



ANNUAL BUDGET

Fiscal Year 2025-2026

Proposed to Budget Committee May 8, 2025
Adopted by City Council May 22, 2025



**CITY OF ROGUE RIVER
COMPLETED
BUDGET PACKET**

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CITY OF ROGUE RIVER

2025-26 ANNUAL BUDGET

PAM VANARSDALE
Mayor

BUDGET COMMITTEE

City Council

Sharie Davis
Grace Howell
Mark Minegar
Barb Hilty
Sherrie Moss
Barb Gregory

Citizen Members

Steven O' Brien
Deborah Daves
Mike Hammond
John Bond
Dannie Moss
Terri Mondonca

CITY STAFF

Ryan Nolan, City Administrator
David Rash, Police Chief
Michael Bollweg, Public Works Director
Paige Chick, Finance Officer
Annette Phillips, Accounting and Administrative Assistant
Emily Reynolds, Accounting and Administrative Assistant
Diane Oliver, City Recorder



CITY OF ROGUE RIVER

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BUDGET COMMITTEE MEETING

THURSDAY, MAY 8, 2025

10:00 A.M.

This meeting is also available for attendance by phone or internet via <https://join.freeconferencecall.com/rogueriver>:

Dial-in using your phone:

1-978-990-5207

Enter Access Code: 2145898

Or visit the website:

freeconferencecall.com

Enter Online Meeting ID: rogueriver

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

AGENDA

PUBLIC INPUT:

APPROVAL OF MINUTES:

NEW BUSINESS:

- | | | |
|---|-------------------------------|---|
| 1 | Election of Officers | Election of Chairman. |
| 2 | Distribution of Budget | Distribute proposed 2025-2026 Budget. |
| 3 | Budget Message | Budget Officer to deliver the Budget Message. |
| 4 | Budget Review | Review the proposed Budget for fiscal year 2025-2026. |
| 5 | Proposed Use Hearing | Hear comments from the public regarding the use of State Revenue Sharing Funds for fiscal year 2025-2026. |
| 6 | Request | Request from Food and Friends for an annual donation. |
| 7 | Approval of | Approval of maximum expenditures for the 2025/2026 fiscal year. |
| 8 | Approval of | Approval of the maximum tax levy for the 2025/2026 fiscal year. |
| | <u>OR</u> | |
| | Announcement of | |
| | Next Budget Meeting | Announcement of date, time and location of next Budget Committee meeting to continue review of proposed budget. |

The City Hall is handicapped-accessible. Please let us know twenty-four (24) hours in advance if you will need any special accommodations to attend the meeting. If you wish to speak regarding an agenda item, please sign in before the start of the meeting.



BUDGET COMMITTEE MEETING/MINUTES
THURSDAY, MAY 9, 2024
3:00 P.M.

This meeting is also available for attendance by phone or internet via <https://join.freeconferencecall.com/rogueriver>:

Dial-in using your phone:

1-978-990-5207

Enter Access Code: 2145898

Or visit the website:

freeconferencecall.com

Enter Online Meeting ID: rogueriver

CALL TO ORDER 3:00PM

PLEDGE OF ALLEGIANCE

ROLL CALL Hilty, Moss, Gregory, O'Brien, Daves, Hammond, D. Moss, Mendonca, Mayor Pam VanArsdale

STAFF Ryan Nolan, City Administrator, Michael Bollweg, Public Works Director, Debbie Bunker, Public Works Assistant, David Rash, Police Chief, Paige Chick, Finance Officer, and Diane Oliver, City Recorder

MEDIA PPRESENT Brian Mortensen

AUDIENCE Francis Gilbert

ABSENT Councilor Kempa, Councilor Sharie Davis, Councilor Grace Howell, and Budget Member John Bond

PUBLIC INPUT: None

AGENDA

APPROVAL OF MINUTES: Moved (MOSS) Seconded (Hammond) motion carries, Vote: All ayes, none opposed, the budget minutes of April 13th, 2023 are approved

NEW BUSINESS:

AGENDA ITEM 1 Oath of Office: City Recorder Diane Oliver lead members in an oath of office to include member Terri Mendonca to the budget committee.

AGENDA ITEM 2 Election of Officers: MOVED (Hammond) SECONDED (VANARSDALE) to nominate Barb Hilty as budget Committee Chairman. Vote, all ayes, none opposed, Barb Hilty is chair of budget.

MOVED (VANARSDALE) SECONDED (HILTY) to nominate Mike Hammond as Vice Chair of the Budget Committee. Vote, all ayes, none opposed, Mike Hammond is Vice Chair of the Budget Committee

MOVED (VANARSDALE) SECONDED (HILTY) to nominate Sherrie Moss as Secretary of the Budget Committee. Vote, all ayes, none opposed, Sherrie Moss is Secretary of the Budget

AGENDA ITEM 3 Distribution of Budget for the proposed 2024-2025 fiscal year

4 Budget Message Budget Officer Ryan Nolan presented the Budget Message.

This budget document represents the requested financial support for the operations of the City of Rogue River for the 2024/2025 fiscal year. This document has been prepared by the City Administrator and City Finance Officer after analyzing and evaluating project plans provided by the Public Works Director and Police Chief. The City is required by State Law to budget all funds. This budget is prepared for all funds in accordance with the modified accrual basis of accounting and legal requirements as set forth in the Oregon Local Budget Law. As required by law, the proposed budget is balanced, and it provides for the basic needs and requirements of the city.

The City of Rogue River provides a range of services to the community, including police protection, street maintenance, storm drain collection, park maintenance, water and sewer utilities, administration, planning, and building department services. The level of service provided by the proposed budget is similar to that currently enjoyed by the community.

State and local governments are required to follow generally accepted accounting principles as established by the Governmental Accounting Standards Board (GASB) as they apply to modified accrual basis accounting.

The 2024-2025 budget has been prepared by evaluating and analyzing requests from the department heads and reflects the requested financial support for the operation of the City of Rogue River for the coming fiscal year. It uses the modified accrual basis of accounting which recognizes revenues when they become available and measurable, and with a few exceptions, records expenditures when liabilities are incurred.

The budget contains separate resources and requirements for each fund. The General Fund is supported by property taxes, while other funds are not. The budget will be adopted and appropriated by program and major categories. Legal appropriations will be established by program – that includes personnel services, materials and services, and capital outlay plus contingency and operating transfers in each fund. This allows some flexibility in the use of the various line items within a program and a major category while the important appropriation control is maintained.

Revenue estimates are based on four-year historical trends, expected population increases, inflation, and expected economic growth or economic downturns. For this budget a conservative approach has been taken. This provides the City of Rogue River with a needed "safety cushion," building cash reserves and strengthening the financial position of the City.

The city strives to maintain adequate contingency appropriations to provide itself with protection to address unforeseen circumstances. Transfers may be made out of appropriate contingency funds by Resolution of the City Council. Oregon Budget Law limits the annual appropriations from contingency

funds to 15% of the total appropriations budgeted within the fund. The City has adopted a goal of

maintaining ten (10%) percent of the General Fund in reserves and 10% in the Water, Sewer, and Street Funds to allow for unforeseen expenditures. The proposed budget provides reserves of 8.2% in the General Fund, 26% in the Street Fund, 15% in the Water Fund, and 15% in the Sewer Fund. However, to analyze total reserves, there are specific reserve funds and line items that need to be included in the total reserve accounting. Including total reserves, the Water (both contingency and reserve) and Water Improvement Funds together have reserves of 23%; if we analyze the Sewer and Sewer Improvement Funds together, they have reserves of 25%. There are a large number of water improvement projects planned for the upcoming year. With new meters in place, rate changes in effect, and numerous capital improvement projects planned, the City is maintaining very appropriate reserves related to the City's Enterprise Funds.

In accordance with the Budget and Financial Policy the City reserves funds for future capital projects in an effort to avoid incurring indebtedness whenever possible. These reserves are found in the Water and Sewer Improvement Reserve Fund and the System Development Fund. Capital Expenditures of \$5,240,937 are in this year's budget (see detail of projects listed in the Five-Year Capital Improvement Program).

The City is continuing to work with the State of Oregon Safe Drinking Water Revolving Loan Fund on a \$3,745,030 construction project. These projects include 1 new water reservoir, new radio-read water meters throughout the city, new fire hydrants and cathodic protection for the old reservoir. The proposed budget calls for a total of two additional Full Time Employees spread across the public works departments in order to maintain and properly operate facilities as well as improve efficient use of staff by managing overtime and contract labor to a greater extent.

The 2024-2025 beginning fund balances for all funds, including the reserve funds, are projected to be \$7,791,214. Fund balances are equal to 50% of the total proposed budget. In accordance with Oregon Budget Law, the beginning balance of each fund, plus projected revenues, less appropriated expenditures, will equal zero with the exception of any reserved or unappropriated funds. As previously discussed, however, conservative revenue estimates will aid in achieving a healthy ending fund balance.

A General Fund beginning fund balance of \$1,566,872 is projected. This balance is equal to approximately 53%, or just over six months, of General Fund operating expenses, which enables the City to avoid short-term financing needed to operate until tax revenues come in mid-November.

The 2024-2025 budget provides appropriations for capital construction projects in the amount of \$5,240,937, equal to approximately 34% of the proposed budget. Proposed expenditures are designed to stay on course with the City's Five-Year Capital Improvement Program. These projects will be funded by grants, loans, and revenues reserved for these improvements. Additional information about these and other capital projects are available in the Five-Year Capital Improvement Program section of the 2024-2025 budget document.

The city has the following revenue bond debt currently outstanding:

A loan under Oregon Cities Financing Pool held by US Bank in the amount of \$1,235,000. This 3.25% interest loan was a refinance of loans and bonds used to pay for the City's Wastewater Treatment Facility and 1.2 million Gallon Water Reservoir. This loan is paid for by user fees and accounted for in the Water and Sewer Revenue Bond Debt Service Fund.

The city has the following General Obligation loan debt currently outstanding:
Loans under the Oregon Transportation Infrastructure Bank Fund in the amount not to exceed \$1,600,000. Two loans make up this amount. #2013A is in the amount of \$196,618 at 1% interest. The other, #2013B, is for \$830,415 at an interest rate of 3.09%. Both are 20-year terms. The loans were obtained to pay for repairs to the City's Street system. The proceeds to repay these loans will come from property tax revenue and will be accounted for in the Governmental Debt Service Fund.

State law provides a debt limit of 3% of the Real Market Value of all taxable property within the City's boundaries. The 3% does not apply to bonds issued for sewer systems, disposal plants, or water treatment facilities. The City has issued \$1,091,391 in debt subject to the 3% limit. The amount legally available for future indebtedness is \$8,088,295.

The City's economic position is currently secure, and financial management practices remain optimistic.

The City's population has increased by 1% in the past year, from a population of 2,446 in 2023 to a population of 2,472 in 2024. The city expects to continue with minimal growth with a few future housing starts being predicted. A minimal rate of growth would be consistent with the city's historical trend for most of the past ten years. The City of Rogue River could receive an estimated \$637,247 of property taxes for general operation and \$98,795 for bonded debt payment as levied for the 2024/2025 fiscal year from its Current Tax Rate of \$3.1492, levied on approximately \$211,422,435 of assessed valuation of property in the city limits of Rogue River. For budgeting purposes, we estimate that 6% of the tax levy will not be collected during the 2024/2025 fiscal year. These amounts will be collected in future years.

In summary, the most important budgetary objectives are to provide the highest possible level of service to our citizens without impairing the City's sound financial condition and without overburdening these same citizens. To accomplish this objective, capital projects must be completed as scheduled, and programs must be continually reexamined and reassessed to ensure that the city continues to follow sound economic practices. This budget continues that commitment. The immediate financial future of the City of Rogue River looks stable.

The proposed budget includes \$15,192,621 of requirements for appropriated expenditures, and unappropriated ending fund balances of \$197,556 that total \$15,327,177. Resources expected total \$15,327,177 resulting in a balanced budget for FY 2024/2025.

Following discussion of the 2024/2025 proposed budget the Budget Committee must make two decisions.

1. Approve maximum expenditures for the 2024/2025 fiscal year - \$15,192,621
2. Approve the maximum tax levy for the 2024/2025 fiscal year – \$3.1492 per \$1,000 assessed valuation – with expectation that \$665,810 will be levied, of which it is anticipated that \$637,247 will be collected during the 2024/2025 fiscal year.

Respectfully submitted,

Ryan L. Nolan
City Administrator/Budget Officer

Nolan asked if there were any questions from the members before we get started on the review of the budget- No questions were asked

AGENDA ITEM 5 Budget Review for fiscal year 2024-2025.

The budget officer lead a review of the proposed budget discussing each fund and major category individually with questions and discussion along the way identifying differences from previous years. The first thing the committee looked at was the general fund, revenue, and taxes that are based on the valuation of property value which is fairly dictated in Oregon by measures 5 and 50. We have franchise taxes as well. Telephone is expected to continue to decrease due to customers not having landlines anymore. We won't see any revenue from the proposed subdivisions this year because the homes are not built yet to be assessed. Natural gas is anticipated to increase slightly. Electricity will increase by about 13%. The city of Rogue River instead of collecting a franchise fee from SOS, which is paid for by customers, we have the company pick up the trash in our city parks, police, and city hall as well as the water plant for free, along with a one-day free curbside trash pick up day for our citizens. The city council will need to look at this agreement in the future if we want changes. The marijuana taxes have reduced partly because of the measure 110 issues. We have entered the State of e-permitting system so people will be able to get all their permits online. That's why you see the added line item related to plan review, mechanical, and plumbing. We really must break out those different sections of the building permit fee structure. We are safe to expect five new houses a year to be conservative. We continued looking at the general projects. Police Chief Rash presented his goals for the police department for the upcoming fiscal year. For the water, sewer and street projects Michael Bollweg and Debbie Bunker presented a great presentation of projects that are in the works, and projects to come.

- | | | |
|----------|-----------------------------|--|
| 6 | Proposed Use Hearing | No comments from the public regarding the use of State Revenue Sharing Funds for fiscal year 2024-2025. |
| 7 | Request | John Featherly has requested funding from the city for Food and Friends for an annual donation of \$3000.00 from the upcoming fiscal year like we have done in the past. |

8 Approval of

MOVED (VANARSDALE) SECONDED (HAMMOND) to approve the levying of taxes in the amount of \$3,149.02 dollars per thousand of assessed value for the 2024-2025 fiscal year

Roll call vote: Hilty, YES Moss, YES Gregory, YES O'Brien, YES Daves, YES Hammond, YES D. Moss YES, Mendonca, YES and Mayor VanArsdale, YES Motion Passes.

9 Approval of

After all the corrections were made on the screen during the budget committee meeting of May 9th, 2024, it was MOVED by (VANARSDALE) SECONDED by (GREGORY) to approve the proposed budget for the 2024-2025 fiscal year with the corrections we discussed with the maximum expenditure of \$15,192,621 dollars

No discussion on the vote, role call vote-

Hilty, YES Moss, YES Gregory, YES O'Brien, YES Daves, YES Hammond, YES D. Moss YES, Mendonca, YES and Mayor VanArsdale, YES Motion Passes.

Ryan Nolan will email everyone a revised budget that will reflect all of the corrections made in today's meeting.

ADJOURN There being no further business and upon duly made (Mendonca) seconded by (VanArsdale) and carried the budget meeting adjourned at 5:21PM.

City Councilor Barb Hilty
Secretary

The City Hall is handicapped-accessible. Please let us know twenty-four (24) hours in advance if you will need any special accommodations to attend the meeting. If you wish to speak regarding an agenda item, please sign in before the start of the meeting.

**City of Rogue River
2025-26 Annual Budget**

GLOSSARY OF TERMS

Ad Valorem Tax: A tax based on the assessed value of taxable property.

Adoption: Formal action by the City Council which sets the spending limits for the fiscal year.

Appropriation: The legal authorization granted by the City Council to make expenditures and incur obligations.

Approved Budget: The financial plan agreed upon by the Budget Committee.

Assessed Valuation: The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

Beginning Fund Balance: The amount of unexpended funds carried forward from one fiscal year to another.

Bond: A written promise to pay a sum of money (principal or face value) at a future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

Budget: A financial operating plan with estimated expenditures and expected revenues for a given period.

Budget Message: The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming period.

Capital Outlays: Expenditures which result in the acquisition of or addition to fixed assets.

Contingency: An appropriation of funds to cover unforeseen events which occur during the budget year. City Council must approve all contingency expenditures.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City Council of Rogue River adopts a Five Year Capital Improvement Program annually.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: Payment of principal and interest on borrowed funds.

Debt Service Fund: The fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Encumbrances: The formal accounting recognition of commitments to expend resources in the future.

Enterprise Fund: A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. An enterprise fund is also used when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Expenditures: Decreases in net financial resources, including current operating expenses, debt service and capital outlays.

Fiscal Year: The time period designated by the City signifying the beginning and ending period for recording financial transactions. The fiscal year begins July 1 and ends June 30.

Fund: A division in the budget with independent fiscal and accounting requirements.

General Fund: The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

Grant: A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function (for example, road construction), but it is sometimes also for general purposes.

Interfund Transfer: Amounts transferred from one fund to another, shown as an expenditure in the originating fund and a revenue in the receiving fund.

Levy: (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Line Item: A specific item or group of similar items defined by detail in a unique account in the financial records.

Long-Term Debt: Debt with a maturity of more than one year after date of issuance.

Modified Accrual Basis of Accounting: Under the modified accrual basis of accounting revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, except for un-matured interest on general long-term debt, which is recognized when due.

Performance Indicators: Statistical measures which are collected to show impact of dollars spent on city services.

Proposed Budget: Financial and operating program prepared by the budget officer, submitted to the Budget Committee for consideration.

Reserve Funds: Established to accumulate resources from one fiscal year to another for a specific purpose.

Resources: The actual assets of the City such as cash, taxes receivable, land, buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal period not accrued or collected and bonds authorized and unissued.

Revenue: Monies received or anticipated during the year to finance city services.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

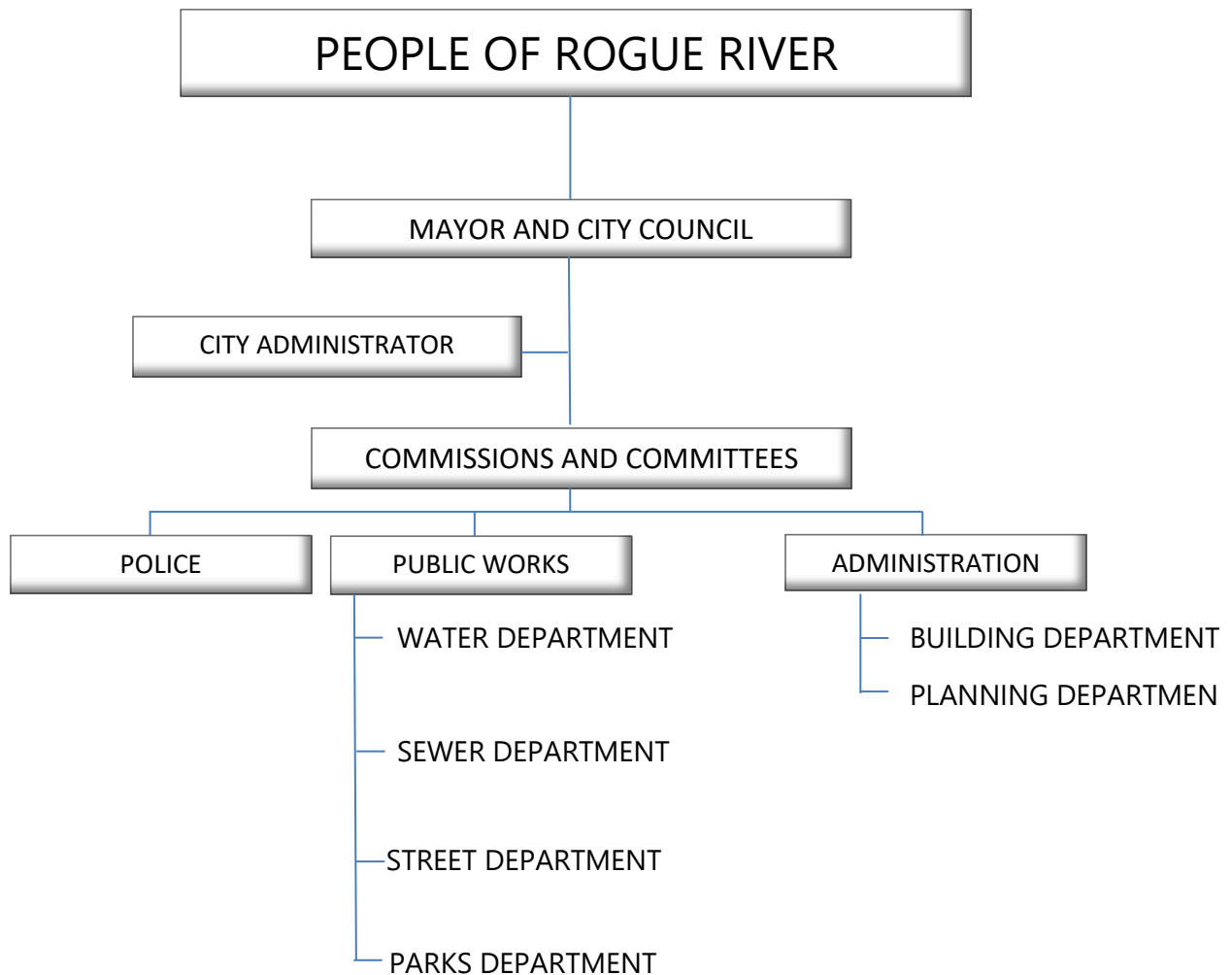
Tax Base: In Oregon, a designated amount of property tax which can be levied for operating expenses without annual voter approval. The original base must be established by the voters at a general or primary election. Thereafter, the base can be increased by 3 percent annually without the approval of the voters.

Tax Rate: The amount of property tax paid by property owners for each \$1,000 of their property's value. This rate is computed by dividing the total amount of the tax levies by the total assessed value for the City.

Unappropriated Ending Fund Balance: Funds set aside for use in the fiscal year following the current budget year.

City of Rogue River

2025-2026 Organizational Chart



COMMUNITY PROFILE

WELCOME TO ROGUE RIVER

The City of Rogue River is located in the southwest corner of Oregon, at Interstate 5, Exit #48, on the Rogue River in the northwest corner of Jackson County. It is 8 miles south of Grants Pass, 23 miles north of Medford, 250 miles south of Portland, and 400 miles north of San Francisco. Evans Creek passes through the City of Rogue River from the north, Wards Creek flows through the eastern portion of the city, and each creek meets the famous Rogue River in the southern end of the city. The City of Rogue River was originally a river crossing known as Tailholt, because the original settlers and gold prospectors reportedly swam across the rough and treacherous Rogue River during high water periods by holding on to their horse's tail. Woodville, as the town later became known, was a center for small scale lumber and agricultural operations with a limited amount of mining. Some of these activities still remain.

Woodville, as the city was originally known, initially grew slowly and randomly after its incorporation in 1910. In 1912, by a vote of the people, the city was renamed Rogue River and began to evolve into a compact community with all of the expected services and facilities of any city. The city contains 595 acres, while its Urban Growth Boundary consists of an additional 942 acres, giving Rogue River a potential of growing to 1,537 acres.

In comparison with studies done on development in other cities, Rogue River's land use plans call for more residential development than most cities have, which is in keeping with Rogue River's goal to provide a nice, livable, residential environment with supporting commercial and industrial uses.

Land within the City of Rogue River is centered around an urban core area at Main and Depot Streets extending to Wards Creek and North River Roads. The existing shopping center is at the eastern edge of the commercial district, and additional commercial establishments are located south of the Rogue River along Rogue River Highway. The existing industrial area is southeast of the downtown core and consists primarily of a lumber mill and smaller industrial operations. The existing residential areas are north of the urban core, consisting of denser housing close to the city center and more rural housing on the outskirts. Generally, the housing in Rogue River has been built on a lot by lot basis, however, since 1980 the bulk of the growth has been in multiple unit developments.

The current population is approximately 2,419, while Jackson County's population is 220,999.

Rogue River is primarily a bedroom and retirement community. There are several apartment complexes: Cedar Rogue Apartments (59 units), Rogue Terrace Apartments (35 units), Spring Garden Apartments (36 units), Valerie Hills (42), Woodville Village (36 units), as well as townhouses, Silverhorn Estates (26) and condos, Madrone Villa (11).

There are two mobile home parks, Parkview Mobile Home Park (80 units), and Pioneer Mobile Home Park (33 units). Some are specifically for the retired population aged 55 years and older.

The Rogue River Community Center, located at 132 Broadway, across the street from the City Hall, is dedicated to serving citizens of all ages as its logo states: "Community First." The Center is involved in many activities such as Meals On Wheels, Access food bank, on site lunches, youth activities, blood pressure tests, bingo, counseling, and more. It is a vibrant place where citizens of all ages can come together to socialize, learn new skills, provide support, and conduct civic business. Through the neighboring Thrift Store, the Center is able to fulfill a portion of its financial commitments.

The Rogue River City Hall is located at 133 Broadway and is open 9:00 am to 5:00 pm, Monday through Thursday. The phone number is (541) 582-4401. The city government consists of a paid City Administrator and staff, plus a volunteer Mayor, City Council, Planning Commission and other committees. The Rogue River Police Department is located next door to City Hall and has a Police Chief, Police Support Specialist, and four Police Officers, currently. City Hall has many meetings and opportunities for citizens to express their opinions and concerns.

Rogue River has many service organizations. Among them are the Woodville Cemetery Association, Kiwanis, Garden Club, Friends of the Library, Live Oak Grange, and Chamber of Commerce. The Chamber conducts our annual Christmas Tree lighting ceremony and other community programs. The volunteer segment of the City of Rogue River is an important part of our citizen input and involvement. Each year volunteers donate thousands of hours of work in this community.

RECREATION FACILITIES - CULTURAL ATTRACTIONS:

The last Saturday and Sunday in June is the annual Rooster Crow. This two day event begins with a parade down East Main Street. Food and craft booths, musical entertainment, a car show and boat races make it a special weekend for everyone. On Saturday afternoon the world-renowned Rooster Crowing Contest is held. Roosters from all over the area vie for the Grand Champion Crower Award. This is an event that attracts approximately 7,000 to 10,000 people each year.

Anna Classick Bicentennial Park, located on Pine Street, offers tennis courts, pickleball, handball court, half basketball court, restrooms, an old log cabin, and a walking bridge crossing Evans Creek to Palmerton Park.

Palmerton Park, located on West Evans Creek Road, is an arboretum. This 5 acre park has facilities for group picnics, a playground for small children, restrooms, a great variety of trees from many remote places in the world, intricate rock work which forms walks and walls, and a walking bridge crossing Evans Creek to Classick Bicentennial Park.

Rooster Park, also located on Pine Street, is our most recent park. Rooster Park is for all ages, has a pavilion, splash pad, and a variety of game tables and fixtures.

PUBLIC AND PRIVATE SCHOOLS:

ROGUE RIVER SCHOOL DISTRICT #35	Enrollment
Rogue River Elementary School (K-6)	415 students
Rogue River Jr/Sr High School (7-12)	355 students
South Valley Academy (3-12)	120 students
REACH (K-12)	214 students

COMMUNITY COLLEGES AND UNIVERSITIES:

Rogue Community College - Grants Pass	10 mi
Southern Oregon University - Ashland	41 mi
University of Oregon - Eugene	148 mi
Oregon Institute of Technology - K. Falls	100 mi
Oregon State University - Corvallis	190 mi

UTILITIES:

ELECTRIC:	Pacific Power
WATER/SEWER:	City of Rogue River
TELEPHONE:	Century Link, Charter Communications
NATURAL GAS:	Avista Natural Gas
CABLE:	Charter Communications
FIBER OPTIC:	Hunter

LOCAL EMPLOYERS:

Main Building Supply 100 Broadway, Rogue River Average Employment: 19 Major Product: Retail	Ray's Food Place 506 East Main Street, Rogue River Average Employment: 18 Major Product: Retail
Morrow Heights Assisted Care Facility 176 Wards Creek Road, Rogue River Average Employment: 30 Major Product: People	Rogue River Pharmacy 506 East Main Street, Rogue River Average Employment: 10 Major Product: Retail
Murphy Plywood 5205 N. River Road, Rogue River Average Employment: 206 Major Product: Plywood	

FINANCIAL INSTITUTIONS:

COMMERCIAL BANKS:	Umpqua Bank
SAVINGS AND LOAN:	Evergreen Federal Bank
CREDIT UNION:	First Community Credit Union

**City of Rogue River
2025-2026 Goals and Policies**

COMMUNITY VISION

Rogue River is a unique community where different generations live, learn, have fun and support each other.

Rogue River is a community with an inviting vibrant downtown that serves as its core, where people can shop, live, dine, work, recreate, and just be together.

Rogue River is a community where new growth blends with the existing community and reflects a traditional rural atmosphere.

Rogue River is a community that values and preserves the natural resources: trees, open space, clean water, fish and the river.

Rogue River is a community that feels like family where people know and support each other.

MISSION STATEMENT

The City of Rogue River strives to provide its citizens with a safe, comfortable and stable economic environment for the benefit of all its citizens. This will be accomplished by careful management of budget resources, which will help ensure the highest quality of life at all economic levels, as well as safe neighborhoods, well-maintained facilities, and clean commercial and industrial development.

POLICY GOALS AND OBJECTIVES
Infrastructure

The City will strive to expand and improve the water, wastewater, street, storm drain and park systems through the implementation of approved scheduled public improvement projects in accordance with the City's Capital Improvement Programs.

1. To provide for additional water capacity and plan for other scheduled capital improvements.

Rationale: The City will plan for projected growth to provide adequate services for the community.

2. To actively pursue and support approval of additional freeway access, which was the subject of Phase I of the Interstate-5 Corridor Study conducted by the Oregon Department of Transportation.

Rationale: The single freeway access to Interstate-5 is complicated by a railroad crossing and a major intersection. An additional freeway access would improve traffic flow.

3. To implement the Transportation Plan solutions to improve traffic flow and intersection congestion.

Rationale: Traffic flow is a major concern of the community. Traffic flow has continued to increase steadily because construction has continued at a steady pace. This traffic flow depends upon Rogue River's traffic circulation patterns and its ability to access Interstate-5 efficiently.

4. To pursue alternative solutions to improve traffic flow at high traffic intersections, such as the Depot and Pine Street intersection.

Rationale: Intersections have been targeted as problem traffic areas.

5. To propose and implement additional revenue streams to help fund street maintenance.

Rationale: Growth brings added burdens to existing streets and additional funding is needed to adequately maintain them.

Environment

The City will make every effort to protect and conserve all components of the environment.

1. To monitor and maintain the wastewater facility to ensure it operates at a level in conformance with the standards established by the National Pollutant Discharge Elimination System Permit.

Rationale: The citizens have made a major investment in this facility, and the City must ensure the continued maintenance and efficient performance of the system.

2. To maintain community pride in our Tree City, USA, by continuing to find means to protect and maintain our urban forest by regulating the planting, maintenance, protection, and control of trees and removal of dead, diseased and noxious trees.

Rationale: Trees reduce soil erosion, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife. They are a renewable resource giving us paper, wood for building our homes, fuel for heating our homes and countless other wood products. They increase property values, enhance the economic vitality of business areas, and beautify our community.

3. To promote recycling by supporting recycling efforts and further educating the public.

Rationale: As the area grows, it is more important than ever to continue to work together to meet the ever expanding recycling needs of our community. We accomplish this goal in partnership with our sanitation company, local businesses and our citizens.

4. To promote clean air by maintaining our leaf pickup program and burn day requirements.

Rationale: Our leaf pickup and composting program, which is offered to the public at no charge, has significantly improved the air quality of the City.

5. To promote clean water by implementing the City's Storm Water Management Plan.

Rationale: The City's relationship and dependency on the rivers and streams in our area demand that action be taken to prevent opportunities that would negatively impact aquatic habitat, diminish recreational opportunities, and increase the likelihood of flooding.

Public Safety and Crime Prevention

The City will strive to foster a safe community.

1. To provide security for the citizens in the form of adequate regulation, law enforcement and emergency preparedness.

Rationale: A sense of well-being is enhanced by a feeling of order and safety.

2. To continue to support the education, enforcement and recovery of drug abuse created problems that impact our community, state, and nation through empathic, though thorough, policing efforts.

Rationale: Drug abuse impacts the very core of communities and families, as such we will thoroughly educate and enforce drug laws to protect our community and the families of Rogue River.

Rationale: The drug problems that plague the nation, as well as our own community, must be combated constantly, and we must strive to attack this situation with vigilance.

3. To strive to cooperate and coordinate with other governmental agencies in an effort to provide maximum services to the citizens of Rogue River.

Rationale: Law enforcement agencies at the local, county, and state levels are operating with limited resources. A cooperative and carefully coordinated relationship between agencies will assure that they operate with maximum efficiency.

4. To promote crime prevention through education and community programs such as the Neighborhood Watch Program, and National Night Out.

Rationale: Police-citizen cooperation directly results in more control over crime and maintains peace and order. The community must be an active partner. Through greater citizen responsibility, and by providing citizens with an opportunity to contribute individually and collectively to public safety, we can improve the quality of life for our residents.

Quality of Life

The City strives to maintain a high quality of livability for the residents of the City.

1. To deliver the finest municipal services available in the most cost effective and efficient

manner.

Rationale: The City constantly faces the struggle to provide quality municipal services and meet unfunded state and federal mandates with limited and declining resources.

2. To promote parks, open space and recreation activities for youth and adults.

Rationale: Parks, open space and recreation opportunities are valued highly by citizens of our community. The City is over one square mile in size and currently owns six and maintains seven parks within the City limits. The City currently provides 8.5 acres of park land for every 1,000 residents. With a national average of 10.8 acres of park land per 1,000 people per park district (ie. city, county, park and recreation district), the City should undergo careful planning to assure that an adequate amount of open space is preserved as our population increases. A goal of 10 acres of park land per 1,000 people is an appropriate target for preservation of public open space.

3. To encourage and support downtown retail and entertainment activities.

Rationale: The future of the downtown area is of major concern to the City. Emphasis must be placed on this area to ensure that it develops into a vibrant core of the community. In partnership with business leaders, the City encourages and supports downtown activities and improvements in an effort to maximize the economic benefit to the community and improve the amenities available to the citizens.

4. To update the Comprehensive Plan.

Rationale: To meet the needs and desires of the community and to assure that growth takes place in a manner consistent with statewide planning goals and blends with the desires of the community as outlined in our Strategic Plan.

5. To increasingly use computerization and technology to obtain and maintain available information for management, policy decision making, and the public.

Rationale: Technology is an asset in this information age of higher demands and dwindling resources.

6. To continue to review and update land use rules, regulations, and Ordinances relating to development.

Rationale: It is imperative that comprehensive development rules, regulations and Ordinances be in place in order to properly process land division development applications. Managed and orderly growth will protect the quality of life and the traditional rural atmosphere of the City.

7. To continue close cooperation between the City, School District, Fire District, and other community and volunteer groups within the City.

Rationale: Cooperation and teamwork within the community leads to a stronger sense of closeness with one another with positive results to the citizens.

8. To continue to review and update the City's Charter, operational policies and

procedures.

Rationale: In order for the City to continue to operate effectively and efficiently, these policies and procedures need to be updated periodically.

9. To seek communication methods that will keep the community informed of City activities and projects.

Rationale: In order to keep the community informed of City activities, communication lines need to be broadened which will result in a better informed community and increase community involvement.

**City of Rogue River
2025-2026 Goals and Policies**

BUDGET AND FINANCIAL POLICIES

Financial management policies shall maintain a balanced relationship between debt service requirements and current operation costs, manage growth of the tax base, actively seek alternative funding sources, minimize interest costs, and maximize investment returns.

1. Assure that current operating revenue is sufficient to support current operating expenditures, while giving high priority to funding capital assets with one-time revenues.

Rationale: Utilizing one-time revenues such as grants to fund on-going expenditures results in incurring annual expenditure obligations which may be unfunded in future years. Using these one-time revenues to fund capital assets better enables future administrations to cope with the financial problems when these revenue sources are discontinued.

2. Provide adequate contingency reserve appropriations not less than ten (10%) percent of the General Fund and ten (10%) percent of the Water, Sewer and Street Funds to allow for unforeseen expenditures.

Rationale: Adequate contingency appropriations provide the City with the ability to address unforeseen expenditures.

3. Use grant funds as much as possible to provide for future capital improvements, allowing revenue to build reserves and avoid increasing indebtedness.

Rationale: Every effort must be made to plan and provide for necessary capital improvement projects. With careful thought and planning, many projects can be funded with development fees, grant funds, intergovernmental revenues, user fees and excess revenues to avoid the incurrence of debt.

4. Annually review fee schedules to assure that revenues adequately support the full cost of providing the service.

Rationale: Fees should grow at a rate that keeps pace with the cost of providing the service.

5. Actively pursue state and federal grants to provide additional resources.

Rationale: Utilizing outside revenue sources whenever possible relieves the local citizens of some of the financial burden and improves the local economy.

6. Reserve a minimum of twenty-percent (20%) of the revenue received from water sales for future capital improvements and debt repayment.

Rationale: The City's water rights are inadequate. Purchasing water rights from Lost Creek and an upgrade to the City's water treatment plant will increase fire protection and provide for additional reserve as the City continues to grow.

Proper Planning...



Know where you're going.

It's important!



CITY OF ROGUE RIVER

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2026 Budget Message

The Honorable Pam VanArsdale, Mayor
Members of the City Council
Members of the Budget Committee
City of Rogue River

This budget document represents the requested financial support for the operations of the City of Rogue River for the 2025/2026 fiscal year. This document has been prepared by the City Administrator and City Finance Officer after analyzing and evaluating project plans provided by the Public Works Director and Police Chief. The City is required by State Law to budget all funds. This budget is prepared for all funds in accordance with the modified accrual basis of accounting and legal requirements as set forth in the Oregon Local Budget Law. As required by law, the proposed budget is balanced, and it provides for the basic needs and requirements of the City.

The City of Rogue River provides a range of services to the community, including police protection, street maintenance, storm drain collection, park maintenance, water and sewer utilities, administration, planning, and building department services. The level of service provided by the proposed budget is similar to that currently enjoyed by the community.

State and local governments are required to follow generally accepted accounting principles as established by the Governmental Accounting Standards Board (GASB) as they apply to modified accrual basis accounting.

The 2025-2026 budget has been prepared by evaluating and analyzing requests from the department heads and reflects the requested financial support for the operation of the City of Rogue River for the coming fiscal year. It uses the modified accrual basis of accounting which recognizes revenues when they become available and measurable, and with a few exceptions, records expenditures when liabilities are incurred.

The budget contains separate resources and requirements for each fund. The General Fund is supported by property taxes, while other funds are not. The budget will be adopted and appropriated by program and major categories. Legal appropriations will be established by program – that includes personnel services, materials and services, and capital outlay plus contingency and operating transfers in each fund. This allows some flexibility in the use of the various line items within a program and a major category while the important appropriation control is maintained.

Revenue estimates are based on four-year historical trends, expected population increases, inflation, and expected economic growth or economic downturns. For this budget a conservative approach has been taken. The intent is to provide the City of



Rogue River with a needed "safety cushion," building cash reserves and strengthening the financial position of the City.

The City strives to maintain adequate contingency appropriations to provide itself with protection to address unforeseen circumstances. Transfers may be made out of appropriate contingency funds by Resolution of the City Council. Oregon Budget Law limits the annual appropriations from contingency funds to 15% of the total appropriations budgeted within the fund. The City has adopted a goal of maintaining ten (10%) percent of the General Fund in reserves and 10% in the Water, Sewer, and Street Funds to allow for unforeseen expenditures. The proposed budget provides total reserves of 11% in the General Fund, 11% in the Street Fund, 8 % in the combined Water and Water Improvement Reserve Funds, and 25% in the combined Sewer and Sewer Improvement Reserve Funds. There are a large number of water improvement projects planned for the upcoming year. With new meters in place, rate changes in effect, and numerous capital improvement projects planned the City is maintaining very appropriate reserves related to the City's Enterprise Funds.

In accordance with the Budget and Financial Policy the City reserves funds for future capital projects in an effort to avoid incurring indebtedness whenever possible. These reserves are found in the Water and Sewer Improvement Reserve Fund and the System Development Fund. Capital Expenditures of \$8,256,045 are in this year's budget.

The City is continuing to work with the State of Oregon Safe Drinking Water Revolving Loan Fund on a \$6,904,045 construction project. These projects include 1 new water reservoir, new radio read water meters throughout the city, and new fire hydrants.

The 2025-2026 beginning fund balances for all funds, including the reserve funds, are projected to be \$7,350,087. Fund balances are equal to 37% of the total proposed budget. In accordance with Oregon Budget Law, the beginning balance of each fund, plus projected revenues, less appropriated expenditures, will equal zero with the exception of any reserved or unappropriated funds. As previously discussed, however, conservative revenue estimates will aid in achieving a healthy ending fund balance.

A General Fund beginning fund balance of \$479,343 is projected. This balance is equal to approximately 18%, or just over two months, of General Fund operating expenses.

The 2025-2026 budget provides appropriations for capital construction projects in the amount of \$8,256,045, equal to approximately 42% of the proposed budget. Proposed expenditures are designed to stay on course with the City's Five-Year Capital Improvement Program. The first year of Capital Improvement Program projects is constricted (meaning that funds are identified). The following four years worth of projects are identified as priorities but are considered unconstrained (funds are not secured). These projects will be funded by grants, loans, and revenues reserved for these future improvements as funds are available. Additional information about these and other capital projects are available in the Five-Year Capital Improvement Program section of the 2025-2026 budget document.

The City has the following revenue bond debt currently outstanding:

A loan under Oregon Cities Financing Pool held by US Bank in the amount of \$1,235,000. This 3.25% interest loan was a refinance of loans and bonds used to pay for the City's Wastewater Treatment Facility and 1.2 Million Gallon Water Reservoir. This loan is paid for by user fees and accounted for in the Water and Sewer Revenue Bond Debt Service Fund. This loan is set to be paid off in 2037.

The City has the following General Obligation loan debt currently outstanding:

Loans under the Oregon Transportation Infrastructure Bank Fund in the amount not to exceed \$1,600,000. Two loans make up this amount. #2013A is in the amount of \$196,618 at 1% interest. This loan is scheduled to be paid off in 2037. The other, #2013B, is for \$830,415 at an interest rate of 3.09%. This loan is also scheduled to be paid off in 2037. The loans were obtained to pay for repairs to the City's street system. The proceeds to repay these loans will come from property tax revenue and will be accounted for in the Governmental Debt Service Fund.

The City has received a Safe Drinking Water Revolving Loan:

The Loan amount is for a full water improvement project totaling \$6,904,045. Upon successful project completion \$530,000 will be forgiven, with a remainder of \$6,374,045 to repay over a 30 year period at 1 percent annual interest. Depending on the completion of the project an anticipated \$246,982 annual payment will be required starting at the end of 2026 or in 2027.

State law provides a debt limit of 3% of the Real Market Value of all taxable property within the City's boundaries. The 3% does not apply to bonds issued for sewer systems, disposal plants, or water treatment facilities. With the approval of the modified Safe Drinking Water Revolving Loan Fund the City will have issued \$8,308,494.79 in debt subject to the 3% limit. The amount legally available for future indebtedness is \$2,723,644.

The City's economic position is currently secure, and financial management practices remain optimistic. However, in order to continue to provide the same level of administrative services such as police protection the City will need to continue finding additional General Fund revenue as the costs of personnel, as well as materials and services, and insurance have continued to increase at a rapid rate, and General Fund revenues are limited to a 3% increase from taxes and most other general fund revenue has been stagnate for quite some time.

The City's population is 2,419 in 2025. The City expects to continue with minimal growth with a few future housing starts being predicted. A minimal rate of growth would be consistent with the city's historical trend for most of the past ten years. The City of Rogue River could receive an estimated \$737,700 of property taxes for general operation and \$134,400 for bonded debt payment as levied for the 2025/2026 fiscal year from its Current Tax Rate of \$3.1492, levied on approximately \$209,060,466 of assessed

valuation of property in the city limits of Rogue River. For budgeting purposes, we estimate that 6% of the tax levy will not be collected during the 2025/2026 fiscal year. These amounts will be collected in future years.

In summary, the most important budgetary objectives are to provide the highest possible level of service to our citizens without impairing the City's sound financial condition and without overburdening these same citizens. To accomplish this objective, capital projects must be completed as scheduled, and programs must be continually reexamined and reassessed to ensure that the City continues to follow sound economic practices. This budget continues that commitment. The immediate financial future of the City of Rogue River looks stable.

The proposed budget includes \$16,594,818 of requirements for appropriated expenditures, and reserve/contingency/unappropriated ending fund balances of \$3,106,136 that total \$19,700,954. Resources expected total \$19,700,954 resulting in a balanced budget for FY 2025/2026.

Following discussion of the 2025/2026 proposed budget the Budget Committee must make two decisions.

1. Approve maximum expenditures for the 2025/2026 fiscal year - \$19,700,954
2. Approve the maximum tax levy for the 2025/2026 fiscal year – \$3.1492 per \$1,000 assessed valuation – with expectation that \$773,800 will be levied, of which it is anticipated that \$730,000 will be collected during the 2025/2026 fiscal year.

Respectfully submitted,



Ryan L. Nolan
City Administrator/Budget Officer

General Ledger

Budget Analysis

Fiscal Year: 2026

Fiscal Periods: All



01 General Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
(1,041,955)	(1,251,080)	1,566,872.00	0.00	01 F1 300000	General Fund Fund Balance Fund Balance	0.00	0.00	0.00	0.00	0.00
(1,041,955)	(1,251,080)	1,566,872	0		Fund Balance Totals:	0.00	0	0	0	0
(1,041,955)	(1,251,080)	1,566,872	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
0	0	0.00	0.00	R1 400000	Carryover Fund Balance/Capital Carry Over Fund Balance	0.00	0.00	479,343.20	479,343.20	479,343.20
0	0	0	0		Carryover Fund Balance/Capital Totals:	0.00	0	479,343	479,343	479,343
9,576	6,551	7,365.00	-5,000.00	R2 420510	Charges: Svc, Fee, Lic, Permit Telephone	0.00	7,365.00	4,000.00	4,000.00	4,000.00
40,137	32,106	34,171.00	-30,000.00	420512	Natural Gas	0.00	34,171.00	37,500.00	37,500.00	37,500.00
235,798	222,956	276,950.00	-249,552.59	420514	Electricity	0.00	276,950.00	290,000.00	290,000.00	290,000.00
30,597	27,588	24,000.00	-20,000.00	420516	Cable Television	0.00	24,000.00	20,000.00	20,000.00	20,000.00
80,857	115,012	94,000.00	-76,230.95	440529	Transient Room Tax	0.00	94,000.00	85,000.00	85,000.00	85,000.00
56,261	52,070	50,000.00	-39,451.33	440530	Occupation Tax Licenses	0.00	50,000.00	50,000.00	50,000.00	50,000.00
70,803	21,567	0.00	0.00	440531	Building Permits - All in 01-07	0.00	0.00	0.00	0.00	0.00
1,675	1,575	1,500.00	-1,566.67	440533	Lien Search Fees	0.00	1,500.00	1,500.00	1,500.00	1,500.00
18,260	26,768	2,600.00	-23,410.00	440534	Land Use Fees	0.00	2,600.00	15,000.00	15,000.00	15,000.00
510	950	500.00	-10,039.91	440535	Sign Permits	0.00	500.00	1,000.00	1,000.00	1,000.00
725	1,050	650.00	-553.33	440536	Liquor License Permits	0.00	650.00	600.00	600.00	600.00
86,626	86,636	86,000.00	-86,221.23	440537	Public Safety Fee	0.00	86,000.00	172,000.00	172,000.00	172,000.00
19,000	1,500	2,500.00	-11,000.00	440538	Park Development Fees	0.00	2,500.00	2,500.00	2,500.00	2,500.00
0	0	0.00	-406.67	440578	Admin Fees: Notary,Copies,Docs	0.00	0.00	100.00	100.00	100.00
0	118	0.00	-2,588.72	450510	Technology Fee	0.00	0.00	2,500.00	2,500.00	2,500.00

01 General Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
689	871	0.00	0.00	460550	Non-Traffic Fines	0.00	0.00	0.00	0.00	0.00
6,707	3,617	300.00	-7,015.69	460552	Other Fines	0.00	300.00	6,000.00	6,000.00	6,000.00
798	2,168	300.00	0.00	460554	Traffic Fines	0.00	300.00	100.00	100.00	100.00
0	0	0.00	0.00	460558	Parking Fine-now in:OtherFines	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	460559	Forfeitures-now in:OtherFines	0.00	0.00	0.00	0.00	0.00
900	1,100	0.00	0.00	480576	Park Reservations-NoCollecting	0.00	0.00	0.00	0.00	0.00
1,000	450	0.00	-1,000.00	480580	Impound Fees	0.00	0.00	0.00	0.00	0.00
660,918	604,652	580,836	(564,037)		Charges: Svc, Fee, Lic, Permit Totals	0.00	580,836	687,800	687,800	687,800
				R3	InterGovernmental Dollars					
35,369	42,726	14,000.00	-44,000.00	440527	Local Marijuana Tax	0.00	14,000.00	15,900.00	15,900.00	15,900.00
17,659	7,544	3,050.00	-7,500.00	440528	State Marijuana Tax	0.00	3,050.00	7,500.00	7,500.00	7,500.00
47,954	46,117	50,000.00	-40,000.00	470560	Liquor Tax	0.00	50,000.00	44,500.00	44,500.00	44,500.00
1,795	1,611	1,700.00	-1,400.00	470561	Cigarette Tax	0.00	1,700.00	1,300.00	1,300.00	1,300.00
0	7,200	3,600.00	0.00	470564	MAP Grant	0.00	3,600.00	3,600.00	3,600.00	3,600.00
29,906	28,573	26,800.00	-24,000.00	470566	State Revenue Sharing	0.00	26,800.00	23,600.00	23,600.00	23,600.00
12,500	2,000	1,000.00	0.00	470567	State Planning Grant	0.00	1,000.00	0.00	0.00	0.00
0	4,128	0.00	-3,148.45	470568	Oregon Parks Grant	0.00	0.00	0.00	0.00	0.00
266,875	0	0.00	0.00	480571	Government Recovery	0.00	0.00	0.00	0.00	0.00
0	0	0.00	-733.33	480579	Police Miscellaneous Donations	0.00	0.00	0.00	0.00	0.00
412,058	139,898	100,150	(120,782)		InterGovernmental Dollars Totals:	0.00	100,150	96,400	96,400	96,400
				R5	Interfund Transfers, Reimburse					
0	0	0.00	0.00	490588	Transfer In, from Street Fund	0.00	0.00	100,000.00	100,000.00	100,000.00
0	0	0.00	0.00	490589	Transfer In, from Water Fund	0.00	0.00	150,000.00	150,000.00	150,000.00
0	0	0.00	0.00	490590	Transfer In, from Sewer Fund	0.00	0.00	150,000.00	150,000.00	150,000.00
0	0	0	0		Interfund Transfers, Reimburse Totals	0.00	0	400,000	400,000	400,000
				R6	Others: Misc, Interest, Invest					
9,884	0	7,532.00	0.00	410505	Prior Property Tax	0.00	7,532.00	7,700.00	7,700.00	7,700.00
115,153	68,846	25,000.00	-170,000.00	480570	Investment Income & Interest	0.00	25,000.00	170,000.00	170,000.00	170,000.00
9,179	7,026	5,000.00	-1,093.40	480578	Miscellaneous	0.00	5,000.00	4,000.00	4,000.00	4,000.00
37,761	0	0.00	0.00	490000	Other Funding Sources	0.00	0.00	0.00	0.00	0.00
171,977	75,872	37,532	(171,093)		Others: Misc, Interest, Invest Totals	0.00	37,532	181,700	181,700	181,700

01 General Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
626,306	670,404	637,247.00	-712,177.00	R7 410500	Current Year Property Taxes Current Property Tax	0.00	637,247.00	730,000.00	730,000.00	730,000.00
626,306	670,404	637,247	(712,177)		Current Year Property Taxes Totals:	0.00	637,247	730,000	730,000	730,000
1,871,260	1,490,826	1,355,765	(1,568,089)		REVENUES TOTALS:	0.00	1,355,765	2,575,243	2,575,243	2,575,243
				01 E1	(Administration) Personnel Services					
71,784	64,085	89,494.00	91,680.27	100700	Regular Services	0.00	89,494.00	68,550.00	68,550.00	68,550.00
873	1,272	1,322.00	12.69	100702	Overtime	0.00	1,322.00	3,240.00	3,240.00	3,240.00
2,359	3,677	3,579.00	4,447.61	100704	Holiday Pay	0.00	3,579.00	2,740.00	2,740.00	2,740.00
835	7,691	5,897.00	10,040.04	100706	Part Time	0.00	5,897.00	0.00	0.00	0.00
46,133	54,860	55,956.00	54,801.77	100710	Fringe Benefits	0.00	55,956.00	49,948.00	49,948.00	49,948.00
3,384	1,726	21,060.00	18,000.00	100711	Unused Vacation	0.00	21,060.00	3,600.00	3,600.00	3,600.00
125,368	133,311	177,308	178,982		Personnel Services Totals:	0.00	177,308	128,078	128,078	128,078
				E2	Materials and Services					
6,561	4,523	7,000.00	5,306.67	200726	Training	0.00	7,000.00	8,000.00	8,000.00	8,000.00
6,168	7,955	6,500.00	7,364.68	200728	Memberships	0.00	6,500.00	7,000.00	7,000.00	7,000.00
0	15	0.00	42.19	200730	Assessments	0.00	0.00	0.00	0.00	0.00
0	2,626	2,500.00	1,084.84	200735	Employee Appreciation	0.00	2,500.00	3,000.00	3,000.00	3,000.00
28,594	13,624	15,000.00	22,681.31	200736	Public Relations	0.00	15,000.00	20,000.00	20,000.00	20,000.00
14,067	17,369	16,000.00	18,906.43	200738	Insurance and Bonds	0.00	16,000.00	21,000.00	21,000.00	21,000.00
425	393	3,000.00	809.67	200742	Planning Dept Expense	0.00	3,000.00	3,000.00	3,000.00	3,000.00
27,655	19,102	25,000.00	7,523.33	200746	Legal Services	0.00	25,000.00	20,000.00	20,000.00	20,000.00
32,766	22,820	37,000.00	23,722.67	200748	Accounting Services	0.00	37,000.00	30,000.00	30,000.00	30,000.00
0	0	3,000.00	0.00	200749	Labor Negotiating Services	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0	4,052	5,000.00	0.00	200750	Elections	0.00	5,000.00	5,000.00	5,000.00	5,000.00
180	0	5,000.00	2,380.00	200751	Land Use Legal Fees	0.00	5,000.00	2,500.00	2,500.00	2,500.00
28,230	41,579	50,000.00	26,302.21	200759	Contract Labor	0.00	50,000.00	40,000.00	40,000.00	40,000.00
21,876	3,741	4,500.00	1,371.92	200760	Miscellaneous	0.00	4,500.00	3,000.00	3,000.00	3,000.00
7,432	6,987	8,000.00	6,871.49	200800	Telephone	0.00	8,000.00	7,500.00	7,500.00	7,500.00
3,696	3,999	4,000.00	4,578.27	200801	Electricity	0.00	4,000.00	5,300.00	5,300.00	5,300.00
2,059	3,829	2,400.00	3,960.89	200802	Postage, Shipping, Freight	0.00	2,400.00	4,000.00	4,000.00	4,000.00
679	466	700.00	1,342.67	200803	Printing	0.00	700.00	1,000.00	1,000.00	1,000.00

01 General Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
7,943	1,921	5,000.00	49.92	200804	Advertising	0.00	5,000.00	5,000.00	5,000.00	5,000.00
3,265	6,790	4,500.00	2,583.49	200805	Other Office Supplies	0.00	4,500.00	4,000.00	4,000.00	4,000.00
42	52	400.00	546.13	200808	Janitorial Supplies	0.00	400.00	500.00	500.00	500.00
385	209	400.00	0.00	200809	Subscriptions	0.00	400.00	200.00	200.00	200.00
0	253	250.00	42.61	200824	Hardware	0.00	250.00	250.00	250.00	250.00
0	114	500.00	0.00	200825	Gardening Supplies	0.00	500.00	1,000.00	1,000.00	1,000.00
206	401	500.00	200.00	200826	Personal Safety Supplies/Equip	0.00	500.00	500.00	500.00	500.00
0	0	300.00	253.83	200827	Grounds Security Equip/Supply	0.00	300.00	300.00	300.00	300.00
8,470	9,194	10,000.00	18,000.00	200830	Maintenance Agreements	0.00	10,000.00	20,000.00	20,000.00	20,000.00
4,260	6,420	6,000.00	5,590.35	200831	Janitorial Services	0.00	6,000.00	6,500.00	6,500.00	6,500.00
2,867	579	5,000.00	1,881.19	200832	Building Maintenance	0.00	5,000.00	2,000.00	2,000.00	2,000.00
12,495	19,046	10,000.00	6,802.51	200835	Computer Programming	0.00	10,000.00	8,000.00	8,000.00	8,000.00
0	236	1,500.00	47.32	200836	Equipment Repair	0.00	1,500.00	1,500.00	1,500.00	1,500.00
17	426	200.00	0.00	200838	Plumbing Repair	0.00	200.00	500.00	500.00	500.00
315	449	2,000.00	345.52	200839	Equipment Rental	0.00	2,000.00	2,000.00	2,000.00	2,000.00
1,774	1,260	2,500.00	1,920.59	200850	Mileage/Car Rentals	0.00	2,500.00	2,500.00	2,500.00	2,500.00
1,744	7,448	7,000.00	5,121.81	200851	Lodging	0.00	7,000.00	7,500.00	7,500.00	7,500.00
655	1,121	2,500.00	1,063.89	200852	Meals	0.00	2,500.00	2,500.00	2,500.00	2,500.00
0	0	0.00	0.00	200890	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
0	3,615	3,300.00	2,938.53	200900	Bank Fees and Charges	0.00	3,300.00	3,500.00	3,500.00	3,500.00
4	(123)	0.00	0.16	200902	Reconciling Dollars and Cents	0.00	0.00	50.00	50.00	50.00
0	0	0.00	0.00	200905	Payroll/Admin Fees and Charges	0.00	0.00	0.00	0.00	0.00
224,829	212,490	256,450	181,637		Materials and Services Totals:	0.00	256,450	251,600	251,600	251,600
19,570	0	0.00	0.00	E3 300780	Capital Outlay Equipment	0.00	0.00	0.00	0.00	0.00
0	0	58,000.00	0.00	300782	Facility Improvements	0.00	58,000.00	0.00	0.00	0.00
19,570	0	58,000	0		Capital Outlay Totals:	0.00	58,000	0	0	0
369,768	345,801	491,758	360,619		EXPENDITURES TOTALS:	0.00	491,758	379,678	379,678	379,678

01 General Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
369,768	345,801	491,758	360,619		DEPT EXPENSES	0.00	491,758	379,678	379,678	379,678
(369,768)	(345,801)	(491,758)	(360,619)		(Administration) Totals:	0.00	(491,758)	(379,678)	(379,678)	(379,678)
				02 E1	(Police) Personnel Services Regular					
337,392	389,304	494,306.00	465,308.64	100700	Services	0.00	494,306.00	500,400.00	500,400.00	500,400.00
23,646	24,445	27,800.00	39,191.83	100702	Overtime	0.00	27,800.00	65,000.00	65,000.00	65,000.00
15,515	15,085	19,687.00	18,383.80	100704	Holiday Pay	0.00	19,687.00	20,100.00	20,100.00	20,100.00
26,679	1,339	11,340.00	0.00	100706	Part Time	0.00	11,340.00	0.00	0.00	0.00
7,905	13,635	8,533.00	15,720.27	100708	Standby Time	0.00	8,533.00	16,000.00	16,000.00	16,000.00
238,162	288,754	353,616.00	312,889.85	100710	Fringe Benefits	0.00	353,616.00	421,000.00	421,000.00	421,000.00
3,384	12,957	21,205.00	24,000.00	100711	Unused Vacation	0.00	21,205.00	4,800.00	4,800.00	4,800.00
652,684	745,517	936,487	875,494		Personnel Services Totals:	0.00	936,487	1,027,300	1,027,300	1,027,300
				E2	Materials and Services					
1,639	1,294	6,000.00	3,338.39	200726	Training	0.00	6,000.00	7,000.00	7,000.00	7,000.00
90	450	1,000.00	778.67	200728	Memberships	0.00	1,000.00	2,000.00	2,000.00	2,000.00
7,150	14,780	13,500.00	16,805.92	200734	Programs	0.00	13,500.00	13,500.00	13,500.00	13,500.00
30,038	39,585	49,263.00	52,731.59	200738	Insurance and Bonds	0.00	49,263.00	59,000.00	59,000.00	59,000.00
40,726	39,831	40,200.00	41,025.96	200740	Communications	0.00	40,200.00	43,000.00	43,000.00	43,000.00
0	0	3,500.00	0.00	200749	Labor Negotiating Services	0.00	3,500.00	3,500.00	3,500.00	3,500.00
6,961	13,195	6,000.00	7,578.44	200760	Miscellaneous	0.00	6,000.00	6,000.00	6,000.00	6,000.00
12,572	14,235	12,500.00	11,393.41	200800	Telephone	0.00	12,500.00	12,500.00	12,500.00	12,500.00
3,696	3,999	4,500.00	4,578.31	200801	Electricity	0.00	4,500.00	5,200.00	5,200.00	5,200.00
1,405	982	900.00	354.47	200802	Postage, Shipping, Freight	0.00	900.00	900.00	900.00	900.00
154	61	800.00	400.00	200803	Printing	0.00	800.00	400.00	400.00	400.00
337	11,045	1,000.00	0.00	200804	Advertising	0.00	1,000.00	1,000.00	1,000.00	1,000.00
2,207	2,414	3,000.00	4,232.20	200805	Other Office Supplies	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0	0	1,200.00	119.27	200806	First Aid Supplies	0.00	1,200.00	1,000.00	1,000.00	1,000.00
118	0	5,200.00	0.00	200807	Camera Supplies	0.00	5,200.00	2,500.00	2,500.00	2,500.00
137	228	200.00	29.29	200808	Janitorial Supplies	0.00	200.00	300.00	300.00	300.00

01 General Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
0	210	150.00	0.00	200809	Subscriptions	0.00	150.00	200.00	200.00	200.00
2,285	7,324	9,000.00	4,954.24	200810	Uniforms and Officer Equipment	0.00	9,000.00	9,000.00	9,000.00	9,000.00
15,519	15,135	18,000.00	13,688.73	200811	Gasoline	0.00	18,000.00	18,000.00	18,000.00	18,000.00
3,485	148	700.00	550.65	200813	Other Vehicle Supplies	0.00	700.00	1,000.00	1,000.00	1,000.00
3,593	2	2,000.00	534.12	200821	Investigative Supplies	0.00	2,000.00	2,000.00	2,000.00	2,000.00
1,370	2,346	9,500.00	4,383.33	200826	Personal Safety Supplies/Equip	0.00	9,500.00	8,000.00	8,000.00	8,000.00
1,278	2,966	5,000.00	3,575.84	200827	Guns & Ammunition	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0	0	0.00	0.00	200828	K-9	0.00	0.00	0.00	0.00	0.00
5,070	7,586	10,000.00	14,742.12	200830	Maintenance Agreements	0.00	10,000.00	15,000.00	15,000.00	15,000.00
1,080	31	500.00	0.00	200831	Janitorial Services	0.00	500.00	500.00	500.00	500.00
6,848	(104)	10,000.00	654.73	200832	Building Maintenance	0.00	10,000.00	10,000.00	10,000.00	10,000.00
17,045	6,631	10,000.00	10,625.13	200833	Vehicle Maintenance	0.00	10,000.00	10,000.00	10,000.00	10,000.00
8,435	17,806	20,000.00	9,988.17	200835	Computer Program, Equipment	0.00	20,000.00	30,000.00	30,000.00	30,000.00
1,975	428	2,500.00	2,608.69	200836	Equipment Repair	0.00	2,500.00	2,500.00	2,500.00	2,500.00
516	230	2,500.00	0.00	200840	Volunteer Service	0.00	2,500.00	2,500.00	2,500.00	2,500.00
130	2,092	1,000.00	2,083.80	200850	Mileage/Car Rentals	0.00	1,000.00	3,000.00	3,000.00	3,000.00
922	1,924	2,500.00	3,843.80	200851	Lodging	0.00	2,500.00	5,000.00	5,000.00	5,000.00
364	1,029	1,500.00	971.93	200852	Meals	0.00	1,500.00	1,500.00	1,500.00	1,500.00
0	0	0.00	0.00	200862	Vehicle Lease	0.00	0.00	0.00	0.00	0.00
177,147	207,884	253,613	216,571	E3	Materials and Services Totals:	0.00	253,613	284,000	284,000	284,000
101,988	104,007	180,000.00	192,494.47	300780	Capital Outlay	0.00	180,000.00	42,500.00	42,500.00	42,500.00
0	19,180	37,500.00	0.00	300782	Equipment: Radios in 2026	0.00	37,500.00	0.00	0.00	0.00
101,988	123,187	217,500	192,494	E7	Facility Improvements	0.00	217,500	42,500	42,500	42,500
0	0	0.00	0.00	800768	Capital Outlay Totals:	0.00	217,500	42,500	42,500	42,500
0	0	0.00	0.00		Bond & Interest Payments; Debt	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Vehicle Lease	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Bond & Interest Payments; Debt Totals:	0.00	0	0	0	0
931,818	1,076,588	1,407,600	1,284,560		EXPENDITURES TOTALS:	0.00	1,407,600	1,353,800	1,353,800	1,353,800

01 General Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
931,818	1,076,588	1,407,600	1,284,560		DEPT EXPENSES	0.00	1,407,600	1,353,800	1,353,800	1,353,800
(931,818)	(1,076,588)	(1,407,600)	(1,284,560)		(Police) Totals:	0.00	(1,407,600)	(1,353,800)	(1,353,800)	(1,353,800)
				04 E1	(Parks) Personnel Services					
23,583	20,169	68,626.00	16,305.49	100700	Regular Services	0.00	68,626.00	107,007.00	107,007.00	107,007.00
2,329	2,328	6,512.00	1,443.71	100702	Overtime	0.00	6,512.00	5,120.00	5,120.00	5,120.00
950	2,782	1,126.00	3,133.99	100704	Holiday Pay	0.00	1,126.00	2,837.00	2,837.00	2,837.00
10,148	88,761	2,925.00	110,121.99	100706	Part Time	0.00	2,925.00	38,250.00	38,250.00	38,250.00
864	1,893	907.00	2,510.45	100708	Standby Time	0.00	907.00	2,200.00	2,200.00	2,200.00
19,343	42,760	46,791.00	46,616.56	100710	Fringe Benefits	0.00	46,791.00	43,617.00	43,617.00	43,617.00
289	325	1,247.00	2,550.00	100711	Unused Vacation	0.00	1,247.00	500.00	500.00	500.00
57,506	159,019	128,134	182,682		Personnel Services Totals:	0.00	128,134	199,531	199,531	199,531
				E2	Materials and Services					
104	1,500	100.00	0.00	200728	Memberships	0.00	100.00	150.00	150.00	150.00
1,754	2,977	4,339.00	5,502.32	200738	Insurance and Bonds	0.00	4,339.00	6,400.00	6,400.00	6,400.00
8,034	8,484	10,000.00	2,420.00	200747	Tree City	0.00	10,000.00	10,000.00	10,000.00	10,000.00
0	0	500.00	0.00	200749	Labor Negotiating Servies	0.00	500.00	500.00	500.00	500.00
1	146	700.00	693.39	200760	Miscellaneous	0.00	700.00	700.00	700.00	700.00
0	0	50.00	0.00	200800	Telephone	0.00	50.00	0.00	0.00	0.00
4,711	5,046	6,000.00	5,513.24	200801	Electricity	0.00	6,000.00	6,200.00	6,200.00	6,200.00
717	0	600.00	184.43	200805	Other Office Supplies	0.00	600.00	500.00	500.00	500.00
1,823	1,072	3,000.00	2,400.63	200808	Janitorial Supplies	0.00	3,000.00	3,000.00	3,000.00	3,000.00
1,610	2,698	1,800.00	2,566.87	200811	Gasoline	0.00	1,800.00	3,000.00	3,000.00	3,000.00
103	439	500.00	19.99	200813	Vehicle Supplies	0.00	500.00	1,000.00	1,000.00	1,000.00
119	290	2,000.00	213.71	200819	Pipe/Pipe Fittings	0.00	2,000.00	1,000.00	1,000.00	1,000.00
1,694	310	1,000.00	1,136.20	200821	Tools	0.00	1,000.00	1,500.00	1,500.00	1,500.00
3,702	2,894	2,500.00	800.00	200823	Electrical Supplies/Repairs	0.00	2,500.00	5,000.00	5,000.00	5,000.00
304	273	500.00	232.35	200824	Hardware	0.00	500.00	500.00	500.00	500.00
1,305	1,678	1,500.00	620.35	200826	Personal Safety Supplies/Equip	0.00	1,500.00	1,500.00	1,500.00	1,500.00

01 General Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
0	9	0.00	2,097.69	200827	Grounds Security Equip/Supply	0.00	0.00	500.00	500.00	500.00
3,156	3,686	4,000.00	10,207.63	200830	Maintenance Agreements	0.00	4,000.00	8,000.00	8,000.00	8,000.00
5,100	3,379	3,000.00	2,055.87	200831	Janitorial Services	0.00	3,000.00	3,000.00	3,000.00	3,000.00
24,924	18,423	20,000.00	42,778.48	200832	Building & Grounds Maintenance	0.00	20,000.00	25,000.00	25,000.00	25,000.00
2,195	2,752	2,500.00	3,374.84	200833	Vehicle Repair & Maintenance	0.00	2,500.00	3,000.00	3,000.00	3,000.00
1,478	3,201	3,000.00	3,785.21	200836	Equipment Repair	0.00	3,000.00	4,000.00	4,000.00	4,000.00
3,872	1,938	2,500.00	1,373.99	200838	Plumbing Repair	0.00	2,500.00	2,500.00	2,500.00	2,500.00
9	0	3,000.00	0.00	200839	Equipment Rental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0	0	6,000.00	37.31	200842	Patching/Paving	0.00	6,000.00	6,000.00	6,000.00	6,000.00
1,150	1,580	3,150.00	333.33	200843	Signs	0.00	3,150.00	2,500.00	2,500.00	2,500.00
1,111	1,144	1,350.00	1,700.24	200845	Irrigation Charge	0.00	1,350.00	1,800.00	1,800.00	1,800.00
68,978	63,920	83,589	90,048	E3	Materials and Services Totals:	0.00	83,589	100,250	100,250	100,250
6,277	0	15,000.00	0.00	300780	Capital Outlay Equipment	0.00	15,000.00	0.00	0.00	0.00
0	0	0.00	0.00	300781	Construction	0.00	0.00	0.00	0.00	0.00
4,287	124,850	68,000.00	6,760.40	300782	Facility Improvements	0.00	68,000.00	0.00	0.00	0.00
0	0	208,000.00	178,895.13	300784	Cap Construction/Systm Imprvmt	0.00	208,000.00	0.00	0.00	0.00
10,564	124,850	291,000	185,656	E8	Capital Outlay Totals:	0.00	291,000	0	0	0
0	0	0.00	0.00	500793	Interfund Transfers Out To Street Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Interfund Transfers Out Totals:	0.00	0	0	0	0
137,048	347,789	502,723	458,386		EXPENDITURES TOTALS:	0.00	502,723	299,781	299,781	299,781
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
137,048	347,789	502,723	458,386		DEPT EXPENSES	0.00	502,723	299,781	299,781	299,781
(137,048)	(347,789)	(502,723)	(458,386)		(Parks) Totals:	0.00	(502,723)	(299,781)	(299,781)	(299,781)
0	0	0.00	0.00	05 E3 600100	(General Capital Projects) Capital Outlay Improve Gate Access: PD/CtyHal	0.00	0.00	15,000.00	15,000.00	15,000.00

01 General Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0.00	0.00	600200	Stabilization of Creek Banks	0.00	0.00	25,000.00	25,000.00	25,000.00
0	0	0.00	0.00	600300	WestChamber Entrance:Cover,ADA	0.00	0.00	10,000.00	10,000.00	10,000.00
0	0	0.00	0.00	600350	Fleming Park: Recreation, Imp.	0.00	0.00	15,000.00	15,000.00	15,000.00
0	0	0.00	0.00	600355	Palmerton Park Paving, walkway	0.00	0.00	35,000.00	35,000.00	35,000.00
0	0	0.00	0.00	600356	Future Park Property Purchase	0.00	0.00	0.00	0.00	0.00
1,358	2,734	0.00	0.00	600357	Anna Classick Park Playground	0.00	0.00	0.00	0.00	0.00
124,200	32,808	0.00	0.00	600358	Rooster 2026: Improve seating	0.00	0.00	10,000.00	10,000.00	10,000.00
125,558	35,541	0	0		Capital Outlay Totals:	0.00	0	110,000	110,000	110,000
125,558	35,541	0	0		EXPENDITURES TOTALS:	0.00	0	110,000	110,000	110,000
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
125,558	35,541	0	0		DEPT EXPENSES	0.00	0	110,000	110,000	110,000
(125,558)	(35,541)	0	0		(General Capital Projects) Totals:	0.00	0	(110,000)	(110,000)	(110,000)
				06	(General Other)					
				E4	Reserves					
0	0	18,500.00	0.00	900600	Insurance Pool Claims	0.00	18,500.00	0.00	0.00	0.00
0	0	0.00	0.00	900602	Building Reserve	0.00	0.00	0.00	0.00	0.00
0	240	150,000.00	0.00	900603	Special/Pass Through Payments	0.00	150,000.00	0.00	0.00	0.00
0	240	168,500	0		Reserves Totals:	0.00	168,500	0	0	0
				E5	Contingency					
0	0	242,136.00	0.00	600100	Contingency	0.00	242,136.00	344,630.20	344,630.20	344,630.20
0	0	242,136	0		Contingency Totals:	0.00	242,136	344,630	344,630	344,630
				E8	Interfund Transfers Out					
0	0	0.00	0.00	500794	To SPC Fund - Loan	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Interfund Transfers Out Totals:	0.00	0	0	0	0
0	240	410,636	0		EXPENDITURES TOTALS:	0.00	410,636	344,630	344,630	344,630

01 General Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	240	410,636	0		DEPT EXPENSES	0.00	410,636	344,630	344,630	344,630
0	(240)	(410,636)	0		(General Other) Totals:	0.00	(410,636)	(344,630)	(344,630)	(344,630)
				07	(Building)					
				L1	Liabilities					
0	568	0.00	0.00	270100	State BCD Surcharge (Building)	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	270200	Construction Excise Tax (RRSD)	0.00	0.00	0.00	0.00	0.00
0	568	0	0		Liabilities Totals:	0.00	0	0	0	0
0	568	0	0		LIABILITIES TOTALS:	0.00	0	0	0	0
				R2	Charges: Svc, Fee, Lic, Permit					
0	536	1,200.00	-22,798.31	440110	Plan Review Costs and Fees	0.00	1,200.00	1,200.00	1,200.00	1,200.00
0	89	5,000.00	-23,657.33	440220	Structural Permits, Inspection	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0	421	5,000.00	-4,441.33	440330	Mechanical Permits, Inspection	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0	1,608	5,000.00	-3,444.53	440440	Plumbing Permits, Inspection	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0	2,654	16,200	(54,342)		Charges: Svc, Fee, Lic, Permit Totals:	0.00	16,200	16,200	16,200	16,200
0	2,654	16,200	(54,342)		REVENUES TOTALS:	0.00	16,200	16,200	16,200	16,200
				E1	Personnel Services					
18,406	19,207	17,930.00	25,497.57	100700	Regular Services	0.00	17,930.00	13,448.00	13,448.00	13,448.00
253	309	301.00	0.00	100702	Overtime	0.00	301.00	550.00	550.00	550.00
675	905	717.00	1,325.21	100704	Holiday Pay	0.00	717.00	537.00	537.00	537.00
668	0	0.00	0.00	100706	Part Time	0.00	0.00	0.00	0.00	0.00
12,345	12,329	10,981.00	13,342.59	100710	Fringe Benefits	0.00	10,981.00	9,219.00	9,219.00	9,219.00
846	0	1,898.00	0.00	100711	Unused Vacation	0.00	1,898.00	400.00	400.00	400.00
33,193	32,750	31,827	40,165		Personnel Services Totals:	0.00	31,827	24,154	24,154	24,154
				E2	Materials and Services					
0	0	600.00	0.00	200726	Training	0.00	600.00	1,000.00	1,000.00	1,000.00
0	0	200.00	0.00	200728	Memberships	0.00	200.00	300.00	300.00	300.00
18,940	611	0.00	4,616.68	200730	Assessments	0.00	0.00	1,000.00	1,000.00	1,000.00

01 General Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
3,509	4,430	5,153.00	6,180.92	200738	Insurance and Bonds	0.00	5,153.00	7,000.00	7,000.00	7,000.00
0	0	20,000.00	14,748.37	200742	Plan Review Activities	0.00	20,000.00	20,000.00	20,000.00	20,000.00
24,364	8,727	13,500.00	18,345.05	200743	Building Inspections	0.00	13,500.00	15,000.00	15,000.00	15,000.00
1,459	1,570	7,000.00	2,457.87	200744	Mechanical	0.00	7,000.00	5,000.00	5,000.00	5,000.00
2,025	994	7,000.00	2,205.99	200745	Plumbing	0.00	7,000.00	5,000.00	5,000.00	5,000.00
0	486	1,500.00	0.00	200746	Legal Services	0.00	1,500.00	1,500.00	1,500.00	1,500.00
6,500	11,845	6,500.00	14,076.00	200748	Accounting Services	0.00	6,500.00	15,000.00	15,000.00	15,000.00
0	0	500.00	0.00	200749	Labor Negotiating Services	0.00	500.00	500.00	500.00	500.00
7,284	2,272	5,000.00	0.00	200759	Contract Labor	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0	0	300.00	0.00	200760	Miscellaneous	0.00	300.00	500.00	500.00	500.00
0	0	2,400.00	0.00	200800	Telephone	0.00	2,400.00	0.00	0.00	0.00
0	0	1,220.00	0.00	200801	Electricity	0.00	1,220.00	0.00	0.00	0.00
670	244	300.00	0.00	200802	Postage, Shipping, Freight	0.00	300.00	400.00	400.00	400.00
0	0	120.00	0.00	200803	Printing	0.00	120.00	250.00	250.00	250.00
0	45	700.00	0.00	200805	Other Office Supplies	0.00	700.00	500.00	500.00	500.00
0	0	350.00	0.00	200809	Subscriptions	0.00	350.00	250.00	250.00	250.00
0	0	300.00	0.00	200850	Mileage/Car Rentals	0.00	300.00	500.00	500.00	500.00
0	0	500.00	0.00	200851	Lodging	0.00	500.00	500.00	500.00	500.00
0	0	150.00	0.00	200852	Meals	0.00	150.00	200.00	200.00	200.00
64,750	31,224	73,293	62,631		Materials and Services Totals:	0.00	73,293	79,400	79,400	79,400
97,943	63,974	105,120	102,796		EXPENDITURES TOTALS:	0.00	105,120	103,554	103,554	103,554
0	2,654	16,200	(54,342)		DEPT REVENUES	0.00	16,200	16,200	16,200	16,200
97,943	63,974	105,120	102,796		DEPT EXPENSES	0.00	105,120	103,554	103,554	103,554
(97,943)	(61,320)	(88,920)	(157,138)		(Building) Totals:	0.00	(88,920)	(87,354)	(87,354)	(87,354)
1,871,260	1,493,480	1,371,965	(1,622,431)		FUND REVENUES	0.00	1,371,965	2,591,443	2,591,443	2,591,443
1,662,135	1,869,933	2,917,837	2,206,362		FUND EXPENSES	0.00	2,917,837	2,591,443	2,591,443	2,591,443

01 General Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
209,125	(376,453)	(1,545,872)	(3,828,792)		General Fund Totals:	0.00	(1,545,872)	0	0	0

03 System Development Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				03	System Development Fund					
				F1	Fund Balance					
(2,028,034)	(2,092,427)	2,451,716.00	0.00	300000	Fund Balance	0.00	0.00	0.00	0.00	0.00
(2,028,034)	(2,092,427)	2,451,716	0		Fund Balance Totals:	0.00	0	0	0	0
(2,028,034)	(2,092,427)	2,451,716	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R1	Carryover Fund Balance/Capital					
0	0	0.00	0.00	400000	Carry Over Fund Balance	0.00	0.00	2,617,044.23	2,617,044.23	2,617,044.23
0	0	0	0		Carryover Fund Balance/Capital To	0.00	0	2,617,044	2,617,044	2,617,044
				R2	Charges: Svc, Fee, Lic, Permit					
58,080	9,296	23,240.00	-21,690.67	450541	Water Development Fees	0.00	23,240.00	23,240.00	23,240.00	23,240.00
14,884	2,706	6,765.00	-6,314.67	450542	Sewer Development Fees	0.00	6,765.00	6,765.00	6,765.00	6,765.00
24,162	3,224	8,060.00	-35,184.45	450543	Street Development Fees	0.00	8,060.00	8,060.00	8,060.00	8,060.00
20,117	2,262	5,655.00	-8,742.51	450544	Storm Drain Development Fees	0.00	5,655.00	5,655.00	5,655.00	5,655.00
27,651	115,009	5,000.00	-66,060.00	480570	Investment Income	0.00	5,000.00	66,060.00	66,060.00	66,060.00
144,893	132,497	48,720	(137,992)		Charges: Svc, Fee, Lic, Permit Totals:	0.00	48,720	109,780	109,780	109,780
144,893	132,497	48,720	(137,992)		REVENUES TOTALS:	0.00	48,720	2,726,824	2,726,824	2,726,824
				E8	Interfund Transfers Out					
0	0	0.00	0.00	490585	From System Development Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Interfund Transfers Out Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0
				02	(Projects/Outlay)					
				E3	Capital Outlay					
0	0	185,000.00	0.00	600180	SDC Plan Update	0.00	185,000.00	185,000.00	185,000.00	185,000.00
0	0	185,000	0		Capital Outlay Totals:	0.00	185,000	185,000	185,000	185,000
0	0	185,000	0		EXPENDITURES TOTALS:	0.00	185,000	185,000	185,000	185,000

03 System Development Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	185,000	0		DEPT EXPENSES	0.00	185,000	185,000	185,000	185,000
0	0	(185,000)	0		(Projects/Outlay) Totals:	0.00	(185,000)	(185,000)	(185,000)	(185,000)
0	0	0.00	0.00	04 E2 200748	(SDC Expenses) Materials and Services Accounting Services	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Materials and Services Totals:	0.00	0	0	0	0
0	0	350,415.00	0.00	E5 600100	Contingency Contingency	0.00	350,415.00	33,510.23	33,510.23	33,510.23
0	0	350,415	0		Contingency Totals:	0.00	350,415	33,510	33,510	33,510
0	0	0.00	0.00	E8 500790	Interfund Transfers Out Capital Contrib Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	500791	To Water Fund	0.00	0.00	150,000.00	150,000.00	150,000.00
0	0	0.00	0.00	500792	To General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	500793	To Street Fund	0.00	0.00	450,000.00	450,000.00	450,000.00
80,500	0	80,500.00	85,000.00	500794	To Sewer Fund	0.00	80,500.00	0.00	0.00	0.00
80,500	0	80,500	85,000		Interfund Transfers Out Totals:	0.00	80,500	600,000	600,000	600,000
80,500	0	430,915	85,000		EXPENDITURES TOTALS:	0.00	430,915	633,510	633,510	633,510
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
80,500	0	430,915	85,000		DEPT EXPENSES	0.00	430,915	633,510	633,510	633,510
(80,500)	0	(430,915)	(85,000)		(SDC Expenses) Totals:	0.00	(430,915)	(633,510)	(633,510)	(633,510)
0	0	0.00	0.00	05 E4 900100	(Reserves) Reserves Park System	0.00	0.00	0.00	0.00	0.00
0	0	598,917.00	0.00	900200	Water System	0.00	598,917.00	650,483.00	650,483.00	650,483.00

03 System Development Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	622,526.00	0.00	900300	Sewer System	0.00	622,526.00	785,117.00	785,117.00	785,117.00
0	0	311,485.00	0.00	900400	Street System	0.00	311,485.00	41,303.00	41,303.00	41,303.00
0	0	351,593.00	0.00	900500	Storm Drain System	0.00	351,593.00	431,411.00	431,411.00	431,411.00
0	0	1,884,521	0		Reserves Totals:	0.00	1,884,521	1,908,314	1,908,314	1,908,314
0	0	1,884,521	0		EXPENDITURES TOTALS:	0.00	1,884,521	1,908,314	1,908,314	1,908,314
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	1,884,521	0		DEPT EXPENSES	0.00	1,884,521	1,908,314	1,908,314	1,908,314
0	0	(1,884,521)	0		(Reserves) Totals:	0.00	(1,884,521)	(1,908,314)	(1,908,314)	(1,908,314)
144,893	132,497	48,720	(137,992)		FUND REVENUES	0.00	48,720	2,726,824	2,726,824	2,726,824
80,500	0	2,500,436	85,000		FUND EXPENSES	0.00	2,500,436	2,726,824	2,726,824	2,726,824
64,393	132,497	(2,451,716)	(222,992)		System Development Fund Totals:	0.00	(2,451,716)	0	0	0

04 Street Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
(360,940)	(418,972)	711,545.00	0.00	04 F1 300000	Street Fund Fund Balance Fund Balance	0.00	0.00	0.00	0.00	0.00
(360,940)	(418,972)	711,545	0		Fund Balance Totals:	0.00	0	0	0	0
(360,940)	(418,972)	711,545	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
0	0	0.00	0.00	R1 400000	Carryover Fund Balance/Capital Carry Over Fund Balance	0.00	0.00	363,388.16	363,388.16	363,388.16
0	0	0	0		Carryover Fund Balance/Capital To	0.00	0	363,388	363,388	363,388
60,340	16,891	18,000.00	-48,666.67	R2 440538	Charges: Svc, Fee, Lic, Permit Street Impact Fee	0.00	18,000.00	0.00	0.00	0.00
0	0	0.00	-1,043.33	450534	Encroachment Permits	0.00	0.00	0.00	0.00	0.00
60,340	16,891	18,000	(49,710)		Charges: Svc, Fee, Lic, Permit Totals	0.00	18,000	0	0	0
0	0	0.00	0.00	R3 470560	InterGovernmental Dollars MS-4 Stormwater Grant	0.00	0.00	150,000.00	150,000.00	150,000.00
190,511	197,501	187,210.00	-80,434.65	470562	State Gasoline Tax	0.00	187,210.00	200,712.00	200,712.00	200,712.00
100,000	179,291	0.00	0.00	470565	State Street Grant	0.00	0.00	250,000.00	250,000.00	250,000.00
290,511	376,792	187,210	(80,435)		InterGovernmental Dollars Totals:	0.00	187,210	600,712	600,712	600,712
0	0	0.00	0.00	R5 490585	Interfund Transfers, Reimburse From System Development Fund	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	490590	From System Development Fund	0.00	0.00	450,000.00	450,000.00	450,000.00
0	0	0	0		Interfund Transfers, Reimburse Totals	0.00	0	450,000	450,000	450,000
15,362	27,041	4,000.00	-15,000.00	R6 480570	Others: Misc, Interest, Invest Investment Income	0.00	4,000.00	15,000.00	15,000.00	15,000.00
2,773	5,949	4,000.00	-1,978.77	480578	Miscellaneous	0.00	4,000.00	4,000.00	4,000.00	4,000.00
18,134	32,991	8,000	(16,979)		Others: Misc, Interest, Invest Totals	0.00	8,000	19,000	19,000	19,000
368,985	426,674	213,210	(147,123)		REVENUES TOTALS:	0.00	213,210	1,433,100	1,433,100	1,433,100
77,385	64,884	90,000.00	78,455.19	01 E1 100700	(No Description) Personnel Services Regular Services	0.00	90,000.00	147,970.00	147,970.00	147,970.00
5,898	3,114	7,467.00	3,183.23	100702	Overtime	0.00	7,467.00	7,230.00	7,230.00	7,230.00
3,000	3,164	3,281.00	4,881.97	100704	Holiday Pay	0.00	3,281.00	4,170.00	4,170.00	4,170.00

04 Street Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
11,711	10,012	3,675.00	22,412.75	100706	Part Time	0.00	3,675.00	61,700.00	61,700.00	61,700.00
1,954	2,149	2,625.00	1,962.61	100708	Standby Time	0.00	2,625.00	3,700.00	3,700.00	3,700.00
56,812	46,193	64,583.00	59,399.68	100710	Fringe Benefits	0.00	64,583.00	66,660.00	66,660.00	66,660.00
3,950	542	1,650.00	4,200.00	100711	Unused Vacation	0.00	1,650.00	4,200.00	4,200.00	4,200.00
160,711	130,059	173,281	174,495		Personnel Services Totals:	0.00	173,281	295,630	295,630	295,630
				E2	Materials and Services					
138	960	400.00	0.00	200726	Training	0.00	400.00	400.00	400.00	400.00
104	0	400.00	0.00	200728	Member Dues	0.00	400.00	400.00	400.00	400.00
4,109	7,576	4,520.00	11,815.76	200738	Insurance and Bonds	0.00	4,520.00	13,350.00	13,350.00	13,350.00
0	0	500.00	600.67	200746	Legal Services	0.00	500.00	600.00	600.00	600.00
0	0	500.00	0.00	200749	Labor Negotiating Services	0.00	500.00	500.00	500.00	500.00
0	5,275	18,000.00	23,061.69	200752	Engineering Services	0.00	18,000.00	89,660.00	89,660.00	89,660.00
412	66	600.00	547.48	200760	Miscellaneous	0.00	600.00	600.00	600.00	600.00
0	0	200.00	0.00	200800	Telephone	0.00	200.00	0.00	0.00	0.00
30,477	42,143	30,000.00	23,194.17	200801	Electricity	0.00	30,000.00	27,000.00	27,000.00	27,000.00
0	0	400.00	0.00	200804	Advertising	0.00	400.00	400.00	400.00	400.00
247	50	100.00	3.99	200805	Other Office Supplies	0.00	100.00	100.00	100.00	100.00
3,524	2,812	2,600.00	2,878.56	200811	Gasoline	0.00	2,600.00	3,000.00	3,000.00	3,000.00
18	402	700.00	268.67	200813	Vehicle Supplies	0.00	700.00	500.00	500.00	500.00
1,245	349	2,000.00	279.89	200821	Tools	0.00	2,000.00	2,500.00	2,500.00	2,500.00
0	530	1,000.00	0.00	200823	Electrical Supplies/Repairs	0.00	1,000.00	1,000.00	1,000.00	1,000.00
329	208	400.00	252.53	200824	Hardware	0.00	400.00	400.00	400.00	400.00
1,178	1,823	1,200.00	898.07	200826	Personal Safety Supplies/Equip	0.00	1,200.00	1,200.00	1,200.00	1,200.00
0	0	0.00	0.00	200827	Grounds Security Equip/Supply	0.00	0.00	0.00	0.00	0.00
13,396	17,739	17,500.00	22,500.23	200830	Maintenance Agreements	0.00	17,500.00	23,000.00	23,000.00	23,000.00
133	60	400.00	102.56	200831	Janitorial Services	0.00	400.00	400.00	400.00	400.00
9,417	21,903	7,000.00	14,179.84	200832	Building/Grounds Maintenance	0.00	7,000.00	10,000.00	10,000.00	10,000.00
2,516	3,377	3,500.00	18,102.57	200833	Vehicle Repair & Maintenance	0.00	3,500.00	7,500.00	7,500.00	7,500.00
0	0	0.00	0.00	200834	Sidewalk Repair	0.00	0.00	20,000.00	20,000.00	20,000.00
957	1,205	3,000.00	2,128.35	200836	Equipment Repair	0.00	3,000.00	3,000.00	3,000.00	3,000.00
2,472	12	1,000.00	0.00	200839	Equipment Rental	0.00	1,000.00	3,000.00	3,000.00	3,000.00
13,051	30,851	9,500.00	0.00	200840	Striping	0.00	9,500.00	3,000.00	3,000.00	3,000.00

04 Street Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	656	3,000.00	0.00	200841	Gravel	0.00	3,000.00	3,000.00	3,000.00	3,000.00
14,915	28,103	20,000.00	1,555.59	200842	Patching/Paving	0.00	20,000.00	20,000.00	20,000.00	20,000.00
1,992	11,201	15,000.00	26,149.33	200843	Signs	0.00	15,000.00	15,000.00	15,000.00	15,000.00
0	0	1,500.00	59.99	200844	Mowing/Spraying	0.00	1,500.00	2,000.00	2,000.00	2,000.00
1,408	1,823	500.00	0.00	200845	Emergency Materials & Services	0.00	500.00	500.00	500.00	500.00
19,243	31,926	20,000.00	17,630.28	200846	System Maintenance/Drainage	0.00	20,000.00	20,000.00	20,000.00	20,000.00
0	0	100.00	0.00	200850	Mileage/Car Rentals	0.00	100.00	100.00	100.00	100.00
0	0	300.00	0.00	200851	Lodging	0.00	300.00	300.00	300.00	300.00
43	228	150.00	85.61	200852	Meals	0.00	150.00	150.00	150.00	150.00
0	0	1,000.00	0.00	200857	Storm Drain System Mapping	0.00	1,000.00	5,000.00	5,000.00	5,000.00
0	0	0.00	0.00	200858	Storm Drain Master Plan	0.00	0.00	150,000.00	150,000.00	150,000.00
0	0	0.00	0.00	200859	Transportation SDC Study	0.00	0.00	0.00	0.00	0.00
121,322	211,278	166,970	166,296		Materials and Services Totals:	0.00	166,970	427,560	427,560	427,560
1,725	5,000	50,000.00	28,200.00	E3 300780	Capital Outlay Equipment	0.00	50,000.00	0.00	0.00	0.00
1,614	8,329	75,000.00	0.00	300782	Facility Improvements	0.00	75,000.00	0.00	0.00	0.00
3,339	13,329	125,000	28,200		Capital Outlay Totals:	0.00	125,000	0	0	0
285,371	354,666	465,251	368,991		EXPENDITURES TOTALS:	0.00	465,251	723,190	723,190	723,190
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
285,371	354,666	465,251	368,991		DEPT EXPENSES	0.00	465,251	723,190	723,190	723,190
(285,371)	(354,666)	(465,251)	(368,991)		(Street Expenses) Totals:	0.00	(465,251)	(723,190)	(723,190)	(723,190)
				02 E3	(Capital Projects) Capital Outlay					
0	0	0.00	0.00	300778	PW Vehicle/Truck Purchase	0.00	0.00	22,000.00	22,000.00	22,000.00
0	0	0.00	0.00	300780	Street and Park Signage	0.00	0.00	25,000.00	25,000.00	25,000.00
25,581	0	212,000.00	616.00	300784	Cap Construction/System Imprvmt	0.00	212,000.00	0.00	0.00	0.00
0	0	0.00	0.00	300789	Sidewalk Improvements-multiple	0.00	0.00	348,500.00	348,500.00	348,500.00
25,581	0	212,000	616		Capital Outlay Totals:	0.00	212,000	395,500	395,500	395,500

04 Street Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
0	0	0.00	0.00	E5 600100	Contingency Contingency - Street Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Contingency Totals:	0.00	0	0	0	0
25,581	0	212,000	616		EXPENDITURES TOTALS:	0.00	212,000	395,500	395,500	395,500
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
25,581	0	212,000	616		DEPT EXPENSES	0.00	212,000	395,500	395,500	395,500
(25,581)	0	(212,000)	(616)		(Capital Projects) Totals:	0.00	(212,000)	(395,500)	(395,500)	(395,500)
				03 E4	(Reserves)					
0	0	0.00	0.00	900600	Reserves	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	900601	Insurance Pool Claims	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Future Street Improvements	0.00	0	0	0	0
0	0	247,504.00	0.00	E5 600100	Reserves Totals:	0.00	247,504.00	214,410.16	214,410.16	214,410.16
0	0	247,504	0		Contingency	0.00	247,504	214,410	214,410	214,410
0	0	247,504	0		Contingency Totals:	0.00	247,504	214,410	214,410	214,410
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0
0	0	247,504	0		DEPT REVENUES	0.00	247,504	214,410	214,410	214,410
0	0	247,504	0		DEPT EXPENSES	0.00	247,504	214,410	214,410	214,410
0	0	(247,504)	0		(Reserves) Totals:	0.00	(247,504)	(214,410)	(214,410)	(214,410)
0	0	0.00	0.00	04 E8 500790	(Transfers) Interfund Transfers Out Transfer Out, to General Fund	0.00	0.00	100,000.00	100,000.00	100,000.00
0	0	0	0		Interfund Transfers Out Totals:	0.00	0	100,000	100,000	100,000
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	100,000	100,000	100,000

04 Street Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	0	0		DEPT EXPENSES	0.00	0	100,000	100,000	100,000
0	0	0	0		(Transfers) Totals:	0.00	0	(100,000)	(100,000)	(100,000)
368,985	426,674	213,210	(147,123)		FUND REVENUES	0.00	213,210	1,433,100	1,433,100	1,433,100
310,953	354,666	924,755	369,607		FUND EXPENSES	0.00	924,755	1,433,100	1,433,100	1,433,100
58,032	72,008	(711,545)	(516,731)		Street Fund Totals:	0.00	(711,545)	0	0	0

06 Water Improvement Reserve Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
				06 F1 300000	Water Improvement Reserve Fund Fund Balance Fund Balance					
(727,659)	(784,968)	878,648.00	0.00			0.00	0.00	0.00	0.00	0.00
(727,659)	(784,968)	878,648	0		Fund Balance Totals:	0.00	0	0	0	0
(727,659)	(784,968)	878,648	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
0	0	0.00	0.00	R1 400000	Carryover Fund Balance/Capital Carry Over Fund Balance	0.00	0.00	483,564.00	483,564.00	483,564.00
0	0	0	0		Carryover Fund Balance/Capital To	0.00	0	483,564	483,564	483,564
149,772	161,123	150,000.00	-145,726.57	R2 430520	Charges: Svc, Fee, Lic, Permit Water Sales	0.00	150,000.00	150,000.00	150,000.00	150,000.00
149,772	161,123	150,000	(145,727)		Charges: Svc, Fee, Lic, Permit Tot	0.00	150,000	150,000	150,000	150,000
0	0	0.00	0.00	R5 490585	Interfund Transfers, Reimburse From Water	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Interfund Transfers, Reimburse Tot	0.00	0	0	0	0
10,241	29,163	2,000.00	-4,485.11	R6 480570	Others: Misc, Interest, Invest Investment Income	0.00	2,000.00	2,000.00	2,000.00	2,000.00
10,241	29,163	2,000	(4,485)		Others: Misc, Interest, Invest Totals:	0.00	2,000	2,000	2,000	2,000
160,013	190,286	152,000	(150,212)		REVENUES TOTALS: (WIR Capital Projects)	0.00	152,000	635,564	635,564	635,564
36,360	0	50,000.00	0.00	02 E3 300780	Capital Outlay Equipment	0.00	50,000.00	0.00	0.00	0.00
0	0	40,000.00	0.00	300784	Cap Construction/Systm Imprvmt	0.00	40,000.00	0.00	0.00	0.00
0	0	0.00	0.00	300900	Wells: Chemical Feed Apparatus	0.00	0.00	15,000.00	15,000.00	15,000.00
0	0	0.00	0.00	300902	Wells: Meter Replacements	0.00	0.00	50,000.00	50,000.00	50,000.00
36,360	0	90,000	0		Capital Outlay Totals:	0.00	90,000	65,000	65,000	65,000
36,360	0	90,000	0		EXPENDITURES TOTALS:	0.00	90,000	65,000	65,000	65,000

06 Water Improvement Reserve Fund

2023	2024	2025	2025			2026	2026	2026	2026	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
36,360	0	90,000	0		DEPT EXPENSES	0.00	90,000	65,000	65,000	65,000
(36,360)	0	(90,000)	0		(WIR Capital Projects) Totals:	0.00	(90,000)	(65,000)	(65,000)	(65,000)
					(WIR Transfers)					
66,344	66,344	66,344.00	66,344.00	03 E8 500796	Interfund Transfers Out To Water-Repayment of Loan	0.00	66,344.00	66,344.00	66,344.00	66,344.00
0	250,000	0.00	250,000.00	500798	To Water-Capital Construction	0.00	0.00	0.00	0.00	0.00
66,344	316,344	66,344	316,344		Interfund Transfers Out Totals:	0.00	66,344	66,344	66,344	66,344
66,344	316,344	66,344	316,344		EXPENDITURES TOTALS:	0.00	66,344	66,344	66,344	66,344
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
66,344	316,344	66,344	316,344		DEPT EXPENSES	0.00	66,344	66,344	66,344	66,344
(66,344)	(316,344)	(66,344)	(316,344)		(WIR Transfers) Totals:	0.00	(66,344)	(66,344)	(66,344)	(66,344)
					(WIR Other Expenses)					
0	0	149,243.00	0.00	04 E5 600100	Contingency Contingency	0.00	149,243.00	6,000.00	6,000.00	6,000.00
0	0	149,243	0		Contingency Totals:	0.00	149,243	6,000	6,000	6,000
0	0	250,000.00	0.00	E8 500790	Interfund Transfers Out Capital Transfer Water Fund	0.00	250,000.00	0.00	0.00	0.00
0	0	250,000	0		Interfund Transfers Out	0.00	250,000	0	0	0
0	0	399,243	0		EXPENDITURES TOTALS:	0.00	399,243	6,000	6,000	6,000

06 Water Improvement Reserve Fund

2023	2024	2025	2025			2026	2026	2026	2026	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	399,243	0		DEPT EXPENSES	0.00	399,243	6,000	6,000	6,000
0	0	(399,243)	0		(WIR Other Expenses) Totals:	0.00	(399,243)	(6,000)	(6,000)	(6,000)
					(WIR Reserves)					
					Reserves					
0	0	0.00	0.00	05 E4 900100	Water Treatment Plant	0.00	0.00	0.00	0.00	0.00
0	0	475,061.00	0.00	900101	Future Water Improvements	0.00	475,061.00	498,220.00	498,220.00	498,220.00
0	0	0.00	0.00	900105	Municipal Facility Expansion	0.00	0.00	0.00	0.00	0.00
0	0	475,061	0		Reserves Totals:	0.00	475,061	498,220	498,220	498,220
0	0	475,061	0		EXPENDITURES TOTALS:	0.00	475,061	498,220	498,220	498,220
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	475,061	0		DEPT EXPENSES	0.00	475,061	498,220	498,220	498,220
0	0	(475,061)	0		(WIR Reserves) Totals:	0.00	(475,061)	(498,220)	(498,220)	(498,220)
160,013	190,286	152,000	(150,212)		FUND REVENUES	0.00	152,000	635,564	635,564	635,564
102,704	316,344	1,030,648	316,344		FUND EXPENSES	0.00	1,030,648	635,564	635,564	635,564
57,309	(126,058)	(878,648)	(466,556)		Water Improvement Reserve Fund Totals	0.00	(878,648)	0	0	0

07 Sewer Improvement Reserve Fund

2023	2024	2025	2025			2026	2026	2026	2026	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				07 F1 300000	Sewer Improvement Reserve Fund Fund Balance Fund Balance					
(161,334)	(176,696)	650,718.00	0.00			0.00	0.00	0.00	0.00	0.00
(161,334)	(176,696)	650,718	0		Fund Balance Totals:	0.00	0	0	0	0
(161,334)	(176,696)	650,718	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
0	0	0.00	0.00	R1 400000	Carryover Fund Balance/Capital Carry Over Fund Balance	0.00	0.00	887,017.00	887,017.00	887,017.00
0	0	0	0		Carryover Fund Balance/Capital To	0.00	0	887,017	887,017	887,017
15,362	30,641	2,500.00	-5,045.00	R6 480570	Others: Misc, Interest, Invest Investment Income	0.00	2,500.00	2,500.00	2,500.00	2,500.00
15,362	30,641	2,500	(5,045)		Others: Misc, Interest, Invest Totals:	0.00	2,500	2,500	2,500	2,500
15,362	30,641	2,500	(5,045)		REVENUES TOTALS:	0.00	2,500	889,517	889,517	889,517
				02 E3	(SIR Capital Projects) Capital Outlay					
0	0	25,000.00	0.00	300780	Equipment: Laboratory	0.00	25,000.00	55,000.00	55,000.00	55,000.00
0	0	249,500.00	0.00	300784	Aeration Basin Upgrades	0.00	249,500.00	65,000.00	65,000.00	65,000.00
0	0	0.00	0.00	300785	Grit Removal System	0.00	0.00	25,000.00	25,000.00	25,000.00
0	0	0.00	0.00	300786	Coyote Evans Lift Station	0.00	0.00	32,000.00	32,000.00	32,000.00
0	0	0.00	0.00	300787	West Evans Creek Lift Station	0.00	0.00	32,000.00	32,000.00	32,000.00
0	0	0.00	0.00	300788	Facultative Sludge Liner Rplce	0.00	0.00	25,000.00	25,000.00	25,000.00
0	0	0.00	0.00	300790	Headworks Automated Screening	0.00	0.00	100,000.00	100,000.00	100,000.00
0	0	274,500	0		Capital Outlay Totals:	0.00	274,500	334,000	334,000	334,000
0	0	274,500	0		EXPENDITURES TOTALS:	0.00	274,500	334,000	334,000	334,000
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	274,500	0		DEPT EXPENSES	0.00	274,500	334,000	334,000	334,000
0	0	(274,500)	0		(SIR Capital Projects) Totals:	0.00	(274,500)	(334,000)	(334,000)	(334,000)
				04 E5	(SIR Other Expenses) Contingency					

07 Sewer Improvement Reserve Fund

2023	2024	2025	2025			2026	2026	2026	2026		
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	
0	0	139,599.00	0.00	600100	Contingency	0.00	139,599.00	40,000.00	40,000.00	40,000.00	
0	0	139,599	0	E8	Contingency Totals:	0.00	139,599	40,000	40,000	40,000	
0	0	0.00	0.00		500790	Interfund Transfers Out Capital Transfer to Sewer Fund	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00		500795	To Sewer	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Interfund Transfers Out Totals:	0.00	0	0	0	0	
0	0	139,599	0		EXPENDITURES TOTALS:	0.00	139,599	40,000	40,000	40,000	
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0	
0	0	139,599	0		DEPT EXPENSES	0.00	139,599	40,000	40,000	40,000	
0	0	(139,599)	0		(SIR Other Expenses) Totals:	0.00	(139,599)	(40,000)	(40,000)	(40,000)	
				05	(SIR Reserves)						
				E4	Reserves						
0	0	0.00	0.00	900100	Wastewater Treatment Plant	0.00	0.00	0.00	0.00	0.00	
0	0	0.00	0.00	900103	Sewer Bonds Issued 6/98	0.00	0.00	0.00	0.00	0.00	
0	0	0.00	0.00	900104	Sewer Bonds Issued 8/74	0.00	0.00	0.00	0.00	0.00	
0	0	439,119.00	0.00	900105	Future Wastewater Improvements	0.00	439,119.00	515,517.00	515,517.00	515,517.00	
0	0	439,119	0		Reserves Totals:	0.00	439,119	515,517	515,517	515,517	
0	0	439,119	0		EXPENDITURES TOTALS:	0.00	439,119	515,517	515,517	515,517	
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0	
0	0	439,119	0		DEPT EXPENSES	0.00	439,119	515,517	515,517	515,517	
0	0	(439,119)	0		(SIR Reserves) Totals:	0.00	(439,119)	(515,517)	(515,517)	(515,517)	
15,362	30,641	2,500	(5,045)		FUND REVENUES	0.00	2,500	889,517	889,517	889,517	
0	0	853,218	0		FUND EXPENSES	0.00	853,218	889,517	889,517	889,517	

07 Sewer Improvement Reserve Fund

2023	2024	2025	2025	07 Sewer Improvement Reserve Fund			2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
15,362	30,641	(850,718)	(5,045)		Sewer Improvement Reserve Fund	0.00	(850,718)	0	0	0

21 Water&Sewer Rev Bond Debt Fund

2023	2024	2025	2025	21 Water&Sewer Rev Bond Debt Fund		2026	2026	2026	2026	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				21 F1	Water&Sewer Rev Bond Debt Fund					
1,385,733	1,276,909	50,567.00	0.00	300000	Fund Balance	0.00	0.00	0.00	0.00	0.00
1,385,733	1,276,909	50,567	0		Fund Balance Totals:	0.00	0	0	0	0
1,385,733	1,276,909	50,567	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
0	0	0.00	0.00	R1 400000	Carryover Fund Balance/Capital Carry Over Fund Balance	0.00	0.00	83,762.00	83,762.00	83,762.00
0	0	0	0		Carryover Fund Balance/Capital To	0.00	0	83,762	83,762	83,762
66,344	66,344	66,344.00	-66,344.00	R5 490582	Interfund Transfers, Reimburse From Water Imp Reserve	0.00	66,344.00	66,344.00	66,344.00	66,344.00
0	0	0.00	0.00	490587	From Water Fund	0.00	0.00	0.00	0.00	0.00
80,500	82,500	82,550.00	-82,550.00	490588	From Sewer	0.00	82,550.00	82,550.00	82,550.00	82,550.00
146,844	148,844	148,894	(148,894)		Interfund Transfers, Reimburse Totals	0.00	148,894	148,894	148,894	148,894
0	3,084	0.00	0.00	R6 480570	Others: Misc, Interest, Invest Investment Income	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	480578	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0	3,084	0	0		Others: Misc, Interest, Invest Totals:	0.00	0	0	0	0
146,844	151,928	148,894	(148,894)		REVENUES TOTALS:	0.00	148,894	232,656	232,656	232,656
0	0	0.00	0.00	E8 490589	Interfund Transfers Out To Water Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Interfund Transfers Out Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0
0	0	0.00	0.00	01 E6 700000	(Unappropriated End Bal) Unappropriated Ending Balance Unappropriated Ending Fund Bal	0.00	0.00	97,456.00	97,456.00	97,456.00
0	0	0	0		Unappropriated Ending Balance Totals:	0.00	0	97,456	97,456	97,456
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	97,456	97,456	97,456

21 Water&Sewer Rev Bond Debt Fund

2023	2024	2025	2025			2026	2026	2026	2026	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	0	0		DEPT EXPENSES	0.00	0	97,456	97,456	97,456
0	0	0	0		(Unappropriated End Bal) Totals:	0.00	0	(97,456)	(97,456)	(97,456)
					(W/S Debt)					
800	800	800.00	800.00	06 E2 951000	Materials and Services Amortization Cost/Issue	0.00	800.00	800.00	800.00	800.00
800	800	800	800		Materials and Services Totals:	0.00	800	800	800	800
0	0	95,000.00	95,000.00	E7 800768	Bond & Interest Payments; Debt Principal - Series 2017A	0.00	95,000.00	100,000.00	100,000.00	100,000.00
37,220	35,026	38,200.00	38,200.00	800769	Interest - Series 2017A	0.00	38,200.00	34,400.00	34,400.00	34,400.00
37,220	35,026	133,200	133,200		Bond & Interest Payments; Debt Totals:	0.00	133,200	134,400	134,400	134,400
38,020	35,826	134,000	134,000		EXPENDITURES TOTALS:	0.00	134,000	135,200	135,200	135,200
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
38,020	35,826	134,000	134,000		DEPT EXPENSES	0.00	134,000	135,200	135,200	135,200
(38,020)	(35,826)	(134,000)	(134,000)		(W/S Debt) Totals:	0.00	(134,000)	(135,200)	(135,200)	(135,200)
146,844	151,928	148,894	(148,894)		FUND REVENUES	0.00	148,894	232,656	232,656	232,656
38,020	35,826	134,000	134,000		FUND EXPENSES	0.00	134,000	232,656	232,656	232,656
108,824	116,102	14,894	(282,894)		Water&Sewer Rev Bond Debt Fund	0.00	14,894	0	0	0

22 Gov Debt Service Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				22	Gov Debt Service Fund					
				F1	Fund Balance					
(124,260)	(126,493)	0.00	0.00	300000	Fund Balance	0.00	0.00	0.00	0.00	0.00
(124,260)	(126,493)	0	0		Fund Balance Totals:	0.00	0	0	0	0
(124,260)	(126,493)	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R1	Carryover Fund Balance/Capital					
0	0	0.00	0.00	400000	Carry Over Fund Balance	0.00	0.00	159,455.93	159,455.93	159,455.93
0	0	0	0		Carryover Fund Balance/Capital To	0.00	0	159,456	159,456	159,456
				R6	Others: Misc, Interest, Invest					
1,473	0	0.00	0.00	410505	Prior Property Tax	0.00	0.00	1,600.00	1,600.00	1,600.00
1,024	5,873	0.00	-3,400.00	480570	Investment Income	0.00	0.00	3,400.00	3,400.00	3,400.00
0	0	0.00	0.00	480578	Miscellaneous	0.00	0.00	0.00	0.00	0.00
2,497	5,873	0	(3,400)		Others: Misc, Interest, Invest Totals	0.00	0	5,000	5,000	5,000
				R7	Current Year Property Taxes					
93,460	96,184	0.00	-123,472.37	410500	Current Property Tax	0.00	0.00	126,336.00	126,336.00	126,336.00
93,460	96,184	0	(123,472)		Current Year Property Taxes Totals:	0.00	0	126,336	126,336	126,336
95,956	102,057	0	(126,872)		REVENUES TOTALS:	0.00	0	290,792	290,792	290,792
				E8	Interfund Transfers Out					
0	0	0.00	0.00	500790	To General Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Interfund Transfers Out Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0
				01	(Unappropriated End Bal)					
				E6	Unappropriated Ending Balance					
0	0	0.00	0.00	700000	Unappropriated Ending Fund Bal	0.00	0.00	191,354.49	191,354.49	191,354.49
0	0	0	0		Unappropriated Ending Balance Totals:	0.00	0	191,354	191,354	191,354
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	191,354	191,354	191,354

22 Gov Debt Service Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	0	0		DEPT EXPENSES	0.00	0	191,354	191,354	191,354
0	0	0	0		(Unappropriated End Bal) Totals:	0.00	0	(191,354)	(191,354)	(191,354)
					(Gov Debt)					
				06 E7	Bond & Interest Payments; Debt					
64,318	68,908	0.00	73,714.40	800766	Principal Bonds Issued 7/1/13	0.00	0.00	73,720.40	73,720.40	73,720.40
29,405	27,627	0.00	25,717.04	800767	Interest Bonds Issued 7/1/13	0.00	0.00	25,717.04	25,717.04	25,717.04
93,724	96,535	0	99,431		Bond & Interest Payments; Debt Totals:	0.00	0	99,437	99,437	99,437
93,724	96,535	0	99,431		EXPENDITURES TOTALS:	0.00	0	99,437	99,437	99,437
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
93,724	96,535	0	99,431		DEPT EXPENSES	0.00	0	99,437	99,437	99,437
(93,724)	(96,535)	0	(99,431)		(Gov Debt) Totals:	0.00	0	(99,437)	(99,437)	(99,437)
95,956	102,057	0	(126,872)		FUND REVENUES	0.00	0	290,792	290,792	290,792
93,724	96,535	0	99,431		FUND EXPENSES	0.00	0	290,792	290,792	290,792
2,233	5,522	0	(226,304)		Gov Debt Service Fund Totals:	0.00	0	0	0	0

30 Water Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				30	Water Fund					
				A2	Other Assets					
0	0	0.00	0.00	190000	Net Pension Assets	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Other Assets Totals:	0.00	0	0	0	0
0	0	0	0		ASSETS TOTALS:	0.00	0	0	0	0
				L1	Liabilities					
(266,560)	(289,564)	0.00	0.00	291000	Net Pension Liability	0.00	0.00	0.00	0.00	0.00
(266,560)	(289,564)	0	0		Liabilities Totals:	0.00	0	0	0	0
(266,560)	(289,564)	0	0		LIABILITIES TOTALS:	0.00	0	0	0	0
				F1	Fund Balance					
(2,722,856)	(2,646,740)	689,055.00	0.00	300000	Fund Balance	0.00	0.00	0.00	0.00	0.00
(2,722,856)	(2,646,740)	689,055	0		Fund Balance Totals:	0.00	0	0	0	0
(2,722,856)	(2,646,740)	689,055	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R1	Carryover Fund Balance/Capital					
0	0	0.00	0.00	400000	Carry Over Fund Balance	0.00	0.00	1,056,455.91	1,056,455.91	1,056,455.91
0	0	0	0		Carryover Fund Balance/Capital To	0.00	0	1,056,456	1,056,456	1,056,456
				R2	Charges: Svc, Fee, Lic, Permit					
599,021	642,525	742,115.00	-659,116.97	430520	Water Sales	0.00	742,115.00	700,000.00	700,000.00	700,000.00
0	0	200.00	-750.00	480590	Delinquent Reconnection Fee	0.00	200.00	0.00	0.00	0.00
0	0	0.00	0.00	480592	Past Due Charge	0.00	0.00	0.00	0.00	0.00
599,021	642,525	742,315	(659,867)		Charges: Svc, Fee, Lic, Permit Total	0.00	742,315	700,000	700,000	700,000
				R4	Revenue from Bonds/Other Debt					
0	0	3,469,679.00	0.00	480572	SDWRLF Funds Received	0.00	3,469,679.00	6,904,045.00	6,904,045.00	6,904,045.00
0	0	3,469,679	0		Revenue from Bonds/Other Debt To	0.00	3,469,679	6,904,045	6,904,045	6,904,045
				R5	Interfund Transfers, Reimburse					
0	250,000	250,000.00	-250,000.00	490582	From Water Imp Reserve	0.00	250,000.00	0.00	0.00	0.00
0	0	0.00	0.00	490585	From System Development Fund	0.00	0.00	150,000.00	150,000.00	150,000.00
0	0	0.00	0.00	490588	From Insurance Reserve	0.00	0.00	0.00	0.00	0.00
0	250,000	250,000	(250,000)		Interfund Transfers, Reimburse Total	0.00	250,000	150,000	150,000	150,000

30 Water Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
10,241	41,302	2,400.00	-23,700.00	R6 480570	Others: Misc, Interest, Invest Investment Income	0.00	2,400.00	23,700.00	23,700.00	23,700.00
5,256	1,725	200.00	-1,794.88	480578	Miscellaneous	0.00	200.00	0.00	0.00	0.00
15,497	43,028	2,600	(25,495)		Others: Misc, Interest, Invest Totals:	0.00	2,600	23,700	23,700	23,700
614,518	935,552	4,464,594	(935,362)		REVENUES TOTALS:	0.00	4,464,594	8,834,201	8,834,201	8,834,201
0	0	0.00	0.00	E3 230078	Capital Outlay Berglund St. Water Line	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0
				01 E1	(Water Expenses) Personnel Services					
139,853	149,875	170,299.00	142,834.33	100700	Regular Services	0.00	170,299.00	255,012.00	255,012.00	255,012.00
11,049	12,498	12,596.00	4,443.16	100702	Overtime	0.00	12,596.00	17,410.00	17,410.00	17,410.00
5,034	6,760	6,066.00	7,459.77	100704	Holiday Pay	0.00	6,066.00	8,194.00	8,194.00	8,194.00
29,718	30,834	6,825.00	19,969.03	100706	Part Time	0.00	6,825.00	19,000.00	19,000.00	19,000.00
3,207	6,451	2,625.00	6,387.05	100708	Standby Time	0.00	2,625.00	6,000.00	6,000.00	6,000.00
96,779	96,848	116,934.00	103,543.15	100710	Fringe Benefits	0.00	116,934.00	174,619.00	174,619.00	174,619.00
(3,794)	(4,427)	8,400.00	0.00	100711	Unused Vacation	0.00	8,400.00	2,000.00	2,000.00	2,000.00
281,847	298,839	323,745	284,636		Personnel Services Totals:	0.00	323,745	482,235	482,235	482,235
				E2	Materials and Services					
1,165	1,490	2,500.00	1,824.99	200726	Training	0.00	2,500.00	2,500.00	2,500.00	2,500.00
2,646	840	1,000.00	1,353.93	200728	Membership & Dues	0.00	1,000.00	1,500.00	1,500.00	1,500.00
134	195	2,000.00	3,598.67	200729	Permits	0.00	2,000.00	4,000.00	4,000.00	4,000.00
18,143	23,621	28,476.00	32,042.40	200738	Insurance and Bonds	0.00	28,476.00	36,200.00	36,200.00	36,200.00
0	967	2,700.00	90.67	200746	Legal Services	0.00	2,700.00	2,500.00	2,500.00	2,500.00
11,875	17,510	15,000.00	20,808.00	200748	Accounting Services	0.00	15,000.00	20,000.00	20,000.00	20,000.00
0	0	1,000.00	0.00	200749	Labor Negotiating Servies	0.00	1,000.00	1,000.00	1,000.00	1,000.00
7,534	44,164	13,000.00	66,983.99	200752	Engineering Services	0.00	13,000.00	70,000.00	70,000.00	70,000.00
20,949	3,938	3,300.00	2,393.31	200759	Contract Labor	0.00	3,300.00	4,000.00	4,000.00	4,000.00
2,586	918	1,000.00	819.72	200760	Miscellaneous	0.00	1,000.00	1,000.00	1,000.00	1,000.00
0	0	0.00	0.00	200765	Insurance Pool Claims	0.00	0.00	0.00	0.00	0.00

30 Water Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
4,581	4,287	4,800.00	4,159.08	200800	Telephone	0.00	4,800.00	4,500.00	4,500.00	4,500.00
34,279	31,555	65,000.00	58,394.56	200801	Electricity	0.00	65,000.00	65,000.00	65,000.00	65,000.00
2,490	1,016	2,700.00	54.48	200802	Postage, Shipping, Freight	0.00	2,700.00	1,000.00	1,000.00	1,000.00
384	0	600.00	0.00	200803	Printing	0.00	600.00	600.00	600.00	600.00
0	0	2,000.00	0.00	200804	Advertising	0.00	2,000.00	2,000.00	2,000.00	2,000.00
1,166	1,014	2,400.00	626.43	200805	Other Office Supplies	0.00	2,400.00	2,000.00	2,000.00	2,000.00
0	0	200.00	0.00	200807	Camera Supplies	0.00	200.00	200.00	200.00	200.00
184	149	400.00	226.49	200808	Janitorial Supplies	0.00	400.00	1,000.00	1,000.00	1,000.00
3,832	2,802	4,000.00	2,630.60	200811	Gasoline	0.00	4,000.00	4,000.00	4,000.00	4,000.00
22	0	1,000.00	0.00	200813	Vehicle Supplies	0.00	1,000.00	1,000.00	1,000.00	1,000.00
4,696	2,612	8,000.00	3,078.67	200814	Lab Tests	0.00	8,000.00	6,000.00	6,000.00	6,000.00
36,220	23,347	25,000.00	36,352.25	200816	Chemicals/Salt/UV Lights	0.00	25,000.00	40,000.00	40,000.00	40,000.00
5,628	4,682	4,800.00	2,453.40	200817	Lab Supplies	0.00	4,800.00	7,500.00	7,500.00	7,500.00
23,553	21,483	21,500.00	6,146.11	200819	Pipes/Pipe Fittings/Taps	0.00	21,500.00	20,000.00	20,000.00	20,000.00
952	1,081	1,700.00	1,705.03	200821	Tools	0.00	1,700.00	1,500.00	1,500.00	1,500.00
2,416	17,437	13,000.00	95.93	200822	Meters/Meter Boxes	0.00	13,000.00	5,000.00	5,000.00	5,000.00
13,905	9,173	20,000.00	9,336.97	200823	Electrical Supplies/Repairs	0.00	20,000.00	20,000.00	20,000.00	20,000.00
152	157	650.00	245.25	200824	Hardware	0.00	650.00	500.00	500.00	500.00
2,886	1,777	2,000.00	833.75	200826	Personal Safety Supplies/Equip	0.00	2,000.00	7,500.00	7,500.00	7,500.00
0	0	1,000.00	253.83	200827	Grounds Security Equip/Supply	0.00	1,000.00	1,000.00	1,000.00	1,000.00
6,249	6,771	9,000.00	19,008.71	200830	Maintenance Agreements	0.00	9,000.00	25,000.00	25,000.00	25,000.00
9,112	9,683	2,800.00	592.68	200832	Building/Grounds Maintenance	0.00	2,800.00	5,000.00	5,000.00	5,000.00
639	86	3,300.00	2,717.88	200833	Vehicle Repair & Maintenance	0.00	3,300.00	4,000.00	4,000.00	4,000.00
13,015	4,598	5,000.00	7,356.64	200835	Computer Services	0.00	5,000.00	10,000.00	10,000.00	10,000.00
8,265	7,892	8,500.00	10,811.69	200836	Equipment Repair	0.00	8,500.00	10,000.00	10,000.00	10,000.00
0	34,664	15,000.00	75,935.10	200837	Water Infrastructure Repair	0.00	15,000.00	50,000.00	50,000.00	50,000.00
14,124	5,955	4,000.00	2,345.41	200838	Plumbing Supplies/Repair	0.00	4,000.00	2,500.00	2,500.00	2,500.00
3,395	873	1,800.00	670.73	200839	Equipment Rental	0.00	1,800.00	1,500.00	1,500.00	1,500.00
0	0	1,000.00	0.00	200841	Gravel	0.00	1,000.00	2,000.00	2,000.00	2,000.00
4,535	0	8,500.00	2,000.00	200842	Patching/Paving	0.00	8,500.00	8,500.00	8,500.00	8,500.00
0	574	600.00	0.00	200843	Signs	0.00	600.00	600.00	600.00	600.00
15,090	12,503	15,000.00	4,482.11	200846	System Maintenance/Drainage	0.00	15,000.00	15,000.00	15,000.00	15,000.00
0	634	200.00	0.00	200850	MileageCar Rentals	0.00	200.00	200.00	200.00	200.00

30 Water Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	1,000.00	508.80	200851	Lodging	0.00	1,000.00	1,000.00	1,000.00	1,000.00
43	150	200.00	110.71	200852	Meals	0.00	200.00	200.00	200.00	200.00
2,184	2,772	2,500.00	2,498.24	200856	Natural Gas	0.00	2,500.00	2,700.00	2,700.00	2,700.00
0	0	2,500.00	0.00	200860	System Mapping	0.00	2,500.00	3,000.00	3,000.00	3,000.00
0	15,395	0.00	0.00	200890	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
279,030	318,764	331,626	385,547		Materials and Services Totals:	0.00	331,626	474,200	474,200	474,200
8,926	513	50,000.00	49,214.12	E3 300780	Capital Outlay Equipment	0.00	50,000.00	0.00	0.00	0.00
(3,903)	(514)	25,000.00	41,479.49	300782	WTP Bldg Renovate Corrosion	0.00	25,000.00	60,000.00	60,000.00	60,000.00
0	0	0.00	0.00	300784	WTP PreTreatment Design, Prep	0.00	0.00	30,000.00	30,000.00	30,000.00
5,023	0	75,000	90,694		Capital Outlay Totals:	0.00	75,000	90,000	90,000	90,000
565,899	617,602	730,371	760,877		EXPENDITURES TOTALS:	0.00	730,371	1,046,435	1,046,435	1,046,435
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
565,899	617,602	730,371	760,877		DEPT EXPENSES	0.00	730,371	1,046,435	1,046,435	1,046,435
(565,899)	(617,602)	(730,371)	(760,877)		(Water Expenses) Totals:	0.00	(730,371)	(1,046,435)	(1,046,435)	(1,046,435)
				02 E3	(Water Capital Projects) Capital Outlay					
1	5,125	3,610,437.00	9,241.63	300784	Cap Construction/Systm Imprvmt	0.00	3,610,437.00	6,904,045.00	6,904,045.00	6,904,045.00
0	0	0.00	0.00	300786	WTP Intake Screen, Engineering	0.00	0.00	30,000.00	30,000.00	30,000.00
1	5,125	3,610,437	9,242		Capital Outlay Totals:	0.00	3,610,437	6,934,045	6,934,045	6,934,045
1	5,125	3,610,437	9,242		EXPENDITURES TOTALS:	0.00	3,610,437	6,934,045	6,934,045	6,934,045
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
1	5,125	3,610,437	9,242		DEPT EXPENSES	0.00	3,610,437	6,934,045	6,934,045	6,934,045
(1)	(5,125)	(3,610,437)	(9,242)		(Water Capital Projects) Totals:	0.00	(3,610,437)	(6,934,045)	(6,934,045)	(6,934,045)

30 Water Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				03	(Water Reserves)					
				E4	Reserves					
0	0	0.00	0.00	900120	Safe Drinking Water Reserves	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	900600	Insurance Pool Claims	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Reserves Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	0	0		DEPT EXPENSES	0.00	0	0	0	0
0	0	0	0		(Water Reserves) Totals:	0.00	0	0	0	0
				04	(Water Other Expenses)					
				E2	Materials and Services					
124,734	125,179	0.00	0.00	950000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
124,734	125,179	0	0		Materials and Services Totals:	0.00	0	0	0	0
0	0	525,897.00	0.00	E5	Contingency					
				600100	Contingency	0.00	525,897.00	416,776.91	416,776.91	416,776.91
0	0	525,897	0		Contingency Totals:	0.00	525,897	416,777	416,777	416,777
0	0	0.00	0.00	E8	Interfund Transfers Out					
				500790	Transfer Out, to General Fund	0.00	0.00	150,000.00	150,000.00	150,000.00
0	0	0	0		Interfund Transfers Out Totals:	0.00	0	150,000	150,000	150,000
124,734	125,179	525,897	0		EXPENDITURES TOTALS:	0.00	525,897	566,777	566,777	566,777
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
124,734	125,179	525,897	0		DEPT EXPENSES	0.00	525,897	566,777	566,777	566,777
(124,734)	(125,179)	(525,897)	0		(Water Other Expenses) Totals:	0.00	(525,897)	(566,777)	(566,777)	(566,777)
				06	(Water Debt Expenses)					
				E7	Bond & Interest Payments; Debt					

30 Water Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	286,944.00	0.00	800766	Safe Drinking Water Loan Fund	0.00	286,944.00	286,944.00	286,944.00	286,944.00
0	0	286,944	0		Bond & Interest Payments; Debt Totals:	0.00	286,944	286,944	286,944	286,944
0	0	286,944	0		EXPENDITURES TOTALS:	0.00	286,944	286,944	286,944	286,944
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	286,944	0		DEPT EXPENSES	0.00	286,944	286,944	286,944	286,944
0	0	(286,944)	0		(Water Debt Expenses) Totals:	0.00	(286,944)	(286,944)	(286,944)	(286,944)
614,518	935,552	4,464,594	(935,362)		FUND REVENUES	0.00	4,464,594	8,834,201	8,834,201	8,834,201
690,634	747,906	5,153,649	770,119		FUND EXPENSES	0.00	5,153,649	8,834,201	8,834,201	8,834,201
(76,116)	187,646	(689,055)	(1,705,481)		Water Fund Totals:	0.00	(689,055)	0	0	0

31 Sewer Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
(252,703)	(235,008)	0.00	0.00	31 L1 291000	Sewer Fund Liabilities Net Pension Liability	0.00	0.00	0.00	0.00	0.00
(252,703)	(235,008)	0	0		Liabilities Totals:	0.00	0	0	0	0
(252,703)	(235,008)	0	0		LIABILITIES TOTALS:	0.00	0	0	0	0
(603,919)	(709,326)	662,459.00	0.00	F1 300000	Fund Balance Fund Balance	0.00	0.00	0.00	0.00	0.00
(603,919)	(709,326)	662,459	0		Fund Balance Totals:	0.00	0	0	0	0
(603,919)	(709,326)	662,459	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
0	0	0.00	0.00	R1 400000	Carryover Fund Balance/Capital Carry Over Fund Balance	0.00	0.00	1,220,056.92	1,220,056.92	1,220,056.92
0	0	0	0		Carryover Fund Balance/Capital To	0.00	0	1,220,057	1,220,057	1,220,057
768,133	804,045	751,385.00	-825,752.12	R2 430520	Charges: Svc, Fee, Lic, Permit Sewer Usage	0.00	751,385.00	820,000.00	820,000.00	820,000.00
0	0	0.00	0.00	450540	System Development Charge (03)	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	480590	Delinquent Reconnect Fee (30)	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	480592	Past Due Charge (30)	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	490588	From Insurance Reserve	0.00	0.00	0.00	0.00	0.00
768,133	804,045	751,385	(825,752)		Charges: Svc, Fee, Lic, Permit Totals	0.00	751,385	820,000	820,000	820,000
80,500	0	80,500.00	-80,500.00	R5 490585	Interfund Transfers, Reimburse From Sewer SDC Fund	0.00	80,500.00	0.00	0.00	0.00
80,500	0	80,500	(80,500)		Interfund Transfers, Reimburse Totals	0.00	80,500	0	0	0
10,241	46,580	2,200.00	-26,800.00	R6 480570	Others: Misc, Interest, Invest Investment Income	0.00	2,200.00	26,800.00	26,800.00	26,800.00
149	1,265	1,000.00	-266.67	480578	Miscellaneous	0.00	1,000.00	0.00	0.00	0.00
10,390	47,845	3,200	(27,067)		Others: Misc, Interest, Invest Totals:	0.00	3,200	26,800	26,800	26,800
859,023	851,891	835,085	(933,319)		REVENUES TOTALS:	0.00	835,085	2,066,857	2,066,857	2,066,857
142,030	115,879	175,184.00	137,291.35	01 E1 100700	(Sewer Expenses) Personnel Services Regular Services	0.00	175,184.00	264,608.00	264,608.00	264,608.00

31 Sewer Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
11,407	8,036	14,135.00	3,450.13	100702	Overtime	0.00	14,135.00	19,610.00	19,610.00	19,610.00
5,223	5,284	6,262.00	7,038.63	100704	Holiday Pay	0.00	6,262.00	8,577.00	8,577.00	8,577.00
31,784	34,708	6,825.00	19,969.19	100706	Part Time	0.00	6,825.00	19,000.00	19,000.00	19,000.00
2,829	3,570	5,250.00	4,967.24	100708	Standby Time	0.00	5,250.00	5,000.00	5,000.00	5,000.00
94,067	31,689	120,184.00	97,681.40	100710	Fringe Benefits	0.00	120,184.00	183,510.00	183,510.00	183,510.00
(3,370)	(3,543)	8,400.00	7,000.00	100711	Unused Vacation	0.00	8,400.00	2,000.00	2,000.00	2,000.00
283,970	195,624	336,240	277,398		Personnel Services Totals:	0.00	336,240	502,305	502,305	502,305
				E2	Materials and Services					
372	494	2,700.00	1,040.00	200726	Training	0.00	2,700.00	3,000.00	3,000.00	3,000.00
744	570	1,000.00	813.93	200728	Membership & Dues	0.00	1,000.00	1,000.00	1,000.00	1,000.00
3,757	4,114	4,500.00	4,918.67	200729	Permits	0.00	4,500.00	8,000.00	8,000.00	8,000.00
0	42,295	25,000.00	24,316.00	200734	Sludge Program	0.00	25,000.00	30,000.00	30,000.00	30,000.00
22,528	27,477	27,798.00	38,090.12	200738	Insurance and Bonds	0.00	27,798.00	44,000.00	44,000.00	44,000.00
700	967	2,700.00	90.67	200746	Legal Services	0.00	2,700.00	2,500.00	2,500.00	2,500.00
1,672	2,575	2,500.00	3,060.00	200748	Accounting Services	0.00	2,500.00	4,000.00	4,000.00	4,000.00
0	0	500.00	0.00	200749	Labor Negotiating Servies	0.00	500.00	500.00	500.00	500.00
10,020	4,335	5,000.00	13,059.89	200752	Engineering Services	0.00	5,000.00	15,000.00	15,000.00	15,000.00
4,829	1,333	1,650.00	0.00	200759	Contract Labor	0.00	1,650.00	2,000.00	2,000.00	2,000.00
280	526	600.00	814.75	200760	Miscellaneous	0.00	600.00	1,000.00	1,000.00	1,000.00
0	0	0.00	0.00	200765	Insurance Pool Claims	0.00	0.00	0.00	0.00	0.00
5,533	4,872	5,400.00	4,601.47	200800	Telephone	0.00	5,400.00	5,000.00	5,000.00	5,000.00
46,317	55,002	60,000.00	55,878.49	200801	Electricity	0.00	60,000.00	64,800.00	64,800.00	64,800.00
2,506	1,195	2,700.00	0.00	200802	Postage, Shipping, Freight	0.00	2,700.00	2,500.00	2,500.00	2,500.00
178	20	400.00	0.00	200803	Printing	0.00	400.00	400.00	400.00	400.00
0	0	600.00	0.00	200804	Advertising	0.00	600.00	500.00	500.00	500.00
1,301	1,726	1,200.00	843.53	200805	Other Office Supplies	0.00	1,200.00	1,000.00	1,000.00	1,000.00
0	0	1,000.00	0.00	200806	First Aid Supplies	0.00	1,000.00	1,000.00	1,000.00	1,000.00
391	202	400.00	105.24	200808	Janitorial Supplies	0.00	400.00	750.00	750.00	750.00
6,174	4,590	6,000.00	4,530.30	200811	Gasoline	0.00	6,000.00	5,000.00	5,000.00	5,000.00
184	0	1,000.00	0.00	200813	Vehicle Supplies	0.00	1,000.00	1,800.00	1,800.00	1,800.00
19,348	28,262	20,000.00	28,678.67	200814	Lab Tests	0.00	20,000.00	35,000.00	35,000.00	35,000.00
6,292	292	7,000.00	0.00	200816	Chemicals/Salt/UV Lights	0.00	7,000.00	8,000.00	8,000.00	8,000.00

31 Sewer Fund

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
9,332	1,244	20,000.00	3,836.07	200817	Lab Supplies	0.00	20,000.00	25,000.00	25,000.00	25,000.00
6,633	2,008	2,000.00	21.32	200819	Pipes/Pipe Fittings/Taps	0.00	2,000.00	1,000.00	1,000.00	1,000.00
4,535	9,845	6,500.00	3,076.56	200820	Lift Station Supplies	0.00	6,500.00	5,000.00	5,000.00	5,000.00
639	381	1,500.00	507.85	200821	Tools	0.00	1,500.00	2,000.00	2,000.00	2,000.00
28,695	17,012	21,000.00	8,094.47	200823	Electrical Supplies/Repairs	0.00	21,000.00	20,000.00	20,000.00	20,000.00
426	357	600.00	268.95	200824	Hardware	0.00	600.00	600.00	600.00	600.00
2,870	2,737	2,700.00	1,726.17	200826	Personal Safety Supplies/Equip	0.00	2,700.00	3,500.00	3,500.00	3,500.00
0	0	2,500.00	253.84	200827	Grounds Security Equip/Supply	0.00	2,500.00	1,000.00	1,000.00	1,000.00
9,996	6,049	10,000.00	3,652.31	200830	Maintenance Agreements	0.00	10,000.00	10,000.00	10,000.00	10,000.00
227	35	500.00	39.95	200831	Janitorial Services	0.00	500.00	500.00	500.00	500.00
6,154	7,657	5,400.00	2,206.60	200832	Building/Grounds Maintenance	0.00	5,400.00	5,000.00	5,000.00	5,000.00
4,053	482	2,000.00	137.27	200833	Vehicle Repair & Maintenance	0.00	2,000.00	1,000.00	1,000.00	1,000.00
473	3,968	4,000.00	7,766.08	200835	Computer Services	0.00	4,000.00	9,500.00	9,500.00	9,500.00
36,648	9,661	40,000.00	3,866.53	200836	Equipment Repair	0.00	40,000.00	40,000.00	40,000.00	40,000.00
0	2,596	25,000.00	0.00	200837	WW Infrastructure Repair	0.00	25,000.00	25,000.00	25,000.00	25,000.00
483	240	500.00	526.87	200838	Plumbing Supplies/Repair	0.00	500.00	1,000.00	1,000.00	1,000.00
602	1,078	500.00	670.73	200839	Equipment Rental	0.00	500.00	500.00	500.00	500.00
0	0	500.00	0.00	200841	Gravel	0.00	500.00	500.00	500.00	500.00
2,300	0	1,000.00	0.00	200842	Patching & Paving	0.00	1,000.00	1,000.00	1,000.00	1,000.00
0	158	500.00	0.00	200843	Signs	0.00	500.00	1,000.00	1,000.00	1,000.00
4,889	0	50,000.00	1,998.00	200846	System Maintenance/Drainage	0.00	50,000.00	50,000.00	50,000.00	50,000.00
0	318	500.00	0.00	200850	MileageCar Rentals	0.00	500.00	500.00	500.00	500.00
0	0	1,500.00	508.80	200851	Lodging	0.00	1,500.00	1,500.00	1,500.00	1,500.00
43	356	600.00	72.84	200852	Meals	0.00	600.00	600.00	600.00	600.00
1,016	759	2,000.00	1,132.00	200856	Natural Gas	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0	0	2,500.00	0.00	200860	System Mapping	0.00	2,500.00	5,000.00	5,000.00	5,000.00
0	13,753	0.00	0.00	200890	Bad Debt Expense (new in FY25)	0.00	0.00	0.00	0.00	0.00
253,138	261,538	383,448	221,205		Materials and Services Totals:	0.00	383,448	449,450	449,450	449,450
1,725	0	225,000.00	0.00	E3 300780	Capital Outlay Equipment	0.00	225,000.00	100,000.00	100,000.00	100,000.00
1,614	0	25,000.00	0.00	300782	Facility Improvements	0.00	25,000.00	0.00	0.00	0.00
0	0	0.00	0.00	300784	General Cap Const/Sys Imp	0.00	0.00	0.00	0.00	0.00

31 Sewer Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
3,339	0	250,000	0		Capital Outlay Totals:	0.00	250,000	100,000	100,000	100,000
540,447	457,162	969,688	498,603		EXPENDITURES TOTALS:	0.00	969,688	1,051,755	1,051,755	1,051,755
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
540,447	457,162	969,688	498,603		DEPT EXPENSES	0.00	969,688	1,051,755	1,051,755	1,051,755
(540,447)	(457,162)	(969,688)	(498,603)		(Sewer Expenses) Totals:	0.00	(969,688)	(1,051,755)	(1,051,755)	(1,051,755)
					(Sewer Capital Projects)					
				02 E3 300784	Capital Outlay					
0	0	0.00	0.00		Cap Construction/Systm Imprvmt	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	0	0		DEPT EXPENSES	0.00	0	0	0	0
0	0	0	0		(Sewer Capital Projects) Totals:	0.00	0	0	0	0
					(Sewer Reserves)					
				03 E4 900600	Reserves					
0	0	10,000.00	0.00		Insurance Pool Claims	0.00	10,000.00	0.00	0.00	0.00
0	0	10,000	0		Reserves Totals:	0.00	10,000	0	0	0
0	0	10,000	0		EXPENDITURES TOTALS:	0.00	10,000	0	0	0

31 Sewer Fund

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account	Description	FTE	2026 Requested	2026 Proposed	2026 Approved	2026 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	10,000	0		DEPT EXPENSES	0.00	10,000	0	0	0
0	0	(10,000)	0		(Sewer Reserves) Totals:	0.00	(10,000)	0	0	0
					(Sewer Other Expenses)					
132,669	132,311	0.00	0.00	04 E2 950000	Materials and Services Depreciation Expense	0.00	0.00	0.00	0.00	0.00
132,669	132,311	0	0		Materials and Services Totals:	0.00	0	0	0	0
0	0	235,306.00	0.00	E5 600100	Contingency Contingency	0.00	235,306.00	382,551.92	382,551.92	382,551.92
0	0	235,306	0		Contingency Totals:	0.00	235,306	382,552	382,552	382,552
0	100,000	200,000.00	200,000.00	E8 500792	Interfund Transfers Out Transfer Out,Sewer Imp Reserve	0.00	200,000.00	400,000.00	400,000.00	400,000.00
0	0	0.00	0.00	500794	Transfer Out, to General Fund	0.00	0.00	150,000.00	150,000.00	150,000.00
80,500	82,500	82,550.00	82,550.00	500799	Transfer Out, to Debt Service	0.00	82,550.00	82,550.00	82,550.00	82,550.00
80,500	182,500	282,550	282,550		Interfund Transfers Out Totals:	0.00	282,550	632,550	632,550	632,550
213,169	314,811	517,856	282,550		EXPENDITURES TOTALS:	0.00	517,856	1,015,102	1,015,102	1,015,102
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
213,169	314,811	517,856	282,550		DEPT EXPENSES	0.00	517,856	1,015,102	1,015,102	1,015,102
(213,169)	(314,811)	(517,856)	(282,550)		(Sewer Other Expenses) Totals:	0.00	(517,856)	(1,015,102)	(1,015,102)	(1,015,102)
859,023	851,891	835,085	(933,319)		FUND REVENUES	0.00	835,085	2,066,857	2,066,857	2,066,857
753,616	771,973	1,497,544	781,153		FUND EXPENSES	0.00	1,497,544	2,066,857	2,066,857	2,066,857
105,407	79,918	(662,459)	(1,714,472)		Sewer Fund Totals:	0.00	(662,459)	0	0	0

2023	2024	2025	2025				2026	2026	2026	2026
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
4,276,853	4,315,006	7,236,968	(4,207,250)		REPORT REVENUES	0.00	7,236,968	19,700,954	19,700,954	19,700,954
3,732,284	4,193,183	15,012,087	4,762,016		REPORT EXPENSES	0.00	15,012,087	19,700,954	19,700,954	19,700,954
544,569	121,823	(7,775,119)	(8,969,266)		REPORT TOTALS:	0.00	(7,775,119)	0	0	0

FUNDS, ACCOUNTS, and CODES

This years budget print out comes right from our Accounting Software! Here are some tips for reference:

Fund		Section	
Number	Description	Fund	Number Department/Unit Description
01	General Fund	01	<u>General Fund</u>
03	System Development Fund		01 Administration
04	Street Fund		02 Police
05	Street Construction Project		03 Municipal Court
06	Water Improvement Reserve Fund		04 Park
07	Sewer Improvement Reserve Fund		05 Capital Outlay
21	Water&Sewer Rev Bond Debt Fund		06 Non-Departmental
22	Gov Debt Service Fund		07 Building
30	Water Fund		
31	Sewer Fund		

ALFRE	Account Description	Budgetable?	
Asset	A1 Cash in Bank	NO	
Asset	A2 Other Assets	NO	
Expense	E1 Personnel Services	YES	
Expense	E2 Materials and Services	YES	
Expense	E3 Capital Outlay	YES	
Expense	E4 Reserves	YES	
Expense	E5 Contingency	YES	
Expense	E6 Unappropriated Ending Balance	YES	
Expense	E7 Bond and Interest Payment	YES	
Expense	E8 Interfund Transfers Out	YES	
Expense	E9 Special Payments	YES	Pass-through payments
Fund Balance	F1 Fund Balance	NO	
Liability	L1 Liabilities	NO	
Liability	L2 Payroll Liabilities	NO	
Revenue	R1 Carryover Fund Balance	YES	Calculated from current year
Revenue	R2 Charges Assessed	YES	Services, Fees, Licenses, Permits, Fines
Revenue	R3 Intergovernmental Dollars	YES	Federal, State, other grants, Gifts, Donations
Revenue	R4 Revenue from Bonds and other Debt	YES	Includes SDWRLF for CORR
Revenue	R5 Interfund Transfers or Reimbursements	YES	
Revenue	R6 Other Resources: interest, investments	YES	Includes Miscellaneous and Prior Taxes
Revenue	R7 Current Year Property Taxes	YES	

Example: DEPT/or SECTIoN

all Funds in Chart of Accounts are organized by "Sections"		FUND	SECTION	ACCOUNT CODE	ACCOUNT TYPE TYPE CODE	ACCOUNT TYPE DESCRIPTION
		30	04	500790	E8	Transfer Out
		01	04	200860	E2	Material/Svcs

In the General Fund only: sections are ALSO Departments (upper right) PARKS

2024-2025 FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

PROJECT	2024-2025 BUDGET	2025-2026 PROPOSED	2026-2027	2027-2028	2028-2029	2029-2030	5-YR CIP#
GENERAL PROJECTS							
Municipal Facility Expansion/Replace	58,000	0	50,000	50,000	50,000	50,000	200,000
City Hall West Entrance Improvement (ADA, Weather Protection)		10,000					
Palmerton Park Play (Pathway)	70,000	35,000	20,000	20,000	5,000	5,000	85,000
Anna Classick Park Playground, Cabin Cover, Handball improvements	35,000	0	7,500	5,000	0	0	12,500
Park Security monitoring and devices	15,000	0	5,000	5,000	5,000	5,000	20,000
John F. Fleming Memorial Park - Crack Seal & Seal Coating, Boat Ramp	10,000	0	8,000	5,000	15,000	0	28,000
Downtown Plaza - Water Feature Replacement repairs	18,000	0	5,000	2,500	2,000	2,000	11,500
Rooster Park Improvements and landscaping (seating)	15,000	10,000	5,000	5,000	5,000	5,000	30,000
Coyote Evans Park Recreation Improvement (parking preservation)		15,000					
Police Department - 5 Bay Carport	25,000	0	0	0	0	0	0
Police Dept/ City Hall - Impound Bay/Building improvements, Solar Option	12,500	0	10,000	0	0	0	10,000
Police Department - 1 Vehicle	180,000	0	0	0	0	0	0
Police Department Equipment (radio, computer, etc)		42,500					
Police Parking Access Security		15,000					
Wards Creek Bank Stabilization		25,000					
TOTAL GENERAL PROJECTS	541,500	152,500	110,500	92,500	82,000	67,000	504,500
WATER PROJECTS							
Raw Water Source Acquisition Project (Lost Creek)	0	0	0	0	500,000	100,000	600,000
Oak Street Water Line Up-sizing 4" to 8"	0	0	0	0	0	0	0
Municipal Facility Expansion	0	0	0	50,000	0	0	50,000
New Public Works Shop	0	0	0	75,000	0	0	75,000
Safety and security improvements at Reservoir	25,000	0	25,000	0	0	0	25,000
WTP Building Improvements: Fan System, exterior improvements, carport	40,000	60,000	10,000	10,000	0	0	80,000
SDWRLF (13+ Hydrants, one new MiGal Reservoir, Radio Meters, Generator)	3,610,437	6,904,045	0	0	0	0	6,904,045
Water Treatment Plant - Pretreatment, Air Scour and etc.	15,000	30,000	0	450,000	0	0	480,000
Water Treatment Plant - Additional Monitoring Equipment	25,000	0	0	0	0	0	0
Water Treatment Plant - One more Distribution Pumps	0	0	0	25,000	0	35,000	60,000
Water Treatment Plant - Raw Water Pump and additional Filter	0	0	0	450,000	450,000	950,000	1,850,000
Stiel Lane Water Line Replacement/ Valley View	0	0	50,000	29,000	0	0	79,000
West Main Water Line Replacement	0	0	0	50,000	50,000	50,000	150,000
Solar Options at Water Treatment Plant	50,000	0	0	0	0	0	0
Well Meter Replacement		50,000					
Intak Screen Project		30,000					
City Well Chemical Feed Improvement	10,000	15,000	5,000	5,000	0	0	25,000
TOTAL WATER PROJECTS	3,775,437	7,089,045	90,000	1,144,000	1,000,000	1,135,000	10,458,045
SEWER PROJECTS							
Wet well Expansion, (Wards Creek VFW)	0	0	35,000	0	0	0	35,000
Municipal Facility Expansion/Improvement	0	0	0	50,000	0	0	50,000
Sewage Lift Station Improvement (VFW)	0	0	80,000	0	26,000	0	106,000
Sewage Lift Station Improvement (Coyote Evans)	32,000	32,000	10,000	27,500	0	0	69,500
Sewage Lift Station Improvement (West Evans Creek)	80,000	32,000	0	0	0	0	32,000
Sewer Line Repair Fielder Lane	0	0	10,000	0	0	0	10,000
New Public Works Shop	0	0	0	75,000	0	0	75,000
Sewage Lift Station Improvement (Pine Street)	0	0	0	85,500	0	0	85,500
Aeration Basin Upgrades (Diffusers,Meters, Nutrient Removal, Skimmer)	47,500	65,000	17,500	0	0	95,000	177,500
Sewer I and I Repair	25,000	0	30,000	35,000	40,000	45,000	150,000
Wastewater Treatment Plant - Automation Controls & Grit Removal System	25,500	25,000	0	0	0	0	25,000
Sewage Lift Station Improvement (Wards Creek)	65,000	0	100,000	50,000	0	0	150,000
Wastewater Treatment Plant - Solar Conversion	0	0	30,000	0	0	25,000	55,000
Wastewater Treatment Plant - Fix Head-Works Automated Screen	30,000	100,000	0	0	0	0	100,000
FSL Liner Repair/adding os shade balls to EQ basin	25,000	25,000	10,000	10,000	10,000	10,000	65,000
Sludge Program/ Front loader dewatering equipment biosolids disposal	130,000	0	0	0	0	0	0
General Equipment Replacement		100,000					
Wastewater Facilities Plan Update	0	0	0	0	0	0	0
Wastewater Treatment Plant - Lab Equipment	25,000	55,000	0	0	0	0	55,000
Wastewater Cleaning and Camera Trailer	40,000	0	0	0	0	0	0
Collection System - Alarms	30,000	0	35,000	0	0	0	35,000
TOTAL SEWER PROJECTS	555,000	434,000	357,500	333,000	76,000	175,000	1,375,500
STREETS							
West Evans Creek Road Sidewalk	0	0	0	321,000	0	0	321,000
Storm Drain Installation (North River Road)	0	0	28,000	0	0	0	28,000
Storm Drain Improvement (Pine Street)	0	0	24,000	0	0	0	24,000
Pine and East Main Street Realignment and Signals	0	0	0	0	0	2,083,193	2,083,193
New Public Works Shop/Improvements	50,000	0	20,000	75,000	0	0	95,000
Sidewalk & Storm Drain Project on Oak Street from First to Fourth and Third	25,000	0	0	0	0	0	0
Downtown lighting additional lights	15,000	0	15,000	0	0	0	15,000
North River Road Sidewalk from East Main Street to Classick Drive	0	0	0	0	0	0	0
Pine and First St - ADA Ramps sidewalk Panel Replacement	105,000	0	0	0	0	0	0
Sidewalk repairs and panel replacment	35,000	0	15,000	15,000	17,500	20,000	67,500
Pine St - Repair Damaged Sidewalks & Approaches	32,000	0	0	0	0	0	0
Wards Crk Rd - Sidewalk from Morrow Heights to Main St	0	0	68,000	0	0	0	68,000
Security	25,000	0	5,000	5,000	0	0	10,000
Street Signage Directional/Decorative	6,500	25,000	5,000	5,000	5,000	5,000	45,000
Replacement service vehicles	50,000	22,000	25,000	0	0	40,000	87,000
Solar Options	0	0	30,000	0	0	0	30,000
Oak/1st/Pine sidewalk improvements (SCA and ODOT)		348,500					
Crack Sealing/Asphalt Replacement	25,000	0	25,000	25,000	25,000	30,000	105,000
TOTAL STREETS PROJECTS	368,500	395,500	260,000	446,000	47,500	2,178,193	3,327,193
SYSTEM DEVELOPMENT FUND							
SDC Plan Update	185,000	185,000	0	0	0	0	185,000
TOTAL COST ALL - PROJECTS	\$5,425,437	\$8,256,045	\$818,000	\$2,015,500	\$1,205,500	\$3,555,193	\$15,850,238

RESOLUTION NO. 25-1448-R

A RESOLUTION TO VERIFY AND RE-CERTIFY RESERVE FUNDS FOR THE ACCUMULATION OF FINANCIAL RESERVES WITHIN THE CITY'S ANNUAL BUDGET.

BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF ROGUE RIVER, OREGON:

WHEREAS, Oregon Revised Statutes, Chapter 280, outlines specific requirements for the accumulation of reserve funds; and

WHEREAS, current ORS requires that a City review reserve funds at least every 10 years in order to determine whether to continue or abolish the fund; and

WHEREAS, the City has identified improvements to both the Water System and Wastewater Treatment Plant that will be required for continued operation and future expansion of both systems.

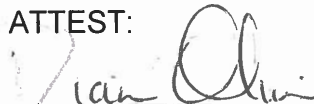
NOW, THEREFORE, BE IT RESOLVED, the City of Rogue River does hereby verify and recertify the following reserve funds within the City's Annual Budget FY 25/26:


- Water Improvement Reserve Fund (for future expansion of the water system); and
- Sewer Improvement Reserve Fund (for future expansion of the wastewater treatment plant).

PASSED by the Common Council of the City of Rogue River on this 22nd day of May, 2025.

SUBMITTED TO AND APPROVED by the Mayor of the City of Rogue River on this 22nd day of May, 2025.

ATTEST:


Diane Oliver,
City Recorder


Pam VanArsdale
Mayor

RESOLUTION NO. 25-1449-R

A RESOLUTION CERTIFYING THE MUNICIPAL SERVICES PROVIDED BY THE CITY OF ROGUE RIVER, OREGON, FOR THE 2025-2026 BUDGET YEAR.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROGUE RIVER, OREGON.

WHEREAS, ORS 221.760 provides as follows:

SECTION 1. the Officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a City located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the City provides four or more of the following services:

- 1) Police protection
- 2) Street construction, maintenance, and lighting
- 3) Sanitary sewer
- 4) Storm sewers
- 5) One or more utility services
- 6) Planning, zoning, and subdivision control; and,

WHEREAS, the City Council recognizes the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760;

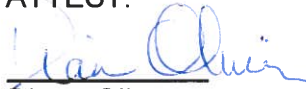
NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Rogue River hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760:


- 1) Police protection
- 2) Street construction, maintenance and lighting
- 3) Sanitary sewer
- 4) Storm sewers
- 5) Water and sewer utility services
- 6) Planning, zoning and subdivision control.

PASSED by the Common Council of the City of Rogue River on this 22nd day of May, 2025.

SUBMITTED TO AND APPROVED by the Mayor of the City of Rogue River on this 22nd day of May, 2025.

ATTEST:


Diane Oliver,
City Recorder


Pam VanArsdale
Mayor

RESOLUTION NO. 25-1450-R

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUE SHARING FOR THE CITY OF ROGUE RIVER, OREGON, FOR THE 2025-2026 BUDGET YEAR.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROGUE RIVER, OREGON.

WHEREAS, State Revenue Sharing Law, ORS 221.770, requires cities to annually pass a Resolution requesting State Revenue Sharing money; and,

WHEREAS, the law mandates public hearings be held by the City, hearings were held on May 8, 2025 during the Budget Committee meeting and on May 22, 2025 during the City Council meeting giving citizens an opportunity to comment on the use of State Revenue Sharing; and,

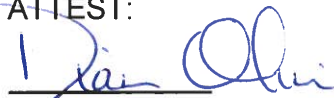
WHEREAS, the City has levied for property taxes in the preceding year.

NOW, THEREFORE, BE IT RESOLVED, the City of Rogue River hereby elects to receive State Revenues for the 2025-2026 budget year.

PASSED by the Common Council of the City of Rogue River on this 22nd day of May, 2025.

SUBMITTED TO AND APPROVED by the Mayor of the City of Rogue River on this 22nd day of May, 2025.

ATTEST:


Diane Oliver,
City Recorder


Pam VanArsdale
Mayor

RESOLUTION NO. 25-1451-R

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL MANAGEMENT OF THE CITY OF ROGUE RIVER, OREGON, FOR THE 2025-2026 BUDGET YEAR.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROGUE RIVER, OREGON, that the following funds be authorized, established, and used to record the financial affairs of the City of Rogue River, Oregon, in accordance with applicable laws and administrative rules of the State of Oregon.

GOVERNMENTAL FUNDS

General Fund: The General Fund is the City's general operating fund, and it accounts for the administrative, police protection, municipal court, park and building department service functions of the City. Principal sources of cash consist of license and permit fees, franchise fees, fines and forfeitures, intergovernmental revenue, investment income and the tax base levy.

Administration is funded from franchise fees, licenses, permit fees, liquor tax, marijuana tax, cigarette tax, grant funds, and investment income. Major expenses are salary related.

Police protection is funded from tax base revenues, transient room tax, public safety fees and grant funds. Major expenses are salary related.

Parks are funded from state revenue sharing, intergovernmental revenue, transient room tax and lease income. Major expenditures are salary related.

Building Department is partly funded from building permit fees. Major expenditures are salary and contract service related.

Special Revenue Funds: These funds account for the proceeds from specific revenue sources that are legally restricted to expenditures for specified purposes.

The Street Fund accounts for the City's share of the State of Oregon's special gas tax revenues. This revenue is restricted to street related maintenance and repair, including sidewalks and storm drains.

The System Development Fund is used to account for all system development charges related to supply, treatment, and distribution of water; collection, transmission, and disposal of wastewater; drainage and flood control; transportation; in accordance with state law.

The Water Improvement Reserve Fund was established to reserve funds for water

related capital projects and debt repayment. The revenue in this fund is derived from water connection permits and system maintenance fees as well as a portion of the monthly water sales revenue which is earmarked for system improvements.

The Sewer Improvement Reserve Fund was established to reserve funds for future expansion of the wastewater treatment plant and for wastewater related capital projects. The revenue in this fund was derived from sewer connection permits and system maintenance fees and Interfund Transfers from the Sewer Fund.

Governmental Debt Service Fund: The Governmental Debt Service Fund was established to account for bond and interest transactions on the following General Obligation loan debt currently outstanding for Loans under the Oregon Transportation Infrastructure Bank Fund in the amount not to exceed \$1,600,000. Two loans make up this amount, #2013A is in the amount of \$196,618 at 1% interest. The other #2013B is for \$830,414 at an interest rate of 3.09%. Both are 20-year terms. The loans were obtained to pay for repairs to the City's street system.

The proceeds to repay these loans will come from property tax revenue and will be accounted for in the Governmental Debt Service Fund.

Water and Sewer Revenue Bond Debt Service Fund: The Water and Sewer Revenue Bond Debt Service Fund was established to account for a Loan under the Oregon Cities Financing Pool held by U.S. Bank in the amount of \$1,235,000. This 3.25% interest loan was a refinance of loans and bonds used to pay for the City's Wastewater Treatment Facility and 1.2 Million-gallon Water Reservoir.

The proceeds to repay this loan will come from user fees and will be accounted for in the Water and Sewer Revenue Bond Debt Service Fund.

PROPRIETARY FUNDS

Utility Funds: These funds account for the operations of the City that are financed and operated with the intent that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

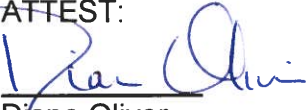
The Water Fund accounts for operating the water system of the City. Revenue is derived from charges for services to water users. Primary expenditures are related to salaries and operation costs.

The Sewer Fund accounts for operating the sewer system and treatment facility. Revenue is derived from charges for services, and primary expenditures are related to salaries and operation costs.

PASSED by the Common Council of the City of Rogue River on this 22nd day of May, 2025.

SUBMITTED TO AND APPROVED by the Mayor of the City of Rogue River on this 22nd day of May, 2025.

ATTEST:


Diane Oliver,
City Recorder


Pam VanArsdale
Mayor

RESOLUTION NO. 25-1452-R

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND LEVYING TAXES FOR THE CITY OF ROGUE RIVER, OREGON, FOR THE 2025-2026 BUDGET YEAR.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROGUE RIVER, OREGON.

WHEREAS, the City Council hereby adopts the budget approved by the Budget Committee of the City of Rogue River, Oregon, on May 8, 2025, now on file in the office of the City Administrator/Budget Officer; and,

WHEREAS, the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND

Total General Fund - Administration	\$ 379,678.00
Total General Fund - Police	\$ 1,353,800.00
Total General Fund - Park Maintenance	
Total General Fund - Building Department	
Capital Outlay	\$ 110,000.00
Contingency	\$ 344,630.00
Total General Fund	<hr/> \$ 2,591,443.00

STREET FUND

Total Street Fund - Maintenance	\$ 723,190.00
Interfund Transfers	\$ 100,000.00
Capital Outlay	\$ 395,500.00
Contingency	\$ 214,410.00
Total Street Fund	<hr/> \$ 1,433,100.00

SYSTEM DEVELOPMENT FUND

Interfund Transfers	\$ 600,000.00
Capital Outlay	\$ 185,000.00
Contingency	\$ 33,510.00
Total System Development Fund - Non-Departmental	<hr/> \$ 818,510.00

WATER IMPROVEMENT RESERVE FUND

Interfund Transfers	\$ 66,344.00
Capital Outlay	\$ 65,000.00
Contingency	\$ 6,000.00
Total Water Improvement Reserve Fund	\$ 137,344.00

SEWER IMPROVEMENT RESERVE FUND

Capital Outlay	\$ 334,000.00
Contingency	\$ 40,000.00
Total Sewer Improvement Reserve Fund	

WATER AND SEWER REVENUE BOND DEBT SERVICE FUND

Debt Service	\$ 135,200.00
Total Sewer Revenue Bond Debt Service Fund	

GOVERNMENTAL DEBT SERVICE FUND

Debt Service	\$ 99,437.00
Total Governmental Debt Service Fund	\$ 99,437.00

WATER FUND

Total Water Fund - Production and Distribution	\$ 7,980,480.00
Interfund Transfers	\$ 150,000.00
Debt Service	\$ 286,944.00
Contingency	\$ 416,777.00
Total Water Fund	\$ 8,834,201.00

SEWER FUND - COLLECTION AND TREATMENT

Total Sewer Fund - Collection and Treatment	
Inter-fund Transfer	\$ 632,550.00
Contingency	\$ 382,552.00
Total Sewer Fund	\$ 2,066,857.00

TOTAL APPROPRIATIONS **\$16,490,092.00**

TOTAL UNAPPROPRIATED AND RESERVE

GRAND TOTAL 2025-2026 BUDGET

\$19,700,954.00

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2025-2026 upon the assessed value of all taxable property within the district: at the rate of \$3.1492 per \$1,000 of assessed value for the permanent rate tax; and in the amount of \$134,400 for general obligation bonds

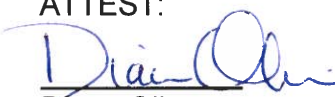
BE IT RESOLVED that taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	General Government	Excluded from Limitation
PERMANENT RATE TAX	\$3.1492 / \$1,000	
GENERAL OBLIGATION DEBT SERVICE		\$134,400

PASSED by the Common Council of the City of Rogue River on this 22nd day of May, 2025.

SUBMITTED TO AND APPROVED by the Mayor of the City of Rogue River on this 22nd day of May, 2025.

ATTEST:


Diane Oliver,
City Recorder


Pam VanArsdale
Mayor