



FY 2027 Proposed Budget



AGENDA

Call Meeting to Order

Budget Committee Rules and Declaration of Conflicts of Interest

Approval of Minutes

2. Review & Approval of May 7, 2026, Minutes

Budget Officer Comments

Department Head Statements

Review Submitted Questions & Staff Responses

Committee Discussion

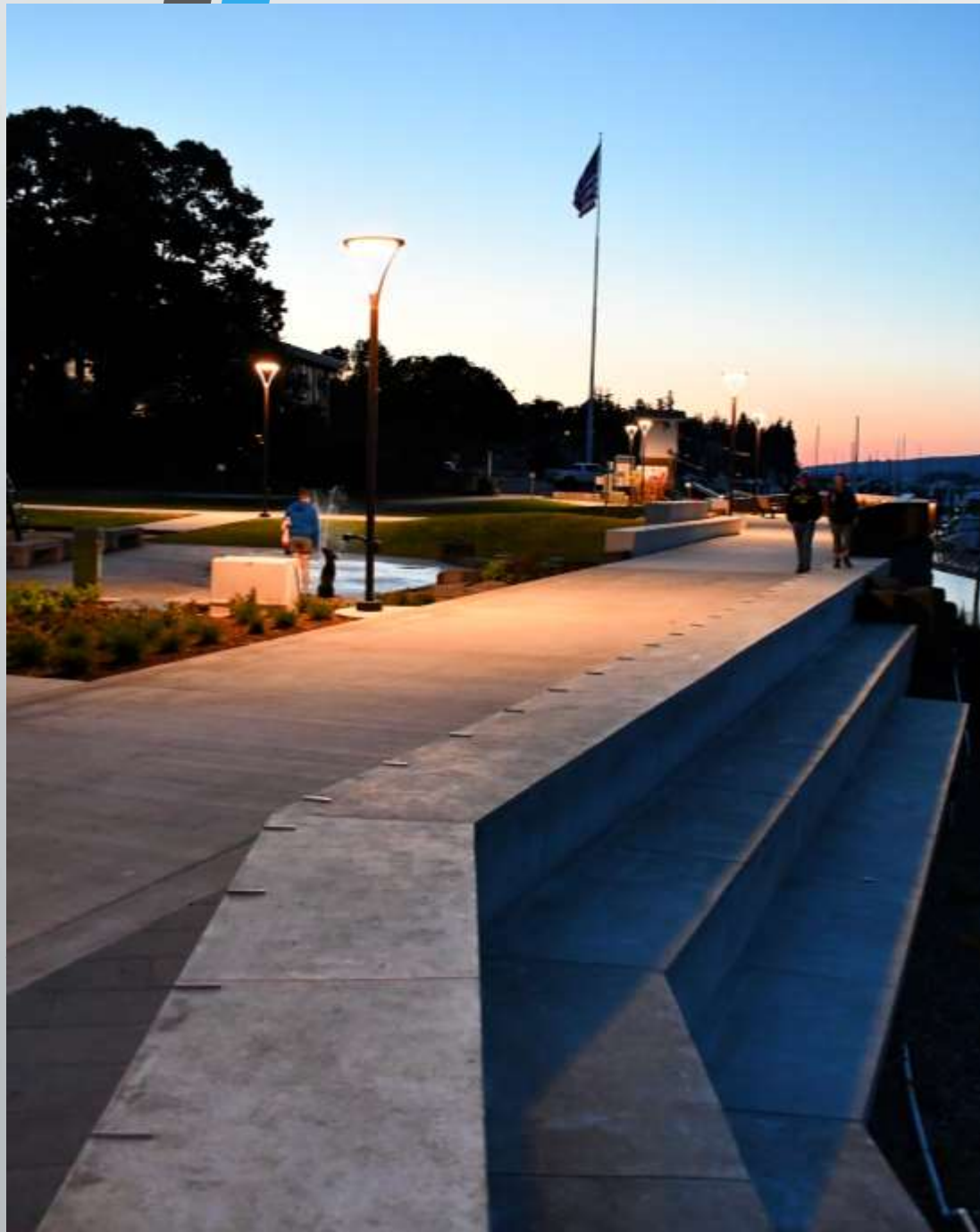
Check in for adjournment to May 28 or Approval of the Proposed Budget.

Budget Committee Ground Rules
Declaration of Conflicts of Interest
Oregon Administrative Rules 150-504-400

The role of the Budget Committee is to review, discuss, make additions or deletions, and approve the proposed budget presented by the budget officer.

The budget committee's role is not to make management decisions, such as establishing or eliminating specific programs or services.





Budget Officer Comments

**Department Head
Statements**

**Review Budget Committee
Questions and Staff
Responses**

Challenges & Opportunities

- We are assuming from committee and community input that the \$24.00 proposed general service fee will not be approved by voters.
- Proposed option of extracting the Police Department from General Fund and creating a Police Services Fund.
 - Allows for transparency
 - Informs of revenue needed to maintain police services
 - Reduces General Fund recovery time

Adjustments

- Add back layoffs of PT staff and furloughs of FT staff in Library and Recreation
= \$239,000
 - Reduce General Fund ending fund balance or further reduce Police budget

General Fund – No Fee, No PD

GENERAL FUND	2026-27 Proposed	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast	2031-32 Forecast
RESOURCES						
GENERAL FUND REVENUE	10,183,100	10,363,952	10,670,966	10,987,430	11,313,641	11,649,904
TRANSFERS	-	-	-	-	-	-
Total Revenue	10,183,100	10,363,952	10,670,966	10,987,430	11,313,641	11,649,904
FUND BALANCE AVAILABLE	366,266	1,754,966	2,989,086	4,219,857	5,444,045	6,658,151
TOTAL RESOURCES	10,549,366	12,118,918	13,660,052	15,207,287	16,757,686	18,308,055
EXPENDITURES						
PERSONNEL SERVICES						
Dept 701 Admin	448,500	461,955	475,814	490,088	504,791	519,934
Dept 702 Recorder	309,700	318,991	328,561	338,418	348,570	359,027
Dept 703 Council	67,500	69,525	71,611	73,759	75,972	78,251
Dept 704 Court	225,700	232,471	239,445	246,628	254,027	261,648
Dept 705 Police	-	-	-	-	-	-
Dept 706 Library	502,200	517,266	532,784	548,767	565,231	582,187
Dept 707 Finance	648,600	668,058	688,100	708,743	730,005	751,905
Dept 708 Parks	175,000	180,250	185,658	191,227	196,964	202,873
Dept 709 Recreation	280,800	289,224	297,901	306,838	316,043	325,524
Dept 710 Planning	200,800	206,824	213,029	219,420	226,002	232,782
Dept 711 Building	310,100	319,403	328,985	338,855	349,020	359,491
Dept 712 Technology	166,300	171,289	176,428	181,721	187,172	192,787
Dept 715 General	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	3,335,200	3,435,256	3,538,314	3,644,463	3,753,797	3,866,411
MATERIALS & SERVICES						
Dept 701 Admin	37,600	38,728	39,115	39,506	39,901	40,301
Dept 702 Recorder	49,700	51,191	51,703	52,220	52,742	53,270
Dept 703 Council	46,600	47,998	48,478	48,963	49,452	49,947
Dept 704 Court	243,700	251,011	253,521	256,056	258,617	261,203
Dept 705 Police	-	-	-	-	-	-
Dept 706 Library	143,800	148,114	149,595	151,091	152,602	154,128
Dept 707 Finance	280,500	288,915	291,804	294,722	297,669	300,646
Dept 708 Parks	172,800	177,984	179,764	181,561	183,377	185,211
Dept 709 Recreation	73,300	75,499	76,254	77,017	77,787	78,565
Dept 710 Planning	24,400	25,132	25,383	25,637	25,894	26,152
Dept 711 Building	32,600	33,578	33,914	34,253	34,595	34,941
Dept 712 Technology	413,000	425,390	429,644	433,940	438,280	442,663
Dept 715 General	361,200	372,036	375,756	379,514	383,309	387,142
TOTAL MATERIALS & SERVICES	1,879,200	1,935,576	1,954,932	1,974,481	1,994,226	2,014,168
TRANSFERS						
Dept 015 Transfers	3,580,000	3,759,000	3,946,950	4,144,298	4,351,512	4,569,088
TOTAL EXPENDITURES	8,794,400	9,129,832	9,440,195	9,763,242	10,099,535	10,449,667
ENDING FUND BALANCE	1,754,966	2,989,086	4,219,857	5,444,045	6,658,151	7,875,388
20% RESERVE POLICY	1,758,880	1,825,966	1,888,039	1,952,648	2,019,907	2,089,933
RESERVE PERCENTAGE	20%	33%	45%	56%	66%	75%
30% RESERVE DESIRE	2,638,320	2,738,950	2,832,059	2,928,973	3,029,861	3,134,900

General Fund, No Fee, No PD, Restore Library & Recreation

GENERAL FUND	2026-27 Proposed	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast	2031-32 Forecast
RESOURCES						
GENERAL FUND REVENUE	10,183,100	10,363,952	10,670,966	10,987,430	11,313,641	11,649,904
TRANSFERS	-	-	-	-	-	-
Total Revenue	10,183,100	10,363,952	10,670,966	10,987,430	11,313,641	11,649,904
FUND BALANCE AVAILABLE	366,266	1,516,766	2,505,540	3,483,604	4,447,505	5,393,515
TOTAL RESOURCES	10,549,366	11,880,718	13,176,506	14,471,035	15,761,146	17,043,419
EXPENDITURES						
PERSONNEL SERVICES						
Dept 701 Admin	448,500	461,955	475,814	490,088	504,791	519,934
Dept 702 Recorder	309,700	318,991	328,561	338,418	348,570	359,027
Dept 703 Council	67,500	69,525	71,611	73,759	75,972	78,251
Dept 704 Court	225,700	232,471	239,445	246,628	254,027	261,648
Dept 705 Police	-	-	-	-	-	-
Dept 706 Library	686,000	706,580	727,777	749,611	772,099	795,262
Dept 707 Finance	648,600	668,058	688,100	708,743	730,005	751,905
Dept 708 Parks	175,000	180,250	185,658	191,227	196,964	202,873
Dept 709 Recreation	335,200	345,256	355,614	366,282	377,271	388,589
Dept 710 Planning	200,800	206,824	213,029	219,420	226,002	232,782
Dept 711 Building	310,100	319,403	328,985	338,855	349,020	359,491
Dept 712 Technology	166,300	171,289	176,428	181,721	187,172	192,787
Dept 715 General	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	3,573,400	3,680,602	3,791,020	3,904,751	4,021,893	4,142,550
MATERIALS & SERVICES						
Dept 701 Admin	37,600	38,728	39,115	39,506	39,901	40,301
Dept 702 Recorder	49,700	51,191	51,703	52,220	52,742	53,270
Dept 703 Council	46,600	47,998	48,478	48,963	49,452	49,947
Dept 704 Court	243,700	251,011	253,521	256,056	258,617	261,203
Dept 705 Police	-	-	-	-	-	-
Dept 706 Library	143,800	148,114	149,595	151,091	152,602	154,128
Dept 707 Finance	280,500	288,915	291,804	294,722	297,669	300,646
Dept 708 Parks	172,800	177,984	179,764	181,561	183,377	185,211
Dept 709 Recreation	73,300	75,499	76,254	77,017	77,787	78,565
Dept 710 Planning	24,400	25,132	25,383	25,637	25,894	26,152
Dept 711 Building	32,600	33,578	33,914	34,253	34,595	34,941
Dept 712 Technology	413,000	425,390	429,644	433,940	438,280	442,663
Dept 715 General	361,200	372,036	375,756	379,514	383,309	387,142
TOTAL MATERIALS & SERVICES	1,879,200	1,935,576	1,954,932	1,974,481	1,994,226	2,014,168
TRANSFERS						
Dept 015 Transfers	3,580,000	3,759,000	3,946,950	4,144,298	4,351,512	4,569,088
TOTAL EXPENDITURES	9,032,600	9,375,178	9,692,902	10,023,529	10,367,631	10,725,806
ENDING FUND BALANCE	1,516,766	2,505,540	3,483,604	4,447,505	5,393,515	6,317,613
20% RESERVE POLICY	1,806,520	1,875,036	1,938,580	2,004,706	2,073,526	2,145,161
RESERVE PERCENTAGE	17%	27%	36%	44%	52%	59%
30% RESERVE DESIRE	2,709,780	2,812,553	2,907,871	3,007,059	3,110,289	3,217,742

LET'S TAKE A BREAK

Committee Roundtable Discussion – 7 minutes each – BE RESPECTFUL & DO NOT INTERRUPT.

Committee Instructions for next meeting





CHECK IN FOR ADJOURNMENT

Adjourn to May 28, 2026