

ANNUAL BUDGET

Fiscal Year 2026-2027

Adopted by City Council May 28, 2026

CITY OF ROGUE RIVER

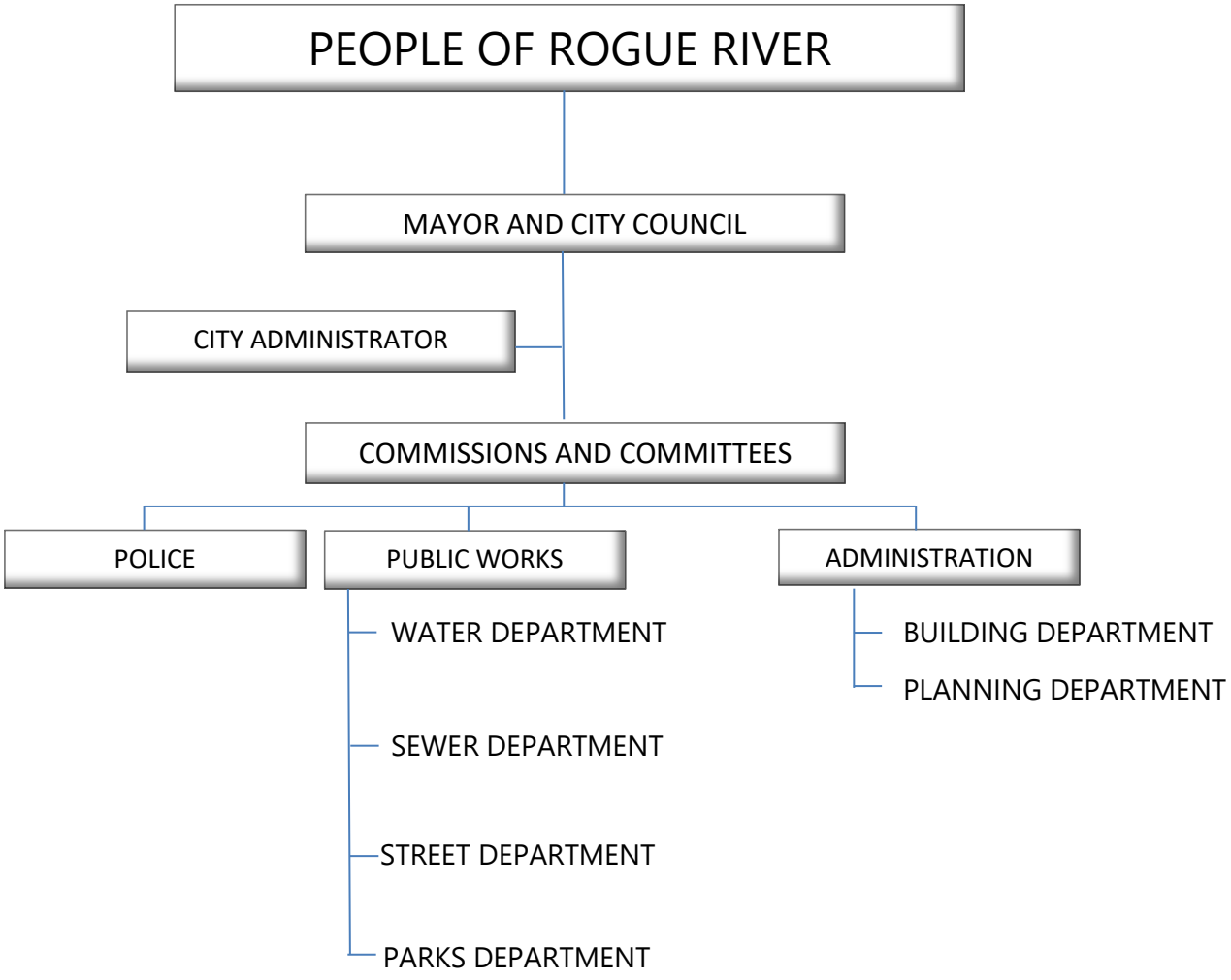
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BUDGET PACKET

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City of Rogue River

2026-2027 Organizational Chart



CITY OF ROGUE RIVER

2026-27 ANNUAL BUDGET

PAM VANARSDALE
Mayor

BUDGET COMMITTEE

City Council	Citizen Members
Vacant	Steven O' Brien
Grace Howell	Deborah Daves
Mark Minegar	Mike Hammond
Sherrie Moss	Terri Mondonca
Barb Gregory	John Bond
Grace Howell	Dannie Moss

CITY STAFF

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

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.

Coyote Evans Wayside (owned by the State of Oregon, and maintained by the City) and John F. Fleming Memorial Parks are located on Highway 99 overlooking the Rogue River. Coyote Evans Park offers horseshoe pits, a boat landing and shore fishing. John F. Fleming Memorial Park offers a large area for picnicking and play, fishing, restrooms, handicap fishing dock, barbecue pits, and flower gardens. There is also a memorial to veterans that have served in the Armed Forces.

Ponderosa Memorial Tree Park, located off of 3rd Street in the northeast section of the City, has a walking park for hiking with a beautiful view of the City and surrounding areas.

Downtown Plaza, in the center of town, is a welcoming and quiet place for people to sit or gather. Public parking and restrooms are provided.

In April 1983 Rogue River was the first City to be designated a "Tree City, USA" in the Rogue Valley. The City annually holds a celebration at the local schools with an assembly and tree planting. The Mayor reads a Proclamation declaring Arbor Day in Rogue River and receives recognition from the Oregon Department of Forestry with a new Tree City flag and plaque. The Tree City Committee holds monthly meetings for planning and implementing tree planting projects.

Woodville Museum, located at the corner of First and Oak Streets, takes you back into the history of the City of Rogue River, once known as Tailholt and Woodville. Located on the property are the original Rogue River jail and a replica of the old bandstand that once stood where the giant sequoia now stands at the triangle where Depot Street meets Main Street.

Valley of the Rogue State Park, located off of I-5, Exit 45, has full camping facilities on 277 acres. Reservations can be made by calling 1 (800) 452-5687.

CLIMATE:

TEMPERATURE:	January	Min:	33 F	Max: 47 F
	July	Min:	55 F	Max: 89 F

ANNUAL PRECIPITATION: 42.97 Inches (109.14 cm)
ELEVATION: 1,004 feet (306 m)

COMMUNICATIONS:

NEWSLETTER:	Tradin' Crows, published by City of Rogue River
	Tailholt, published by the Rogue River Community Center
NEWSPAPER:	Rogue River Press, Rogue Valley Times and Grants Pass Courier
RADIO:	Medford, Ashland, Rogue River and Grants Pass area has 23 radio stations
TELEVISION:	Medford area has 4 television stations

TRANSPORTATION:

AIR:	Rogue Valley International-Medford Airport, approximately 23 miles.
BUS:	Greyhound station located in Grants Pass. Rogue Valley Commuter Line goes roundtrip from Grants Pass to Medford, with stops in Rogue River.
MARINE:	Deep draft facilities 150 miles (241 km) away in Coos Bay/North Bend

PUBLIC AND PRIVATE SCHOOLS:

ROGUE RIVER SCHOOL DISTRICT #35	Enrollment
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.

CITY OF ROGUE RIVER

133 Broadway • Box 1137 Rogue River, Oregon 97537 • (541) 582-4401
Fax: (541) 582-0937 • website: cityofrogueriver.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

FUNDS, ACCOUNTS, and CODES

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

Fund Number	Description
01	General Fund
03	System Development Fund
04	Street Fund
05	Street Construction Project
06	Water Improvement Reserve Fund
07	Sewer Improvement Reserve Fund
21	Water&Sewer Rev Bond Debt Fund
22	Gov Debt Service Fund
30	Water Fund
31	Sewer Fund

Fund	Section Number	Department/Unit Description
01		General Fund
	01	Administration
	02	Police
	~~03~~	~~Municipal Court~~
	04	Park
	05	Capital Outlay
	06	Non-Departmental
	07	Building

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	

all Funds in Chart of Accounts
are organized by "Sections"

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

Example: DEPT/or SECTION

FUND	SECTION	ACCOUNT CODE	ACCOUNT TYPE CODE	ACCOUNT TYPE DESCRIPTION
30	04	500790	E8	Transfer Out
01	04	200860	E2	Material/Svcs
	PARKS			

2025-2026 FIVE YEAR CAPITAL IMPROVEMENT PROGRAM	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	5-YR CIP
PROJECT	**2025-2026 BUDGET**	**2026-2027 ADOPTED**	**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
Police Department - Property Purchase	0	45,000	32,000	32,000	32,000	32,000	173,000
Police Department Equipment (radio, computer, etc)	42,500	57,000	0	0	0	0	57,000
TOTAL GENERAL PROJECTS	**152,500**	**112,400**	**116,900**	**119,500**	**177,600**	**104,000**	**630,400**
WATER PROJECTS							
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
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
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
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**

2025-2026 FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

PROJECT	2025-2026 BUDGET	2026-2027 ADOPTED	2027-2028	2028-2029	2029-2030	2030-2031	5-YR CIP
SEWER PROJECTS							
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
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
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 Plant - Lab Equipment	25,000	57,200	0	0	0	0	57,200
TOTAL SEWER PROJECTS	**555,000**	**555,860**	**357,500**	**458,000**	**226,000**	**175,000**	**1,772,360**
STREETS							
Storm Drain Master Plan	0	156,000	0	0	0	0	156,000
Street Signage Directional/Decorative	6,500	26,000	5,000	5,000	5,000	5,000	46,000
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	**$5,425,437**	**$7,092,427**	**$844,400**	**$2,117,500**	**$2,082,696**	**$3,050,596**	**$15,187,619**
PROPOSED							
Five Year Capital Improvement Plan	**2025-2026**	**2026-2027**	**2027-2028**	**2028-2029**	**2029-2030**	**2030-2031**	**5-YR CIP**

General Ledger

Budget Totals by Account Type

Fiscal Year: 2027

ALFRE	Acct Type	Description	Requested	Proposed	Approved	Adopted
REVENUE						
	R1	Carryover Fund Balance/Capital	7,644,090.86	6,289,621.00	6,289,621.00	6,289,621.00
	R2	Charges: Svc, Fee, Lic, Permit	2,584,828.80	2,582,996.00	2,582,996.00	2,582,996.00
	R3	InterGovernmental Dollars	725,452.48	687,810.00	687,810.00	687,810.00
	R4	Revenue from Bonds/Other Debt	5,411,139.00	5,411,139.00	5,411,139.00	5,411,139.00
	R5	Interfund Transfers, Reimburse	0.00	856,410.00	856,410.00	856,410.00
	R6	Others: Misc, Interest, Invest	244,542.00	244,382.00	244,382.00	244,382.00
	R7	Current Year Property Taxes	890,589.44	890,589.00	890,589.00	890,589.00
		Total For REVENUE	17,500,642.58	16,962,947.00	16,962,947.00	16,962,947.00
EXPENSE						
	E1	Personnel Services	2,765,602.32	2,674,948.95	2,674,948.95	2,674,948.95
	E2	Materials and Services	2,150,140.40	1,996,286.00	1,996,286.00	1,996,286.00
	E3	Capital Outlay	6,809,819.00	7,092,427.00	7,092,427.00	7,092,427.00
	E4	Reserves	3,038,933.04	2,877,755.65	2,877,755.65	2,877,755.65
	E5	Contingency	1,495,394.61	715,486.57	715,486.57	715,486.57
	E6	Unappropriated Ending Balance	297,266.89	496,546.01	496,546.01	496,546.01
	E7	Bond & Interest Payments; Debt	543,684.58	253,086.82	253,086.82	253,086.82
	E8	Interfund Transfers Out	170,344.00	856,410.00	856,410.00	856,410.00
		Total For EXPENSE	17,271,184.84	16,962,947.00	16,962,947.00	16,962,947.00
		Report Totals	229,457.74	0.00	0.00	0.00

General Ledger

Budget Analysis

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

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	6,240.00	6,240.00
2,168	0	100.00	0.00	460554	Traffic Fines	0.00	104.00	104.00	104.00	104.00
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	715,508	715,508
				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	16,536.00	16,536.00
7,544	7,274	7,500.00	-8,000.00	440528	State Marijuana Tax	0.00	7,800.00	4,800.00	4,800.00	4,800.00
46,117	38,105	44,500.00	-20,865.46	470560	Liquor Tax	0.00	46,280.00	35,900.00	35,900.00	35,900.00
1,611	1,395	1,300.00	-1,300.00	470561	Cigarette Tax	0.00	1,352.00	1,250.00	1,250.00	1,250.00
7,200	7,500	3,600.00	-7,200.00	470564	MAP Grant	0.00	3,744.00	3,744.00	3,744.00	3,744.00
28,573	23,649	23,600.00	-21,000.00	470566	State Revenue Sharing	0.00	25,000.00	25,000.00	25,000.00	25,000.00
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	87,230	87,230
				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	80,000.00	80,000.00
0	0	150,000.00	-150,000.00	490589	Transfer In, from Water Fund	0.00	0.00	160,000.00	160,000.00	160,000.00
0	0	150,000.00	-150,000.00	490590	Transfer In, from Sewer Fund	0.00	0.00	160,000.00	160,000.00	160,000.00
0	0	400,000	(400,000)		Interfund Transfers, Reimburse Tota	0.00	0	400,000	400,000	400,000
				R6	Others: Misc, Interest, Invest					
0	0	7,700.00	0.00	410505	Prior Property Tax	0.00	8,008.00	8,008.00	8,008.00	8,008.00
68,846	35,460	170,000.00	-31,647.00	480570	Investment Income & Interest	0.00	32,900.00	32,900.00	32,900.00	32,900.00
7,026	(5,896)	4,000.00	-26,784.07	480578	Miscellaneous	0.00	4,160.00	4,160.00	4,160.00	4,160.00
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	45,068	45,068

01 General Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				R7	Current Year Property Taxes					
670,404	676,769	730,000.00	-730,000.00	410500	Current Property Tax	0.00	759,200.00	759,200.00	759,200.00	759,200.00
670,404	676,769	730,000	(730,000)		Current Year Property Taxes Totals:	0.00	759,200	759,200	759,200	759,200
1,469,259	1,420,770	2,575,243	(1,960,737)		REVENUES TOTALS:	0.00	2,092,209	2,407,006	2,407,006	2,407,006
				01	(No Description)					
				E1	Personnel Services					
64,085	91,003	68,550.00	65,647.22	100700	Regular Services	0.00	71,292.00	70,824.22	70,824.22	70,824.22
1,272	10	3,240.00	0.00	100702	Overtime	0.00	3,369.60	2,202.77	2,202.77	2,202.77
3,677	3,846	2,740.00	4,155.05	100704	Holiday Pay	0.00	2,849.60	4,831.06	4,831.06	4,831.06
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	48,245.88	48,245.88
1,726	0	3,600.00	0.00	100711	Unused Vacation	0.00	3,744.00	3,744.00	3,744.00	3,744.00
133,311	162,671	128,078	122,535		Personnel Services Totals:	0.00	133,201	129,848	129,848	129,848
				E2	Materials and Services					
4,523	4,922	8,000.00	5,262.86	200726	Training	0.00	8,320.00	7,000.00	7,000.00	7,000.00
7,955	5,524	7,000.00	8,389.34	200728	Memberships	0.00	7,280.00	8,400.00	8,400.00	8,400.00
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	2,000.00	2,000.00
13,624	18,855	20,000.00	18,252.57	200736	Public Relations	0.00	20,800.00	18,000.00	18,000.00	18,000.00
17,369	14,180	21,000.00	32,111.79	200738	Insurance and Bonds	0.00	21,840.00	7,915.00	7,915.00	7,915.00
393	764	3,000.00	0.00	200742	Planning Dept Expense	0.00	3,120.00	3,000.00	3,000.00	3,000.00
19,102	7,414	20,000.00	13,654.29	200746	Legal Services	0.00	20,800.00	15,000.00	15,000.00	15,000.00
22,820	26,439	30,000.00	23,068.29	200748	Accounting Services	0.00	31,200.00	24,000.00	24,000.00	24,000.00
0	0	3,000.00	0.00	200749	Labor Negotiating Services	0.00	3,120.00	1,000.00	1,000.00	1,000.00
4,052	0	5,000.00	0.00	200750	Elections	0.00	5,200.00	5,000.00	5,000.00	5,000.00
0	1,785	2,500.00	0.00	200751	Land Use Legal Fees	0.00	2,600.00	2,000.00	2,000.00	2,000.00
41,579	45,451	40,000.00	63,756.96	200759	Contract Labor	0.00	41,600.00	60,000.00	60,000.00	60,000.00
3,741	2,254	3,000.00	2,245.87	200760	Miscellaneous	0.00	3,120.00	2,500.00	2,500.00	2,500.00
6,987	7,201	7,500.00	8,724.51	200800	Telephone	0.00	7,800.00	8,800.00	8,800.00	8,800.00
3,999	4,587	5,300.00	4,405.78	200801	Electricity	0.00	5,512.00	5,500.00	5,500.00	5,500.00
3,829	4,144	4,000.00	5,181.46	200802	Postage, Shipping, Freight	0.00	4,160.00	5,200.00	5,200.00	5,200.00
466	1,371	1,000.00	0.00	200803	Printing	0.00	1,040.00	1,200.00	1,200.00	1,200.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
1,921	500	5,000.00	0.00	200804	Advertising	0.00	5,200.00	2,000.00	2,000.00	2,000.00
6,790	3,567	4,000.00	4,513.63	200805	Other Office Supplies	0.00	4,160.00	4,500.00	4,500.00	4,500.00
52	564	500.00	298.37	200808	Janitorial Supplies	0.00	520.00	500.00	500.00	500.00
209	490	200.00	428.57	200809	Subscriptions	0.00	208.00	500.00	500.00	500.00
253	34	250.00	154.18	200824	Hardware	0.00	260.00	250.00	250.00	250.00
114	149	1,000.00	188.49	200825	Gardening Supplies	0.00	1,040.00	500.00	500.00	500.00
401	153	500.00	257.14	200826	Personal Safety Supplies/Equip	0.00	520.00	500.00	500.00	500.00
0	190	300.00	0.00	200827	Grounds Security Equip/Supply	0.00	312.00	300.00	300.00	300.00
9,194	17,231	20,000.00	10,963.18	200830	Maintenance Agreements	0.00	20,800.00	12,000.00	12,000.00	12,000.00
6,420	5,550	6,500.00	5,142.86	200831	Janitorial Services	0.00	6,760.00	6,000.00	6,000.00	6,000.00
579	1,654	2,000.00	1,092.74	200832	Building Maintenance	0.00	2,080.00	1,500.00	1,500.00	1,500.00
19,046	14,349	8,000.00	15,777.19	200835	Computer Programming	0.00	8,320.00	15,000.00	15,000.00	15,000.00
236	35	1,500.00	853.71	200836	Equipment Repair	0.00	1,560.00	1,000.00	1,000.00	1,000.00
426	8	500.00	0.00	200838	Plumbing Repair	0.00	520.00	500.00	500.00	500.00
449	477	2,000.00	394.49	200839	Equipment Rental	0.00	2,080.00	1,000.00	1,000.00	1,000.00
1,260	1,812	2,500.00	516.26	200850	Mileage/Car Rentals	0.00	2,600.00	2,000.00	2,000.00	2,000.00
7,448	6,969	7,500.00	7,694.40	200851	Lodging	0.00	7,800.00	8,000.00	8,000.00	8,000.00
1,121	1,367	2,500.00	641.14	200852	Meals	0.00	2,600.00	2,000.00	2,000.00	2,000.00
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	3,640.00	3,640.00
(123)	0	50.00	0.00	200902	Reconciling Dollars and Cents	0.00	52.00	50.00	50.00	50.00
0	718	0.00	197.42	200905	Payroll/Admin Fees and Charges	0.00	190.00	200.00	200.00	200.00
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	238,455	238,455
				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	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	System Imprvmnt/Infrastructure	0.00	0.00	0.00	0.00	0.00
0	20,190	0	0		Capital Outlay Totals:	0.00	0	0	0	0

01 General Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
345,801	388,591	379,678	366,015		EXPENDITURES TOTALS:	0.00	395,055	368,303	368,303	368,303
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	368,303	368,303
(345,801)	(388,591)	(379,678)	(366,015)		(No Description) Totals:	0.00	(395,055)	(368,303)	(368,303)	(368,303)
				02	(No Description)					
				E1	Personnel Services					
389,304	465,247	500,400.00	469,403.49	100700	Regular Services	0.00	520,416.00	624,065.52	624,065.52	624,065.52
24,445	41,126	65,000.00	42,701.79	100702	Overtime	0.00	67,600.00	85,234.25	85,234.25	85,234.25
15,085	13,980	20,100.00	32,800.51	100704	Holiday Pay	0.00	20,904.00	23,477.60	23,477.60	23,477.60
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	16,000.00	16,000.00
288,754	337,316	421,000.00	379,024.27	100710	Fringe Benefits	0.00	437,840.00	442,305.14	442,305.14	442,305.14
12,957	3,775	4,800.00	0.00	100711	Unused Vacation	0.00	4,992.00	6,000.00	6,000.00	6,000.00
745,517	877,475	1,027,300	940,661		Personnel Services Totals:	0.00	1,068,392	1,197,083	1,197,083	1,197,083
				E2	Materials and Services					
1,294	4,694	7,000.00	4,080.17	200726	Training	0.00	7,280.00	5,000.00	5,000.00	5,000.00
450	644	2,000.00	1,835.00	200728	Memberships	0.00	2,080.00	2,000.00	2,000.00	2,000.00
14,780	13,957	13,500.00	18,878.11	200734	Programs	0.00	14,040.00	20,000.00	20,000.00	20,000.00
39,585	39,867	59,000.00	74,859.07	200738	Insurance and Bonds	0.00	61,360.00	75,000.00	75,000.00	75,000.00
39,831	41,026	43,000.00	42,257.00	200740	Communications	0.00	44,720.00	45,000.00	45,000.00	45,000.00
0	2,790	3,500.00	0.00	200749	Labor Negotiating Services	0.00	3,640.00	3,000.00	3,000.00	3,000.00
13,195	12,193	6,000.00	6,190.56	200760	Miscellaneous	0.00	6,240.00	6,000.00	6,000.00	6,000.00
14,235	12,170	12,500.00	15,407.50	200800	Telephone	0.00	13,000.00	15,500.00	15,500.00	15,500.00
3,999	4,587	5,200.00	4,405.82	200801	Electricity	0.00	5,408.00	5,000.00	5,000.00	5,000.00
982	750	900.00	455.90	200802	Postage, Shipping, Freight	0.00	936.00	900.00	900.00	900.00
61	408	400.00	896.49	200803	Printing	0.00	416.00	1,000.00	1,000.00	1,000.00
11,045	0	1,000.00	308.57	200804	Advertising	0.00	1,040.00	500.00	500.00	500.00
2,414	3,437	3,000.00	2,479.56	200805	Other Office Supplies	0.00	3,120.00	3,000.00	3,000.00	3,000.00
0	89	1,000.00	0.00	200806	First Aid Supplies	0.00	1,040.00	500.00	500.00	500.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	2,500.00	77.13	200807	Camera Supplies	0.00	2,600.00	500.00	500.00	500.00
228	134	300.00	23.97	200808	Janitorial Supplies	0.00	312.00	250.00	250.00	250.00
210	0	200.00	0.00	200809	Subscriptions	0.00	208.00	200.00	200.00	200.00
7,324	7,795	9,000.00	4,147.01	200810	Uniforms and Officer Equipment	0.00	9,360.00	8,000.00	8,000.00	8,000.00
15,135	20,721	18,000.00	21,091.18	200811	Gasoline	0.00	18,720.00	24,000.00	24,000.00	24,000.00
148	413	1,000.00	209.95	200813	Other Vehicle Supplies	0.00	1,040.00	1,000.00	1,000.00	1,000.00
2	2,479	2,000.00	1,399.94	200821	Investigative Supplies	0.00	2,080.00	2,000.00	2,000.00	2,000.00
2,346	7,710	8,000.00	3,227.83	200826	Personal Safety Supplies/Equip	0.00	8,320.00	5,000.00	5,000.00	5,000.00
2,966	2,792	5,000.00	3,144.27	200827	Guns & Ammunition	0.00	5,200.00	5,000.00	5,000.00	5,000.00
0	0	0.00	0.00	200828	K-9	0.00	0.00	0.00	0.00	0.00
7,586	11,910	15,000.00	8,058.21	200830	Maintenance Agreements	0.00	15,600.00	10,000.00	10,000.00	10,000.00
31	0	500.00	0.00	200831	Janitorial Services	0.00	520.00	500.00	500.00	500.00
(104)	764	10,000.00	2,005.29	200832	Building Maintenance	0.00	10,400.00	5,000.00	5,000.00	5,000.00
6,631	10,392	10,000.00	8,000.31	200833	Vehicle Maintenance	0.00	10,400.00	10,000.00	10,000.00	10,000.00
17,806	17,361	30,000.00	25,478.35	200835	Computer Program, Equipment	0.00	31,200.00	30,000.00	30,000.00	30,000.00
428	1,957	2,500.00	514.29	200836	Equipment Repair	0.00	2,600.00	2,000.00	2,000.00	2,000.00
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	2,500.00	2,500.00
1,924	2,923	5,000.00	2,982.33	200851	Lodging	0.00	5,200.00	8,500.00	8,500.00	8,500.00
1,029	1,099	1,500.00	1,118.66	200852	Meals	0.00	1,560.00	2,000.00	2,000.00	2,000.00
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	298,850	298,850
				E3	Capital Outlay					
104,007	211,477	42,500.00	63,325.82	300780	Equipment, Vehicles, Machinery	0.00	44,200.00	57,000.00	57,000.00	57,000.00
0	0	0.00	0.00	300781	Buildings and Facilities	0.00	0.00	0.00	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	45,000.00	45,000.00
0	0	0.00	0.00	300784	System Imprvmnt/Infrastructure	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	102,000	102,000
				E7	Bond & Interest Payments; Debt					
0	0	0.00	0.00	800768	Vehicle Lease	0.00	0.00	0.00	0.00	0.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
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	1,597,933	1,597,933
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	1,597,933	1,597,933
(1,076,588)	(1,316,107)	(1,353,800)	(1,258,087)		(No Description) Totals:	0.00	(1,407,952)	(1,597,933)	(1,597,933)	(1,597,933)
				04	(No Description)					
				E1	Personnel Services					
20,169	12,893	107,007.00	48,285.58	100700	Regular Services	0.00	111,287.28	84,718.72	84,718.72	84,718.72
2,328	1,414	5,120.00	212.25	100702	Overtime	0.00	5,324.80	2,634.91	2,634.91	2,634.91
2,782	2,723	2,837.00	3,726.10	100704	Holiday Pay	0.00	2,950.48	5,778.83	5,778.83	5,778.83
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	2,280.00	2,280.00
42,760	45,248	43,617.00	33,557.01	100710	Fringe Benefits	0.00	45,361.68	57,733.81	57,733.81	57,733.81
325	363	500.00	471.14	100711	Unused Vacation	0.00	520.00	520.00	520.00	520.00
159,019	164,243	199,531	111,619		Personnel Services Totals:	0.00	207,512	153,666	153,666	153,666
				E2	Materials and Services					
1,500	0	150.00	0.00	200728	Memberships	0.00	156.00	156.00	156.00	156.00
2,977	4,127	6,400.00	6,209.79	200738	Insurance and Bonds	0.00	6,656.00	21,835.00	21,835.00	21,835.00
8,484	8,410	10,000.00	2,571.43	200747	Tree City	0.00	10,400.00	10,000.00	10,000.00	10,000.00
0	0	500.00	0.00	200749	Labor Negotiating Servies	0.00	520.00	500.00	500.00	500.00
146	520	700.00	0.00	200760	Miscellaneous	0.00	728.00	500.00	500.00	500.00
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	6,500.00	6,500.00
0	686	500.00	13.71	200805	Other Office Supplies	0.00	520.00	500.00	500.00	500.00
1,072	3,099	3,000.00	1,932.63	200808	Janitorial Supplies	0.00	3,120.00	3,000.00	3,000.00	3,000.00
2,698	5,291	3,000.00	2,758.44	200811	Gasoline	0.00	3,120.00	3,000.00	3,000.00	3,000.00
439	318	1,000.00	0.00	200813	Vehicle Supplies	0.00	1,040.00	1,000.00	1,000.00	1,000.00
290	257	1,000.00	0.00	200819	Pipe/Pipe Fittings	0.00	1,040.00	1,000.00	1,000.00	1,000.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
310	1,124	1,500.00	1,813.87	200821	Tools	0.00	1,560.00	1,500.00	1,500.00	1,500.00
2,894	1,633	5,000.00	5,939.37	200823	Electrical Supplies/Repairs	0.00	5,200.00	5,000.00	5,000.00	5,000.00
273	526	500.00	302.09	200824	Hardware	0.00	520.00	500.00	500.00	500.00
1,678	1,396	1,500.00	1,398.22	200826	Personal Safety Supplies/Equip	0.00	1,560.00	1,500.00	1,500.00	1,500.00
9	1,705	500.00	617.14	200827	Grounds Security Equip/Supply	0.00	520.00	500.00	500.00	500.00
3,686	8,204	8,000.00	6,488.43	200830	Maintenance Agreements	0.00	8,320.00	8,000.00	8,000.00	8,000.00
3,379	4,007	3,000.00	4,904.64	200831	Janitorial Services	0.00	3,120.00	4,500.00	4,500.00	4,500.00
18,423	16,446	25,000.00	15,589.54	200832	Building & Grounds Maintenance	0.00	26,000.00	20,000.00	20,000.00	20,000.00
2,752	3,276	3,000.00	3,681.74	200833	Vehicle Repair & Maintenance	0.00	3,120.00	3,500.00	3,500.00	3,500.00
3,201	3,596	4,000.00	4,905.03	200836	Equipment Repair	0.00	4,160.00	4,000.00	4,000.00	4,000.00
1,938	2,368	2,500.00	2,480.78	200838	Plumbing Repair	0.00	2,600.00	2,500.00	2,500.00	2,500.00
0	85	3,000.00	0.00	200839	Equipment Rental	0.00	3,120.00	2,500.00	2,500.00	2,500.00
0	2,008	6,000.00	0.00	200842	Patching/Paving	0.00	6,240.00	6,000.00	6,000.00	6,000.00
1,580	2,200	2,500.00	0.00	200843	Signs	0.00	2,600.00	2,500.00	2,500.00	2,500.00
1,144	1,275	1,800.00	0.00	200845	Irrigation Charge	0.00	1,872.00	1,800.00	1,800.00	1,800.00
63,920	78,227	100,250	67,478		Materials and Services Totals:	0.00	104,260	112,291	112,291	112,291
				E3	Capital Outlay					
0	9,707	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
124,850	27,396	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	212,274	0.00	0.00	300784	System Imprvmnt/Infrastructure	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	265,957	265,957

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
347,789	491,848	299,781	179,097		DEPT EXPENSES	0.00	311,772	265,957	265,957	265,957
(347,789)	(491,848)	(299,781)	(179,097)		(No Description) Totals:	0.00	(311,772)	(265,957)	(265,957)	(265,957)
				05	(No Description)					
				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
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	10,400.00	10,400.00
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	10,400	10,400
35,541	0	110,000	0		EXPENDITURES TOTALS:	0.00	114,400	10,400	10,400	10,400
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	10,400	10,400
(35,541)	0	(110,000)	0		(No Description) Totals:	0.00	(114,400)	(10,400)	(10,400)	(10,400)
				06	(No Description)					
				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	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
				E5	Contingency					
0	0	344,630.20	0.00	600100	Contingency	0.00	358,415.41	113,378.00	113,378.00	113,378.00

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	344,630	0		Contingency Totals:	0.00	358,415	113,378	113,378	113,378
				E8	Interfund Transfers Out					
0	0	0.00	0.00	500794	To SPC Fund - Loan	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Interfund Transfers Out Totals:	0.00	0	0	0	0
240	10,000	344,630	0		EXPENDITURES TOTALS:	0.00	358,415	113,378	113,378	113,378
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	113,378	113,378
(240)	(10,000)	(344,630)	0		(No Description) Totals:	0.00	(358,415)	(113,378)	(113,378)	(113,378)
				07	(No Description)					
				L1	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	1,200.00	1,200.00
89	18,659	5,000.00	-13,125.69	440220	Structural Permits, Inspection	0.00	5,200.00	5,000.00	5,000.00	5,000.00
421	4,724	5,000.00	-4,350.86	440330	Mechanical Permits, Inspection	0.00	5,200.00	5,000.00	5,000.00	5,000.00
1,608	3,348	5,000.00	-4,020.00	440440	Plumbing Permits, Inspection	0.00	5,200.00	5,000.00	5,000.00	5,000.00
2,654	44,363	16,200	(26,091)		Charges: Svc, Fee, Lic, Permit Tota	0.00	16,848	16,200	16,200	16,200
2,654	44,363	16,200	(26,091)		REVENUES TOTALS:	0.00	16,848	16,200	16,200	16,200
				E1	Personnel Services					
19,207	23,426	13,448.00	13,033.85	100700	Regular Services	0.00	13,985.92	11,182.77	11,182.77	11,182.77
309	0	550.00	0.00	100702	Overtime	0.00	572.00	347.81	347.81	347.81
905	1,073	537.00	837.62	100704	Holiday Pay	0.00	558.48	762.80	762.80	762.80
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	7,617.77	7,617.77

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	400.00	0.00	100711	Unused Vacation	0.00	416.00	416.00	416.00	416.00
32,750	37,393	24,154	22,357		Personnel Services Totals:	0.00	25,120	20,327	20,327	20,327
				E2	Materials and Services					
0	0	1,000.00	0.00	200726	Training	0.00	1,040.00	1,000.00	1,000.00	1,000.00
0	0	300.00	0.00	200728	Memberships	0.00	312.00	300.00	300.00	300.00
611	1,297	1,000.00	0.00	200730	Assessments	0.00	1,040.00	1,000.00	1,000.00	1,000.00
4,430	4,636	7,000.00	8,667.82	200738	Insurance and Bonds	0.00	7,280.00	1,308.00	1,308.00	1,308.00
0	11,527	20,000.00	2,560.66	200742	Plan Review Activities	0.00	20,800.00	1,200.00	1,200.00	1,200.00
8,727	15,361	15,000.00	8,345.59	200743	Building Inspections	0.00	15,600.00	5,000.00	5,000.00	5,000.00
1,570	2,706	5,000.00	3,089.91	200744	Mechanical	0.00	5,200.00	5,000.00	5,000.00	5,000.00
994	2,428	5,000.00	2,507.14	200745	Plumbing	0.00	5,200.00	5,000.00	5,000.00	5,000.00
486	0	1,500.00	0.00	200746	Legal Services	0.00	1,560.00	1,500.00	1,500.00	1,500.00
11,845	5,910	15,000.00	11,000.00	200748	Accounting Services	0.00	15,600.00	15,000.00	15,000.00	15,000.00
0	0	500.00	0.00	200749	Labor Negotiating Services	0.00	520.00	500.00	500.00	500.00
2,272	2,590	5,000.00	6,878.00	200759	Contract Labor	0.00	5,200.00	7,000.00	7,000.00	7,000.00
0	0	500.00	0.00	200760	Miscellaneous	0.00	520.00	500.00	500.00	500.00
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	400.00	400.00
0	0	250.00	0.00	200803	Printing	0.00	260.00	250.00	250.00	250.00
45	0	500.00	0.00	200805	Other Office Supplies	0.00	520.00	500.00	500.00	500.00
0	0	250.00	0.00	200809	Subscriptions	0.00	260.00	250.00	250.00	250.00
0	0	500.00	0.00	200850	Mileage/Car Rentals	0.00	520.00	500.00	500.00	500.00
0	0	500.00	0.00	200851	Lodging	0.00	520.00	500.00	500.00	500.00
0	0	200.00	0.00	200852	Meals	0.00	208.00	200.00	200.00	200.00
31,224	46,655	79,400	43,049		Materials and Services Totals:	0.00	82,576	46,908	46,908	46,908
63,974	84,048	103,554	65,406		EXPENDITURES TOTALS:	0.00	107,696	67,235	67,235	67,235

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
2,654	44,363	16,200	(26,091)		DEPT REVENUES	0.00	16,848	16,200	16,200	16,200
63,974	84,048	103,554	65,406		DEPT EXPENSES	0.00	107,696	67,235	67,235	67,235
(61,320)	(39,685)	(87,354)	(91,497)		(No Description) Totals:	0.00	(90,848)	(51,035)	(51,035)	(51,035)
1,471,913	1,465,132	2,591,443	(1,986,828)		FUND REVENUES	0.00	2,109,057	2,423,206	2,423,206	2,423,206
1,869,933	2,290,593	2,591,443	1,868,606		FUND EXPENSES	0.00	2,695,291	2,423,206	2,423,206	2,423,206
(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	2,169,459.00	2,169,459.00
0	0	2,617,044	0		Carryover Fund Balance/Capital To	0.00	2,721,726	2,169,459	2,169,459	2,169,459
				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	9,296.00	9,296.00
2,706	4,736	6,765.00	-3,113.00	450542	Sewer Development Fees	0.00	7,035.60	2,706.00	2,706.00	2,706.00
3,224	26,388	8,060.00	-2,100.00	450543	Street Development Fees	0.00	8,382.40	3,224.00	3,224.00	3,224.00
2,262	6,557	5,655.00	-1,470.00	450544	Storm Drain Development Fees	0.00	5,881.20	2,262.00	2,262.00	2,262.00
115,009	121,232	66,060.00	-93,354.00	480570	Investment Income	0.00	97,000.00	97,000.00	97,000.00	97,000.00
132,497	175,182	109,780	(110,727)		Charges: Svc, Fee, Lic, Permit Tota	0.00	142,469	114,488	114,488	114,488
				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 Tota	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	2,283,947	2,283,947
				02	(No Description)					
				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 or Property	0.00	0.00	0.00	0.00	0.00
0	0	185,000.00	0.00	300784	System Imprvmt/Infrastructure	0.00	0.00	0.00	0.00	185,000.00
0	0	0.00	0.00	600180	SDC Plan Update	0.00	185,000.00	185,000.00	185,000.00	0.00
0	0	185,000	0		Capital Outlay Totals:	0.00	185,000	185,000	185,000	185,000
0	0	185,000	0		EXPENDITURES TOTALS:	0.00	185,000	185,000	185,000	185,000

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	185,000	0		DEPT EXPENSES	0.00	185,000	185,000	185,000	185,000
0	0	(185,000)	0		(No Description) Totals:	0.00	(185,000)	(185,000)	(185,000)	(185,000)
				04	(No Description)					
				E2	Materials and Services					
0	0	0.00	0.00	200748	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
				E5	Contingency					
0	0	33,510.23	0.00	600100	Contingency	0.00	34,850.64	34,850.57	34,850.57	34,850.57
0	0	33,510	0		Contingency Totals:	0.00	34,851	34,851	34,851	34,851
				E8	Interfund Transfers Out					
0	0	0.00	0.00	500790	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	150,000.00	150,000.00
0	0	0.00	0.00	500792	To General Fund	0.00	0.00	0.00	0.00	0.00
0	0	450,000.00	450,000.00	500793	To Street Fund	0.00	0.00	150,000.00	150,000.00	150,000.00
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	300,000	300,000
0	80,500	633,510	600,000		EXPENDITURES TOTALS:	0.00	34,851	334,851	334,851	334,851
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	334,851	334,851
0	(80,500)	(633,510)	(600,000)		(No Description) Totals:	0.00	(34,851)	(334,851)	(334,851)	(334,851)
				05	(No Description)					
				E4	Reserves					
0	0	0.00	0.00	900100	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	552,985.75	552,985.75

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	785,117.00	0.00	900300	Sewer System	0.00	816,521.68	843,005.00	843,005.00	843,005.00
0	0	41,303.00	0.00	900400	Street System	0.00	42,955.12	56,196.75	56,196.75	56,196.75
0	0	431,411.00	0.00	900500	Storm Drain System	0.00	448,667.44	311,909.10	311,909.10	311,909.10
0	0	1,908,314	0		Reserves Totals:	0.00	1,984,647	1,764,097	1,764,097	1,764,097
0	0	1,908,314	0		EXPENDITURES TOTALS:	0.00	1,984,647	1,764,097	1,764,097	1,764,097
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	1,764,097	1,764,097
0	0	(1,908,314)	0		(No Description) Totals:	0.00	(1,984,647)	(1,764,097)	(1,764,097)	(1,764,097)
132,497	175,182	2,726,824	(110,727)		FUND REVENUES	0.00	2,864,195	2,283,947	2,283,947	2,283,947
0	80,500	2,726,824	600,000		FUND EXPENSES	0.00	2,204,497	2,283,947	2,283,947	2,283,947
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
				04	Street Fund					
				F1	Fund Balance					
(418,972)	(490,980)	0.00	0.00	300000	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
				R1	Carryover Fund Balance/Capital					
0	0	363,388.16	0.00	400000	Carry Over Fund Balance	0.00	377,923.69	625,889.00	625,889.00	625,889.00
0	0	363,388	0		Carryover Fund Balance/Capital To	0.00	377,924	625,889	625,889	625,889
				R2	Charges: Svc, Fee, Lic, Permit					
16,891	36,500	0.00	-10,247.61	440538	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 Tota	0.00	0	0	0	0
				R3	InterGovernmental Dollars					
0	0	150,000.00	0.00	470560	MS-4 Stormwater Grant	0.00	156,000.00	156,000.00	156,000.00	156,000.00
197,501	195,407	200,712.00	-173,762.59	470562	State Gasoline Tax	0.00	208,740.48	194,580.00	194,580.00	194,580.00
179,291	0	250,000.00	0.00	470565	State Street Grant	0.00	260,000.00	250,000.00	250,000.00	250,000.00
376,792	195,407	600,712	(173,763)		InterGovernmental Dollars Totals:	0.00	624,740	600,580	600,580	600,580
				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	450,000.00	-450,000.00	490590	From System Development Fund	0.00	0.00	150,000.00	150,000.00	150,000.00
0	0	450,000	(450,000)		Interfund Transfers, Reimburse Tota	0.00	0	150,000	150,000	150,000
				R6	Others: Misc, Interest, Invest					
27,041	40,250	15,000.00	-31,638.00	480570	Investment Income	0.00	32,800.00	32,800.00	32,800.00	32,800.00
5,949	2,047	4,000.00	0.00	480578	Miscellaneous	0.00	4,160.00	4,000.00	4,000.00	4,000.00
32,991	42,298	19,000	(31,638)		Others: Misc, Interest, Invest Totals	0.00	36,960	36,800	36,800	36,800
426,674	275,288	1,433,100	(665,905)		REVENUES TOTALS:	0.00	1,039,624	1,413,269	1,413,269	1,413,269
				01	(No Description)					
				E1	Personnel Services					
64,884	72,253	147,970.00	59,843.52	100700	Regular Services	0.00	153,888.80	116,234.22	116,234.22	116,234.22
3,114	2,733	7,230.00	585.14	100702	Overtime	0.00	7,519.20	3,615.10	3,615.10	3,615.10
3,164	4,122	4,170.00	4,523.33	100704	Holiday Pay	0.00	4,336.80	7,928.71	7,928.71	7,928.71

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

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	3,000.00	3,000.00
30,851	8,896	3,000.00	46.23	200840	Striping	0.00	3,120.00	3,000.00	3,000.00	3,000.00
656	0	3,000.00	0.00	200841	Gravel	0.00	3,120.00	3,000.00	3,000.00	3,000.00
28,103	17,967	20,000.00	68.54	200842	Patching/Paving	0.00	20,800.00	20,000.00	20,000.00	20,000.00
11,201	1,033	15,000.00	6,759.43	200843	Signs	0.00	15,600.00	15,000.00	15,000.00	15,000.00
0	45	2,000.00	0.00	200844	Mowing/Spraying	0.00	2,080.00	2,000.00	2,000.00	2,000.00
1,823	0	500.00	3,483.43	200845	Emergency Materials & Services	0.00	520.00	500.00	500.00	500.00
31,926	14,877	20,000.00	0.00	200846	System Maintenance/Drainage	0.00	20,800.00	20,000.00	20,000.00	20,000.00
0	0	100.00	0.00	200850	Mileage/Car Rentals	0.00	104.00	100.00	100.00	100.00
0	0	300.00	0.00	200851	Lodging	0.00	312.00	300.00	300.00	300.00
228	64	150.00	502.44	200852	Meals	0.00	156.00	300.00	300.00	300.00
0	0	5,000.00	0.00	200857	Storm Drain System Mapping	0.00	5,200.00	5,000.00	5,000.00	5,000.00
0	0	0.00	0.00	200858	Storm Drain Master Plan	0.00	156,000.00	150,000.00	150,000.00	150,000.00
0	0	0.00	0.00	200859	Transportation SDC Study	0.00	0.00	0.00	0.00	0.00
211,278	142,190	277,560	108,361		Materials and Services Totals:	0.00	444,662	397,290	397,290	397,290
				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	150,000.00	0.00	300784	Infrastructure	0.00	0.00	0.00	0.00	0.00
13,329	70,806	150,000	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	612,451	612,451
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	612,451	612,451
(354,666)	(405,238)	(723,190)	(261,112)		(No Description) Totals:	0.00	(752,118)	(612,451)	(612,451)	(612,451)
				02	(No Description)					
				E3	Capital Outlay					

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	0.00	0.00	300780	Equipment, Vehicles- was signs	0.00	26,000.00	26,000.00	26,000.00	0.00
0	0	0.00	0.00	300781	Buildings, Facilities	0.00	0.00	0.00	0.00	0.00
0	0	25,000.00	0.00	300782	Land Improvements	0.00	0.00	0.00	0.00	26,000.00
0	0	0.00	0.00	300783	Land or Property	0.00	0.00	0.00	0.00	0.00
0	42,282	348,500.00	2,382.00	300784	Infrastructure	0.00	0.00	204,188.00	204,188.00	566,628.00
0	0	0.00	18,733.42	300789	Sidewalk Improvements-multiple	0.00	362,440.00	362,440.00	362,440.00	0.00
0	42,282	395,500	21,115		Capital Outlay Totals:	0.00	411,320	592,628	592,628	592,628
				E5	Contingency					
0	0	0.00	0.00	600100	Contingency - Street Fund	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Contingency Totals:	0.00	0	0	0	0
0	42,282	395,500	21,115		EXPENDITURES TOTALS:	0.00	411,320	592,628	592,628	592,628
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	42,282	395,500	21,115		DEPT EXPENSES	0.00	411,320	592,628	592,628	592,628
0	(42,282)	(395,500)	(21,115)		(No Description) Totals:	0.00	(411,320)	(592,628)	(592,628)	(592,628)
				03	(No Description)					
				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
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	128,190.00	128,190.00
0	0	214,410	0		Contingency Totals:	0.00	222,987	128,190	128,190	128,190
0	0	214,410	0		EXPENDITURES TOTALS:	0.00	222,987	128,190	128,190	128,190

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	128,190	128,190
0	0	(214,410)	0		(No Description) Totals:	0.00	(222,987)	(128,190)	(128,190)	(128,190)
0	0	100,000.00	171,428.57	04 E8 500790	(No Description) Interfund Transfers Out Transfer Out, to General Fund	0.00	104,000.00	80,000.00	80,000.00	80,000.00
0	0	100,000	171,429		Interfund Transfers Out Totals:	0.00	104,000	80,000	80,000	80,000
0	0	100,000	171,429		EXPENDITURES TOTALS:	0.00	104,000	80,000	80,000	80,000
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	80,000	80,000
0	0	(100,000)	(171,429)		(No Description) Totals:	0.00	(104,000)	(80,000)	(80,000)	(80,000)
426,674	275,288	1,433,100	(665,905)		FUND REVENUES	0.00	1,039,624	1,413,269	1,413,269	1,413,269
354,666	447,519	1,433,100	453,656		FUND EXPENSES	0.00	1,490,424	1,413,269	1,413,269	1,413,269
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	502,899.00	502,899.00
0	0	483,564	0		Carryover Fund Balance/Capital To	0.00	502,907	502,899	502,899	502,899
				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	156,000.00	156,000.00
161,123	172,482	150,000	(156,678)		Charges: Svc, Fee, Lic, Permit Tota	0.00	156,000	156,000	156,000	156,000
				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 Tota	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	21,400.00	21,400.00
29,163	23,336	2,000	(20,639)		Others: Misc, Interest, Invest Totals	0.00	21,400	21,400	21,400	21,400
190,286	195,818	635,564	(177,318)		REVENUES TOTALS:	0.00	680,307	680,299	680,299	680,299
				02	(No Description)					
				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 or Property	0.00	0.00	0.00	0.00	0.00
0	89,855	65,000.00	0.00	300784	System Imprvmt/Infrastructure	0.00	0.00	0.00	0.00	86,000.00
0	0	0.00	0.00	300900	Creek Bank Stabilization	0.00	15,600.00	26,000.00	26,000.00	0.00
0	0	0.00	0.00	300902	Wells: Improvements	0.00	52,000.00	60,000.00	60,000.00	0.00
0	89,855	65,000	0		Capital Outlay Totals:	0.00	67,600	86,000	86,000	86,000
0	89,855	65,000	0		EXPENDITURES TOTALS:	0.00	67,600	86,000	86,000	86,000

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	86,000	86,000
0	(89,855)	(65,000)	0		(No Description) Totals:	0.00	(67,600)	(86,000)	(86,000)	(86,000)
				03	(No Description)					
				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	66,410.00	66,410.00
250,000	250,000	0.00	0.00	500798	To Water-Capital Construction	0.00	0.00	90,000.00	90,000.00	90,000.00
316,344	316,344	66,344	113,733		Interfund Transfers Out Totals:	0.00	66,344	156,410	156,410	156,410
316,344	316,344	66,344	113,733		EXPENDITURES TOTALS:	0.00	66,344	156,410	156,410	156,410
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	156,410	156,410
(316,344)	(316,344)	(66,344)	(113,733)		(No Description) Totals:	0.00	(66,344)	(156,410)	(156,410)	(156,410)
				04	(No Description)					
				E5	Contingency					
0	0	6,000.00	0.00	600100	Contingency	0.00	6,240.00	9,189.00	9,189.00	9,189.00
0	0	6,000	0		Contingency Totals:	0.00	6,240	9,189	9,189	9,189
				E8	Interfund Transfers Out					
0	0	0.00	0.00	500790	Capital Transfer 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	6,000	0		EXPENDITURES TOTALS:	0.00	6,240	9,189	9,189	9,189

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	9,189	9,189
0	0	(6,000)	0		(No Description) Totals:	0.00	(6,240)	(9,189)	(9,189)	(9,189)
				05	(No Description)					
				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	428,700.37	428,700.37
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	428,700	428,700
0	0	498,220	0		EXPENDITURES TOTALS:	0.00	518,149	428,700	428,700	428,700
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	428,700	428,700
0	0	(498,220)	0		(No Description) Totals:	0.00	(518,149)	(428,700)	(428,700)	(428,700)
190,286	195,818	635,564	(177,318)		FUND REVENUES	0.00	680,307	680,299	680,299	680,299
316,344	406,199	635,564	113,733		FUND EXPENSES	0.00	658,333	680,299	680,299	680,299
(126,058)	(210,381)	0	(291,050)		Water Improvement Reserve Fund T	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	950,094.00	950,094.00
0	0	887,017	0		Carryover Fund Balance/Capital To	0.00	922,498	950,094	950,094	950,094
				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 Tota	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	42,300.00	42,300.00
30,641	27,420	2,500	(40,702)		Others: Misc, Interest, Invest Totals	0.00	42,300	42,300	42,300	42,300
130,641	227,420	889,517	(40,702)		REVENUES TOTALS:	0.00	964,798	992,394	992,394	992,394
				02	(No Description)					
				E3	Capital Outlay					
0	0	55,000.00	0.00	300780	Equipment, Vehicles, Machinery	0.00	57,200.00	57,200.00	57,200.00	57,200.00
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 or Property	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	300784	System Imprvmnt Infrastructure	0.00	67,600.00	67,600.00	67,600.00	0.00
0	0	25,000.00	0.00	300785	Grit Removal System	0.00	26,000.00	26,000.00	26,000.00	26,000.00
0	0	32,000.00	0.00	300786	Coyote Evans Lift Station	0.00	33,280.00	33,280.00	33,280.00	33,280.00
0	0	32,000.00	0.00	300787	West Evans Creek Lift Station	0.00	33,280.00	33,280.00	33,280.00	33,280.00
0	0	25,000.00	0.00	300788	Facultative Sludge Liner Rplce	0.00	26,000.00	26,000.00	26,000.00	26,000.00
0	0	65,000.00	0.00	300789	Aeration Basin Upgrades	0.00	0.00	0.00	0.00	67,600.00
0	0	100,000.00	0.00	300790	Headworks Automated Screening	0.00	104,000.00	104,000.00	104,000.00	104,000.00
0	0	334,000	0		Capital Outlay Totals:	0.00	347,360	347,360	347,360	347,360
0	0	334,000	0		EXPENDITURES TOTALS:	0.00	347,360	347,360	347,360	347,360

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	347,360	347,360
0	0	(334,000)	0		(No Description) Totals:	0.00	(347,360)	(347,360)	(347,360)	(347,360)
				04	(No Description)					
				E5	Contingency					
0	0	40,000.00	0.00	600100	Contingency	0.00	41,600.00	41,600.00	41,600.00	41,600.00
0	0	40,000	0		Contingency Totals:	0.00	41,600	41,600	41,600	41,600
				E8	Interfund Transfers Out					
0	0	0.00	0.00	500790	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	41,600	41,600
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	41,600	41,600
0	0	(40,000)	0		(No Description) Totals:	0.00	(41,600)	(41,600)	(41,600)	(41,600)
				05	(No Description)					
				E4	Reserves					
0	0	515,517.00	0.00	900105	Future Wastewater Improvements	0.00	536,137.68	603,433.68	603,433.68	603,433.68
0	0	515,517	0		Reserves Totals:	0.00	536,138	603,434	603,434	603,434
0	0	515,517	0		EXPENDITURES TOTALS:	0.00	536,138	603,434	603,434	603,434

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	603,434	603,434
0	0	(515,517)	0		(No Description) Totals:	0.00	(536,138)	(603,434)	(603,434)	(603,434)
130,641	227,420	889,517	(40,702)		FUND REVENUES	0.00	964,798	992,394	992,394	992,394
0	0	889,517	0		FUND EXPENSES	0.00	925,098	992,394	992,394	992,394
130,641	227,420	0	(40,702)		Sewer Improvement Reserve Fund ´	0.00	39,700	0	0	0

21 Water&Sewer Rev Bond Debt Fund

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 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	314,262.00	314,262.00
0	0	83,762	0		Carryover Fund Balance/Capital To	0.00	87,112	314,262	314,262	314,262
				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	66,410.00	66,410.00
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 Tota	0.00	0	66,410	66,410	66,410
				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	7,500.00	7,500.00
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	7,500	7,500
151,928	158,451	232,656	(262,462)		REVENUES TOTALS:	0.00	94,612	388,172	388,172	388,172
				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	(No Description)					
				E6	Unappropriated Ending Balance					
0	0	97,456.00	0.00	700000	Unappropriated Ending Fund Bal	0.00	101,354.24	239,572.24	239,572.24	239,572.24
0	0	97,456	0		Unappropriated Ending Balance Tot	0.00	101,354	239,572	239,572	239,572
0	0	97,456	0		EXPENDITURES TOTALS:	0.00	101,354	239,572	239,572	239,572

21 Water&Sewer Rev Bond Debt 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	97,456	0		DEPT EXPENSES	0.00	101,354	239,572	239,572	239,572
0	0	(97,456)	0		(No Description) Totals:	0.00	(101,354)	(239,572)	(239,572)	(239,572)
				06	(No Description)					
				E2	Materials and Services					
800	800	800.00	1,585.71	951000	Amortization Cost/Issue	0.00	832.00	1,000.00	1,000.00	1,000.00
800	800	800	1,586		Materials and Services Totals:	0.00	832	1,000	1,000	1,000
				E7	Bond & Interest Payments; Debt					
0	0	100,000.00	0.00	800768	Principal - Series 2017A	0.00	104,000.00	117,200.00	117,200.00	117,200.00
35,026	31,941	34,400.00	29,485.71	800769	Interest - Series 2017A	0.00	35,776.00	30,400.00	30,400.00	30,400.00
35,026	31,941	134,400	29,486		Bond & Interest Payments; Debt To	0.00	139,776	147,600	147,600	147,600
35,826	32,741	135,200	31,071		EXPENDITURES TOTALS:	0.00	140,608	148,600	148,600	148,600
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	148,600	148,600
(35,826)	(32,741)	(135,200)	(31,071)		(No Description) Totals:	0.00	(140,608)	(148,600)	(148,600)	(148,600)
151,928	158,451	232,656	(262,462)		FUND REVENUES	0.00	94,612	388,172	388,172	388,172
35,826	32,741	232,656	31,071		FUND EXPENSES	0.00	241,962	388,172	388,172	388,172
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	217,608.00	217,608.00
0	0	159,456	0		Carryover Fund Balance/Capital To	0.00	165,834	217,608	217,608	217,608
				R6	Others: Misc, Interest, Invest					
0	0	1,600.00	0.00	410505	Prior Property Tax	0.00	1,664.00	1,664.00	1,664.00	1,664.00
5,873	15,244	3,400.00	-11,422.00	480570	Investment Income	0.00	11,800.00	11,800.00	11,800.00	11,800.00
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	13,464	13,464
				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	131,389.00	131,389.00
96,184	101,126	126,336	(174,432)		Current Year Property Taxes Totals:	0.00	131,389	131,389	131,389	131,389
102,057	116,370	290,792	(185,854)		REVENUES TOTALS:	0.00	310,688	362,461	362,461	362,461
				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	(No Description)					
				E6	Unappropriated Ending Balance					
0	0	191,354.49	0.00	700000	Unappropriated Ending Fund Bal	0.00	195,912.65	256,973.77	256,973.77	256,973.77
0	0	191,354	0		Unappropriated Ending Balance To	0.00	195,913	256,974	256,974	256,974
0	0	191,354	0		EXPENDITURES TOTALS:	0.00	195,913	256,974	256,974	256,974

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	256,974	256,974
0	0	(191,354)	0		(No Description) Totals:	0.00	(195,913)	(256,974)	(256,974)	(256,974)
				06 E7	(No Description) 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	11,965.28	11,965.28
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	1,637.21	1,637.21
0	0	0.00	0.00	800768	Principal, Bond 2013B OTIB0052	0.00	61,720.87	61,720.87	61,720.87	61,720.87
0	0	0.00	0.00	800769	Interest, Bond 2013B OTIB0052	0.00	30,163.46	30,163.46	30,163.46	30,163.46
96,535	99,431	99,437	117,200		Bond & Interest Payments; Debt To	0.00	105,487	105,487	105,487	105,487
96,535	99,431	99,437	117,200		EXPENDITURES TOTALS:	0.00	105,487	105,487	105,487	105,487
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	105,487	105,487
(96,535)	(99,431)	(99,437)	(117,200)		(No Description) Totals:	0.00	(105,487)	(105,487)	(105,487)	(105,487)
102,057	116,370	290,792	(185,854)		FUND REVENUES	0.00	310,688	362,461	362,461	362,461
96,535	99,431	290,792	117,200		FUND EXPENSES	0.00	301,399	362,461	362,461	362,461
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
				30	Water Fund					
				A2	Other Assets					
0	0	0.00	0.00	190000	Net Pension Assets	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Other Assets Totals:	0.00	0	0	0	0
0	0	0	0		ASSETS TOTALS:	0.00	0	0	0	0
				L1	Liabilities					
(289,564)	(231,969)	0.00	0.00	291000	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
				F1	Fund Balance					
(2,646,740)	(2,832,190)	0.00	0.00	300000	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
				R1	Carryover Fund Balance/Capital					
0	0	1,056,455.91	0.00	400000	Carry Over Fund Balance	0.00	1,098,714.15	338,659.00	338,659.00	338,659.00
0	0	1,056,456	0		Carryover Fund Balance/Capital To	0.00	1,098,714	338,659	338,659	338,659
				R2	Charges: Svc, Fee, Lic, Permit					
642,525	646,847	700,000.00	-722,438.02	430520	Water Sales	0.00	728,000.00	728,000.00	728,000.00	728,000.00
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	728,000	728,000
				R4	Revenue from Bonds/Other Debt					
0	0	6,904,045.00	-227,146.29	480572	SDWRLF Funds Received	0.00	5,411,139.00	5,411,139.00	5,411,139.00	5,411,139.00
0	0	6,904,045	(227,146)		Revenue from Bonds/Other Debt To	0.00	5,411,139	5,411,139	5,411,139	5,411,139
				R5	Interfund Transfers, Reimburse					
250,000	250,000	0.00	0.00	490582	From Water Imp Reserve	0.00	0.00	90,000.00	90,000.00	90,000.00
0	0	150,000.00	-150,000.00	490585	From System Development Fund	0.00	0.00	150,000.00	150,000.00	150,000.00
0	0	0.00	0.00	490588	From Insurance Reserve	0.00	0.00	0.00	0.00	0.00
250,000	250,000	150,000	(150,000)		Interfund Transfers, Reimburse Tota	0.00	0	240,000	240,000	240,000

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				R6	Others: Misc, Interest, Invest					
41,302	56,274	23,700.00	-31,429.00	480570	Investment Income	0.00	32,600.00	32,600.00	32,600.00	32,600.00
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	32,600	32,600
935,552	965,938	8,834,201	(1,143,519)		REVENUES TOTALS:	0.00	7,270,453	6,750,398	6,750,398	6,750,398
				01	(No Description)					
				E1	Personnel Services					
149,875	146,392	255,012.00	177,028.83	100700	Regular Services	0.00	265,212.48	240,162.15	240,162.15	240,162.15
12,498	3,905	17,410.00	4,592.30	100702	Overtime	0.00	18,106.40	11,639.24	11,639.24	11,639.24
6,760	6,574	8,194.00	11,190.57	100704	Holiday Pay	0.00	8,521.76	16,381.70	16,381.70	16,381.70
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	3,680.00	3,680.00
96,848	113,848	174,619.00	132,012.94	100710	Fringe Benefits	0.00	181,603.76	161,916.89	161,916.89	161,916.89
(4,427)	7,690	2,000.00	3,883.25	100711	Unused Vacation	0.00	2,080.00	2,134.00	2,134.00	2,134.00
298,839	304,832	482,235	360,051		Personnel Services Totals:	0.00	501,524	435,914	435,914	435,914
				E2	Materials and Services					
1,490	1,444	2,500.00	0.00	200726	Training	0.00	2,600.00	2,000.00	2,000.00	2,000.00
840	1,015	1,500.00	156.86	200728	Membership & Dues	0.00	1,560.00	1,500.00	1,500.00	1,500.00
195	5,149	4,000.00	3,128.57	200729	Permits	0.00	4,160.00	4,000.00	4,000.00	4,000.00
23,621	24,032	36,200.00	42,000.00	200738	Insurance and Bonds	0.00	37,648.00	18,000.00	18,000.00	18,000.00
967	389	2,500.00	43.71	200746	Legal Services	0.00	2,600.00	2,500.00	2,500.00	2,500.00
17,510	17,606	20,000.00	15,212.14	200748	Accounting Services	0.00	20,800.00	20,000.00	20,000.00	20,000.00
0	0	1,000.00	0.00	200749	Labor Negotiating Servies	0.00	1,040.00	1,000.00	1,000.00	1,000.00
44,164	43,740	70,000.00	30,000.00	200752	Engineering Services	0.00	72,800.00	50,000.00	50,000.00	50,000.00
3,938	4,021	4,000.00	8,500.00	200759	Contract Labor	0.00	4,160.00	10,000.00	10,000.00	10,000.00
918	(101)	1,000.00	173.02	200760	Miscellaneous	0.00	1,040.00	1,000.00	1,000.00	1,000.00
0	0	0.00	0.00	200765	Insurance Pool Claims	0.00	0.00	0.00	0.00	0.00
4,287	4,329	4,500.00	5,075.66	200800	Telephone	0.00	4,680.00	5,250.00	5,250.00	5,250.00
31,555	63,728	65,000.00	53,240.16	200801	Electricity	0.00	67,600.00	67,600.00	67,600.00	67,600.00
1,016	766	1,000.00	0.00	200802	Postage, Shipping, Freight	0.00	1,040.00	1,000.00	1,000.00	1,000.00
0	0	600.00	0.00	200803	Printing	0.00	624.00	650.00	650.00	650.00
0	172	2,000.00	0.00	200804	Advertising	0.00	2,080.00	1,000.00	1,000.00	1,000.00

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

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
318,764	333,452	474,200	315,606		Materials and Services Totals:	0.00	493,168	455,250	455,250	455,250
				E3	Capital Outlay					
513	40,906	0.00	0.00	300780	Equipment, Vehicles, Machinery	0.00	0.00	37,000.00	37,000.00	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	0.00	0.00	300784	WTP PreTreatment Design, Prep	0.00	31,200.00	31,200.00	31,200.00	0.00
0	40,906	60,000	17,577		Capital Outlay Totals:	0.00	93,600	68,200	68,200	0
617,602	679,190	1,016,435	693,233		EXPENDITURES TOTALS:	0.00	1,088,292	959,364	959,364	891,164
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
617,602	679,190	1,016,435	693,233		DEPT EXPENSES	0.00	1,088,292	959,364	959,364	891,164
(617,602)	(679,190)	(1,016,435)	(693,233)		(No Description) Totals:	0.00	(1,088,292)	(959,364)	(959,364)	(891,164)
				02	(No Description)					
				E3	Capital Outlay					
0	0	0.00	0.00	300780	Equipment, Vehicles, Machinery	0.00	0.00	0.00	0.00	37,000.00
0	0	0.00	0.00	300781	Buildings and Facilities	0.00	0.00	50,000.00	50,000.00	50,000.00
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	60,000.00	848,392.61	300784	Infrastructure/Systm Imprvmt	0.00	5,411,139.00	5,411,139.00	5,411,139.00	62,400.00
5,125	198,742	6,904,045.00	0.00	300785	SDWRLF *only* Infrastructure	0.00	0.00	0.00	0.00	5,411,139.00
0	0	0.00	0.00	300786	WTP Intake Screen, Engineering	0.00	31,200.00	31,200.00	31,200.00	0.00
5,125	198,742	6,964,045	848,393		Capital Outlay Totals:	0.00	5,442,339	5,492,339	5,492,339	5,560,539
5,125	198,742	6,964,045	848,393		EXPENDITURES TOTALS:	0.00	5,442,339	5,492,339	5,492,339	5,560,539
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
5,125	198,742	6,964,045	848,393		DEPT EXPENSES	0.00	5,442,339	5,492,339	5,492,339	5,560,539
(5,125)	(198,742)	(6,964,045)	(848,393)		(No Description) Totals:	0.00	(5,442,339)	(5,492,339)	(5,492,339)	(5,560,539)

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
				03	(No Description)					
				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		(No Description) Totals:	0.00	0	0	0	0
				04	(No Description)					
				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
				E5	Contingency					
0	0	416,776.91	0.00	600100	Contingency	0.00	433,447.99	138,695.00	138,695.00	138,695.00
0	0	416,777	0		Contingency Totals:	0.00	433,448	138,695	138,695	138,695
				E8	Interfund Transfers Out					
0	0	150,000.00	257,142.86	500790	Transfer Out, to General Fund	0.00	0.00	160,000.00	160,000.00	160,000.00
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 Totals:	0.00	0	160,000	160,000	160,000
125,179	71,586	566,777	257,143		EXPENDITURES TOTALS:	0.00	433,448	298,695	298,695	298,695

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	298,695	298,695
(125,179)	(71,586)	(566,777)	(257,143)		(No Description) Totals:	0.00	(433,448)	(298,695)	(298,695)	(298,695)
				06 E7	(No Description) 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 To	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		(No Description) 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	6,750,398	6,750,398
747,906	960,966	8,834,201	1,798,769		FUND EXPENSES	0.00	7,262,501	6,750,398	6,750,398	6,750,398
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	770,751.00	770,751.00
0	0	1,220,057	0		Carryover Fund Balance/Capital To	0.00	1,268,859	770,751	770,751	770,751
				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	852,800.00	852,800.00
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 Tota	0.00	852,800	852,800	852,800	852,800
				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 Tota	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	45,250.00	45,250.00
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	45,250	45,250
851,891	959,748	2,066,857	(896,741)		REVENUES TOTALS:	0.00	2,166,909	1,668,801	1,668,801	1,668,801
				01	(No Description)					
				E1	Personnel Services					
115,879	147,669	264,608.00	205,100.16	100700	Regular Services	0.00	275,192.32	290,415.00	290,415.00	290,415.00

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

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

2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	Account	Description	FTE	2027 Requested	2027 Proposed	2027 Approved	2027 Adopted
0	0	0	0		Capital Outlay Totals:	0.00	104,000	208,500	208,500	0
457,162	531,961	951,755	663,227		EXPENDITURES TOTALS:	0.00	1,093,825	1,177,692	1,177,692	969,192
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
457,162	531,961	951,755	663,227		DEPT EXPENSES	0.00	1,093,825	1,177,692	1,177,692	969,192
(457,162)	(531,961)	(951,755)	(663,227)		(No Description) Totals:	0.00	(1,093,825)	(1,177,692)	(1,177,692)	(969,192)
				02	(No Description)					
				E3	Capital Outlay					
0	55,665	100,000.00	0.00	300780	Equipment, Vehicles, Machinery	0.00	0.00	0.00	0.00	108,500.00
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/Systm Imprvmt	0.00	0.00	0.00	0.00	100,000.00
0	55,665	100,000	0		Capital Outlay Totals:	0.00	0	0	0	208,500
0	55,665	100,000	0		EXPENDITURES TOTALS:	0.00	0	0	0	208,500
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	55,665	100,000	0		DEPT EXPENSES	0.00	0	0	0	208,500
0	(55,665)	(100,000)	0		(No Description) Totals:	0.00	0	0	0	(208,500)
				03	(No Description)					
				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

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		(No Description) Totals:	0.00	0	0	0	0
				04	(No Description)					
				E2	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	249,584.00	249,584.00
0	0	382,552	0		Contingency Totals:	0.00	397,854	249,584	249,584	249,584
				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	160,000.00	160,000.00
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	160,000	160,000
314,811	404,084	1,015,102	632,550		EXPENDITURES TOTALS:	0.00	397,854	409,584	409,584	409,584
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	409,584	409,584
(314,811)	(404,084)	(1,015,102)	(632,550)		(No Description) Totals:	0.00	(397,854)	(409,584)	(409,584)	(409,584)
				05	(No Description)					
				E4	Reserves					
0	0	0.00	0.00	900100	Debt/ Loan Reserve	0.00	0.00	81,525.00	81,525.00	81,525.00
0	0	0	0		Reserves Totals:	0.00	0	81,525	81,525	81,525

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	81,525	81,525
0	0	0	0		DEPT REVENUES	0.00	0	0	0	0
0	0	0	0		DEPT EXPENSES	0.00	0	81,525	81,525	81,525
0	0	0	0		(No Description) Totals:	0.00	0	(81,525)	(81,525)	(81,525)
851,891	959,748	2,066,857	(896,741)		FUND REVENUES	0.00	2,166,909	1,668,801	1,668,801	1,668,801
771,973	991,710	2,066,857	1,295,777		FUND EXPENSES	0.00	1,491,679	1,668,801	1,668,801	1,668,801
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	16,962,947	16,962,947
4,193,183	5,309,660	19,700,954	6,278,812		REPORT EXPENSES	0.00	17,271,185	16,962,947	16,962,947	16,962,947
200,255	(770,314)	0	(11,748,867)		REPORT TOTALS:	0.00	229,458	0	0	0

RESOLUTION NO. 26-1474-R

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND LEVYING TAXES FOR THE CITY OF ROGUE RIVER, OREGON, FOR THE 2026-2027 BUDGET YEAR.

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

WHEREAS, the City Council hereby adopts the budget approved by the Budget Committee of the City of Rogue River, Oregon, on April 16, 2026, now on file in the office of the City Administrator/Budget Officer; and,

WHEREAS, the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND		
Department - Administration	$	368,303
Department - Police	$	1,597,933
Department - Park Maintenance	$	265,957
Department - Building	$	67,235
Capital Outlay (general)	$	10,400
Contingency	$	113,378
Total GENERAL FUND	**$**	**2,423,206**
SYSTEM DEVELOPMENT FUND		
Capital Outlay (general)	$	185,000
Interfund Transfers	$	300,000
Contingency	$	34,851
Total SYSTEM DEVELOPMENT FUND	**$**	**519,851**
STREET FUND		
Organizational Unit - Street Maintenance	$	612,451
Capital Outlay (general)	$	592,628
Interfund Transfers	$	80,000
Contingency	$	128,190
Total STREET FUND	**$**	**1,413,269**

WATER IMPROVEMENT RESERVE FUND		
Capital Outlay (general)	$	86,000
Interfund Transfers	$	156,410
Contingency	$	9,189
Total WATER IMPROVEMENT RESERVE FUND	**$**	**251,599**
SEWER IMPROVEMENT RESERVE FUND		
Capital Outlay (general)	$	347,360
Contingency	$	41,600
Total SEWER IMPROVEMENT RESERVE FUND	**$**	**388,960**
WATER AND SEWER REVENUE BOND DEBT SERVICE FUND		
Debt Service	$	148,600
Total WATER AND SEWER REVENUE BOND DEBT SERVICE FUND	**$**	**148,600**
GOVERNMENT DEBT SERVICE FUND		
Debt Service	$	105,487
Total GOVERNMENT DEBT SERVICE FUND	**$**	**105,487**
WATER FUND		
Program - Water Production and Distribution	$	6,451,703
Interfund Transfers	$	160,000
Contingency	$	138,695
Total WATER FUND	**$**	**6,750,398**
SEWER FUND		
Program - Sewer Collection and Treatment	$	1,177,692
Interfund Transfers	$	160,000
Contingency	$	249,584
Total SEWER FUND	**$**	**1,587,276**
TOTAL APPROPRIATIONS	**$**	**13,588,646**
TOTAL UNAPPROPRIATED AND RESERVE	**$**	**3,374,301**
GRAND TOTAL 2026-2027 BUDGET	**$**	**16,962,947**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2026-2027 upon the assessed value of all taxable property within the district: at the rate of $3.1492 per $1,000 of assessed value for the permanent rate tax; and in the amount of $112,200 for general obligation bonds

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

	General Government	Excluded from Limitation
PERMANENT RATE TAX	$3.1492 / $1,000	
GENERAL OBLIGATION DEBT SERVICE		$112,200

PASSED by the Common Council of the City of Rogue River on this 28th day of May, 2026.

SUBMITTED TO AND APPROVED by the Mayor of the City of Rogue River on this 28th day of May, 2026.

Pam VanArsdale
Mayor

ATTEST:

Diane Oliver,
City Recorder

3 - Resolution No. 26-1474-R

RESOLUTION NO. 26-1475-R

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

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

WHEREAS, ORS 221.760 provides as follows:

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

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

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

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

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

PASSED by the Common Council of the City of Rogue River on this 28th day of May, 2026.

SUBMITTED TO AND APPROVED by the Mayor of the City of Rogue River on this 28th day of May, 2026.

Pam VanArsdale
Mayor

ATTEST:

Diane Oliver,
City Recorder

RESOLUTION NO. 26-1476-R

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUE SHARING FOR THE CITY OF ROGUE RIVER, OREGON, FOR THE 2026-2027 BUDGET YEAR.

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

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

WHEREAS, the law mandates public hearings be held by the City, hearings were held on April 16, 2026 during the Budget Committee meeting and on May 28, 2026 during the City Council meeting giving citizens an opportunity to comment on the use of State Revenue Sharing; and,

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

NOW, THEREFORE, BE IT RESOLVED, the City of Rogue River hereby elects to receive State Revenues for the 2026-2027 budget year.

PASSED by the Common Council of the City of Rogue River on this 28th day of May, 2026.

SUBMITTED TO AND APPROVED by the Mayor of the City of Rogue River on this 28th day of May, 2026.

Pam VanArsdale
Mayor

ATTEST:

Diane Oliver,
City Recorder

RESOLUTION NO. 26-1477-R

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL MANAGEMENT OF THE CITY OF ROGUE RIVER, OREGON, FOR THE 2026-2027 BUDGET YEAR.

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

GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

Governmental Debt Service Fund: The Governmental Debt Service Fund was established to account for bond and interest transactions on the following General Obligation loan debt currently outstanding for Loans under the Oregon Transportation Infrastructure Bank Fund in the amount not to exceed $1,600,000. Two loans make up this amount. #2013A is in the amount of $196,618 at 1% interest. 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.

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

PROPRIETARY FUNDS

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

The Water Fund accounts for operating the water system of the City. Revenue is derived from charges for services to water users. Primary expenditures are related to salaries and operation costs. The 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 starting mid-2027. The proceeds to repay this loan will come from user fees associated with water consumption.

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

PASSED by the Common Council of the City of Rogue River on this 28th day of May, 2026.

SUBMITTED TO AND APPROVED by the Mayor of the City of Rogue River on this 28th day of May, 2026.

Pam VanArsdale
Mayor

ATTEST:

Diane Oliver,
City Recorder