question whether infrastructure such as sewers or roads qualify as "tourism-related facilities." The law does not provide any additional guidance on what constitutes "other improved real property that has a useful life of ten or more years and has a substantial purpose of supporting tourism or accommodation tourist activities." "Local governments seeking to use TLT revenue on public facilities used by both residents and tourists are encouraged to contact legal counsel for further guidance" See Attorney General Opinion Request OP-2008-3, Nov 14 2008.<sup>3</sup>

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<sup>1</sup> [League of Oregon Cities "Guide to Collecting Lodging Tax in Oregon"](#)

<sup>2</sup> [ORS 320.300](#)

<sup>3</sup> [Attorney General Opinion Request OP-2008-3, Nov 14 2008](#)