



ANNUAL BUDGET

Fiscal Year 2026-2027

Proposed to Budget Committee

April 16, 2026



**CITY OF ROGUE RIVER
COMPLETED
PROPOSED
BUDGET PACKET**

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CITY OF ROGUE RIVER

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BUDGET COMMITTEE MEETING

THURSDAY, APRIL 16, 2026

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

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC INPUT

NEW BUSINESS:

1 Election of Officers

Election of Chairman.

2 Minutes

Approve Minutes of the May 8, 2025 Budget Committee Meeting.

3 Distribution of Budget

Distribute proposed 2026-2027 Budget.

4 Budget Message

Budget Officer to deliver the Budget Message.

5 Budget Review

Review the proposed Budget for fiscal year 2026-2027.

6 Proposed Use Hearing

Hear comments from the public regarding the use of State Revenue Sharing Funds for fiscal year 2026-2027.

7 Request

Request from Food and Friends for an annual donation.

Request from Rogue River Food Garden for a donation.

8 Approval of

Approval of maximum expenditures for the 2026/2027 fiscal year.

Approval of

Approval of the maximum tax levy for the 2026/2027 fiscal year.

OR

9 Announcement of Next Budget Meeting

Announcement of date, time and location of next Budget Committee meeting to continue review of proposed budget.

"Home of the National Rooster Crowing Contest"

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.

We are an AAEOE and comply with Section 504 of the Rehab. Act of 1973
2027 Proposed Budget Packet, Page 1



CITY OF ROGUE RIVER

2026-27 ANNUAL BUDGET

PAM VANARSDALE
Mayor

BUDGET COMMITTEE

City Council

Vacant
Grace Howell
Mark Minegar
Barb Hilty
Sherrie Moss
Barb Gregory

Citizen Members

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

CITY STAFF

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

BUDGET COMMITTEE MEETING MINUTES
THURSDAY, MAY 8, 2025
10:00 A.M.

CALL TO ORDER by the Mayor at 10:00AM

PLEDGE OF ALLEGIANCE

ROLL CALL: Barb Gregory, Sherrie Moss, Barb Hilty, Mark Minegar, Grace Howell, Deborah Daves, Terri Mendonca, John Bond, Dannie Moss, and Mayor Pam VanArsdale

ABSENT: Sharie Davis, Steven O'Brien, and Mike Hammond

STAFF: Ryan Nolan, City Administrator, Annette Phillips, Administrative/Finance Assistant, and Diane Oliver, Recorder

PRESS: Brian Mortensen

Ryan Nolan City Administrator gives instructions on the meeting, and reviews the format of the budget agenda

AGENDA

PUBLIC INPUT: NONE

APPROVAL OF MINUTES: Mayor Pam VanArsdale asked for a motion to approve the minutes of May 9th, 2024's Budget Committee Meeting. Motion by Barb Hilty, seconded by Deborah Davis

Vote: all ayes, none opposed, minutes of May 9th, 2024's budget meeting minutes, are approved.

NEW BUSINESS:

Election of Officers Moved by Mayor Pam VanArsdale to elect Barb Hilty as of Chairman of the Budget Committee. Motion by Mayor Pam VanArsdale, seconded by Deborah Daves

Vote: all ayes, none opposed, Barb Hilty is the Budget Committee Chairman.

Distribution of Budget The proposed 2025-2026 Budget was handed out.

Budget Message Budget Officer Ryan Nolan delivers the Budget Message for the 2025-2025 budget. 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 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 Improvement Reserve Funds. There are a large number of water improvement projects planned for the upcoming year. With the 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 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, 20138, 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

Budget Review The Budget Committee reviewed, discussed and deliberated the proposed Budget for fiscal year 2025-2026.

The budget committee took a 15-minute break at 11:36AM for lunch

The budget committee returned from break and continued their review of the proposed budget for fiscal year 2025-2026. They discussed the following proposed budget items and looked at all 9 separate funds:

- #01 General Fund
- #04 Street Fund
- #03 SDC Fund
- #06 Water Improvement Reserve Fund
- #07 Sewer Improvement Reserve Fund
- #20 Debt Service Fund
- #21 W/S Revenue Bond Debt Service Fund
- #30 Water Fund
- #31 Sewer Fund

The budget committee took a 5-minute break

The committee continued reading through the proposed budget for this year's projects, and the projects for the next few years. After the entire budget and capital improvements were gone over, Ryan Nolan thanked the committee for their time and patience.

The Chairman Barb Hilty asked for any further questions of the committee. There were no questions.

Proposed Use Hearing No comments from the comments from public regarding the use of State Revenue Sharing Funds for fiscal year 2025-2026.

Request to continue our annual donation to Food and Friends for an annual donation. Moved by John Bond to approve and continue our annual donation of \$3,000.00, seconded by Mayor Pam VanArsdale, no discussion on the motion, **Vote**, all ayes, none opposed, the annual donation is approved.

Move to approve maximum expenditures for the 2025/2026 fiscal year- \$19,700,954, and to approve the maximum tax levy for the 2025/2026 fiscal year-\$3.1492 per \$1,000 assessed valuation -

Motion by: Pam VanArsdale to approve maximum expenditures of \$19,700, 954.00 dollars, and to

approve the maximum tax levy of \$3.1492 dollars per \$1,000 of assessed value
seconded by Barb Gregory

Vote: All ayes, none opposed, motion passes.

Ryan Nolan, City Administrator, thanked the budget committee, and councilors for the time and effort

Move: to adjourn the budget meeting

Motion by: Deborah Daves

Seconded by: Mayor Pam VanArsdale

Vote: all ayes, none opposed

Budget Meeting adjourned at 12:27PM

Minutes prepared by Recorder Diane Oliver for the Budget Committee
Chair City Councilor Barb Hilty

Barb Hilty, Chair

Diane Oliver, City Recorder

Date Approved: _____

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
2026-27 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.

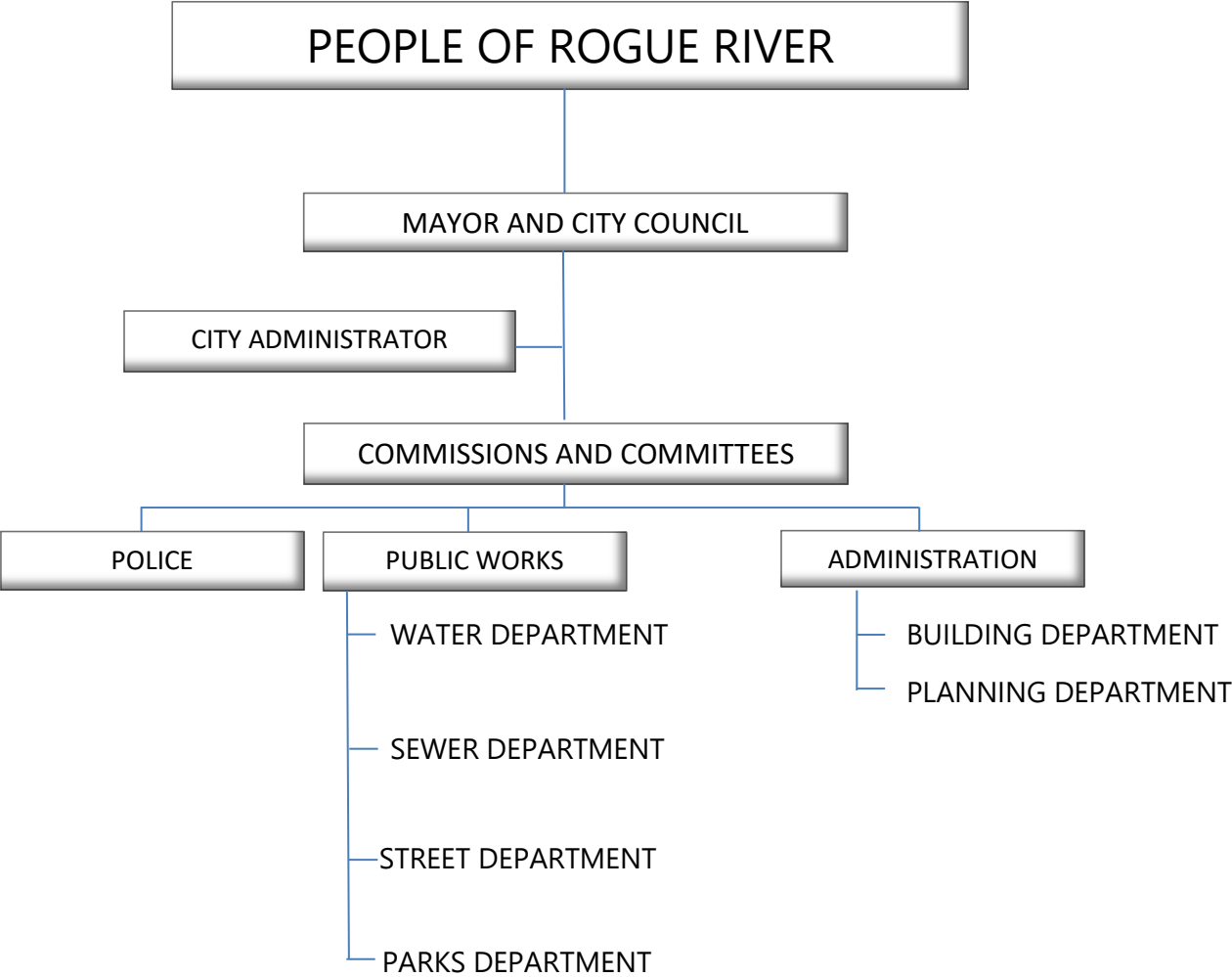
Tax Base: In Oregon, a designated amount of property tax which can be levied for operating expenses without annual voter approval. The original base must be established by the voters at a general or primary election. Thereafter, the base can be increased by 3 percent annually without the approval of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

2026-2027 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 2,484, while Jackson County's population is 221,471.

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, a shuffle board deck, 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:

<u>ROGUE RIVER SCHOOL DISTRICT #35</u>	<u>Enrollment</u>
Rogue River Elementary School (K-6)	410 students
Rogue River Jr/Sr High School (7-12)	357 students
South Valley Academy (3-12)	92 students
REACH (K-12)	219 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: 130 Major Product: Plywood	

FINANCIAL INSTITUTIONS:

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

**City of Rogue River
2026-2027 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
2026-2027 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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Fax: (541) 582-0937 • website: cityofrogue river.org

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 2026/2027 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 2026-2027 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 (with the exception of the Government Debt Service Fund which also receives property tax revenue to pay off the voter approved 2013 ODOT issued bonds the City used to repave City streets; this fund will receive property tax revenue until 2037). 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 4.7% in the General Fund, 9% in the Street Fund, 7.76 % in the combined Water and Water Improvement Reserve Funds, and 36% 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 \$7,092,427 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; this year will see the remainder of the project budgeted, \$5,411,139. These projects include 1 new water reservoir, new radio read water meters throughout the city, and new fire hydrants.

The 2026-2027 beginning fund balances for all funds, including the reserve funds, are projected to be \$6,289,621. 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 \$400,000 is projected. This balance is equal to approximately 16.5%, or just over two months, of General Fund operating expenses.

The 2026-2027 budget provides appropriations for capital construction projects in the amount of \$7,092,427, 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 2026-2027 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. An anticipated \$246,982 annual payment will be required in Fiscal Year 2027.

State law provides a debt limit of 3% of the Real Market Value of all taxable property within the City's boundaries. As clarified in ORS 287A.050(3) this debt limit does not apply to debt incurred for certain utility infrastructure, including:

- Water supply, treatment, or distribution
- Sanitary sewer collection or treatment
- Storm sewer systems

With the approval of the modified Safe Drinking Water Revolving Loan Fund the City will have issued a total of \$8,308,494.79 in debt. The City currently owes \$721,691 subject to the 3% limit. The amount legally available for future indebtedness is \$6,944,569.

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. This budget year reflects attempts by the City Council to identify additional revenue for the General Fund to include increases in the Public Safety Fee and Business License Fees. This budget also reflects significant

increases in salary for positions in the Police Department as the City works to develop a police department pay scale that is closer to the middle of the average of the ten public safety jurisdictions in Josephine and Jackson County rather than last or second to last.

The City's population is 2,484 in 2026. 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 \$759,200 of property taxes for general operation and \$131,389 for bonded debt payment as levied for the 2026/2027 fiscal year from its Current Tax Rate of \$3.1492, levied on approximately \$255,542,000 of assessed valuation of property in the city limits of Rogue River. For budgeting purposes, we estimate that approximately 6% of the tax levy will not be collected during the 2026/2027 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 re-examined 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 \$12,873,159 of requirements for appropriated expenditures, and reserve/contingency/unappropriated ending fund balances of \$4,089,786 that total \$16,962,947. Resources expected total \$16,962,947 resulting in a balanced budget for FY 2026/2027.

Following discussion of the 2026/2027 proposed budget the Budget Committee must make two decisions.

1. Approve maximum expenditures for the 2026/2027 fiscal year - \$16,962,947.
2. Approve the maximum tax levy for the 2026/2027 fiscal year – \$3.1492 per \$1,000 assessed valuation – with expectation that \$807,660 will be levied, of which it is anticipated that \$759,200 will be collected during the 2026/2027 fiscal year.

Respectfully submitted,

Ryan L. Nolan
City Administrator/Budget Officer

General Ledger

Budget Analysis

Printed: Budget Committee Meeting
 Fiscal Year: 2027
 Fiscal Periods: All



01 General Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
(1,251,080)	(874,058)	0.00	0.00	01 F1 300000	General Fund Fund Balance Fund Balance	0.00	0.00	0.00	0.00	0.00
(1,251,080)	(874,058)	0	0		Fund Balance Totals:	0.00	0	0	0	0
(1,251,080)	(874,058)	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
0	0	479,343.20	0.00	R1 400000	Carryover Fund Balance/Capital Carry Over Fund Balance	0.00	498,516.93	400,000.00	0.00	0.00
0	0	479,343	0		Carryover Fund Balance/Capital To	0.00	498,517	400,000	0	0
6,551	6,450	4,000.00	-6,000.00	R2 420510	Charges: Svc, Fee, Lic, Permit Telephone	0.00	4,160.00	4,160.00	0.00	0.00
32,106	38,068	37,500.00	-29,000.00	420512	Natural Gas	0.00	39,000.00	39,000.00	0.00	0.00
222,956	273,262	290,000.00	-245,000.00	420514	Electricity	0.00	275,000.00	301,600.00	0.00	0.00
27,588	4,827	20,000.00	-25,000.00	420516	Cable Television	0.00	20,800.00	20,800.00	0.00	0.00
115,012	63,963	85,000.00	-85,000.00	440529	Transient Room Tax	0.00	88,400.00	88,400.00	0.00	0.00
52,070	48,542	50,000.00	-40,000.00	440530	Occupation Tax Licenses	0.00	52,000.00	52,000.00	0.00	0.00
1,575	1,575	1,500.00	-1,131.43	440533	Lien Search Fees	0.00	1,560.00	1,560.00	0.00	0.00
26,768	19,208	15,000.00	-10,457.14	440534	Land Use Fees	0.00	15,600.00	15,600.00	0.00	0.00
950	7,855	1,000.00	-11,066.98	440535	All CITY Permits & Fees	0.00	1,040.00	1,040.00	0.00	0.00
1,050	870	600.00	-660.00	440536	Liquor License Permits	0.00	624.00	624.00	0.00	0.00
86,636	86,209	172,000.00	-169,570.05	440537	Public Safety Fee	0.00	178,880.00	178,880.00	0.00	0.00
1,500	10,500	2,500.00	-500.00	440538	Park Development Fees	0.00	2,600.00	2,600.00	0.00	0.00
0	522	100.00	-900.00	440578	AdminCharge:Notary,Copies,Docs	0.00	104.00	300.00	0.00	0.00
0	0	0.00	-30,000.00	440600	Reimburse: Contract Svcs, esp.	0.00	0.00	0.00	0.00	0.00
118	2,124	2,500.00	-2,928.12	450510	Technology Fee	0.00	2,600.00	2,600.00	0.00	0.00

01 General Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
871	0	0.00	0.00	460550	Non-Traffic Fines	0.00	0.00	0.00	0.00	0.00
3,617	7,494	6,000.00	-7,799.43	460552	Other Fines	0.00	6,240.00	6,240.00	0.00	0.00
2,168	0	100.00	0.00	460554	Traffic Fines	0.00	104.00	104.00	0.00	0.00
1,100	0	0.00	0.00	480576	Park Reservations-NoCollecting	0.00	0.00	0.00	0.00	0.00
450	750	0.00	-3,325.71	480580	Impound & Other Police Fees	0.00	0.00	0.00	0.00	0.00
0	0	0.00	-2,253.60	480590	Lease Payments	0.00	0.00	0.00	0.00	0.00
583,085	572,218	687,800	(670,592)		Charges: Svc, Fee, Lic, Permit Tota	0.00	688,712	715,508	0	0
				R3	InterGovernmental Dollars					
42,726	46,614	15,900.00	-40,000.00	440527	Local Marijuana Tax	0.00	16,536.00	16,536.00	0.00	0.00
7,544	7,274	7,500.00	-8,000.00	440528	State Marijuana Tax	0.00	7,800.00	4,800.00	0.00	0.00
46,117	38,105	44,500.00	-20,865.46	470560	Liquor Tax	0.00	46,280.00	35,900.00	0.00	0.00
1,611	1,395	1,300.00	-1,300.00	470561	Cigarette Tax	0.00	1,352.00	1,250.00	0.00	0.00
7,200	7,500	3,600.00	-7,200.00	470564	MAP Grant	0.00	3,744.00	3,744.00	0.00	0.00
28,573	23,649	23,600.00	-21,000.00	470566	State Revenue Sharing	0.00	25,000.00	25,000.00	0.00	0.00
2,000	8,500	0.00	-2,000.00	470567	State Planning Grant	0.00	0.00	0.00	0.00	0.00
4,128	2,361	0.00	0.00	470568	Oregon Parks Grant	0.00	0.00	0.00	0.00	0.00
0	0	0.00	-1,347.73	470577	Grant Funding from Govt Agency	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	480571	Government Recovery	0.00	0.00	0.00	0.00	0.00
0	6,820	0.00	0.00	480579	Police Miscellaneous Donations	0.00	0.00	0.00	0.00	0.00
139,898	142,219	96,400	(101,713)		InterGovernmental Dollars Totals:	0.00	100,712	87,230	0	0
				R5	Interfund Transfers, Reimburse					
0	0	100,000.00	-100,000.00	490588	Transfer In, from Street Fund	0.00	0.00	80,000.00	0.00	0.00
0	0	150,000.00	-150,000.00	490589	Transfer In, from Water Fund	0.00	0.00	160,000.00	0.00	0.00
0	0	150,000.00	-150,000.00	490590	Transfer In, from Sewer Fund	0.00	0.00	160,000.00	0.00	0.00
0	0	400,000	(400,000)		Interfund Transfers, Reimburse Tot	0.00	0	400,000	0	0
				R6	Others: Misc, Interest, Invest					
0	0	7,700.00	0.00	410505	Prior Property Tax	0.00	8,008.00	8,008.00	0.00	0.00
68,846	35,460	170,000.00	-31,647.00	480570	Investment Income & Interest	0.00	32,900.00	32,900.00	0.00	0.00
7,026	(5,896)	4,000.00	-26,784.07	480578	Miscellaneous	0.00	4,160.00	4,160.00	0.00	0.00
0	0	0.00	0.00	490000	Other Funding Sources	0.00	0.00	0.00	0.00	0.00
75,872	29,564	181,700	(58,431)		Others: Misc, Interest, Invest Totals	0.00	45,068	45,068	0	0

01 General Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
670,404	676,769	730,000.00	-730,000.00	R7 410500	Current Year Property Taxes Current Property Tax	0.00	759,200.00	759,200.00	0.00	0.00
670,404	676,769	730,000	(730,000)		Current Year Property Taxes Totals:	0.00	759,200	759,200	0	0
1,469,259	1,420,770	2,575,243	(1,960,737)		REVENUES TOTALS:	0.00	2,092,209	2,407,006	0	0
				01 E1	(Administration) Personnel Services					
64,085	91,003	68,550.00	65,647.22	100700	Regular Services	0.00	71,292.00	70,824.22	0.00	0.00
1,272	10	3,240.00	0.00	100702	Overtime	0.00	3,369.60	2,202.77	0.00	0.00
3,677	3,846	2,740.00	4,155.05	100704	Holiday Pay	0.00	2,849.60	4,831.06	0.00	0.00
7,691	7,530	0.00	5,444.79	100706	Part Time	0.00	0.00	0.00	0.00	0.00
54,860	60,283	49,948.00	47,288.35	100710	Fringe Benefits	0.00	51,945.92	48,245.88	0.00	0.00
1,726	0	3,600.00	0.00	100711	Unused Vacation	0.00	3,744.00	3,744.00	0.00	0.00
133,311	162,671	128,078	122,535		Personnel Services Totals:	0.00	133,201	129,848	0	0
				E2	Materials and Services					
4,523	4,922	8,000.00	5,262.86	200726	Training	0.00	8,320.00	7,000.00	0.00	0.00
7,955	5,524	7,000.00	8,389.34	200728	Memberships	0.00	7,280.00	8,400.00	0.00	0.00
15	32	0.00	809.42	200730	Assessments	0.00	0.00	0.00	0.00	0.00
2,626	1,002	3,000.00	1,980.21	200735	Employee Appreciation	0.00	3,120.00	2,000.00	0.00	0.00
13,624	18,855	20,000.00	18,252.57	200736	Public Relations	0.00	20,800.00	18,000.00	0.00	0.00
17,369	14,180	21,000.00	32,111.79	200738	Insurance and Bonds	0.00	21,840.00	7,915.00	0.00	0.00
393	764	3,000.00	0.00	200742	Planning Dept Expense	0.00	3,120.00	3,000.00	0.00	0.00
19,102	7,414	20,000.00	13,654.29	200746	Legal Services	0.00	20,800.00	15,000.00	0.00	0.00
22,820	26,439	30,000.00	23,068.29	200748	Accounting Services	0.00	31,200.00	24,000.00	0.00	0.00
0	0	3,000.00	0.00	200749	Labor Negotiating Services	0.00	3,120.00	1,000.00	0.00	0.00
4,052	0	5,000.00	0.00	200750	Elections	0.00	5,200.00	5,000.00	0.00	0.00
0	1,785	2,500.00	0.00	200751	Land Use Legal Fees	0.00	2,600.00	2,000.00	0.00	0.00
41,579	45,451	40,000.00	63,756.96	200759	Contract Labor	0.00	41,600.00	60,000.00	0.00	0.00
3,741	2,254	3,000.00	2,245.87	200760	Miscellaneous	0.00	3,120.00	2,500.00	0.00	0.00
6,987	7,201	7,500.00	8,724.51	200800	Telephone	0.00	7,800.00	8,800.00	0.00	0.00
3,999	4,587	5,300.00	4,405.78	200801	Electricity	0.00	5,512.00	5,500.00	0.00	0.00
3,829	4,144	4,000.00	5,181.46	200802	Postage, Shipping, Freight	0.00	4,160.00	5,200.00	0.00	0.00
466	1,371	1,000.00	0.00	200803	Printing	0.00	1,040.00	1,200.00	0.00	0.00

01 General Fund

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,921	500	5,000.00	0.00	200804	Advertising	0.00	5,200.00	2,000.00	0.00	0.00
6,790	3,567	4,000.00	4,513.63	200805	Other Office Supplies	0.00	4,160.00	4,500.00	0.00	0.00
52	564	500.00	298.37	200808	Janitorial Supplies	0.00	520.00	500.00	0.00	0.00
209	490	200.00	428.57	200809	Subscriptions	0.00	208.00	500.00	0.00	0.00
253	34	250.00	154.18	200824	Hardware	0.00	260.00	250.00	0.00	0.00
114	149	1,000.00	188.49	200825	Gardening Supplies	0.00	1,040.00	500.00	0.00	0.00
401	153	500.00	257.14	200826	Personal Safety Supplies/Equip	0.00	520.00	500.00	0.00	0.00
0	190	300.00	0.00	200827	Grounds Security Equip/Supply	0.00	312.00	300.00	0.00	0.00
9,194	17,231	20,000.00	10,963.18	200830	Maintenance Agreements	0.00	20,800.00	12,000.00	0.00	0.00
6,420	5,550	6,500.00	5,142.86	200831	Janitorial Services	0.00	6,760.00	6,000.00	0.00	0.00
579	1,654	2,000.00	1,092.74	200832	Building Maintenance	0.00	2,080.00	1,500.00	0.00	0.00
19,046	14,349	8,000.00	15,777.19	200835	Computer Programming	0.00	8,320.00	15,000.00	0.00	0.00
236	35	1,500.00	853.71	200836	Equipment Repair	0.00	1,560.00	1,000.00	0.00	0.00
426	8	500.00	0.00	200838	Plumbing Repair	0.00	520.00	500.00	0.00	0.00
449	477	2,000.00	394.49	200839	Equipment Rental	0.00	2,080.00	1,000.00	0.00	0.00
1,260	1,812	2,500.00	516.26	200850	Mileage/Car Rentals	0.00	2,600.00	2,000.00	0.00	0.00
7,448	6,969	7,500.00	7,694.40	200851	Lodging	0.00	7,800.00	8,000.00	0.00	0.00
1,121	1,367	2,500.00	641.14	200852	Meals	0.00	2,600.00	2,000.00	0.00	0.00
0	0	0.00	0.00	200890	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
3,615	3,991	3,500.00	3,613.11	200900	Bank Fees and Charges	0.00	3,640.00	3,640.00	0.00	0.00
(123)	0	50.00	0.00	200902	Reconciling Dollars and Cents	0.00	52.00	50.00	0.00	0.00
0	718	0.00	197.42	200905	Payroll/Admin Fees and Charges	0.00	190.00	200.00	0.00	0.00
0	0	0.00	2,909.62	200909	Unclaimed Property, Oregon	0.00	0.00	0.00	0.00	0.00
212,490	205,730	251,600	243,480		Materials and Services Totals:	0.00	261,854	238,455	0	0
				E3	Capital Outlay					
0	0	0.00	0.00	300780	Equipment, Vehicles, Machinery	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300781	Buildings and Facilities	0.00	0.00	0.00	0.00	0.00
0	20,190	0.00	0.00	300782	Land Improvements	0.00	0.00	0.00	0.00	0.00
0	20,190	0	0		Capital Outlay Totals:	0.00	0	0	0	0
345,801	388,591	379,678	366,015		EXPENDITURES TOTALS:	0.00	395,055	368,303	0	0

01 General Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
345,801	388,591	379,678	366,015		DEPT EXPENSES	0.00	395,055	368,303	0	0
(345,801)	(388,591)	(379,678)	(366,015)		(Administration) Totals:	0.00	(395,055)	(368,303)	0	0
				02 E1	(Police) Personnel Services Regular					
389,304	465,247	500,400.00	469,403.49	100700	Services	0.00	520,416.00	624,065.52	0.00	0.00
24,445	41,126	65,000.00	42,701.79	100702	Overtime	0.00	67,600.00	85,234.25	0.00	0.00
15,085	13,980	20,100.00	32,800.51	100704	Holiday Pay	0.00	20,904.00	23,477.60	0.00	0.00
1,339	0	0.00	0.00	100706	Part Time	0.00	0.00	0.00	0.00	0.00
13,635	16,030	16,000.00	16,731.43	100708	Standby Time	0.00	16,640.00	16,000.00	0.00	0.00
288,754	337,316	421,000.00	379,024.27	100710	Fringe Benefits	0.00	437,840.00	442,305.14	0.00	0.00
12,957	3,775	4,800.00	0.00	100711	Unused Vacation	0.00	4,992.00	6,000.00	0.00	0.00
745,517	877,475	1,027,300	940,661		Personnel Services Totals:	0.00	1,068,392	1,197,083	0	0
				E2	Materials and Services					
1,294	4,694	7,000.00	4,080.17	200726	Training	0.00	7,280.00	5,000.00	0.00	0.00
450	644	2,000.00	1,835.00	200728	Memberships	0.00	2,080.00	2,000.00	0.00	0.00
14,780	13,957	13,500.00	18,878.11	200734	Programs	0.00	14,040.00	20,000.00	0.00	0.00
39,585	39,867	59,000.00	74,859.07	200738	Insurance and Bonds	0.00	61,360.00	75,000.00	0.00	0.00
39,831	41,026	43,000.00	42,257.00	200740	Communications	0.00	44,720.00	45,000.00	0.00	0.00
0	2,790	3,500.00	0.00	200749	Labor Negotiating Services	0.00	3,640.00	3,000.00	0.00	0.00
13,195	12,193	6,000.00	6,190.56	200760	Miscellaneous	0.00	6,240.00	6,000.00	0.00	0.00
14,235	12,170	12,500.00	15,407.50	200800	Telephone	0.00	13,000.00	15,500.00	0.00	0.00
3,999	4,587	5,200.00	4,405.82	200801	Electricity	0.00	5,408.00	5,000.00	0.00	0.00
982	750	900.00	455.90	200802	Postage, Shipping, Freight	0.00	936.00	900.00	0.00	0.00
61	408	400.00	896.49	200803	Printing	0.00	416.00	1,000.00	0.00	0.00
11,045	0	1,000.00	308.57	200804	Advertising	0.00	1,040.00	500.00	0.00	0.00
2,414	3,437	3,000.00	2,479.56	200805	Other Office Supplies	0.00	3,120.00	3,000.00	0.00	0.00
0	89	1,000.00	0.00	200806	First Aid Supplies	0.00	1,040.00	500.00	0.00	0.00
0	0	2,500.00	77.13	200807	Camera Supplies	0.00	2,600.00	500.00	0.00	0.00
228	134	300.00	23.97	200808	Janitorial Supplies	0.00	312.00	250.00	0.00	0.00

01 General Fund

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
210	0	200.00	0.00	200809	Subscriptions	0.00	208.00	200.00	0.00	0.00
7,324	7,795	9,000.00	4,147.01	200810	Uniforms and Officer Equipment	0.00	9,360.00	8,000.00	0.00	0.00
15,135	20,721	18,000.00	21,091.18	200811	Gasoline	0.00	18,720.00	24,000.00	0.00	0.00
148	413	1,000.00	209.95	200813	Other Vehicle Supplies	0.00	1,040.00	1,000.00	0.00	0.00
2	2,479	2,000.00	1,399.94	200821	Investigative Supplies	0.00	2,080.00	2,000.00	0.00	0.00
2,346	7,710	8,000.00	3,227.83	200826	Personal Safety Supplies/Equip	0.00	8,320.00	5,000.00	0.00	0.00
2,966	2,792	5,000.00	3,144.27	200827	Guns & Ammunition	0.00	5,200.00	5,000.00	0.00	0.00
0	0	0.00	0.00	200828	K-9	0.00	0.00	0.00	0.00	0.00
7,586	11,910	15,000.00	8,058.21	200830	Maintenance Agreements	0.00	15,600.00	10,000.00	0.00	0.00
31	0	500.00	0.00	200831	Janitorial Services	0.00	520.00	500.00	0.00	0.00
(104)	764	10,000.00	2,005.29	200832	Building Maintenance	0.00	10,400.00	5,000.00	0.00	0.00
6,631	10,392	10,000.00	8,000.31	200833	Vehicle Maintenance	0.00	10,400.00	10,000.00	0.00	0.00
17,806	17,361	30,000.00	25,478.35	200835	Computer Program, Equipment	0.00	31,200.00	30,000.00	0.00	0.00
428	1,957	2,500.00	514.29	200836	Equipment Repair	0.00	2,600.00	2,000.00	0.00	0.00
230	0	2,500.00	0.00	200840	Volunteer Service	0.00	2,600.00	0.00	0.00	0.00
2,092	2,095	3,000.00	567.29	200850	Mileage/Car Rentals	0.00	3,120.00	2,500.00	0.00	0.00
1,924	2,923	5,000.00	2,982.33	200851	Lodging	0.00	5,200.00	8,500.00	0.00	0.00
1,029	1,099	1,500.00	1,118.66	200852	Meals	0.00	1,560.00	2,000.00	0.00	0.00
0	0	0.00	0.00	200862	Vehicle Lease	0.00	0.00	0.00	0.00	0.00
207,884	227,155	284,000	254,100		Materials and Services Totals:	0.00	295,360	298,850	0	0
				E3	Capital Outlay					
104,007	211,477	42,500.00	63,325.82	300780	Equipment: Radios, especially	0.00	44,200.00	57,000.00	0.00	0.00
19,180	0	0.00	0.00	300782	Land Improvements	0.00	0.00	45,000.00	0.00	0.00
0	0	0.00	0.00	300783	Land or Property	0.00	0.00	0.00	0.00	0.00
123,187	211,477	42,500	63,326		Capital Outlay Totals:	0.00	44,200	102,000	0	0
				E7	Bond & Interest Payments; Debt					
0	0	0.00	0.00	800768	Vehicle Lease	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Bond & Interest Payments; Debt To	0.00	0	0	0	0
1,076,588	1,316,107	1,353,800	1,258,087		EXPENDITURES TOTALS:	0.00	1,407,952	1,597,933	0	0

01 General Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
1,076,588	1,316,107	1,353,800	1,258,087		DEPT EXPENSES	0.00	1,407,952	1,597,933	0	0
(1,076,588)	(1,316,107)	(1,353,800)	(1,258,087)		(Police) Totals:	0.00	(1,407,952)	(1,597,933)	0	0
				04	(Parks Department)					
				E1	Personnel Services					
20,169	12,893	107,007.00	48,285.58	100700	Regular Services	0.00	111,287.28	84,718.72	0.00	0.00
2,328	1,414	5,120.00	212.25	100702	Overtime	0.00	5,324.80	2,634.91	0.00	0.00
2,782	2,723	2,837.00	3,726.10	100704	Holiday Pay	0.00	2,950.48	5,778.83	0.00	0.00
88,761	99,632	38,250.00	25,051.63	100706	Part Time	0.00	39,780.00	0.00	0.00	0.00
1,893	1,971	2,200.00	315.43	100708	Standby Time	0.00	2,288.00	2,280.00	0.00	0.00
42,760	45,248	43,617.00	33,557.01	100710	Fringe Benefits	0.00	45,361.68	57,733.81	0.00	0.00
325	363	500.00	471.14	100711	Unused Vacation	0.00	520.00	520.00	0.00	0.00
159,019	164,243	199,531	111,619		Personnel Services Totals:	0.00	207,512	153,666	0	0
				E2	Materials and Services					
1,500	0	150.00	0.00	200728	Memberships	0.00	156.00	156.00	0.00	0.00
2,977	4,127	6,400.00	6,209.79	200738	Insurance and Bonds	0.00	6,656.00	21,835.00	0.00	0.00
8,484	8,410	10,000.00	2,571.43	200747	Tree City	0.00	10,400.00	10,000.00	0.00	0.00
0	0	500.00	0.00	200749	Labor Negotiating Servies	0.00	520.00	500.00	0.00	0.00
146	520	700.00	0.00	200760	Miscellaneous	0.00	728.00	500.00	0.00	0.00
0	0	0.00	0.00	200800	Telephone	0.00	0.00	0.00	0.00	0.00
5,046	5,670	6,200.00	5,871.29	200801	Electricity	0.00	6,448.00	6,500.00	0.00	0.00
0	686	500.00	13.71	200805	Other Office Supplies	0.00	520.00	500.00	0.00	0.00
1,072	3,099	3,000.00	1,932.63	200808	Janitorial Supplies	0.00	3,120.00	3,000.00	0.00	0.00
2,698	5,291	3,000.00	2,758.44	200811	Gasoline	0.00	3,120.00	3,000.00	0.00	0.00
439	318	1,000.00	0.00	200813	Vehicle Supplies	0.00	1,040.00	1,000.00	0.00	0.00
290	257	1,000.00	0.00	200819	Pipe/Pipe Fittings	0.00	1,040.00	1,000.00	0.00	0.00
310	1,124	1,500.00	1,813.87	200821	Tools	0.00	1,560.00	1,500.00	0.00	0.00
2,894	1,633	5,000.00	5,939.37	200823	Electrical Supplies/Repairs	0.00	5,200.00	5,000.00	0.00	0.00
273	526	500.00	302.09	200824	Hardware	0.00	520.00	500.00	0.00	0.00
1,678	1,396	1,500.00	1,398.22	200826	Personal Safety Supplies/Equip	0.00	1,560.00	1,500.00	0.00	0.00

01 General Fund

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
9	1,705	500.00	617.14	200827	Grounds Security Equip/Supply	0.00	520.00	500.00	0.00	0.00
3,686	8,204	8,000.00	6,488.43	200830	Maintenance Agreements	0.00	8,320.00	8,000.00	0.00	0.00
3,379	4,007	3,000.00	4,904.64	200831	Janitorial Services	0.00	3,120.00	4,500.00	0.00	0.00
18,423	16,446	25,000.00	15,589.54	200832	Building & Grounds Maintenance	0.00	26,000.00	20,000.00	0.00	0.00
2,752	3,276	3,000.00	3,681.74	200833	Vehicle Repair & Maintenance	0.00	3,120.00	3,500.00	0.00	0.00
3,201	3,596	4,000.00	4,905.03	200836	Equipment Repair	0.00	4,160.00	4,000.00	0.00	0.00
1,938	2,368	2,500.00	2,480.78	200838	Plumbing Repair	0.00	2,600.00	2,500.00	0.00	0.00
0	85	3,000.00	0.00	200839	Equipment Rental	0.00	3,120.00	2,500.00	0.00	0.00
0	2,008	6,000.00	0.00	200842	Patching/Paving	0.00	6,240.00	6,000.00	0.00	0.00
1,580	2,200	2,500.00	0.00	200843	Signs	0.00	2,600.00	2,500.00	0.00	0.00
1,144	1,275	1,800.00	0.00	200845	Irrigation Charge	0.00	1,872.00	1,800.00	0.00	0.00
63,920	78,227	100,250	67,478		Materials and Services Totals:	0.00	104,260	112,291	0	0
				E3	Capital Outlay					
0	9,707	0.00	0.00	300780	Equipment	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300781	Construction	0.00	0.00	0.00	0.00	0.00
124,850	27,396	0.00	0.00	300782	Facility Improvements	0.00	0.00	0.00	0.00	0.00
0	212,274	0.00	0.00	300784	Cap Construction/System Imprvmt	0.00	0.00	0.00	0.00	0.00
124,850	249,377	0	0		Capital Outlay Totals:	0.00	0	0	0	0
				E8	Interfund Transfers Out					
0	0	0.00	0.00	500793	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
347,789	491,848	299,781	179,097		EXPENDITURES TOTALS:	0.00	311,772	265,957	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
347,789	491,848	299,781	179,097		DEPT EXPENSES	0.00	311,772	265,957	0	0
(347,789)	(491,848)	(299,781)	(179,097)		(Parks) Totals:	0.00	(311,772)	(265,957)	0	0
				05	(General Capital)					
				E3	Capital Outlay					
0	0	15,000.00	0.00	600100	Improve Gate Access: PD/CtyHal	0.00	15,600.00	0.00	0.00	0.00

01 General Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	25,000.00	0.00	600200	Stabilization of Creek Banks	0.00	26,000.00	0.00	0.00	0.00
0	0	10,000.00	0.00	600300	WestChamber Entrance (300781)	0.00	10,400.00	10,400.00	0.00	0.00
0	0	15,000.00	0.00	600350	Fleming Park: Recreation, Imp.	0.00	15,600.00	0.00	0.00	0.00
0	0	35,000.00	0.00	600355	Palmerton Park Paving, walkway	0.00	36,400.00	0.00	0.00	0.00
0	0	0.00	0.00	600356	Future Park Property Purchase	0.00	0.00	0.00	0.00	0.00
2,734	0	0.00	0.00	600357	Anna Classick Park Playground	0.00	0.00	0.00	0.00	0.00
32,808	0	10,000.00	0.00	600358	Rooster 2026: Improve seating	0.00	10,400.00	0.00	0.00	0.00
35,541	0	110,000	0		Capital Outlay Totals:	0.00	114,400	10,400	0	0
35,541	0	110,000	0		EXPENDITURES TOTALS:	0.00	114,400	10,400	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
35,541	0	110,000	0		DEPT EXPENSES	0.00	114,400	10,400	0	0
(35,541)	0	(110,000)	0		(General Capital) Totals:	0.00	(114,400)	(10,400)	0	0
				06 E4	(General Other) Reserves					
0	0	0.00	0.00	900600	Insurance Pool Claims	0.00	0.00	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
240	10,000	0.00	0.00	900603	Special/Pass Through Payments	0.00	0.00	0.00	0.00	0.00
240	10,000	0	0		Reserves Totals:	0.00	0	0	0	0
0	0	344,630.20	0.00	E5 600100	Contingency Contingency	0.00	358,415.41	113,378.00	0.00	0.00
0	0	344,630	0		Contingency Totals:	0.00	358,415	113,378	0	0
0	0	0.00	0.00	E8 500794	Interfund Transfers Out 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
240	10,000	344,630	0		EXPENDITURES TOTALS:	0.00	358,415	113,378	0	0

01 General Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
240	10,000	344,630	0		DEPT EXPENSES	0.00	358,415	113,378	0	0
(240)	(10,000)	(344,630)	0		(General Other) Totals:	0.00	(358,415)	(113,378)	0	0
				07 L1	(Building) Liabilities					
568	0	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
568	0	0	0		Liabilities Totals:	0.00	0	0	0	0
568	0	0	0		LIABILITIES TOTALS:	0.00	0	0	0	0
				R2	Charges: Svc, Fee, Lic, Permit					
536	17,631	1,200.00	-4,594.63	440110	Plan Review Costs and Fees	0.00	1,248.00	1,200.00	0.00	0.00
89	18,659	5,000.00	-13,125.69	440220	Structural Permits, Inspection	0.00	5,200.00	5,000.00	0.00	0.00
421	4,724	5,000.00	-4,350.86	440330	Mechanical Permits, Inspection	0.00	5,200.00	5,000.00	0.00	0.00
1,608	3,348	5,000.00	-4,020.00	440440	Plumbing Permits, Inspection	0.00	5,200.00	5,000.00	0.00	0.00
2,654	44,363	16,200	(26,091)		Charges: Svc, Fee, Lic, Permit Totals:	0.00	16,848	16,200	0	0
2,654	44,363	16,200	(26,091)		REVENUES TOTALS:	0.00	16,848	16,200	0	0
				E1	Personnel Services					
19,207	23,426	13,448.00	13,033.85	100700	Regular Services	0.00	13,985.92	11,182.77	0.00	0.00
309	0	550.00	0.00	100702	Overtime	0.00	572.00	347.81	0.00	0.00
905	1,073	537.00	837.62	100704	Holiday Pay	0.00	558.48	762.80	0.00	0.00
0	0	0.00	0.00	100706	Part Time	0.00	0.00	0.00	0.00	0.00
12,329	12,894	9,219.00	8,485.68	100710	Fringe Benefits	0.00	9,587.76	7,617.77	0.00	0.00
0	0	400.00	0.00	100711	Unused Vacation	0.00	416.00	416.00	0.00	0.00
32,750	37,393	24,154	22,357		Personnel Services Totals:	0.00	25,120	20,327	0	0
				E2	Materials and Services					
0	0	1,000.00	0.00	200726	Training	0.00	1,040.00	1,000.00	0.00	0.00
0	0	300.00	0.00	200728	Memberships	0.00	312.00	300.00	0.00	0.00
611	1,297	1,000.00	0.00	200730	Assessments	0.00	1,040.00	1,000.00	0.00	0.00

01 General Fund

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
4,430	4,636	7,000.00	8,667.82	200738	Insurance and Bonds	0.00	7,280.00	1,308.00	0.00	0.00
0	11,527	20,000.00	2,560.66	200742	Plan Review Activities	0.00	20,800.00	1,200.00	0.00	0.00
8,727	15,361	15,000.00	8,345.59	200743	Building Inspections	0.00	15,600.00	5,000.00	0.00	0.00
1,570	2,706	5,000.00	3,089.91	200744	Mechanical	0.00	5,200.00	5,000.00	0.00	0.00
994	2,428	5,000.00	2,507.14	200745	Plumbing	0.00	5,200.00	5,000.00	0.00	0.00
486	0	1,500.00	0.00	200746	Legal Services	0.00	1,560.00	1,500.00	0.00	0.00
11,845	5,910	15,000.00	11,000.00	200748	Accounting Services	0.00	15,600.00	15,000.00	0.00	0.00
0	0	500.00	0.00	200749	Labor Negotiating Services	0.00	520.00	500.00	0.00	0.00
2,272	2,590	5,000.00	6,878.00	200759	Contract Labor	0.00	5,200.00	7,000.00	0.00	0.00
0	0	500.00	0.00	200760	Miscellaneous	0.00	520.00	500.00	0.00	0.00
0	0	0.00	0.00	200800	Telephone	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	200801	Electricity	0.00	0.00	0.00	0.00	0.00
244	200	400.00	0.00	200802	Postage, Shipping, Freight	0.00	416.00	400.00	0.00	0.00
0	0	250.00	0.00	200803	Printing	0.00	260.00	250.00	0.00	0.00
45	0	500.00	0.00	200805	Other Office Supplies	0.00	520.00	500.00	0.00	0.00
0	0	250.00	0.00	200809	Subscriptions	0.00	260.00	250.00	0.00	0.00
0	0	500.00	0.00	200850	Mileage/Car Rentals	0.00	520.00	500.00	0.00	0.00
0	0	500.00	0.00	200851	Lodging	0.00	520.00	500.00	0.00	0.00
0	0	200.00	0.00	200852	Meals	0.00	208.00	200.00	0.00	0.00
31,224	46,655	79,400	43,049		Materials and Services Totals:	0.00	82,576	46,908	0	0
63,974	84,048	103,554	65,406		EXPENDITURES TOTALS:	0.00	107,696	67,235	0	0
2,654	44,363	16,200	(26,091)		DEPT REVENUES	0.00	16,848	16,200	0	0
63,974	84,048	103,554	65,406		DEPT EXPENSES	0.00	107,696	67,235	0	0
(61,320)	(39,685)	(87,354)	(91,497)		(Building) Totals:	0.00	(90,848)	(51,035)	0	0
1,471,913	1,465,132	2,591,443	(1,986,828)		FUND REVENUES	0.00	2,109,057	2,423,206	0	0
1,869,933	2,290,593	2,591,443	1,868,606		FUND EXPENSES	0.00	2,695,291	2,423,206	0	0

01 General Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
(398,021)	(825,460)	0	(3,855,434)		General Fund Totals:	0.00	(586,234)	0	0	0

03 System Development Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				03	System Development Fund					
				F1	Fund Balance					
(2,092,427)	(2,224,923)	0.00	0.00	300000	Fund Balance	0.00	0.00	0.00	0.00	0.00
(2,092,427)	(2,224,923)	0	0		Fund Balance Totals:	0.00	0	0	0	0
(2,092,427)	(2,224,923)	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R1	Carryover Fund Balance/Capital					
0	0	2,617,044.23	0.00	400000	Carry Over Fund Balance	0.00	2,721,726.00	2,169,459.00	0.00	0.00
0	0	2,617,044	0		Carryover Fund Balance/Capital To	0.00	2,721,726	2,169,459	0	0
				R2	Charges: Svc, Fee, Lic, Permit					
9,296	16,268	23,240.00	-10,690.00	450541	Water Development Fees	0.00	24,169.60	9,296.00	0.00	0.00
2,706	4,736	6,765.00	-3,113.00	450542	Sewer Development Fees	0.00	7,035.60	2,706.00	0.00	0.00
3,224	26,388	8,060.00	-2,100.00	450543	Street Development Fees	0.00	8,382.40	3,224.00	0.00	0.00
2,262	6,557	5,655.00	-1,470.00	450544	Storm Drain Development Fees	0.00	5,881.20	2,262.00	0.00	0.00
115,009	121,232	66,060.00	-93,354.00	480570	Investment Income	0.00	97,000.00	97,000.00	0.00	0.00
132,497	175,182	109,780	(110,727)		Charges: Svc, Fee, Lic, Permit Tota	0.00	142,469	114,488	0	0
				R5	Interfund Transfers, Reimburse					
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, Reimburse Totals:	0.00	0	0	0	0
132,497	175,182	2,726,824	(110,727)		REVENUES TOTALS:	0.00	2,864,195	2,283,947	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	0.00	0.00
0	0	185,000	0		Capital Outlay Totals:	0.00	185,000	185,000	0	0
0	0	185,000	0		EXPENDITURES TOTALS:	0.00	185,000	185,000	0	0
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	0	0
0	0	(185,000)	0		(No Description) Totals:	0.00	(185,000)	(185,000)	0	0

03 System Development Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
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	33,510.23	0.00	E5 600100	Contingency Contingency	0.00	34,850.64	34,850.57	0.00	0.00
0	0	33,510	0		Contingency Totals:	0.00	34,851	34,851	0	0
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	150,000.00	150,000.00	500791	To Water Fund	0.00	0.00	150,000.00	0.00	0.00
0	0	0.00	0.00	500792	To General Fund	0.00	0.00	0.00	0.00	0.00
0	0	450,000.00	450,000.00	500793	To Street Fund	0.00	0.00	150,000.00	0.00	0.00
0	80,500	0.00	0.00	500794	To Sewer Fund	0.00	0.00	0.00	0.00	0.00
0	80,500	600,000	600,000		Interfund Transfers Out Totals:	0.00	0	300,000	0	0
0	80,500	633,510	600,000		EXPENDITURES TOTALS:	0.00	34,851	334,851	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	80,500	633,510	600,000		DEPT EXPENSES	0.00	34,851	334,851	0	0
0	(80,500)	(633,510)	(600,000)		(SDC Expenses) Totals:	0.00	(34,851)	(334,851)	0	0
0	0	0.00	0.00	05 E4 900100	(SDC Reserves) Reserves Park System	0.00	0.00	0.00	0.00	0.00
0	0	650,483.00	0.00	900200	Water System	0.00	676,502.32	552,985.75	0.00	0.00
0	0	785,117.00	0.00	900300	Sewer System	0.00	816,521.68	843,005.00	0.00	0.00
0	0	41,303.00	0.00	900400	Street System	0.00	42,955.12	56,196.75	0.00	0.00
0	0	431,411.00	0.00	900500	Storm Drain System	0.00	448,667.44	311,909.10	0.00	0.00
0	0	1,908,314	0		Reserves Totals:	0.00	1,984,647	1,764,097	0	0
0	0	1,908,314	0		EXPENDITURES TOTALS:	0.00	1,984,647	1,764,097	0	0

03 System Development Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	1,908,314	0		DEPT EXPENSES	0.00	1,984,647	1,764,097	0	0
0	0	(1,908,314)	0		(SDC Reserves) Totals:	0.00	(1,984,647)	(1,764,097)	0	0
132,497	175,182	2,726,824	(110,727)		FUND REVENUES	0.00	2,864,195	2,283,947	0	0
0	80,500	2,726,824	600,000		FUND EXPENSES	0.00	2,204,497	2,283,947	0	0
132,497	94,682	0	(710,727)		System Development Fund Totals:	0.00	659,698	0	0	0

04 Street Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
(418,972)	(490,980)	0.00	0.00	04 F1 300000	Street Fund Fund Balance Fund Balance	0.00	0.00	0.00	0.00	0.00
(418,972)	(490,980)	0	0		Fund Balance Totals:	0.00	0	0	0	0
(418,972)	(490,980)	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
0	0	363,388.16	0.00	R1 400000	Carryover Fund Balance/Capital Carry Over Fund Balance	0.00	377,923.69	625,889.00	0.00	0.00
0	0	363,388	0		Carryover Fund Balance/Capital To	0.00	377,924	625,889	0	0
16,891	36,500	0.00	-10,247.61	R2 440538	Charges: Svc, Fee, Lic, Permit Street Impact Fee	0.00	0.00	0.00	0.00	0.00
0	1,083	0.00	-257.14	450534	Encroachment Permits	0.00	0.00	0.00	0.00	0.00
16,891	37,583	0	(10,505)		Charges: Svc, Fee, Lic, Permit Totals	0.00	0	0	0	0
0	0	150,000.00	0.00	R3 470560	InterGovernmental Dollars MS-4 Stormwater Grant	0.00	156,000.00	156,000.00	0.00	0.00
197,501	195,407	200,712.00	-173,762.59	470562	State Gasoline Tax	0.00	208,740.48	194,580.00	0.00	0.00
179,291	0	250,000.00	0.00	470565	State Street Grant	0.00	260,000.00	250,000.00	0.00	0.00
376,792	195,407	600,712	(173,763)		InterGovernmental Dollars Totals:	0.00	624,740	600,580	0	0
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	450,000.00	-450,000.00	490590	From System Development Fund	0.00	0.00	150,000.00	0.00	0.00
0	0	450,000	(450,000)		Interfund Transfers, Reimburse Totals	0.00	0	150,000	0	0
27,041	40,250	15,000.00	-31,638.00	R6 480570	Others: Misc, Interest, Invest Investment Income	0.00	32,800.00	32,800.00	0.00	0.00
5,949	2,047	4,000.00	0.00	480578	Miscellaneous	0.00	4,160.00	4,000.00	0.00	0.00
32,991	42,298	19,000	(31,638)		Others: Misc, Interest, Invest Totals:	0.00	36,960	36,800	0	0
426,674	275,288	1,433,100	(665,905)		REVENUES TOTALS:	0.00	1,039,624	1,413,269	0	0
64,884	72,253	147,970.00	59,843.52	01 E1 100700	(Street Expenses) Personnel Services Regular Services	0.00	153,888.80	116,234.22	0.00	0.00
3,114	2,733	7,230.00	585.14	100702	Overtime	0.00	7,519.20	3,615.10	0.00	0.00
3,164	4,122	4,170.00	4,523.33	100704	Holiday Pay	0.00	4,336.80	7,928.71	0.00	0.00

04 Street Fund

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
10,012	43,749	61,700.00	35,205.09	100706	Part Time	0.00	64,168.00	0.00	0.00	0.00
2,149	1,570	3,700.00	682.97	100708	Standby Time	0.00	3,848.00	3,800.00	0.00	0.00
46,193	60,768	66,660.00	40,372.35	100710	Fringe Benefits	0.00	69,326.40	79,215.32	0.00	0.00
542	7,048	4,200.00	1,681.25	100711	Unused Vacation	0.00	4,368.00	4,368.00	0.00	0.00
130,059	192,242	295,630	142,894		Personnel Services Totals:	0.00	307,455	215,161	0	0
				E2	Materials and Services					
960	177	400.00	1,234.29	200726	Training	0.00	416.00	1,500.00	0.00	0.00
0	0	400.00	1,037.14	200728	Member Dues	0.00	416.00	1,500.00	0.00	0.00
7,576	8,862	13,350.00	17,762.04	200738	Insurance and Bonds	0.00	13,884.00	39,790.00	0.00	0.00
0	451	600.00	0.00	200746	Legal Services	0.00	624.00	600.00	0.00	0.00
0	0	0.00	0.00	200748	Accounting Services	0.00	0.00	0.00	0.00	0.00
0	0	500.00	0.00	200749	Labor Negotiating Servies	0.00	520.00	500.00	0.00	0.00
5,275	10,493	89,660.00	960.00	200752	Engineering Services	0.00	93,246.40	20,000.00	0.00	0.00
0	0	0.00	1,542.43	200759	Contract Labor	0.00	0.00	10,000.00	0.00	0.00
66	411	600.00	257.14	200760	Miscellaneous	0.00	624.00	400.00	0.00	0.00
0	0	0.00	0.00	200800	Telephone	0.00	0.00	0.00	0.00	0.00
42,143	26,347	27,000.00	28,473.41	200801	Electricity	0.00	28,080.00	32,000.00	0.00	0.00
0	0	400.00	0.00	200804	Advertising	0.00	416.00	200.00	0.00	0.00
50	13	100.00	15.41	200805	Other Office Supplies	0.00	104.00	100.00	0.00	0.00
2,812	5,444	3,000.00	2,758.37	200811	Gasoline	0.00	3,120.00	3,000.00	0.00	0.00
402	202	500.00	0.00	200813	Vehicle Supplies	0.00	520.00	500.00	0.00	0.00
349	845	2,500.00	276.74	200821	Tools	0.00	2,600.00	2,000.00	0.00	0.00
530	0	1,000.00	138.75	200823	Electrical Supplies/Repairs	0.00	1,040.00	1,000.00	0.00	0.00
208	316	400.00	378.29	200824	Hardware	0.00	416.00	400.00	0.00	0.00
1,823	1,427	1,200.00	1,075.71	200826	Personal Safety Supplies/Equip	0.00	1,248.00	1,200.00	0.00	0.00
0	131	0.00	4.10	200827	Grounds Security Equip/Supply	0.00	0.00	1,000.00	0.00	0.00
17,739	18,204	23,000.00	13,471.27	200830	Maintenance Agreements	0.00	23,920.00	15,000.00	0.00	0.00
60	582	400.00	37.80	200831	Janitorial Services	0.00	416.00	400.00	0.00	0.00
21,903	9,781	10,000.00	10,195.83	200832	Building/Grounds Maintenance	0.00	10,400.00	12,000.00	0.00	0.00
3,377	13,816	7,500.00	9,167.64	200833	Vehicle Repair & Maintenance	0.00	7,800.00	9,000.00	0.00	0.00
0	0	20,000.00	8,437.71	200834	Sidewalk Repair	0.00	20,800.00	20,000.00	0.00	0.00
1,205	1,808	3,000.00	277.13	200836	Equipment Repair	0.00	3,120.00	3,000.00	0.00	0.00

04 Street Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
12	0	3,000.00	0.00	200839	Equipment Rental	0.00	3,120.00	3,000.00	0.00	0.00
30,851	8,896	3,000.00	46.23	200840	Striping	0.00	3,120.00	3,000.00	0.00	0.00
656	0	3,000.00	0.00	200841	Gravel	0.00	3,120.00	3,000.00	0.00	0.00
28,103	17,967	20,000.00	68.54	200842	Patching/Paving	0.00	20,800.00	20,000.00	0.00	0.00
11,201	1,033	15,000.00	6,759.43	200843	Signs	0.00	15,600.00	15,000.00	0.00	0.00
0	45	2,000.00	0.00	200844	Mowing/Spraying	0.00	2,080.00	2,000.00	0.00	0.00
1,823	0	500.00	3,483.43	200845	Emergency Materials & Services	0.00	520.00	500.00	0.00	0.00
31,926	14,877	20,000.00	0.00	200846	System Maintenance/Drainage	0.00	20,800.00	20,000.00	0.00	0.00
0	0	100.00	0.00	200850	Mileage/Car Rentals	0.00	104.00	100.00	0.00	0.00
0	0	300.00	0.00	200851	Lodging	0.00	312.00	300.00	0.00	0.00
228	64	150.00	502.44	200852	Meals	0.00	156.00	300.00	0.00	0.00
0	0	5,000.00	0.00	200857	Storm Drain System Mapping	0.00	5,200.00	5,000.00	0.00	0.00
0	0	150,000.00	0.00	200858	Storm Drain Master Plan	0.00	156,000.00	150,000.00	0.00	0.00
0	0	0.00	0.00	200859	Transportation SDC Study	0.00	0.00	0.00	0.00	0.00
211,278	142,190	427,560	108,361		Materials and Services Totals:	0.00	444,662	397,290	0	0
				E3	Capital Outlay					
5,000	44,640	0.00	0.00	300780	Equipment, Vehicles, Machinery	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300781	Buildings, Facilities	0.00	0.00	0.00	0.00	0.00
8,329	26,166	0.00	9,857.14	300782	Land Improvements	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300783	Land or Property	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300784	Infrastructure	0.00	0.00	0.00	0.00	0.00
13,329	70,806	0	9,857		Capital Outlay Totals:	0.00	0	0	0	0
354,666	405,238	723,190	261,112		EXPENDITURES TOTALS:	0.00	752,118	612,451	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
354,666	405,238	723,190	261,112		DEPT EXPENSES	0.00	752,118	612,451	0	0
(354,666)	(405,238)	(723,190)	(261,112)		(Street Expenses) Totals:	0.00	(752,118)	(612,451)	0	0
				02	(Projects/Outlay)					
				E3	Capital Outlay					

04 Street Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	22,000.00	0.00	300778	PW Vehicle/Truck Purchase	0.00	22,880.00	0.00	0.00	0.00
0	0	25,000.00	0.00	300780	Equipment, Vehicles- was signs	0.00	26,000.00	26,000.00	0.00	0.00
0	0	0.00	0.00	300781	Buildings, Facilities	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300782	Land Improvements	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300783	Land or Property	0.00	0.00	0.00	0.00	0.00
0	42,282	0.00	2,382.00	300784	Infrastructure	0.00	0.00	204,188.00	0.00	0.00
0	0	348,500.00	18,733.42	300789	Sidewalk Improvements-multiple	0.00	362,440.00	362,440.00	0.00	0.00
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0	42,282	395,500	21,115		Capital Outlay Totals:	0.00	411,320	592,628	0	0
				E5	Contingency					
0	0	0.00	0.00	600100	Contingency - Street Fund	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		Contingency Totals:	0.00	0	0	0	0
<hr/>										
0	42,282	395,500	21,115		EXPENDITURES TOTALS:	0.00	411,320	592,628	0	0
<hr/>										
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
<hr/>										
0	42,282	395,500	21,115		DEPT EXPENSES	0.00	411,320	592,628	0	0
<hr/>										
0	(42,282)	(395,500)	(21,115)		(Projects/Outlay) Totals:	0.00	(411,320)	(592,628)	0	0
<hr/>										
				03	(Reserves)					
				E4	Reserves					
0	0	0.00	0.00	900600	Insurance Pool Claims	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	900601	Future Street Improvements	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		Reserves Totals:	0.00	0	0	0	0
				E5	Contingency					
0	0	214,410.16	0.00	600100	Contingency	0.00	222,986.57	128,190.00	0.00	0.00
<hr/>										
0	0	214,410	0		Contingency Totals:	0.00	222,987	128,190	0	0
<hr/>										
0	0	214,410	0		EXPENDITURES TOTALS:	0.00	222,987	128,190	0	0

04 Street Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	214,410	0		DEPT EXPENSES	0.00	222,987	128,190	0	0
0	0	(214,410)	0		(Reserves) Totals:	0.00	(222,987)	(128,190)	0	0
					(Transfers)					
				04 E8	Interfund Transfers Out					
0	0	100,000.00	171,428.57	500790	Transfer Out, to General Fund	0.00	104,000.00	80,000.00	0.00	0.00
0	0	100,000	171,429		Interfund Transfers Out Totals:	0.00	104,000	80,000	0	0
0	0	100,000	171,429		EXPENDITURES TOTALS:	0.00	104,000	80,000	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	100,000	171,429		DEPT EXPENSES	0.00	104,000	80,000	0	0
0	0	(100,000)	(171,429)		(Transfers) Totals:	0.00	(104,000)	(80,000)	0	0
426,674	275,288	1,433,100	(665,905)		FUND REVENUES	0.00	1,039,624	1,413,269	0	0
354,666	447,519	1,433,100	453,656		FUND EXPENSES	0.00	1,490,424	1,413,269	0	0
72,008	(172,232)	0	(1,119,561)		Street Fund Totals:	0.00	(450,800)	0	0	0

06 Water Improvement Reserve Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				06	Water Improvement Reserve Fund					
				F1	Fund Balance					
(784,968)	(658,910)	0.00	0.00	300000	Fund Balance	0.00	0.00	0.00	0.00	0.00
(784,968)	(658,910)	0	0		Fund Balance Totals:	0.00	0	0	0	0
(784,968)	(658,910)	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R1	Carryover Fund Balance/Capital					
0	0	483,564.00	0.00	400000	Carry Over Fund Balance	0.00	502,906.56	502,899.00	0.00	0.00
0	0	483,564	0		Carryover Fund Balance/Capital To	0.00	502,907	502,899	0	0
				R2	Charges: Svc, Fee, Lic, Permit					
161,123	172,482	150,000.00	-156,678.26	430520	Water Sales	0.00	156,000.00	156,000.00	0.00	0.00
161,123	172,482	150,000	(156,678)		Charges: Svc, Fee, Lic, Permit Tota	0.00	156,000	156,000	0	0
				R5	Interfund Transfers, Reimburse					
0	0	0.00	0.00	490585	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
				R6	Others: Misc, Interest, Invest					
29,163	23,336	2,000.00	-20,639.36	480570	Investment Income	0.00	21,400.00	21,400.00	0.00	0.00
29,163	23,336	2,000	(20,639)		Others: Misc, Interest, Invest Totals:	0.00	21,400	21,400	0	0
190,286	195,818	635,564	(177,318)		REVENUES TOTALS:	0.00	680,307	680,299	0	0
				02	(WIR Capital Projects)					
				E3	Capital Outlay					
0	0	0.00	0.00	300780	Equipment	0.00	0.00	0.00	0.00	0.00
0	89,855	0.00	0.00	300784	Cap Construction/Systm Imprvmt	0.00	0.00	0.00	0.00	0.00
0	0	15,000.00	0.00	300900	Creek Bank Stabilization	0.00	15,600.00	26,000.00	0.00	0.00
0	0	50,000.00	0.00	300902	Wells: Improvements	0.00	52,000.00	60,000.00	0.00	0.00
0	89,855	65,000	0		Capital Outlay Totals:	0.00	67,600	86,000	0	0
0	89,855	65,000	0		EXPENDITURES TOTALS:	0.00	67,600	86,000	0	0

06 Water Improvement Reserve Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	89,855	65,000	0		DEPT EXPENSES	0.00	67,600	86,000	0	0
0	(89,855)	(65,000)	0		(WIR Projects/Outlay) Totals:	0.00	(67,600)	(86,000)	0	0
					(WIR Transfers)					
				03 E8	Interfund Transfers Out					
66,344	66,344	66,344.00	113,732.57	500796	To Water-Repayment of Loan	0.00	66,344.00	66,410.00	0.00	0.00
250,000	250,000	0.00	0.00	500798	To Water-Capital Construction	0.00	0.00	90,000.00	0.00	0.00
316,344	316,344	66,344	113,733		Interfund Transfers Out Totals:	0.00	66,344	156,410	0	0
316,344	316,344	66,344	113,733		EXPENDITURES TOTALS:	0.00	66,344	156,410	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
316,344	316,344	66,344	113,733		DEPT EXPENSES	0.00	66,344	156,410	0	0
(316,344)	(316,344)	(66,344)	(113,733)		(WIR Transfers) Totals:	0.00	(66,344)	(156,410)	0	0
					(Contingency)					
				04 E5	Contingency					
0	0	6,000.00	0.00	600100	Contingency	0.00	6,240.00	9,189.00	0.00	0.00
0	0	6,000	0		Contingency Totals:	0.00	6,240	9,189	0	0
					Interfund Transfers Out					
0	0	0.00	0.00	E8 500790	Capital Transfer to Water	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	6,000	0		EXPENDITURES TOTALS:	0.00	6,240	9,189	0	0

06 Water Improvement Reserve Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	6,000	0		DEPT EXPENSES	0.00	6,240	9,189	0	0
0	0	(6,000)	0		(Contingency) Totals:	0.00	(6,240)	(9,189)	0	0
					(WIR Reserves)					
				05 E4	Reserves					
0	0	0.00	0.00	900100	Water Treatment Plant	0.00	0.00	0.00	0.00	0.00
0	0	498,220.00	0.00	900101	Future Water Improvements	0.00	518,148.80	428,700.37	0.00	0.00
0	0	0.00	0.00	900105	Municipal Facility Expansion	0.00	0.00	0.00	0.00	0.00
0	0	498,220	0		Reserves Totals:	0.00	518,149	428,700	0	0
0	0	498,220	0		EXPENDITURES TOTALS:	0.00	518,149	428,700	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	498,220	0		DEPT EXPENSES	0.00	518,149	428,700	0	0
0	0	(498,220)	0		(WIR Reserves) Totals:	0.00	(518,149)	(428,700)	0	0
190,286	195,818	635,564	(177,318)		FUND REVENUES	0.00	680,307	680,299	0	0
316,344	406,199	635,564	113,733		FUND EXPENSES	0.00	658,333	680,299	0	0
(126,058)	(210,381)	0	(291,050)		Water Improvement Reserve Fund Total	0.00	21,974	0	0	0

07 Sewer Improvement Reserve Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				07	Sewer Improvement Reserve Fund					
				F1	Fund Balance					
(176,696)	(307,337)	0.00	0.00	300000	Fund Balance	0.00	0.00	0.00	0.00	0.00
(176,696)	(307,337)	0	0		Fund Balance Totals:	0.00	0	0	0	0
(176,696)	(307,337)	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R1	Carryover Fund Balance/Capital					
0	0	887,017.00	0.00	400000	Carry Over Fund Balance	0.00	922,497.68	950,094.00	0.00	0.00
0	0	887,017	0		Carryover Fund Balance/Capital To	0.00	922,498	950,094	0	0
				R5	Interfund Transfers, Reimburse					
100,000	200,000	0.00	0.00	490588	From Sewer	0.00	0.00	0.00	0.00	0.00
100,000	200,000	0	0		Interfund Transfers, Reimburse Tot	0.00	0	0	0	0
				R6	Others: Misc, Interest, Invest					
30,641	27,420	2,500.00	-40,702.00	480570	Investment Income	0.00	42,300.00	42,300.00	0.00	0.00
30,641	27,420	2,500	(40,702)		Others: Misc, Interest, Invest Totals:	0.00	42,300	42,300	0	0
130,641	227,420	889,517	(40,702)		REVENUES TOTALS:	0.00	964,798	992,394	0	0
				02	Projects/Outlay)					
				E3	Capital Outlay					
0	0	55,000.00	0.00	300780	Equipment: Laboratory	0.00	57,200.00	57,200.00	0.00	0.00
0	0	65,000.00	0.00	300784	Aeration Basin Upgrades	0.00	67,600.00	67,600.00	0.00	0.00
0	0	25,000.00	0.00	300785	Grit Removal System	0.00	26,000.00	26,000.00	0.00	0.00
0	0	32,000.00	0.00	300786	Coyote Evans Lift Station	0.00	33,280.00	33,280.00	0.00	0.00
0	0	32,000.00	0.00	300787	West Evans Creek Lift Station	0.00	33,280.00	33,280.00	0.00	0.00
0	0	25,000.00	0.00	300788	Facultative Sludge Liner Rplce	0.00	26,000.00	26,000.00	0.00	0.00
0	0	100,000.00	0.00	300790	Headworks Automated Screening	0.00	104,000.00	104,000.00	0.00	0.00
0	0	334,000	0		Capital Outlay Totals:	0.00	347,360	347,360	0	0
0	0	334,000	0		EXPENDITURES TOTALS:	0.00	347,360	347,360	0	0

07 Sewer Improvement Reserve Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	334,000	0		DEPT EXPENSES	0.00	347,360	347,360	0	0
0	0	(334,000)	0		(Projects/Outlay) Totals:	0.00	(347,360)	(347,360)	0	0
					(Contingency)					
0	0	40,000.00	0.00	04 E5 600100	Contingency	0.00	41,600.00	41,600.00	0.00	0.00
0	0	40,000	0		Contingency Totals:	0.00	41,600	41,600	0	0
0	0	0.00	0.00	E8 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	40,000	0		EXPENDITURES TOTALS:	0.00	41,600	41,600	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	40,000	0		DEPT EXPENSES	0.00	41,600	41,600	0	0
0	0	(40,000)	0		(Contingency) Totals:	0.00	(41,600)	(41,600)	0	0
					(SIR Reserves)					
0	0	515,517.00	0.00	05 E4 900105	Reserves Future Wastewater Improvements	0.00	536,137.68	603,433.68	0.00	0.00
0	0	515,517	0		Reserves Totals:	0.00	536,138	603,434	0	0
0	0	515,517	0		EXPENDITURES TOTALS:	0.00	536,138	603,434	0	0

07 Sewer Improvement Reserve Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	515,517	0		DEPT EXPENSES	0.00	536,138	603,434	0	0
0	0	(515,517)	0		(SIR Reserves) Totals:	0.00	(536,138)	(603,434)	0	0
130,641	227,420	889,517	(40,702)		FUND REVENUES	0.00	964,798	992,394	0	0
0	0	889,517	0		FUND EXPENSES	0.00	925,098	992,394	0	0
130,641	227,420	0	(40,702)		Sewer Improvement Reserve Fund Total	0.00	39,700	0	0	0

21 Water&Sewer Rev Bond Debt Fund

2024	2025	2026	2026	Account	Description	FTE	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
				21	Water&Sewer Rev Bond Debt Fund					
				F1	Fund Balance					
1,276,909	1,160,807	0.00	0.00	300000	Fund Balance	0.00	0.00	0.00	0.00	0.00
1,276,909	1,160,807	0	0		Fund Balance Totals:	0.00	0	0	0	0
1,276,909	1,160,807	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R1	Carryover Fund Balance/Capital					
0	0	83,762.00	0.00	400000	Carry Over Fund Balance	0.00	87,112.48	314,262.00	0.00	0.00
0	0	83,762	0		Carryover Fund Balance/Capital To	0.00	87,112	314,262	0	0
				R5	Interfund Transfers, Reimburse					
66,344	66,344	66,344.00	-113,732.57	490582	From Water Imp Reserve	0.00	0.00	66,410.00	0.00	0.00
0	0	0.00	0.00	490587	From Water Fund	0.00	0.00	0.00	0.00	0.00
82,500	82,550	82,550.00	-141,514.29	490588	From Sewer	0.00	0.00	0.00	0.00	0.00
148,844	148,894	148,894	(255,247)		Interfund Transfers, Reimburse Tot	0.00	0	66,410	0	0
				R6	Others: Misc, Interest, Invest					
3,084	9,557	0.00	-7,215.00	480570	Investment Income	0.00	7,500.00	7,500.00	0.00	0.00
0	0	0.00	0.00	480578	Miscellaneous	0.00	0.00	0.00	0.00	0.00
3,084	9,557	0	(7,215)		Others: Misc, Interest, Invest Totals:	0.00	7,500	7,500	0	0
151,928	158,451	232,656	(262,462)		REVENUES TOTALS:	0.00	94,612	388,172	0	0
				E8	Interfund Transfers Out					
0	0	0.00	0.00	490589	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
				01	(Unappropriated End Bal)					
				E6	Unappropriated Ending Balance					
0	0	97,456.00	0.00	700000	Unappropriated Ending Fund Bal	0.00	101,354.24	239,572.24	0.00	0.00
0	0	97,456	0		Unappropriated Ending Balance Totals:	0.00	101,354	239,572	0	0
0	0	97,456	0		EXPENDITURES TOTALS:	0.00	101,354	239,572	0	0

21 Water&Sewer Rev Bond Debt Fund

2024	2025	2026	2026	Account	Description	FTE	2027	2027	2027	2027
Actual	Actual	Adopted	Estimated				Requested	Proposed	Approved	Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	97,456	0		DEPT EXPENSES	0.00	101,354	239,572	0	0
0	0	(97,456)	0		(Unappropriated End Bal) Totals:	0.00	(101,354)	(239,572)	0	0
					(W/S Debt)					
				06 E2	Materials and Services					
800	800	800.00	1,585.71	951000	Amortization Cost/Issue	0.00	832.00	1,000.00	0.00	0.00
800	800	800	1,586		Materials and Services Totals:	0.00	832	1,000	0	0
				E7	Bond & Interest Payments; Debt					
0	0	100,000.00	0.00	800768	Principal - Series 2017A	0.00	104,000.00	117,200.00	0.00	0.00
35,026	31,941	34,400.00	29,485.71	800769	Interest - Series 2017A	0.00	35,776.00	30,400.00	0.00	0.00
35,026	31,941	134,400	29,486		Bond & Interest Payments; Debt Totals:	0.00	139,776	147,600	0	0
35,826	32,741	135,200	31,071		EXPENDITURES TOTALS:	0.00	140,608	148,600	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
35,826	32,741	135,200	31,071		DEPT EXPENSES	0.00	140,608	148,600	0	0
(35,826)	(32,741)	(135,200)	(31,071)		(W/S Debt) Totals:	0.00	(140,608)	(148,600)	0	0
151,928	158,451	232,656	(262,462)		FUND REVENUES	0.00	94,612	388,172	0	0
35,826	32,741	232,656	31,071		FUND EXPENSES	0.00	241,962	388,172	0	0
116,102	125,710	0	(293,533)		Water&Sewer Rev Bond Debt Fund	0.00	(147,350)	0	0	0

22 Gov Debt Service Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				22	Gov Debt Service Fund					
				F1	Fund Balance					
(126,493)	(132,015)	0.00	0.00	300000	Fund Balance	0.00	0.00	0.00	0.00	0.00
(126,493)	(132,015)	0	0		Fund Balance Totals:	0.00	0	0	0	0
(126,493)	(132,015)	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R1	Carryover Fund Balance/Capital					
0	0	159,455.93	0.00	400000	Carry Over Fund Balance	0.00	165,834.17	217,608.00	0.00	0.00
0	0	159,456	0		Carryover Fund Balance/Capital To	0.00	165,834	217,608	0	0
				R6	Others: Misc, Interest, Invest					
0	0	1,600.00	0.00	410505	Prior Property Tax	0.00	1,664.00	1,664.00	0.00	0.00
5,873	15,244	3,400.00	-11,422.00	480570	Investment Income	0.00	11,800.00	11,800.00	0.00	0.00
0	0	0.00	0.00	480578	Miscellaneous	0.00	0.00	0.00	0.00	0.00
5,873	15,244	5,000	(11,422)		Others: Misc, Interest, Invest Totals	0.00	13,464	13,464	0	0
				R7	Current Year Property Taxes					
96,184	101,126	126,336.00	-174,431.81	410500	Current Property Tax	0.00	131,389.44	131,389.00	0.00	0.00
96,184	101,126	126,336	(174,432)		Current Year Property Taxes Totals:	0.00	131,389	131,389	0	0
102,057	116,370	290,792	(185,854)		REVENUES TOTALS:	0.00	310,688	362,461	0	0
				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	191,354.49	0.00	700000	Unappropriated Ending Fund Bal	0.00	195,912.65	256,973.77	0.00	0.00
0	0	191,354	0		Unappropriated Ending Balance Totals:	0.00	195,913	256,974	0	0
0	0	191,354	0		EXPENDITURES TOTALS:	0.00	195,913	256,974	0	0

22 Gov Debt Service Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	191,354	0		DEPT EXPENSES	0.00	195,913	256,974	0	0
0	0	(191,354)	0		(Unappropriated End Bal) Totals:	0.00	(195,913)	(256,974)	0	0
					(Gov Debt)					
				06 E7	Bond & Interest Payments; Debt					
68,908	73,714	73,720.40	100,000.00	800766	Principal Bonds Issued 7/1/13	0.00	11,965.28	11,965.28	0.00	0.00
27,627	25,717	25,717.04	17,200.00	800767	Interest Bonds Issued 7/1/13	0.00	1,637.21	1,637.21	0.00	0.00
0	0	0.00	0.00	800768	Principal, Bond 2013B OTIB0052	0.00	61,720.87	61,720.87	0.00	0.00
0	0	0.00	0.00	800769	Interest, Bond 2013B OTIB0052	0.00	30,163.46	30,163.46	0.00	0.00
96,535	99,431	99,437	117,200		Bond & Interest Payments; Debt Totals:	0.00	105,487	105,487	0	0
96,535	99,431	99,437	117,200		EXPENDITURES TOTALS:	0.00	105,487	105,487	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
96,535	99,431	99,437	117,200		DEPT EXPENSES	0.00	105,487	105,487	0	0
(96,535)	(99,431)	(99,437)	(117,200)		(Gov Debt) Totals:	0.00	(105,487)	(105,487)	0	0
102,057	116,370	290,792	(185,854)		FUND REVENUES	0.00	310,688	362,461	0	0
96,535	99,431	290,792	117,200		FUND EXPENSES	0.00	301,399	362,461	0	0
5,522	16,939	0	(303,054)		Gov Debt Service Fund Totals:	0.00	9,288	0	0	0

30 Water Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0.00	0.00	30 A2 190000	Water Fund Other Assets 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
(289,564)	(231,969)	0.00	0.00	L1 291000	Liabilities Net Pension Liability	0.00	0.00	0.00	0.00	0.00
(289,564)	(231,969)	0	0		Liabilities Totals:	0.00	0	0	0	0
(289,564)	(231,969)	0	0		LIABILITIES TOTALS:	0.00	0	0	0	0
(2,646,740)	(2,832,190)	0.00	0.00	F1 300000	Fund Balance Fund Balance	0.00	0.00	0.00	0.00	0.00
(2,646,740)	(2,832,190)	0	0		Fund Balance Totals:	0.00	0	0	0	0
(2,646,740)	(2,832,190)	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
0	0	1,056,455.91	0.00	R1 400000	Carryover Fund Balance/Capital Carry Over Fund Balance	0.00	1,098,714.15	338,659.00	0.00	0.00
0	0	1,056,456	0		Carryover Fund Balance/Capital To	0.00	1,098,714	338,659	0	0
642,525	646,847	700,000.00	-722,438.02	R2 430520	Charges: Svc, Fee, Lic, Permit Water Sales	0.00	728,000.00	728,000.00	0.00	0.00
0	9,389	0.00	-12,420.00	480590	Delinquent Reconnection Fee	0.00	0.00	0.00	0.00	0.00
0	0	0.00	-42.86	480592	Past Due Charge	0.00	0.00	0.00	0.00	0.00
642,525	656,236	700,000	(734,901)		Charges: Svc, Fee, Lic, Permit Tota	0.00	728,000	728,000	0	0
0	0	6,904,045.00	-227,146.29	R4 480572	Revenue from Bonds/Other Debt SDWRLF Funds Received	0.00	5,411,139.00	5,411,139.00	0.00	0.00
0	0	6,904,045	(227,146)		Revenue from Bonds/Other Debt To	0.00	5,411,139	5,411,139	0	0
250,000	250,000	0.00	0.00	R5 490582	Interfund Transfers, Reimburse From Water Imp Reserve	0.00	0.00	90,000.00	0.00	0.00
0	0	150,000.00	-150,000.00	490585	From System Development Fund	0.00	0.00	150,000.00	0.00	0.00
0	0	0.00	0.00	490588	From Insurance Reserve	0.00	0.00	0.00	0.00	0.00
250,000	250,000	150,000	(150,000)		Interfund Transfers, Reimburse Tot	0.00	0	240,000	0	0

30 Water Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
41,302	56,274	23,700.00	-31,429.00	R6 480570	Others: Misc, Interest, Invest Investment Income	0.00	32,600.00	32,600.00	0.00	0.00
1,725	3,429	0.00	-42.86	480578	Miscellaneous	0.00	0.00	0.00	0.00	0.00
43,028	59,702	23,700	(31,472)		Others: Misc, Interest, Invest Totals:	0.00	32,600	32,600	0	0
935,552	965,938	8,834,201	(1,143,519)		REVENUES TOTALS:	0.00	7,270,453	6,750,398	0	0
				01 (Water Expenses)						
				E1	Personnel Services					
149,875	146,392	255,012.00	177,028.83	100700	Regular Services	0.00	265,212.48	240,162.15	0.00	0.00
12,498	3,905	17,410.00	4,592.30	100702	Overtime	0.00	18,106.40	11,639.24	0.00	0.00
6,760	6,574	8,194.00	11,190.57	100704	Holiday Pay	0.00	8,521.76	16,381.70	0.00	0.00
30,834	19,893	19,000.00	27,187.41	100706	Part Time	0.00	19,760.00	0.00	0.00	0.00
6,451	6,530	6,000.00	4,155.43	100708	Standby Time	0.00	6,240.00	3,680.00	0.00	0.00
96,848	113,848	174,619.00	132,012.94	100710	Fringe Benefits	0.00	181,603.76	161,916.89	0.00	0.00
(4,427)	7,690	2,000.00	3,883.25	100711	Unused Vacation	0.00	2,080.00	2,134.00	0.00	0.00
298,839	304,832	482,235	360,051		Personnel Services Totals:	0.00	501,524	435,914	0	0
				E2	Materials and Services					
1,490	1,444	2,500.00	0.00	200726	Training	0.00	2,600.00	2,000.00	0.00	0.00
840	1,015	1,500.00	156.86	200728	Membership & Dues	0.00	1,560.00	1,500.00	0.00	0.00
195	5,149	4,000.00	3,128.57	200729	Permits	0.00	4,160.00	4,000.00	0.00	0.00
23,621	24,032	36,200.00	42,000.00	200738	Insurance and Bonds	0.00	37,648.00	18,000.00	0.00	0.00
967	389	2,500.00	43.71	200746	Legal Services	0.00	2,600.00	2,500.00	0.00	0.00
17,510	17,606	20,000.00	15,212.14	200748	Accounting Services	0.00	20,800.00	20,000.00	0.00	0.00
0	0	1,000.00	0.00	200749	Labor Negotiating Servies	0.00	1,040.00	1,000.00	0.00	0.00
44,164	43,740	70,000.00	30,000.00	200752	Engineering Services	0.00	72,800.00	50,000.00	0.00	0.00
3,938	4,021	4,000.00	8,500.00	200759	Contract Labor	0.00	4,160.00	10,000.00	0.00	0.00
918	(101)	1,000.00	173.02	200760	Miscellaneous	0.00	1,040.00	1,000.00	0.00	0.00
0	0	0.00	0.00	200765	Insurance Pool Claims	0.00	0.00	0.00	0.00	0.00
4,287	4,329	4,500.00	5,075.66	200800	Telephone	0.00	4,680.00	5,250.00	0.00	0.00
31,555	63,728	65,000.00	53,240.16	200801	Electricity	0.00	67,600.00	67,600.00	0.00	0.00
1,016	766	1,000.00	0.00	200802	Postage, Shipping, Freight	0.00	1,040.00	1,000.00	0.00	0.00
0	0	600.00	0.00	200803	Printing	0.00	624.00	650.00	0.00	0.00
0	172	2,000.00	0.00	200804	Advertising	0.00	2,080.00	1,000.00	0.00	0.00

30 Water Fund

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,014	1,959	2,000.00	231.72	200805	Other Office Supplies	0.00	2,080.00	1,000.00	0.00	0.00
0	0	200.00	0.00	200807	Camera Supplies	0.00	208.00	1,000.00	0.00	0.00
149	400	1,000.00	54.79	200808	Janitorial Supplies	0.00	1,040.00	750.00	0.00	0.00
2,802	5,258	4,000.00	2,758.44	200811	Gasoline	0.00	4,160.00	1,000.00	0.00	0.00
0	0	1,000.00	444.21	200813	Vehicle Supplies	0.00	1,040.00	1,000.00	0.00	0.00
2,612	6,216	6,000.00	6,099.43	200814	Lab Tests	0.00	6,240.00	6,500.00	0.00	0.00
23,347	31,027	40,000.00	23,929.56	200816	Chemicals/Salt/UV Lights	0.00	41,600.00	35,000.00	0.00	0.00
4,682	3,178	7,500.00	3,771.12	200817	Lab Supplies	0.00	7,800.00	7,500.00	0.00	0.00
21,483	11,886	20,000.00	12,388.70	200819	Pipes/Pipe Fittings/Taps	0.00	20,800.00	20,000.00	0.00	0.00
1,081	2,053	1,500.00	429.05	200821	Tools	0.00	1,560.00	2,000.00	0.00	0.00
17,437	72	5,000.00	13,875.81	200822	Meters/Meter Boxes	0.00	5,200.00	20,000.00	0.00	0.00
9,173	7,410	20,000.00	23,082.05	200823	Electrical Supplies/Repairs	0.00	20,800.00	21,000.00	0.00	0.00
157	651	500.00	363.31	200824	Hardware	0.00	520.00	500.00	0.00	0.00
1,777	1,283	7,500.00	1,298.55	200826	Personal Safety Supplies/Equip	0.00	7,800.00	7,500.00	0.00	0.00
0	322	1,000.00	2,694.74	200827	Grounds Security Equip/Supply	0.00	1,040.00	2,000.00	0.00	0.00
6,771	27,722	25,000.00	11,647.10	200830	Maintenance Agreements	0.00	26,000.00	25,000.00	0.00	0.00
9,683	2,014	5,000.00	738.33	200832	Building/Grounds Maintenance	0.00	5,200.00	5,000.00	0.00	0.00
86	2,956	4,000.00	1,155.36	200833	Vehicle Repair & Maintenance	0.00	4,160.00	3,000.00	0.00	0.00
4,598	9,751	10,000.00	9,143.90	200835	Computer Services	0.00	10,400.00	10,000.00	0.00	0.00
7,892	8,902	10,000.00	20,092.29	200836	Equipment Repair	0.00	10,400.00	10,000.00	0.00	0.00
34,664	29,734	50,000.00	18,985.85	200837	Water Infrastructure Repair	0.00	52,000.00	48,000.00	0.00	0.00
5,955	3,675	2,500.00	3,339.58	200838	Plumbing Supplies/Repair	0.00	2,600.00	3,000.00	0.00	0.00
873	926	1,500.00	765.81	200839	Equipment Rental	0.00	1,560.00	1,500.00	0.00	0.00
0	0	2,000.00	0.00	200841	Gravel	0.00	2,080.00	2,000.00	0.00	0.00
0	1,500	8,500.00	0.00	200842	Patching/Paving	0.00	8,840.00	8,500.00	0.00	0.00
574	0	600.00	0.00	200843	Signs	0.00	624.00	600.00	0.00	0.00
12,503	5,460	15,000.00	0.00	200846	System Maintenance/Drainage	0.00	15,600.00	20,000.00	0.00	0.00
634	0	200.00	0.00	200850	MileageCar Rentals	0.00	208.00	200.00	0.00	0.00
0	382	1,000.00	0.00	200851	Lodging	0.00	1,040.00	1,000.00	0.00	0.00
150	135	200.00	126.29	200852	Meals	0.00	208.00	200.00	0.00	0.00
2,772	2,294	2,700.00	659.69	200856	Natural Gas	0.00	2,808.00	2,000.00	0.00	0.00
0	0	3,000.00	0.00	200860	System Mapping	0.00	3,120.00	3,000.00	0.00	0.00
15,395	0	0.00	0.00	200890	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00

30 Water Fund

2024	2025	2026	2026			2027	2027	2027	2027	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
318,764	333,452	474,200	315,606		Materials and Services Totals:	0.00	493,168	455,250	0	0
				E3	Capital Outlay					
513	40,906	0.00	0.00	300780	Equipment, Vehicles, Machinery	0.00	0.00	37,000.00	0.00	0.00
(514)	0	60,000.00	17,576.61	300782	WTP Bldg Renovate Corrosion	0.00	62,400.00	0.00	0.00	0.00
0	0	30,000.00	0.00	300784	WTP PreTreatment Design, Prep	0.00	31,200.00	31,200.00	0.00	0.00
0	40,906	90,000	17,577		Capital Outlay Totals:	0.00	93,600	68,200	0	0
617,602	679,190	1,046,435	693,233		EXPENDITURES TOTALS:	0.00	1,088,292	959,364	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
617,602	679,190	1,046,435	693,233		DEPT EXPENSES	0.00	1,088,292	959,364	0	0
(617,602)	(679,190)	(1,046,435)	(693,233)		(Water Expenses) Totals:	0.00	(1,088,292)	(959,364)	0	0
				02	(Projects/Outlay)					
				E3	Capital Outlay					
0	0	0.00	0.00	300780	Equipment, Vehicles, Machinery	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300781	Buildings and Facilities	0.00	0.00	50,000.00	0.00	0.00
0	0	0.00	0.00	300782	Land Improvements	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300783	Land and Property	0.00	0.00	0.00	0.00	0.00
5,125	198,742	6,904,045.00	848,392.61	300784	SDWRLF *only* Infrastructure	0.00	5,411,139.00	5,411,139.00	0.00	0.00
0	0	0.00	0.00	300785	Unused Account at this time	0.00	0.00	0.00	0.00	0.00
0	0	30,000.00	0.00	300786	WTP Intake Screen, Engineering	0.00	31,200.00	31,200.00	0.00	0.00
5,125	198,742	6,934,045	848,393		Capital Outlay Totals:	0.00	5,442,339	5,492,339	0	0
5,125	198,742	6,934,045	848,393		EXPENDITURES TOTALS:	0.00	5,442,339	5,492,339	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
5,125	198,742	6,934,045	848,393		DEPT EXPENSES	0.00	5,442,339	5,492,339	0	0
(5,125)	(198,742)	(6,934,045)	(848,393)		(Projects/Outlay) Totals:	0.00	(5,442,339)	(5,492,339)	0	0

30 Water Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 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					
0	(49,492)	0.00	0.00	296600	Pension Expense	0.00	0.00	0.00	0.00	0.00
125,179	121,078	0.00	0.00	950000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
125,179	71,586	0	0		Materials and Services Totals:	0.00	0	0	0	0
0	0	416,776.91	0.00	E5	Contingency					
0	0	416,777	0	600100	Contingency	0.00	433,447.99	138,695.00	0.00	0.00
0	0	416,777	0		Contingency Totals: Interfund	0.00	433,448	138,695	0	0
0	0	150,000.00	257,142.86	E8	Transfers Out Transfer Out, to					
0	0	0.00	0.00	500790	General Fund	0.00	0.00	160,000.00	0.00	0.00
0	0	0.00	0.00	500791	To Water Imp Reserve	0.00	0.00	0.00	0.00	0.00
0	0	150,000	257,143		Interfund Transfers Out	0.00	0	160,000	0	0
125,179	71,586	566,777	257,143		Totals:	0.00	433,448	298,695	0	0
					EXPENDITURES TOTALS:					

30 Water Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
125,179	71,586	566,777	257,143		DEPT EXPENSES	0.00	433,448	298,695	0	0
(125,179)	(71,586)	(566,777)	(257,143)		(Water Other Expenses) Totals:	0.00	(433,448)	(298,695)	0	0
					(Water Debt Expenses)					
				06 E7	Bond & Interest Payments; Debt					
0	0	286,944.00	0.00	800766	Safe Drinking Water Loan Pymts	0.00	298,421.76	0.00	0.00	0.00
0	11,448	0.00	0.00	800767	Interest Expense	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	800768	Principal Reservoir Cnst Loan	0.00	0.00	0.00	0.00	0.00
0	11,448	286,944	0		Bond & Interest Payments; Debt Totals:	0.00	298,422	0	0	0
0	11,448	286,944	0		EXPENDITURES TOTALS:	0.00	298,422	0	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	11,448	286,944	0		DEPT EXPENSES	0.00	298,422	0	0	0
0	(11,448)	(286,944)	0		(Water Debt Expenses) Totals:	0.00	(298,422)	0	0	0
935,552	965,938	8,834,201	(1,143,519)		FUND REVENUES	0.00	7,270,453	6,750,398	0	0
747,906	960,966	8,834,201	1,798,769		FUND EXPENSES	0.00	7,262,501	6,750,398	0	0
187,646	4,972	0	(2,942,288)		Water Fund Totals:	0.00	7,952	0	0	0

31 Sewer Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				31	Sewer Fund					
				L1	Liabilities					
(235,008)	(236,270)	0.00	0.00	291000	Net Pension Liability	0.00	0.00	0.00	0.00	0.00
(235,008)	(236,270)	0	0		Liabilities Totals:	0.00	0	0	0	0
(235,008)	(236,270)	0	0		LIABILITIES TOTALS:	0.00	0	0	0	0
				F1	Fund Balance					
(709,326)	(787,048)	0.00	0.00	300000	Fund Balance	0.00	0.00	0.00	0.00	0.00
(709,326)	(787,048)	0	0		Fund Balance Totals:	0.00	0	0	0	0
(709,326)	(787,048)	0	0		FUND BALANCES TOTALS:	0.00	0	0	0	0
				R1	Carryover Fund Balance/Capital					
0	0	1,220,056.92	0.00	400000	Carry Over Fund Balance	0.00	1,268,859.20	770,751.00	0.00	0.00
0	0	1,220,057	0		Carryover Fund Balance/Capital To	0.00	1,268,859	770,751	0	0
				R2	Charges: Svc, Fee, Lic, Permit					
804,045	834,748	820,000.00	-853,227.69	430520	Sewer Usage	0.00	852,800.00	852,800.00	0.00	0.00
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
804,045	834,748	820,000	(853,228)		Charges: Svc, Fee, Lic, Permit Total	0.00	852,800	852,800	0	0
				R5	Interfund Transfers, Reimburse					
0	80,500	0.00	0.00	490585	From Sewer SDC Fund	0.00	0.00	0.00	0.00	0.00
0	80,500	0	0		Interfund Transfers, Reimburse Total	0.00	0	0	0	0
				R6	Others: Misc, Interest, Invest					
46,580	39,411	26,800.00	-43,513.00	480570	Investment Income	0.00	45,250.00	45,250.00	0.00	0.00
1,265	5,089	0.00	0.00	480578	Miscellaneous	0.00	0.00	0.00	0.00	0.00
47,845	44,500	26,800	(43,513)		Others: Misc, Interest, Invest Totals:	0.00	45,250	45,250	0	0
851,891	959,748	2,066,857	(896,741)		REVENUES TOTALS:	0.00	2,166,909	1,668,801	0	0
				01	(Sewer Expenses)					
				E1	Personnel Services					
115,879	147,669	264,608.00	205,100.16	100700	Regular Services	0.00	275,192.32	290,415.00	0.00	0.00

31 Sewer Fund

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
8,036	3,190	19,610.00	6,317.21	100702	Overtime	0.00	20,394.40	9,032.21	0.00	0.00
5,284	6,271	8,577.00	14,157.79	100704	Holiday Pay	0.00	8,920.08	19,225.55	0.00	0.00
34,708	19,733	19,000.00	31,934.71	100706	Part Time	0.00	19,760.00	0.00	0.00	0.00
3,570	5,360	5,000.00	6,366.17	100708	Standby Time	0.00	5,200.00	6,400.00	0.00	0.00
31,689	109,377	183,510.00	155,584.34	100710	Fringe Benefits	0.00	190,850.40	195,797.00	0.00	0.00
(3,543)	12,327	2,000.00	858.00	100711	Unused Vacation	0.00	2,080.00	2,080.00	0.00	0.00
195,624	303,926	502,305	420,318		Personnel Services Totals:	0.00	522,397	522,950	0	0
				E2	Materials and Services					
494	975	3,000.00	900.45	200726	Training	0.00	3,120.00	3,000.00	0.00	0.00
570	718	1,000.00	88.29	200728	Membership & Dues	0.00	1,040.00	1,000.00	0.00	0.00
4,114	3,689	8,000.00	6,771.29	200729	Permits	0.00	8,320.00	8,000.00	0.00	0.00
42,295	18,987	30,000.00	29,656.30	200734	Sludge Program	0.00	31,200.00	31,200.00	0.00	0.00
27,477	28,568	44,000.00	39,000.00	200738	Insurance and Bonds	0.00	45,760.00	25,800.00	0.00	0.00
967	119	2,500.00	0.00	200746	Legal Services	0.00	2,600.00	2,500.00	0.00	0.00
2,575	4,295	4,000.00	3,960.00	200748	Accounting Services	0.00	4,160.00	4,000.00	0.00	0.00
0	0	500.00	2,000.00	200749	Labor Negotiating Servies	0.00	520.00	500.00	0.00	0.00
4,335	13,208	15,000.00	13,100.00	200752	Engineering Services	0.00	15,600.00	15,000.00	0.00	0.00
1,333	2,041	2,000.00	8,500.00	200759	Contract Labor	0.00	2,080.00	10,000.00	0.00	0.00
526	(105)	1,000.00	0.00	200760	Miscellaneous	0.00	1,040.00	500.00	0.00	0.00
0	0	0.00	0.00	200765	Insurance Pool Claims	0.00	0.00	0.00	0.00	0.00
4,872	4,853	5,000.00	5,629.01	200800	Telephone	0.00	5,200.00	6,500.00	0.00	0.00
55,002	58,812	64,800.00	49,732.30	200801	Electricity	0.00	67,392.00	67,392.00	0.00	0.00
1,195	725	2,500.00	0.00	200802	Postage, Shipping, Freight	0.00	2,600.00	2,500.00	0.00	0.00
20	0	400.00	0.00	200803	Printing	0.00	416.00	400.00	0.00	0.00
0	0	500.00	0.00	200804	Advertising	0.00	520.00	500.00	0.00	0.00
1,726	827	1,000.00	489.43	200805	Other Office Supplies	0.00	1,040.00	1,000.00	0.00	0.00
0	0	1,000.00	0.00	200806	First Aid Supplies	0.00	1,040.00	1,000.00	0.00	0.00
202	399	750.00	273.26	200808	Janitorial Supplies	0.00	780.00	750.00	0.00	0.00
4,590	6,683	5,000.00	5,227.05	200811	Gasoline	0.00	5,200.00	5,500.00	0.00	0.00
0	5	1,800.00	0.00	200813	Vehicle Supplies	0.00	1,872.00	1,000.00	0.00	0.00
28,262	29,785	35,000.00	25,100.57	200814	Lab Tests	0.00	36,400.00	35,000.00	0.00	0.00
292	1,215	8,000.00	2,566.90	200816	Chemicals/Salt/UV Lights	0.00	8,320.00	8,000.00	0.00	0.00

31 Sewer Fund

2024	2025	2026	2026				2027	2027	2027	2027
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,244	3,217	25,000.00	177.81	200817	Lab Supplies	0.00	26,000.00	25,000.00	0.00	0.00
2,008	16	1,000.00	0.00	200819	Pipes/Pipe Fittings/Taps	0.00	1,040.00	1,000.00	0.00	0.00
9,845	3,088	5,000.00	944.62	200820	Lift Station Supplies	0.00	5,200.00	5,000.00	0.00	0.00
381	473	2,000.00	1,006.25	200821	Tools	0.00	2,080.00	2,000.00	0.00	0.00
17,012	8,421	20,000.00	12,764.09	200823	Electrical Supplies/Repairs	0.00	20,800.00	20,000.00	0.00	0.00
357	401	600.00	439.94	200824	Hardware	0.00	624.00	600.00	0.00	0.00
2,737	1,937	3,500.00	1,262.66	200826	Personal Safety Supplies/Equip	0.00	3,640.00	3,500.00	0.00	0.00
0	322	1,000.00	0.00	200827	Grounds Security Equip/Supply	0.00	1,040.00	1,000.00	0.00	0.00
6,049	7,438	10,000.00	6,450.00	200830	Maintenance Agreements	0.00	10,400.00	11,000.00	0.00	0.00
35	500	500.00	41.98	200831	Janitorial Services	0.00	520.00	500.00	0.00	0.00
7,657	1,705	5,000.00	2,109.98	200832	Building/Grounds Maintenance	0.00	5,200.00	5,000.00	0.00	0.00
482	722	1,000.00	2,454.70	200833	Vehicle Repair & Maintenance	0.00	1,040.00	2,500.00	0.00	0.00
3,968	11,081	9,500.00	9,734.76	200835	Computer Services	0.00	9,880.00	10,000.00	0.00	0.00
9,661	6,053	40,000.00	2,961.46	200836	Equipment Repair	0.00	41,600.00	40,000.00	0.00	0.00
2,596	1,775	25,000.00	0.00	200837	WW Infrastructure Repair	0.00	26,000.00	25,000.00	0.00	0.00
240	1,119	1,000.00	591.98	200838	Plumbing Supplies/Repair	0.00	1,040.00	1,000.00	0.00	0.00
1,078	926	500.00	765.81	200839	Equipment Rental	0.00	520.00	0.00	0.00	0.00
0	0	500.00	0.00	200841	Gravel	0.00	520.00	500.00	0.00	0.00
0	0	1,000.00	0.00	200842	Patching & Paving	0.00	1,040.00	1,000.00	0.00	0.00
158	0	1,000.00	0.00	200843	Signs	0.00	1,040.00	1,000.00	0.00	0.00
0	1,499	50,000.00	7,690.68	200846	System Maintenance/Drainage	0.00	52,000.00	50,000.00	0.00	0.00
318	0	500.00	0.00	200850	MileageCar Rentals	0.00	520.00	500.00	0.00	0.00
0	382	1,500.00	0.00	200851	Lodging	0.00	1,560.00	1,500.00	0.00	0.00
356	105	600.00	0.00	200852	Meals	0.00	624.00	600.00	0.00	0.00
759	1,058	2,000.00	517.46	200856	Natural Gas	0.00	2,080.00	2,000.00	0.00	0.00
0	0	5,000.00	0.00	200860	System Mapping	0.00	5,200.00	5,000.00	0.00	0.00
13,753	0	0.00	0.00	200890	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
261,538	228,035	449,450	242,909		Materials and Services Totals:	0.00	467,428	446,242	0	0
0	55,665	100,000.00	0.00	E3 300780	Capital Outlay Equipment	0.00	104,000.00	58,500.00	0.00	0.00
0	0	0.00	0.00	300782	Facility Improvements	0.00	0.00	50,000.00	0.00	0.00
0	0	0.00	0.00	300784	General Cap Const/Sys Imp	0.00	0.00	100,000.00	0.00	0.00

31 Sewer Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	55,665	100,000	0		Capital Outlay Totals:	0.00	104,000	208,500	0	0
457,162	587,626	1,051,755	663,227		EXPENDITURES TOTALS:	0.00	1,093,825	1,177,692	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
457,162	587,626	1,051,755	663,227		DEPT EXPENSES	0.00	1,093,825	1,177,692	0	0
(457,162)	(587,626)	(1,051,755)	(663,227)		(Sewer Expenses) Totals:	0.00	(1,093,825)	(1,177,692)	0	0
					(Projects/Outlay)					
				02 E3	Capital Outlay					
0	0	0.00	0.00	300780	Equipment, Vehicles, Machinery	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300781	Buildings and Facilities	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300782	Land Improvements	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300783	Land and Property	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300784	Infrastructure/System 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		(Projects/Outlay) Totals:	0.00	0	0	0	0
					(Sewer Reserves)					
				03 E4	Reserves					
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

31 Sewer Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
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 Reserves) Totals:	0.00	0	0	0	0
				04 E2	(Sewer Other Expenses) Materials and Services					
0	(9,608)	0.00	0.00	296600	Pension Expense	0.00	0.00	0.00	0.00	0.00
132,311	131,142	0.00	0.00	950000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
132,311	121,534	0	0		Materials and Services Totals:	0.00	0	0	0	0
				E5	Contingency					
0	0	382,551.92	0.00	600100	Contingency	0.00	397,854.00	249,584.00	0.00	0.00
0	0	382,552	0		Contingency Totals:	0.00	397,854	249,584	0	0
				E8	Interfund Transfers Out					
100,000	200,000	400,000.00	400,000.00	500792	Transfer Out, Sewer Imp Reserve	0.00	0.00	0.00	0.00	0.00
0	0	150,000.00	150,000.00	500794	Transfer Out, to General Fund	0.00	0.00	160,000.00	0.00	0.00
82,500	82,550	82,550.00	82,550.00	500799	Transfer Out, to Debt Service	0.00	0.00	0.00	0.00	0.00
182,500	282,550	632,550	632,550		Interfund Transfers Out Totals:	0.00	0	160,000	0	0
314,811	404,084	1,015,102	632,550		EXPENDITURES TOTALS:	0.00	397,854	409,584	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
314,811	404,084	1,015,102	632,550		DEPT EXPENSES	0.00	397,854	409,584	0	0
(314,811)	(404,084)	(1,015,102)	(632,550)		(Sewer Other Expenses) Totals:	0.00	(397,854)	(409,584)	0	0
				05 E4	(Sewer Debt Expenses) Reserves					
0	0	0.00	0.00	900100	Debt/ Loan Reserve	0.00	0.00	81,525.00	0.00	0.00
0	0	0	0		Reserves Totals:	0.00	0	81,525	0	0

31 Sewer Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	81,525	0	0
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	0	0		DEPT EXPENSES	0.00	0	81,525	0	0
0	0	0	0		(Sewer Debt Expenses) Totals:	0.00	0	(81,525)	0	0
851,891	959,748	2,066,857	(896,741)		FUND REVENUES	0.00	2,166,909	1,668,801	0	0
771,973	991,710	2,066,857	1,295,777		FUND EXPENSES	0.00	1,491,679	1,668,801	0	0
79,918	(31,963)	0	(2,192,518)		Sewer Fund Totals:	0.00	675,230	0	0	0

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
4,393,438	4,539,346	19,700,954	(5,470,055)		REPORT REVENUES	0.00	17,500,643	16,962,947	0	0
4,193,183	5,309,660	19,700,954	6,278,812		REPORT EXPENSES	0.00	17,271,185	16,962,947	0	0
200,255	(770,314)	0	(11,748,867)		REPORT TOTALS:	0.00	229,458	0	0	0

FUNDS, ACCOUNTS, and CODES

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

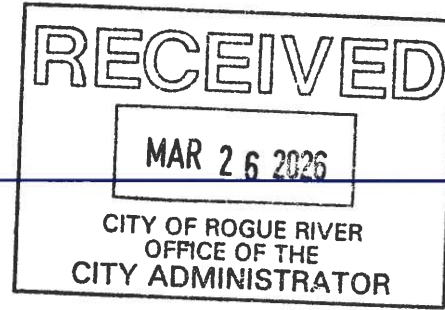
Fund		Section	
Number	Description	Fund	Number Department/Unit Description
01	General Fund	01	<u>General Fund</u>
03	System Development Fund		01 Administration
04	Street Fund		02 Police
05	Street Construction Project		03 Municipal Court
06	Water Improvement Reserve Fund		04 Park
07	Sewer Improvement Reserve 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

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

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



March 23, 2026

Mr. Ryan Nolan
City of Rogue River, Administrator
P.O. Box 1137
Rogue River, OR 97537

Dear Mr. Nolan,

Once again, it is a privilege to extend my sincere thanks to the City of Rogue River for its ongoing support of the Food & Friends Meals on Wheels & Senior Meals program. As is customary at this time of year, we are requesting budgetary consideration to help us continue to provide Meals on Wheels to Rogue River older adults and adults with disabilities during fiscal year (FY) 2026-2027.

The City graciously provided financial support in the amount of \$3,000 to support the delivery of Meals on Wheels to participants in Rogue River during the previous fiscal year. We are respectfully requesting \$3,500 in funding from the City of Rogue River for the upcoming FY 2026-2027.

Should you require our attendance at a budgetary meeting to provide answers to questions regarding our program and funding, please reach out to Kellie Owens, Nutrition Program Coordinator, at 541-734-9505 x3 or kowens@rvcog.org, to schedule a time and date. We look forward to our continued partnership in providing our vital service to Rogue River's older adults.

Sincerely,

A handwritten signature in black ink, appearing to read "Jon Pfefferle".

Jon Pfefferle
Nutrition Program Director
Food & Friends



City of Rogue River Funding Request

Rogue Valley Council of Governments
Food & Friends
PO Box 3275, 155 N 1st Street
Central Point, OR 97502

Requested Date of Award: July 1, 2026

Request Amount: \$3,500 (\$0.43 per meal)

Description of Request: Food & Friends provides nutritious meals to eligible participants in Rogue River, Monday through Friday, with frozen weekend meals available, if needed. We expect to serve approximately 8,000 home delivered meals in Rogue River during FY 2026-2027. Meal services are accompanied with social connection, referrals to additional services, nutrition education, and an invaluable safety check, allowing older adults to remain independent in their own homes. Our homebound participants report improved nutritional health, increased safety, and decreased isolation. In-home assessments are completed with every new participant with reassessments done annually, allowing outreach staff to determine client needs and make appropriate referrals.

Food & Friends receives partial funding from the Older Americans Act (OAA). Recipients of OAA funds are required to contribute 15% of non-federal matching funds. The requested funds for the City of Rogue River, and other local municipalities in our service area help us to meet that match requirement. The 15% match for the estimated cost to purchase the meals is \$7,500. However, the actual match is much higher when the full program costs are included.

Food & Friends expects the cost to purchase the meals for Rogue River participants to be over \$50,000. This cost does not include administrative, staffing, volunteer, or transportation costs.

Our budget document shows our approved budget for the 2025-2026 fiscal year. We are in the process of creating the budget for 2026-2027 and will not have a budget to present until it is approved by our Board of Directors in June.

BUDGET 2025-2026 (2026-2027 budget is not finalized)

PROJECT PERIOD July 1, 2026, to June 30, 2027

REQUESTING AGENCY Rogue Valley Council of Governments (RVCOG)

REVENUE	Amount
Local Jurisdictions	\$ 91,333.00
Older American Act	\$ 1,284,757.20
Program Income	\$ 1,068,000.00
Donations	\$ 804,201.46
Grants	\$ 30,000.00
Other	\$ 1,500.00
	\$
	\$
TOTAL REVENUE	\$3,279,791.66
EXPENDITURES	
PERSONNEL SERVICES	
Total Salaries	\$ 530,210.90
Total Benefits	\$ 438,279.41
	\$
TOTAL PERSONNEL SERVICES	\$ 968,490.31
MATERIALS & SERVICES:	
Supplies & Materials	\$ 22,900.00
Interfund Support (HR, Finance, IT, etc.)	\$ 370,783.76
Meals	\$ 1,508,250.00
Kitchen & Mealsite Leases	\$ 107,809.00
Vehicles & Mileage	\$ 90,500.00
Other Services	\$ 211,058.59
TOTAL MATERIALS & SERVICES	\$ 2,311,301.35
CAPITAL OUTLAY	
	\$
	\$
	\$
TOTAL CAPITAL OUTLAY	\$ 0.00
TOTAL EXPENDITURES (Sum of A, B & C)	\$ 3,279,791.66

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Rogue Valley Council of Governments	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>3</u> Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions. 155 N 1st St, PO Box 3275	Requester's name and address (optional)
6 City, state, and ZIP code Central Point, OR 97502	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
9	3	-	0	6	1	1	4	0	6

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ▶

Ann Marie Alfrey

Digitally signed by Ann Marie Alfrey

Date: 2024.02.05 11:55:45 -08'00'

Date ▶ **2/5/2024**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

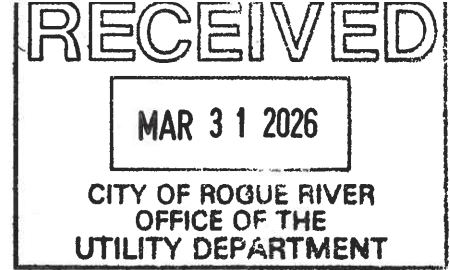
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



Ryan L. Nolan
City Administrator
City of Rogue River
133 Broadway Street, P.O. Box 1137
Rogue River, OR 97537

Funding Request of the Rogue River Food Garden for 2026 Expansion

The Rogue River Food Garden is located at 270 West Evans Creek Road on the grounds of the Rogue River Assembly of God church. The church serves as a fiscal agent and carries insurance coverage for the food garden. A team of dedicated volunteers oversees, manages and works in the garden. The Garden has a twenty-year history in Rogue River, which, for many years, was funded by ACCESS. Recent cuts in federal funding has made it necessary for ACCESS to discontinue financial support. The garden is now completely supported by donations and grants.

The mission of the Rogue River Food Garden is to provide fresh organic vegetables for local citizens who are living with food insecurity.

Hunger and the basic need for food has increased significantly in the last year in Jackson County. In Jackson County 11.5% of the residents are food insecure. Local food pantries struggle to meet the increasing food needs of families, the unhoused, veterans, and anyone else seeking assistance. The number of regular weekly customers of the two pantries in Rogue River has risen from approximately 120 to over 200 in the past year. The Rogue River Food Garden grew and delivered more than 5,000 pounds of vegetables annually for the past two years. Sadly, the food we provide at the pantry is gone within the first half-hour. Our goal is to provide fresh produce to all members of our community seeking assistance for the entire two hours that the food pantry remains open.

The goal of the Rogue River Food Garden is to address demand by increasing the amount of vegetables grown by 25%, which will result in 6,250 pounds of produce. In addition, we will provide more cold hardy vegetables in the winter months. This requires the expansion of the growing areas. We plan to add 8 more large raised beds and redesign the current growing rows for better productivity. We plan on building and utilizing the redesigned garden during the summer and fall of 2026.

The total cost of building the raised beds is \$4,000. We are requesting \$2,000 from the City of Rogue River to assist with the project expenses. Funds would support the construction of the raised beds: lumber and assorted hardware, and drip irrigation systems. In addition to the requested city funds, we expect to receive individual donations from community members, support from the local Garden Club, income from fundraising events and pending grant awards. See the attached annual budget of the Rogue River Food Garden and a project budget.

Your support will help the Rogue River Food Garden continue its advocacy for those in need of hunger relief. We invite you to visit the Garden to learn more about our commitment to hunger relief.

Rogue River Food Garden Statement of Activities, 2025

Income

	2025
Donations	
Rogue River Garden Club	\$2,800.00
individual donors	\$260.00
Main Building supply	\$200.00
Total Donations	\$3,260.00
Events	
Fundraising event	\$350.00
Total Events	\$350.00
Grants	
Jackson County Master Gardeners Assoc.	\$1,000.00
Reed and Carolee Walker Fund	
City of Rogue River	\$1,000.00
Total Grants	\$2,000.00
Earned Income	\$20.00
Used equipment Sales	
Total Earned Income	\$20.00
Sub-Total	
Carryover from Previous Year	284.35
Total Income	\$ 5,914.35

Expenses

Plants, seeds, soil, compost	\$350.00
Fertilizer and amendments	\$452.34
Pest Control (traps, remay, natural chemicals)	\$106.00
Tools, lumber, equipment	\$ 686.85
Vegetable handling (sanitation, bags, cleaning)	\$50.00
Trash bags, First Aid kit	\$41.98
Utilities (water)	\$601.21
Waste management (dump fees)	\$24.00
Irrigation/plumbing	\$1,000.00
Total Expenses	\$3,312.38

Rogue River Food Garden Budget for 2026

Income

	Budget 2026
Donations	
Rogue River Garden Club (pending)	\$1,000.00
individual donors	\$ 750.00
Main Building supply (pending)	\$ 200.00
Total Donations	\$1,950.00
Events	
Fundraising event	\$ 350.00
Total Events	\$ 350.00
Grants	
Reed and Carolee Walker Fund	\$2,000.00 (pending)
City of Rogue River	\$2,000.00 (pending)
Total Grants	\$4,000.00 (pending)
Earned Income	
Used equipment Sales	\$ 100.00
Total Earned Income	\$ 100.00
Sub-Total	\$ 6,400.00
Carryover from Previous Year	\$ 2,601.97
Total Income	\$ 9,001.97

Expenses

Plants, seeds, soil, compost	\$ 1,085.00
Fertilizer and amendments	\$ 550.00
Pest Control (traps, remay, natural chemicals)	\$ 440.00
Tools, lumber, equipment	\$ 3,000.00
Vegetable handling (sanitation, bags, cleaning)	\$ 100.00
trash bags, First Aid kit	\$ 75.00
Utilities (water)	\$ 600.00
Waste management (dump fees)	\$ 50.00
Irrigation/plumbing	\$ 500.00
Total Expenses	\$ 6,400.00
Carryover to next year	\$ 2,601.97

Project Budget: Food Garden Expansion, 2026

Income	
Reed and Carolee Walker Fund	\$2,000.00
City of Rogue River	\$2,000.00
Total Income	\$4,000.00

Expenses	
Lumber, wire mesh, plastic sheeting	\$1,030.00
Hardware	\$200.00
Soil and plants	\$1,035.00
Drip Irrigation and plumbing	\$300.00
Ancillary tools and equipment	\$1,435.00
Total Expenses	\$ 4,000.00

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
 requester. Do not
 send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	<p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <p>ROGUE RIVER ASSEMBLY OF GOD</p>		
	<p>2 Business name/disregarded entity name, if different from above.</p>		
	<p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)</p> <p>Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</p> <p><input checked="" type="checkbox"/> Other (see instructions) <u>501 (C) 3</u></p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p style="text-align: right;"><i>(Applies to accounts maintained outside the United States.)</i></p>	
	<p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/></p>		
	<p>5 Address (number, street, and apt. or suite no.). See instructions.</p> <p>PO BOX 1255</p>	<p>Requester's name and address (optional)</p>	
	<p>6 City, state, and ZIP code</p> <p>ROGUE RIVER, OR 97537</p>		
	<p>7 List account number(s) here (optional)</p>		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
9	3	-	0	7	2	1	1	0	5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person <i>Christine Schaffner</i>	Date <i>3-30-26</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

2025-2026 FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

PROJECT	2025-2026 BUDGET	2026-2027 PROPOSED	2027-2028	2028-2029	2029-2030	2030-2031	5-YR CIP
GENERAL PROJECTS							
City Hall West Entrance Improvement (ADA, Weather Protection)	10,000	10,400					10,400
Palmerton Park Pathway/Bridge repair/replace	35,000	0	36,400	0	25,000	0	61,400
Development of Mayor's Grove - trails/parking	0	0	5,000	45,000	0	0	50,000
Palmerton Park Pavillion - replace	0	0	0	0	100,000	0	100,000
Classick Park: Playground, Cabin Cover, Handball	0	0	7,500	7,500	0	5,000	20,000
Park Security monitoring and devices	0	0	0	10,000	0	0	10,000
John F. Fleming Memorial Park - Recreation Improvement	0	0	10,000	10,000	5,600	0	25,600
Wards Creek Bank Stabilization	25,000	0	0	0	0	0	0
Rooster Park Improvements and landscaping (seating)	10,000	0	10,400	5,000	5,000	5,000	25,400
Coyote Evans Park Recreation Improvement	15,000	0	0	10,000	0	15,000	25,000
Police Department - Property Purchase	0	45,000	32,000	32,000	32,000	32,000	173,000
Police Dept/ City Hall - Impound Bay, Building Imp., Solar	0	0	0	0	10,000	0	10,000
Police Department - 1 Vehicle	0	0	0	0	0	47,000	47,000
Police Department Equipment (radio, computer, etc)	42,500	57,000	0	0	0	0	57,000
Police Parking Access Security	15,000	0	15,600	0	0	0	15,600
TOTAL GENERAL PROJECTS	152,500	112,400	116,900	119,500	177,600	104,000	630,400
WATER PROJECTS							
Raw Water Source Acquisition Project (Lost Creek)	0	0	0	0	0	600,000	600,000
Oak Street Water Line Up-sizing 4" to 8"	0	0	20,000	0	0	0	20,000
Municipal Facility Expansion	0	0	0	0	50,000	0	50,000
New Public Works Shop	0	0	0	75,000	0	0	75,000
Pole Barn/Car Port at Public Works Shop	0	50,000	0	0	0	0	50,000
Replace Service Truck	0	37,000	0	0	0	40,000	77,000
Safety and security improvements at Reservoir	25,000	0	25,000	0	0	0	25,000
Water Plant - Fan System, exterior improvements, carport	40,000	0	10,000	10,000	0	0	20,000
SDWRLF (13+ Hydrants, one new MilGal Reservoir, Radio Meters,	3,610,437	5,411,139	0	0	0	0	5,411,139
Water Plant - Pretreatment, Air Scour and etc.	15,000	31,200	0	450,000	0	0	481,200
Water Plant - Additional Monitoring Equipment	25,000	0	0	0	0	0	0
Water Plant - One more Distribution Pumps	0	0	0	25,000	0	35,000	60,000
Water Plant - Raw Water Pump and additional Filter	0	0	0	450,000	450,000	950,000	1,850,000
Stiehl 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 Field Analysis/Improvement	0	60,000	0	0	0	0	60,000
Intake Screen Project	0	31,200	0	0	0	0	31,200
City Well Chemical Feed Improvement	10,000	0	5,000	5,000	0	0	10,000
Wards Creek Bank Stabilization	0	26,000	0	0	0	0	26,000
TOTAL WATER PROJECTS	3,775,437	5,646,539	110,000	1,094,000	550,000	1,675,000	9,075,539
SEWER PROJECTS							
Wet well Expansion, (Wards Creek VFW)	0		35,000	0	0	0	35,000
Municipal Facility Expansion/Improvement	0		0	50,000	50,000	0	100,000
Sewage Lift Station Improvement (VFW)	0	50,000	80,000	0	26,000	0	156,000
Sewage Lift Station Improvement (Coyote Evans)	32,000	33,280	10,000	27,500	0	0	70,780
Sewage Lift Station Improvement (West Evans Creek)	80,000	33,280	0	0	0	0	33,280
Sewer Line Repair Fielder Lane	0		10,000	0	0	0	10,000
Sewage Lift Station Improvement (Pine Street Skimmer)	47,500	67,600	17,500	0	0	95,000	180,100
Sewer I and I Repair	25,000	50,000	30,000	35,000	40,000	45,000	200,000
Wastewater Plant - Automation Controls & Grit Removal System	25,500	26,000	0	0	0	0	26,000
Sewage Lift Station Improvement (Wards Creek)	65,000		100,000	50,000	0	0	150,000
Wastewater Plant - Solar Conversion	0		30,000	0	0	25,000	55,000
Wastewater Plant - Fix Head-Works Automated Screen	30,000	104,000	0	0	0	0	104,000
FSL Liner Repair/adding shade balls to EQ basin	25,000	26,000	10,000	10,000	10,000	10,000	66,000
Sludge Program/ Front loader Equipment biosolids disposal	130,000	50,000	0	0	0	0	50,000
General Equipment Replacement	104,000	58,500	0	0	100,000	0	158,500
Wastewater Facilities Plan Update	0	0	0	200,000	0	0	200,000
Wastewater Plant - Lab Equipment	25,000	57,200	0	0	0	0	57,200
Wastewater Cleaning and Camera Trailer	40,000	0	0	0	0	0	0
Collection System - Alarms	30,000		35,000	0	0	0	35,000
TOTAL SEWER PROJECTS	555,000	555,860	357,500	458,000	226,000	175,000	1,772,360
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	1,041,596	1,041,596	2,083,192
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	25,000	0	0	0	0	0	0
Downtown lighting additional lights	15,000	0	15,000	0	0	0	15,000
Storm Drain Master Plan	0	156,000	0	0	0	0	156,000
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
Public Works Facility - Grounds improvements, outbuildings,	25,000	0	5,000	5,000	0	0	10,000
Street Signage Directional/Decorative	6,500	26,000	5,000	5,000	5,000	5,000	46,000
Replacement service vehicles	50,000	0	25,000	0	40,000	0	65,000
Solar Options	0	0	30,000	0	0	0	30,000
Oak/1st/Pine sidewalk improvements (SCA and ODOT)	0	362,440	0	0	0	0	362,440
Crack Sealing/Asphalt Replacement	25,000	48,188	25,000	25,000	25,000	30,000	153,188
TOTAL STREETS PROJECTS	368,500	592,628	260,000	446,000	1,129,096	1,096,596	3,524,320
SYSTEM DEVELOPMENT FUND							
SDC Plan Update	185,000	185,000	0	0	0	0	185,000
TOTAL COST ALL - PROJECTS PROPOSED	\$5,425,437	\$7,092,427	\$844,400	\$2,117,500	\$2,082,696	\$3,050,596	\$15,187,619
Five Year Capital Improvement Plan	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-YR CIP