

CITY OF SWEET HOME, OREGON 2026-2027 PROPOSED BUDGET



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Budget Message

Dear Honorable Mayor Coleman, Members of the Sweet Home City Council, Budget Committee Members, and Residents of the City of Sweet Home:

It is my honor to present the proposed budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027. This document reflects our continued commitment to strategic planning, transparency, and responsible financial stewardship. The total proposed budget for the City of Sweet Home is \$43,904,000.

The City's core operating budget remains focused on essential services, daily operations, and the advancement of Council priorities. This year's budget was developed in alignment with the City Council Goals for Fiscal Year 2026–2027, as adopted in Resolution No. 5 for 2026.

The Council's goals continue to be organized around five focus areas: desirable community, efficient government, infrastructure, essential services, and economic strength. This year's goals reflect a continued shift from planning toward implementation of key projects and investments.

In the area of community enhancement, the City will continue restoration of Weddle Bridge, advance pedestrian improvements along Mountain View, and invest in park development through Quarry Park improvements and evaluation of Northside Park amenities. These efforts support livability and long-term community appeal.

Infrastructure priorities remain centered on the advancement of the Willow-Yucca Local Improvement District and the continued updates and construction of the Wastewater Treatment Plant. These projects represent critical investments in the City's long-term capacity and regulatory compliance.

Essential service investments include key utility infrastructure improvements, such as installation of a generator at the Water Treatment Plant and upgrades to the Canyon Creek Pump Station. These projects are vital to ensuring system reliability and resilience for our residents.

In support of economic strength, the City will continue work on the Santiam Feed Store plan and prioritize funding for the Commercial Exterior Improvement Program. These initiatives are intended to strengthen the local economy, support business development, and enhance the appearance and vitality of our community.

Under efficient government, the City will review Council rules and continue planning efforts related to the future of the Old City Hall property. These efforts are intended to ensure effective governance and thoughtful use of City assets.

The General Fund is proposed at \$7.84 million, representing a modest increase of approximately \$127,000 over the prior year. This reflects stable operations while maintaining flexibility to respond to emerging needs. The overall increase in the City's total budget reflects increased activity in capital, enterprise, and project-specific funds.

Our enterprise funds (including water, sewer, and stormwater) remain focused on supporting critical infrastructure and long-term system needs. The Wastewater Treatment Plant project, in particular, represents a long-term investment that will serve the community for decades to come. The City will continue to pursue grant funding and legislative support to help offset project costs and reduce financial impacts on ratepayers.

This year's capital investments also include continued funding for parks, infrastructure improvements, and community development initiatives. These investments reflect a balanced approach that supports both current service delivery and long-term community growth.

Looking ahead, this budget positions the City for long-term sustainability while addressing immediate priorities. We remain focused on infrastructure reliability, operational stability, and maintaining a strong financial foundation.

This budget reflects the core values of our organization and our community: transparency, fiscal responsibility, responsive service, and resilience. It balances today's needs with tomorrow's opportunities and ensures that Sweet Home remains well-positioned for the future.

In closing, I extend my sincere appreciation to the Mayor, Council, and Budget Committee for your leadership and guidance. Special thanks to Finance Director Matt Brown and all staff who contributed to the development of this budget. It is an honor to serve the Sweet Home community, and I look forward to working with you through this process.

Respectfully submitted,

Jason Ogden
City Manager / Chief of Police

Mission, Vision & Council Goals

Mission Statement

The City of Sweet Home will work to build an economically strong community with an efficient and effective local government that will provide infrastructure and essential services to the citizens we serve. As efficient stewards of the value assets available, we will be responsive to the community while planning and preparing for the future.

Vision Statement

WE, as City Council, have been entrusted to make decisions that do the most good, for the most people, for the longest period of time to enhance the quality of life for our community.

- I. WE ASPIRE to make Sweet Home a community people find desirable to live in.
- II. WE ASPIRE to have an effective and efficient local government.
- III. WE ASPIRE to provide viable and sustainable infrastructure.
- IV. WE ASPIRE to provide viable and sustainable essential services.
- V. WE ASPIRE to create an economically strong environment in which businesses and community members prosper.

Council Goals

Desirable Community

Weddle Bridge Restoration

Mountain View Pedestrian Improvements

Quarry Park Improvements

Northside Park Amenities Evaluation

Effective & Efficient Local Government

Review Council Rules

Old City Hall Plan

Infrastructure

Willow-Yucca LID

Wastewater Treatment Plant Updates & Construction

Essential Services

Water Treatment Plant Generator

Canyon Creek Pump Station

Economic Strength

Santiam Feed Store Plan

Fund the Commercial Exterior Improvement Program (CEIP)

City Profile



The City of Sweet Home, approximately six and a half square miles, is the third largest city in Linn County and is located at the east end of the county. The city lies at the foot of the Cascade Mountains, next to the pristine Santiam River and near Foster and Green Peter Reservoirs. Located in the Mid-Willamette Valley, Sweet Home offers close proximity to major urban areas for commuters and shoppers; Portland is 100 miles away, Salem is 50 miles away as is Eugene and Albany is 25 miles away.

Operating under the provisions of its own Charter and applicable state law, Sweet Home has a Council/Manager form of government. The City Council consists of seven members elected by the citizens of Sweet Home to serve overlapping terms of two and four years. The Mayor is elected by the Council members to serve for a term of two years. The City of Sweet Home provides municipal services including police protection, emergency dispatch services, street construction and maintenance, library services, building and planning, zoning and general administration .

In 2021, the City assumed control of its water and wastewater treatment plants while also continuing to maintain the water distribution and sewer collection systems throughout the city. Significant efforts to address leaking pipes have yielded a water loss ratio of approximately 12% down from over 40% just three years ago and a successful inflow and infiltration program has reduced the loads handled by the wastewater treatment plant and reduced environmental violations. Significant work still remains as the City begins construction on a major rehabilitation effort at the Wastewater Treatment Plant to enhance capacity and prepare the City for the next 30-50 years of development and expansion. More information on the Wastewater Treatment Plant project can be found under the Wastewater fund portion of this document.

Budget Committee

The Budget Committee consists of the governing body (City Council) plus an equal number of citizen members appointed by the Council. The City of Sweet Home has 14 Budget Committee positions, with the votes of all members being equal. Appointive members of a budget committee serve for terms of three years and their terms must be staggered. The Budget Committee reviews the proposed budget to ensure that the budget aligns with the City Council goals and aspirations.

2026 Budget Committee

Susan Coleman | Mayor | Term Ends 12/31/2026

Joshua Thorstad | President Pro Tem | Term Ends 12/31/2026

Chelsea Augsburger | City Councilor | Term Ends 12/31/2026

Dylan Richards | City Councilor | Term Ends 12/31/2026

Ken Bronson | City Councilor | Term Ends 12/31/2028

Aaron Hegge | City Councilor | Term Ends 12/31/2028

Angelita Sanchez | City Councilor | Term Ends 12/31/2028

Matthew Betchel | Budget Committee | Term Ends 12/31/2026

Diane Gerson | Budget Committee | Term Ends 12/31/2026

Nancy White | Budget Committee | Term Ends 12/31/2026

Robert Briana | Budget Committee | Term Ends 12/31/2027

Jeana Doll | Budget Committee | Term Ends 12/31/2027

Dawn Miller | Budget Committee | Term Ends 12/31/2027

VACANCY | Budget Committee | Term Ends 12/31/2028

Budget Process

Budgeting in Oregon

A budget as defined by Oregon Revised Statutes (ORS), is a financial plan containing estimates of revenues and expenditures for a given period or purpose. Local Governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs in Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes. Oregon's local governments are highly regulated and controlled by ORS. The state's local budget law is set out in ORS 294. Oregon local budget has four major purposes:

- Establish standard procedures
- Outline programs and services and the fiscal policy to carry them out
- Provide methods of estimating revenues, expenditures, and proposed levies
- Encourage citizen involvement in budget formulation before budget adoption

Budgeting in Sweet Home

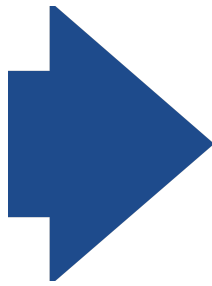
Adoption

The City of Sweet Home prepares and adopts a budget in accordance with its City Charter and ORS 294. These statutes provide legal standards for preparing, presenting, adopting, implementing, and monitoring the budget. The City Manager is the Budget Officer and has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and the appropriate operating departments. Under the City's expenditure limitation, local expenditures cannot exceed the final appropriation once the budget is adopted.

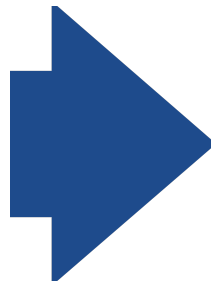
Budget Amendments

Supplemental budgets are adopted through the similar process used for the regular budget and shall not extend beyond the end of the year during which they are submitted. Supplemental budgets cannot be used to authorize a tax levy. By transferring appropriations, the City usually has enough flexibility to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures when revenues are received for which the city has no prior knowledge in those cases. It is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current fiscal year.

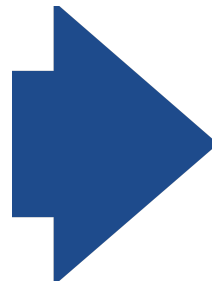
Budget Timeline



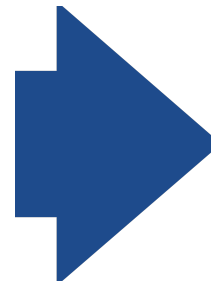
January
Budgets are sent to departments for proposals.



February / March
Budget Officer begins working the budget together meeting with departments for discussion.



April
Budget Committee meets to vote on the proposed budget and approve tax rates.



May / June
City Council approves the budget and tax rates to complete the budget process.

Basis of Budgeting

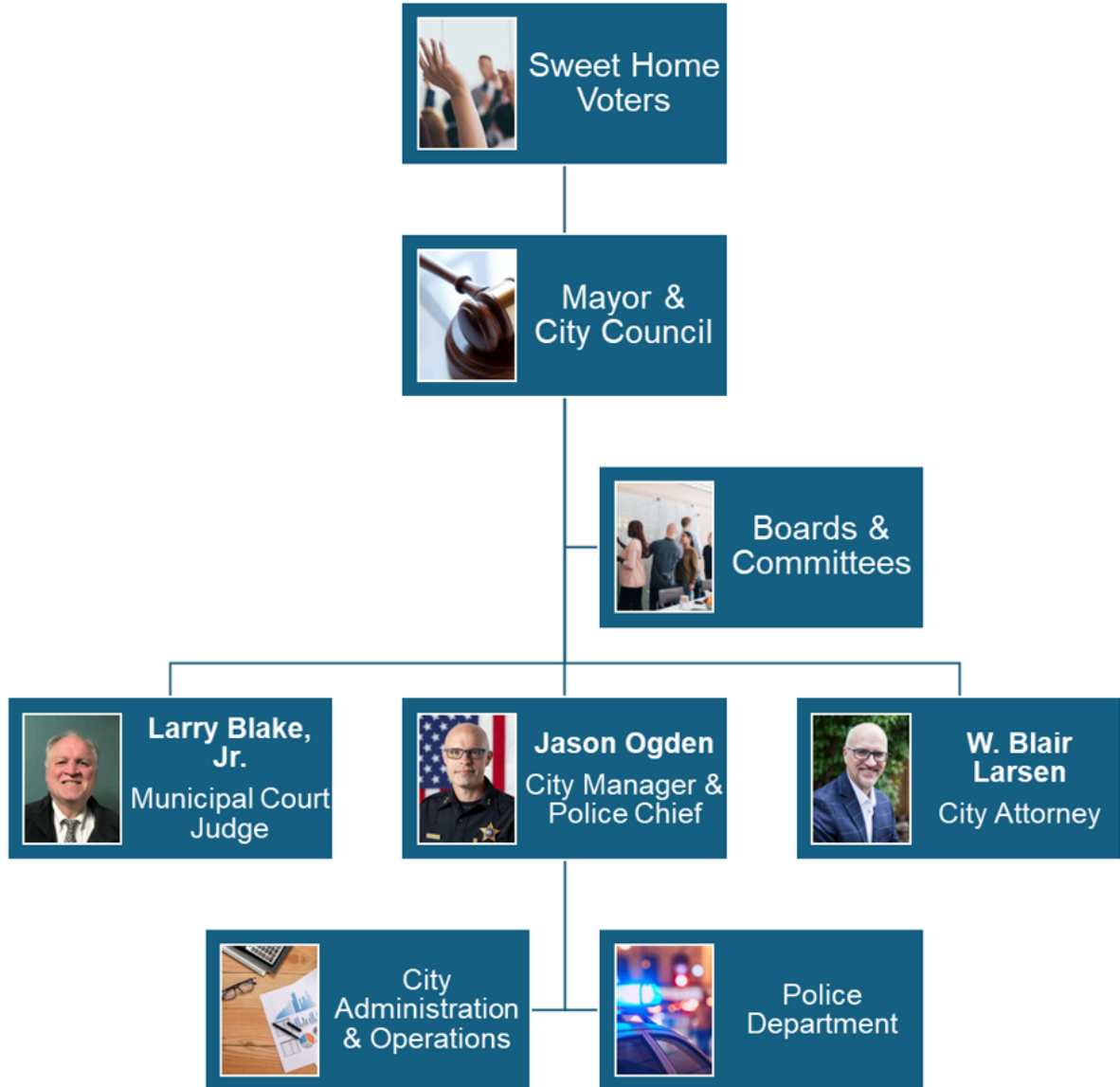
All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices, in modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectable within the current period, or soon after the end of the current period to pay off liabilities of the current period.

Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees, and assessment lien installments received within approximately 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for the interest on general long-term obligations which is recorded when due.

Audit Basics

The audit, as reported in the financial statements, accounts for the City's finances on the basis of generally accepted accounting principals (GAAP). GAAP is defined as conventions, rules and procedures necessary to describe accepted accounting practice at a particular time. The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except the Proprietary Funds (Water, Sewer, and Storm Water). The audit uses the accrual method of accounting for the Proprietary Funds. The ACFR shows all the city's funds on both a budgetary and GAAP basis for comparison purposes.

Organizational Chart



- Human Resources
- Finance
- Public Works
- Building & Planning
- Economic Development
- Library
- Municipal Court

Accounting Structure

FUND NAME	NUMBER	DESCRIPTION & PURPOSE
General Fund		
General Fund	100	The General Fund is used to account for all financial resources except for those to be accounted for in another fund. Administration, City Council, Court, Finance, Community Development, Parks, and the Community Center are departments within the General Fund.
Special Revenue Funds		
Public Safety	200	The Public Safety Fund is the home of the operations for the Police Department that receives a Local Option Levy from the community to operate.
Library	201	The Library Fund is home to the operations of the public library that receives a Local Option Levy from the community to operate.
Community Enhancement	207	This fund is home to several other distinct areas within the city but do not operate at the level that a specific fund is needed. This fund is used to track specific programs as needed by the City.
Willow-Yucca	208	This fund was created to track the potential future Willow-Yucca Local Improvement District (LID) within the City. This fund will track capital expenditures, debt service, and repayments from the LID.
Transportation	209	This fund is used to track State Gas Tax revenues and operational expenditures related to Street maintenance and street capital projects.
SDC Funds		
System Development Charges	301-305	These funds are created to track revenues and expenditures for system development charges of Water, Sewer, Storm, Parks, and Transportation. Revenues come from development fees (SDCs) that assist in supplemental funding for capital improvements throughout the city.

Enterprise Funds		
Water Fund	500	The Water Fund accounts for the resources and expenditures related to the supply, treatment, and distribution of water within the city.
Sewer Fund	550	The Wastewater (Sewer) Fund accounts for the resources and expenditures related to the supply, treatment, and collection of sewer within the city.
Storm Fund	560	The Storm Fund accounts for the resources and expenditures related to the maintenance of the City's storm water system
Internal Service Funds		
Economic Development Fund	760	This fund was created to track economic development grants and other funding related to economic development activities within the city.
Reserve Fund	770	This fund was created as a fund to track resources that the City Council has set aside for future projects and activities.

Budget Summary - Resources

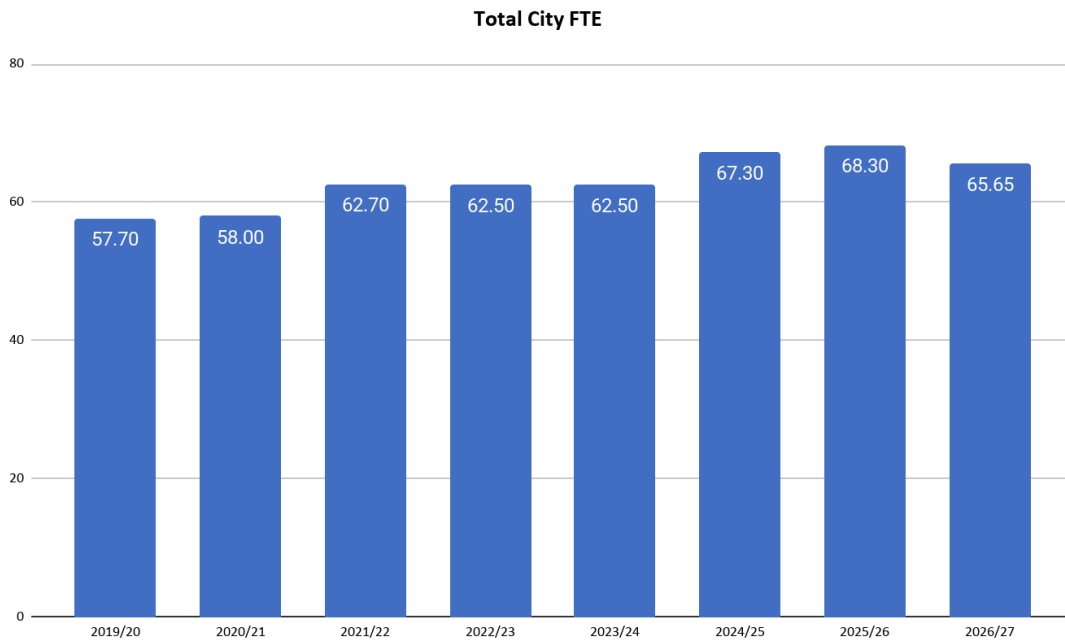
<u>Fund</u>	<u>Local Taxes</u>	<u>Intergov. & Grants</u>	<u>Charges for Services</u>	<u>Fines</u>	<u>Lic. Perm. & Fees</u>	<u>Misc.</u>	<u>Transfers</u>	<u>Beginning Balance</u>	<u>Total Resources</u>
General	950,000	390,000	433,000	130,000	955,000	950,000	0	4,030,000	7,838,000
<u>Special Revenue</u>									
Public Safety	4,530,000	0	0	0	0	100,000	0	3,462,000	8,092,000
Library	677,000	20,000	0	0	4,000	16,000	0	1,535,000	2,252,000
Community Center	0	0	0	0	0	0	0	110,000	110,000
Enhancement	0	115,000	0	0	0	7,000	65,000	1,113,000	1,300,000
Willow Yucca LID Fund	0	0	0	0	0	0	0	157,000	157,000
Transportation	0	810,000	0	0	0	15,000	0	918,000	1,743,000
Total Special Revenue Funds	5,207,000	945,000	0	0	4,000	138,000	65,000	7,295,000	13,654,000
<u>SDC Funds</u>									
Water SDC	0	0	0	0	60,000	0	0	1,308,000	1,368,000
Sewer SDC	0	0	0	0	50,000	0	0	1,085,000	1,135,000
Storm SDC	0	0	0	0	15,000	0	0	127,000	142,000
Transportation SDC	0	0	0	0	41,000	0	0	1,559,000	1,600,000
Parks SDC	0	0	0	0	12,000	0	0	178,000	190,000
<u>Enterprise Funds</u>									
Water	0	0	2,665,000	0	0	40,000	0	3,850,000	6,555,000
Sewer	36,000	0	3,190,000	0	0	10,000	0	6,558,000	9,794,000
Storm	0	0	265,000	0	0	5,000	0	645,000	915,000
Total Enterprise Funds	36,000	0	6,120,000	0	178,000	55,000	0	15,310,000	21,699,000
<u>Internal Service Funds</u>									
Comm. Econ. Develop.	0	0	0	0	0	23,000	0	17,000	40,000
Reserve	0	0	0	0	0	0	0	673,000	673,000
Total Internal Service Funds	0	0	0	0	0	23,000	0	690,000	713,000
TOTAL RESOURCES - ALL FUNDS	6,193,000	1,335,000	6,553,000	130,000	1,137,000	1,166,000	65,000	27,325,000	43,904,000

Budget Summary - Expenditures

<u>Fund</u>	<u>Personnel Services</u>	<u>Materials & Svsc</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Transfers</u>	<u>Contingency</u>	<u>Total Approp.</u>	<u>Unapp.</u>	<u>Total Expenses</u>
General	2,258,000	1,410,000	670,000	0	65,000	1,500,000	5,903,000	1,935,000	7,838,000
<u>Special Revenue</u>									
Public Safety	3,983,000	1,050,000	200,000	0	0	1,150,000	6,383,000	1,709,000	8,092,000
Library	534,000	194,000	50,000	0	0	1,150,000	1,928,000	324,000	2,252,000
Community Center	0	0	0	0	0	110,000	110,000	0	110,000
Enhancement	0	1,300,000	0	0	0	0	1,300,000	0	1,300,000
Willow Yucca LID Fund	0	157,000	0	0	0	0	157,000	0	157,000
Transportation	592,000	239,500	100,000	0	0	811,500	1,743,000	0	1,743,000
Total Special Revenue Funds	5,109,000	2,940,500	350,000	0	0	3,221,500	11,621,000	2,033,000	13,654,000
<u>SDC Funds</u>									
Water SDC	0	50,000	50,000	0	0	100,000	200,000	1,168,000	1,368,000
Sewer SDC	0	50,000	50,000	0	0	100,000	200,000	935,000	1,135,000
Storm SDC	0	25,000	25,000	0	0	50,000	100,000	42,000	142,000
Transportation SDC	0	25,000	25,000	0	0	100,000	150,000	1,450,000	1,600,000
Parks SDC	0	25,000	25,000	0	0	100,000	150,000	40,000	190,000
<u>Enterprise Funds</u>									
Water	808,000	655,500	1,610,000	282,000	0	1,000,000	4,355,500	2,199,500	6,555,000
Sewer	717,000	1,353,000	125,000	670,000	0	6,929,000	9,794,000	0	9,794,000
Storm	154,000	80,000	600,000	0	0	81,000	915,000	0	915,000
Total Enterprise Funds	1,679,000	2,263,500	2,510,000	952,000	0	6,001,000	12,205,500	9,493,500	21,699,000
<u>Internal Service Funds</u>									
Comm. Econ Develop.	0	40,000	0	0	0	0	40,000	0	40,000
Reserve	0	0	0	0	0	673,000	673,000	0	673,000
Total Internal Service Funds	0	40,000	0	0	0	673,000	713,000	0	713,000
TOTAL EXPENDITURES - ALL FUNDS	9,046,000	6,654,000	2,330,000	952,000	65,000	11,395,500	30,442,500	13,461,500	43,904,000

Personnel Summary

	<u>2019/ 2020</u>	<u>2020/ 2021</u>	<u>2021/ 2022</u>	<u>2022/ 2023</u>	<u>2023/ 2024</u>	<u>2024/ 2025</u>	<u>2025/ 2026</u>	<u>2026/ 2027</u>
Administration	2.85	3.05	4.25	3.05	3.05	3.25	4.23	4.40
Finance	3.90	3.90	3.90	3.95	3.95	3.20	2.85	2.85
Comm. Develop.	5.40	5.00	5.00	4.05	4.05	6.00	5.00	4.00
Court	2.55	2.55	2.55	2.50	2.50	2.45	3.20	3.10
Library	3.00	3.00	3.00	3.00	3.00	4.50	4.78	5.08
Police	23.00	23.50	22.00	22.00	22.00	23.50	24.24	23.22
Public Works	17.00	17.00	22.00	23.95	23.95	24.40	24.00	23.00
Total FTE	57.70	58.00	62.70	62.50	62.50	67.30	68.30	65.65



Capital Improvement Plan

Project Description	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Wastewater						
Mahler Water Reclamation Facility	125,000	2,270,000	27,400,000	29,400,000	-	59,195,000
Water						
WTP-02 Treatment Plan Generator	1,200,000	-	-	-	-	1,200,000
Raw Water Pump Replacements	60,000	63,000	67,000	70,000	-	260,000
Canyon Creek Pump Station	350,000	-	-	-	-	350,000
FF-03 Pipeline Replacements	-	615,000	485,000	-	-	1,100,000
FF-01 Pipeline Replacements	-	-	-	737,000	-	737,000
	1,610,000	678,000	552,000	807,000	-	3,647,000
Storm						
1-G Long Street (15th to 18th)	600,000	-	-	-	-	600,000
1-M Long Street (35th to 39th)	-	-	331,000	-	-	331,000
A-K Elm Street (11th to 14th)	-	-	-	-	244,000	244,000
	600,000	-	331,000	-	244,000	1,175,000
Street						
24th Ave Railroad Crossing	-	910,000	1,000,000	-	-	1,910,000
224A Multijurisdictional Safety Plan	16,000	-	-	-	-	16,000
Overlay Projects	84,000	129,000	-	-	-	213,000
18th Ave & Ames Creek Rd Repair & Overlay	-	80,000	550,000	470,000	-	1,100,000
	100,000	1,119,000	1,550,000	470,000	-	3,239,000
Paths						
Mountain View Rd Multi-Use Path & Sidewalks	30,000	21,000	5,000	146,000	-	202,000
General Sidewalk Improvements	-	200,000	200,000	200,000	200,000	800,000
Fost Railroad Trestle Sidewalk Connection	-	-	-	100,000	-	100,000
Trails Plan	-	-	-	30,000	70,000	100,000
	30,000	221,000	205,000	476,000	270,000	1,202,000
Parks						
City Hall Park	300,000	-	-	-	-	300,000
Weddle Bridge	70,000	200,000	300,000	-	-	570,000
Strawberry Park	-	60,000	350,000	-	-	410,000
Hobart Natural Area	-	-	-	230,000	350,000	580,000
Ashbrook	-	-	-	-	550,000	550,000
	370,000	260,000	650,000	230,000	900,000	2,410,000
0						
Police						
Building Improvements	200,000	-	50,000	50,000	50,000	350,000
Library						
New or Renovated Library Building	-	800,000	1,500,000	14,000,000	-	16,300,000
Building Improvements	50,000	50,000	50,000	-	-	150,000
	50,000	850,000	1,550,000	14,000,000	-	16,450,000
Community Development						
Willow/Yucca LID	-	2,400,000	-	-	-	2,400,000
Comprehensive Plan Update	-	-	70,000	-	-	70,000
Downtown Streetscape Phase 2	-	-	315,000	2,100,000	-	2,415,000
	-	2,400,000	385,000	2,100,000	-	4,885,000
City Hall						
East Wing Renovations	300,000	-	-	-	-	300,000
Downtown Plaza	-	-	-	1,000,000	-	1,000,000
	300,000	-	-	1,000,000	-	1,300,000
TOTAL CIP PROJECTS	3,385,000	7,798,000	32,673,000	48,533,000	1,464,000	93,853,000

Debt Service

The City of Sweet Home currently has three debt services related to Water and Sewer projects around the city. The first debt service is a Full Faith and Credit Refunding Bond that began in 2021; this was a bond refinance that paid off three previous debt service agreements to consolidate and save interest. The second debt service is a sewer inflow and infiltration (I&I) infrastructure no-interest loan from the State of Oregon. The final debt for the city is a loan from OECD for infrastructure improvements to the Water Treatment Plant. This is the longest debt service scheduled to be paid off in 2042.

Refinance Bond 2021

<u>Year</u>	<u>Balance</u>
2021	5,780,000
2022	5,505,000
2023	5,270,000
2024	4,800,000
2025	4,185,000
2026	3,500,000
2027	3,045,000
2028	2,585,000
2029	2,115,000
2030	1,635,000
2031	1,140,000
2032	795,000
2033	605,000
2034	410,000
2035	210,000
2036	-

Sewer I&I Loan R89752

<u>Year</u>	<u>Balance</u>
2021	2,750,000
2022	2,500,000
2023	2,250,000
2024	2,000,000
2025	1,750,000
2026	1,500,000
2027	1,250,000
2028	1,000,000
2029	750,000
2030	500,000
2031	250,000
2032	-

WTP OECD Loan S04002

<u>Year</u>	<u>Balance</u>
2021	4,839,196
2022	4,606,664
2023	4,374,132
2024	4,148,394
2025	3,922,656
2026	3,696,918
2027	3,471,180
2028	3,245,442
2029	3,019,704
2030	2,793,966
2031	2,568,228
2032	2,342,490
2033	2,116,752
2034	1,891,014
2035	1,665,276
2036	1,439,538
2037	1,213,800
2038	988,062
2039	762,324
2040	536,586
2041	310,848
2042	85,110

General Fund

General Fund Revenue Summary

<u>GENERAL FUND</u>								
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Estimated Year End</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
100-000-000-300	Beginning Balance	2,870,694	3,387,773	4,175,000	3,993,000	4,030,000		
100-000-000-302	Property Tax - Current	810,867	858,868	855,000	855,000	880,000		
100-000-000-303	Property Tax - Past	11,370	14,819	10,000	10,000	10,000		
100-000-000-322	Transient Taxes	38,678	39,775	50,000	50,000	60,000		
	Total	860,915	913,461	915,000	915,000	950,000	0	0
100-000-000-323	Franchise Fees	827,275	882,384	785,000	785,000	800,000		
100-000-000-324	Revenue Sharing - General	129,871	109,499	115,000	111,426	115,000		
100-000-000-325	Revenue Sharing - Cigarette	6,718	5,750	5,000	5,920	5,000		
100-000-000-326	Revenue Sharing - OLCC	189,595	161,771	160,000	209,204	150,000		
100-000-000-327	Revenue Sharing - MJ	129,004	99,299	85,000	85,000	85,000		
	Total	1,282,463	1,258,704	1,150,000	1,196,550	1,155,000	0	0
100-000-000-333	Grant	0	250,057	0	0	35,000		
100-000-000-334	Unhoused Assistance	0	0	100,000	0	0		
	Total	0	250,057	100,000	0	35,000	0	0
100-000-000-346	Support Service Charges	698,000	433,000	433,000	433,000	433,000		
100-000-000-350	Licenses	2,170	227	1,000	0	0		
100-000-000-352	Building Permits	135,305	213,903	120,000	140,000	110,000		
100-000-000-355	Fees	8,355	10,445	35,000	15,000	15,000		
100-000-000-356	Passports	16,735	20,740	12,000	15,000	15,000		
100-000-000-357	Fees - Planning	18,095	21,833	35,000	15,000	15,000		
100-000-000-370	Fines - Court	184,137	198,081	150,000	130,000	130,000		
100-000-000-382	Lease	0	2,062	5,000	0	0		
	Total	364,797	467,291	358,000	315,000	285,000	0	0
100-000-000-380	Interest	893,452	987,174	500,000	750,000	700,000		
100-000-000-381	Miscellaneous	704,028	387,023	80,000	300,000	250,000		
	Total Miscellaneous	1,597,480	1,374,197	580,000	1,050,000	950,000	0	0
100-000-000-390	Transfer	0	40,034	0	0	0		
	TOTAL RESOURCES	7,674,348	8,124,517	7,711,000	7,902,550	7,838,000	0	0

General Fund Expenditure Summary

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>ESTIMATED</u> <u>YEAR END</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
GENERAL FUND EXPENDITURES SUMMARY								
Administration	Personal Services	447,301	470,779	670,000	595,000	796,000	0	0
City Council	Personal Services	15,875	17,576	21,000	19,000	19,000	0	0
Comm. & Econ. Dev.	Personal Services	467,164	564,804	534,000	583,000	443,000	0	0
Finance	Personal Services	300,161	314,800	315,000	317,000	324,000	0	0
Municipal Court	Personal Services	297,058	258,189	281,000	245,000	261,000	0	0
Parks	Personal Services	294,859	339,207	382,000	402,000	415,000	0	0
Total Personal Services		1,822,417	1,965,355	2,203,000	2,161,000	2,258,000	0	0
Administration	Materials & Services	48,724	75,601	200,000	177,000	97,000	0	0
City Council	Materials & Services	2,544	5,198	8,000	6,000	8,000	0	0
Comm. & Econ. Dev.	Materials & Services	315,041	262,373	141,000	125,000	150,000	0	0
Finance	Materials & Services	342,882	290,389	245,000	313,000	278,000	0	0
Municipal Court	Materials & Services	33,640	30,000	39,000	31,250	40,000	0	0
Parks	Materials & Services	120,745	149,802	138,000	140,000	153,000	0	0
Community Center	Materials & Services	0	(2,038)	30,000	32,000	33,000	0	0
General Services	Materials & Services	972,310	988,998	635,000	587,000	651,000	0	0
Total Materials & Services		1,835,885	1,800,324	1,436,000	1,411,250	1,410,000	0	0
100-000-000-555	Capital Outlay	287,835	342,346	500,000	150,000	670,000		
100-000-000-557	Unhoused Assistance	0	0	0	0	0		
Total Capital Outlay		287,835	342,346	500,000	150,000	670,000	0	0
100-000-000-565	Transfer	5,000	15,000	65,000	65,000	65,000		
100-000-000-585	Contingency	0	0	1,500,000	0	1,500,000		
100-000-000-595	Unappropriated	0	0	2,007,000	0	1,935,000		
Total General Fund Expenditures		3,951,138	4,123,024	7,711,000	3,787,250	7,838,000	0	0

General Fund Departments

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Estimated</u> <u>Year End</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<i>Administration Dept.</i>								
100-101-000-504	Wages	308,907	316,328	470,000	395,000	543,000		
100-101-000-505	Overtime	0	207	0	0			
100-101-000-506	Insurance	44,054	53,682	76,000	67,000	86,000		
100-101-000-507	Retirement	48,308	50,720	76,000	77,000	100,000		
100-101-000-508	Taxes	24,219	23,976	38,000	31,000	43,000		
100-101-000-509	Other	21,812	25,865	10,000	25,000	24,000		
Total Personal Services		447,301	470,779	670,000	595,000	796,000	0	0
100-101-000-510	Operating Supplies	10,374	18,350	15,000	28,000	15,000		
100-101-000-512	Utilities	0	0	0	0	0		
100-101-000-513	Computer Maintenance	0	0	0	0	4,000		
100-101-000-514	Public Information	0	4,430	10,000	6,000	10,000		
100-101-000-516	Professional Development	2,538	1,031	10,000	6,000	8,000		
100-101-000-517	Professional Services	35,811	50,603	60,000	62,000	60,000		
100-101-000-519	Projects & Programs	0	1,188	0	0	0		
100-101-000-531	Enterprise Fleet	0	0	5,000	0	0		
100-101-000-538	Abatement	0	0	100,000	75,000	0		
Total Materials & Services		48,724	75,601	200,000	177,000	97,000	0	0
TOTAL ADMINISTRATION EXPENDITURES		496,024	546,380	870,000	772,000	893,000	0	0
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Estimated</u> <u>Year End</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<i>City Council Dept</i>								
100-103-000-504	Wages	13,253	13,253	14,000	14,000	14,000		
100-103-000-508	Taxes	1,011	1,014	2,000	2,000	2,000		
100-103-000-509	Other	1,611	3,309	5,000	3,000	3,000		
Total Personal Services		15,875	17,576	21,000	19,000	19,000	0	0
100-103-000-510	Operating Supplies	505	306	1,000	5,000	3,000		
100-103-000-516	Professional Development	2,039	1,307	3,000	1,000	2,000		
100-103-000-517	Professional Services	0	3,585	4,000	0	3,000		
Total Materials & Services		2,544	5,198	8,000	6,000	8,000	0	0
TOTAL COUNCIL EXPENDITURES		18,419	22,774	29,000	25,000	27,000	0	0

General Fund Departments

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>ESTIMATED</u> <u>YEAR END</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<i>Community & Economic Development Dept</i>								
100-104-000-504	Wages	322,213	368,144	325,000	377,000	291,000		
100-104-000-505	Overtime	0	6,646	0	0	0		
100-104-000-506	Insurance	81,439	106,742	115,000	89,000	73,000		
100-104-000-507	Retirement	32,422	41,456	45,000	72,000	40,000		
100-104-000-508	Taxes	24,042	27,949	27,000	30,000	24,000		
100-104-000-509	Other	7,047	13,867	22,000	15,000	15,000		
	Total Personal Services	467,164	564,804	534,000	583,000	443,000	0	0
100-104-000-510	Operating Supplies	15,530	16,807	18,000	20,000	20,000		
100-104-000-512	Utilities	0	0	0	0	0		
100-104-000-513	Computer Maintenance	0	0	0	0	4,000		
100-104-000-514	Public Information	3,672	4,964	4,000	2,000	3,000		
100-104-000-516	Professional Development	8,325	4,266	6,000	5,000	5,000		
100-104-000-517	Professional Services	126,540	117,607	110,000	90,000	110,000		
100-104-000-519	Projects & Programs	994	50	0	0	0		
100-104-000-528	Fuel	909	338	1,000	1,000	1,000		
100-104-000-531	Enterprise Fleet	13,325	4,623	0	4,000	4,000		
100-104-000-534	Equipment Maintenance	873	60	0	0	0		
100-104-000-535	Equipment Rental	2,835	2,287	2,000	3,000	3,000		
100-104-000-538	Abatement	142,039	111,370	0	0	0		
	Total Materials & Services	315,041	262,373	141,000	125,000	150,000	0	0
	TOTAL ECON DEV EXPENDITURES	782,205	827,176	675,000	708,000	593,000	0	0
<i>Finance Dept</i>								
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>ESTIMATED</u> <u>YEAR END</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
100-105-000-504	Wages	202,328	203,655	194,000	211,000	207,000		
100-105-000-505	Overtime	0	3,045	10,000	1,000	0		
100-105-000-506	Insurance	43,052	44,503	53,000	50,000	60,000		
100-105-000-507	Retirement	28,851	28,497	31,000	30,000	32,000		
100-105-000-508	Taxes	14,794	28,218	17,000	17,000	17,000		
100-105-000-509	Other	11,137	6,883	10,000	8,000	8,000		
	Total Personal Services	300,161	314,800	315,000	317,000	324,000	0	0
100-105-000-510	Operating Supplies	11,208	9,938	3,000	3,000	3,000		
100-105-000-512	Utilities	4,124	0	0	0	0		
100-105-000-514	Public Information	444	1,271	2,000	0	0		
100-105-000-516	Professional Development	1,273	250	3,000	0	2,000		
100-105-000-517	Professional Services	236,365	224,658	182,000	210,000	175,000		
100-105-000-518	Bank Service Fees	89,393	54,273	51,000	80,000	80,000		
100-105-000-519	Projects & Programs	0	0	4,000	18,000	18,000		
100-105-000-535	Equipment Rental	76	0	0	2,000	0		
	Total Materials & Services	342,882	290,389	245,000	313,000	278,000	0	0
	TOTAL FINANCE EXPENDITURES	643,043	605,189	560,000	630,000	602,000	0	0

General Fund Departments

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
<i>Court Dept.</i>								
100-107-000-504	Wages	238,421	196,713	199,000	182,000	191,000		
100-107-000-505	Overtime	0	0	1,000	0	0		
100-107-000-506	Insurance	22,096	23,021	34,000	21,000	25,000		
100-107-000-507	Retirement	17,790	17,367	21,000	19,000	21,000		
100-107-000-508	Taxes	18,106	14,966	17,000	15,000	16,000		
100-107-000-509	Other	644	6,123	9,000	8,000	8,000		
	Total Personal Services	297,058	258,189	281,000	245,000	261,000	0	0
100-107-000-510	Operating Supplies	8,307	6,409	12,000	12,000	8,500		
100-107-000-512	Utilities	6,923	7,962	7,000	7,000	7,500		
100-107-000-516	Professional Development	1,747	3,553	4,000	4,000	4,000		
100-107-000-517	Professional Services	16,663	11,817	15,000	8,000	19,000		
100-107-000-519	Projects & Programs	0	258	0	250	1,000		
100-107-000-529	Facility Maintenance	0	0	1,000	0	0		
	Total Materials & Services	33,640	30,000	39,000	31,250	40,000	0	0
	TOTAL MUNICIPAL COURT EXPENDITURES	330,698	288,189	320,000	276,250	301,000	0	0
<i>Parks Dept.</i>								
		<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
<i>Parks Dept.</i>								
100-116-000-504	Wages	188,734	221,161	235,000	260,000	257,000		
100-116-000-505	Overtime	1,347	1,488	0	3,000	3,000		
100-116-000-506	Insurance	65,329	75,094	87,000	80,000	95,000		
100-116-000-507	Retirement	19,974	24,717	31,000	27,000	29,000		
100-116-000-508	Taxes	16,077	16,746	19,000	22,000	21,000		
100-116-000-509	Other	3,398	7756.46	10,000	10,000	10,000		
	Total Personal Services	294,859	339,207	382,000	402,000	415,000	0	0
100-116-000-510	Operating Supplies	43,600	29,917	35,000	35,000	25,000		
100-116-000-511	Personnel Uniforms & Equipm	0	176	0	0	1,000		
100-116-000-512	Utilities	11,697	16,129	14,000	14,000	14,000		
100-116-000-514	Public Information	0	544	0	0	0		
100-116-000-515	Insurance - General	8,440	9,525	11,000	11,000	12,000		
100-116-000-516	Professional Development	566	744	2,000	1,000	1,000		
100-116-000-517	Professional Services	21,606	59,970	30,000	30,000	30,000		
100-116-000-519	Projects & Programs	1,670	594	3,000	3,000	3,000		
100-116-000-528	Fuel	4,581	5,409	4,000	4,000	4,000		
100-116-000-529	Facility Maintenance	3,138	280	10,000	5,000	10,000		
100-116-000-531	Enterprise Fleet	17,431	18,909	16,000	25,000	25,000		
100-116-000-534	Equipment Maintenance	2,936	2,608	9,000	8,000	9,000		
100-116-000-535	Equipment Rental	5,080	4,998	4,000	4,000	4,000		
100-116-000-544	Beautification		0	0	0	15,000		
	Total Materials & Services	120,745	149,802	138,000	140,000	153,000	0	0
	TOTAL PARKS & REC EXPENDITURES	415,603	489,009	520,000	542,000	568,000	0	0

General Fund Departments

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>ESTIMATED</u> <u>YEAR END</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<i>Community Center</i>								
100-117-000-510	Operating Supplies	0	0	0	0	0		
100-117-000-512	Utilities	0	(4,088)	25,000	30,000	30,000		
100-117-000-517	Professional Services	0	2,050	5,000	2,000	3,000		
100-117-000-529	Projects & Programs	0	0	0	0	0		
	Total Materials & Services	0	(2,038)	30,000	32,000	33,000	0	0
TOTAL COMMUNITY CENTER EXPENDITURES		0	(2,038)	30,000	32,000	33,000	0	0
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>ESTIMATED</u> <u>YEAR END</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<i>General Services Dept.</i>								
100-120-000-510	Operating Supplies	585,448	63,231	75,000	50,000	75,000		
100-120-000-512	Utilities	184,074	183,232	180,000	145,000	180,000		
100-120-000-515	Insurance - General	101,446	106,111	115,000	116,000	130,000		
100-120-000-517	Professional Services	0	148,166	100,000	140,000	100,000		
100-120-000-519	Projects & Programs	48,143	34,123	0	0	0		
100-120-000-529	Facility Maintenance	43,190	66,224	60,000	40,000	60,000		
100-120-000-531	Enterprise Fleet	10,009	5,405	5,000	6,000	6,000		
100-120-000-540	Unhoused Assistance	0	382,506	100,000	90,000	100,000		
TOTAL GENERAL SERVICES EXPENDITURES		972,310	988,998	635,000	587,000	651,000	0	0

Police Fund



Police Fund Revenues

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Estimated</u> <u>Year End</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
200-000-000-300	Beginning Balance	3,741,654	3,144,154	3,420,000	3,542,000	3,462,000		
200-000-000-302	Property Tax - Current	3,364,604	4,294,980	4,350,000	4,350,000	4,480,000		
200-000-000-303	Property Tax - Past	50,003	66,737	50,000	50,000	50,000		
	Total Taxes	3,414,606	4,361,716	4,400,000	4,400,000	4,530,000	0	0
200-000-000-333	Grants	2,000	0	0	0	0		
200-000-000-380	Interest	30,002	30,000	40,000	40,000	40,000		
200-000-000-381	Miscellaneous	106,355	57,123	60,000	60,000	60,000		
	Total Miscellaneous	136,356	87,123	100,000	100,000	100,000	0	0
	TOTAL RESOURCES	7,294,616	7,592,993	7,920,000	8,042,000	8,092,000	0	0

Police Fund Expenditures

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Estimated Year End</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
200-000-000-504	Wages	1,960,931	2,014,240	2,190,000	2,215,000	2,165,000		
200-000-000-505	Overtime	44,681	69,111	100,000	150,000	150,000		
200-000-000-506	Insurance	404,360	436,278	530,000	449,000	568,000		
200-000-000-507	Retirement	370,307	404,378	560,000	531,000	578,000		
200-000-000-508	Taxes	151,483	157,637	175,000	182,000	177,000		
200-000-000-509	Other	53,616	76,893	120,000	79,000	345,000		
	Total Personal Services	2,985,379	3,158,537	3,675,000	3,606,000	3,983,000	0	0
200-000-000-510	Operating Supplies	65,172	130,400	155,000	155,000	155,000		
200-000-000-511	Personnel Uniforms & Equipment	30,438	12,058	37,000	16,000	37,000		
200-000-000-512	Utilities	57,842	63,139	65,000	65,000	69,000		
200-000-000-514	Public Information	242	1,433	1,000	1,000	1,000		
200-000-000-515	Insurance - General	47,103	53,785	58,000	62,000	68,000		
200-000-000-516	Professional Development	24,965	32,334	37,000	31,000	37,000		
200-000-000-517	Professional Services	35,558	37,882	24,000	10,000	40,000		
200-000-000-519	Projects & Programs	0	11,193	12,000	8,000	12,000		
200-000-000-528	Fuel	46,060	45,848	55,000	40,000	55,000		
200-000-000-529	Facility Maintenance	37,291	20,613	50,000	65,000	50,000		
200-000-000-530	IT Charges	18,782	81,952	110,000	31,000	90,000		
200-000-000-531	Enterprise Fleet	33,118	69,413	111,000	72,000	111,000		
200-000-000-533	Support Service Charges	143,000	100,000	100,000	100,000	100,000		
200-000-000-534	Equipment Maintenance	59,749	67,876	65,000	110,000	110,000		
200-000-000-538	Abatement	4,000	4,000	40,000	8,000	115,000		
	Total Materials & Services	603,321	731,926	920,000	774,000	1,050,000	0	0
200-000-000-555	Capital Outlay	382,760	160,061	200,000	200,000	200,000		
200-000-000-585	Contingency	0	0	1,150,000	0	1,150,000		
200-000-000-595	Unappropriated	0	0	1,975,000	0	1,709,000		
	TOTAL EXPENDITURES	3,971,460	4,050,524	7,920,000	4,580,000	8,092,000	0	0

Library Fund



Library Fund Revenues

Account	Description	Actual 2023/24	Actual 2024/25	Adopted 2025/26	EST. YEAR END	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
201-000-000-300	Beginning Balance	601,803	551,550	1,539,000	1,483,000	1,535,000		
201-000-000-302	Property Tax - Current	624,559	641,016	648,000	648,000	667,000		
201-000-000-303	Property Tax - Past	8,476	11,152	10,000	10,000	10,000		
	Total Taxes	633,035	652,168	658,000	658,000	677,000	0	0
201-000-000-333	Grants	30,120	20,537	13,000	30,000	20,000		
201-000-000-350	Fees	4,261	4,875	4,000	4,000	4,000		
201-000-000-380	Interest	5,000	5,000	6,000	6,000	6,000		
201-000-000-381	Miscellaneous	6,297	399,068	12,000	10,000	10,000		
	Total Miscellaneous	11,297	404,068	18,000	16,000	16,000	0	0
201-000-000-390	Transfer	0	500,000	0	0	0		
	TOTAL RESOURCES	1,280,516	2,133,197	2,232,000	2,191,000	2,252,000	0	0

Library Fund Expenditures

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>EST. YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
201-000-000-504	Wages	326,027	312,289	324,000	324,000	355,000		
201-000-000-505	Overtime	34	0	1,000	0	0		
201-000-000-506	Insurance	46,580	44,727	59,000	51,000	91,000		
201-000-000-507	Retirement	35,606	40,743	44,000	44,000	47,000		
201-000-000-508	Taxes	24,405	23,497	27,000	26,000	29,000		
201-000-000-509	Other	4,472	8,217	13,000	11,000	12,000		
	Total Personal Services	437,125	429,472	468,000	456,000	534,000	0	0
201-000-000-510	Operating Supplies	21,084	37,949	11,000	11,000	11,000		
201-000-000-511	Uniforms & Equipment	193	149	0	0	1,000		
201-000-000-512	Utilities	26,112	26,845	22,000	26,000	28,000		
201-000-000-515	Insurance - General	5,173	5,955	7,000	7,000	8,000		
201-000-000-516	Professional Development	2,657	2,582	2,000	2,000	2,000		
201-000-000-517	Professional Services	22,176	28,106	15,000	30,000	20,000		
201-000-000-519	Projects & Programs	1,395	3,589	12,000	10,000	12,000		
201-000-000-529	Facility Maintenance	683	2,476	5,000	8,000	5,000		
201-000-000-530	IT Charges	4,112	0	0	0	0		
201-000-000-533	Support Service Charges	141,000	55,000	55,000	55,000	55,000		
201-000-000-534	Equipment Maintenance	5,195	5,274	5,000	5,000	5,000		
201-000-000-547	Print Materials	46,039	44,236	40,000	40,000	42,000		
201-000-000-548	Non-Print Materials	13,024	7,904	20,000	6,000	5,000		
	Total Materials & Services	288,842	220,065	194,000	200,000	194,000	0	0
201-000-000-555	Capital Outlay	0	0	850,000	0	50,000		
201-000-000-585	Contingency	0	0	350,000	0	1,150,000		
201-000-000-595	Unappropriated	0	0	370,000	0	324,000		
	TOTAL EXPENDITURES	725,967	649,537	2,232,000	656,000	2,252,000	0	0

Community Center Fund

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
203-000-000-300	Beginning Balance	86,235	110,025	0	110,000	110,000		
203-000-000-380	Interest	0	0	0	0	0		
203-000-000-381	Miscellaneous	0	0	0	0	0		
203-000-000-382	Lease	50,341	0	0	0	0		
	Total Miscellaneous	50,341	0	0	0	0	0	0
203-000-000-390	Transfer	0	0	0	0	0		
	TOTAL RESOURCES	136,576	110,025	0	110,000	110,000	0	0
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
203-000-000-510	Operating Supplies	0	0	0	0	0		
203-000-000-512	Utilities	31,527	0	0	0	0		
203-000-000-517	Professional Services	998	0	0	0	0		
203-000-000-529	Facility Maintenance	11,134	0	0	0	0		
	Total Materials & Services	43,659	0	0	0	0	0	0
203-000-000-565	Transfer	0	0	0	0	0		
203-000-000-585	Contingency	0	0	0	0	110,000		
	TOTAL EXPENDITURES	43,659	0	0	0	110,000	0	0

Breakout Per Program within the Community Enhancement Fund

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
City General								
207-000-000-300	Beginning Balance	(46,174)	(130,231)	0	65,000	105,000		
207-000-000-333	Grant	0	6,000	0	0	0		
207-000-000-390	Transfer	0	0	50,000	50,000	50,000		
	Total City General Revenue	(46,174)	(124,231)	50,000	115,000	155,000	0	0
207-000-000-519	Projects & Programs	0	0	50,000	10,000	155,000		
	Total City General Expenses	0	0	50,000	10,000	155,000	0	0
PATH PROGRAM								
207-113-000-300	Beginning Balance	931,981	931,981	1,040,000	931,000	931,000		
207-113-000-333	Grant	0	118,188	0	0	0		
	Total Path Program Revenue	931,981	1,050,169	1,040,000	931,000	931,000	0	0
207-113-000-519	Projects & Programs	14,411	0	0	0	0		
207-113-000-555	Capital Outaly	96,496	0	0	0	30,000		
207-113-000-285	Contingency	0	0	405,000	0	901,000		
207-113-000-595	Unappropriated	0	0	635,000	0	0		
	Total Path Program Expenses	110,907	0	1,040,000	0	931,000	0	0
SPECIAL EVENTS PROGRAM								
207-114-000-300	Beginning Balance	5,359	5,359	0	5,000	3,000		
207-114-000-381	Miscellaneous	4,020	10,145	7,000	5,000	5,000		
207-114-000-390	Transfer In	13,000	15,000	15,000	15,000	15,000		
	Total Special Events Revenue	22,379	30,504	22,000	25,000	23,000	0	0
207-114-000-519	Projects & Programs	16,685	24,676	22,000	22,000	23,000		
	Total Special Events Expenses	16,685	24,676	22,000	22,000	23,000	0	0
PUBLIC TRANSIT PROGRAM								
207-115-000-300	Beginning Balance	0	0	0	0	0		
207-115-000-333	Grant	291,034	64,660	60,000	116,000	115,000		
	Total Public Transit Revenue	291,034	64,660	60,000	116,000	115,000	0	0
207-115-000-519	Projects & Programs	292,034	0	60,000	116,000	115,000		
	Total Public Transit Expenses	292,034	0	60,000	116,000	115,000	0	0

Breakout Per Program within The Community Enhancement Fund

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>ESTIMATED</u> <u>YEAR END</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
GENERAL PARK DONATIONS								
207-116-000-300	Beginning Balance	0	0	0	0	69,000		
207-116-000-381	Miscellaneous	27,212	7,233	0	69,000	1,000		
	Total Weddle Bridge Revenues	27,212	7,233	0	69,000	70,000	0	0
207-116-000-519	Projects & Programs	0	0	0	0	70,000		
	Total Weddle Bridge Expenses	0	0	0	0	70,000	0	0
WEDDLE BRIDGE PROGRAM								
207-117-000-300	Beginning Balance	5,017	5,017	250,000	5,017	5,000		
207-117-000-391	Transfer in	0	0	0	0	0		
	Total Weddle Bridge Revenues	5,017	5,017	250,000	5,017	5,000	0	0
207-117-000-519	Projects & Programs	0	0	250,000	0	5,000		
	Total Weddle Bridge Expenses	0	0	250,000	0	5,000	0	0
POOL PROGRAM								
207-118-000-300	Beginning Balance	0	0	0	0	0		
207-118-000-381	Miscellaneous	303	891	1,000	1,000	1,000		
	Total Pool Revenues	303	891	1,000	1,000	1,000	0	0
207-118-000-519	Projects & Programs	0	1,816	1,000	1,000	1,000		
	Total Pool Expenses	0	1,816	1,000	1,000	1,000	0	0

Willow-Yucca LID Fund

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
208-000-000-300	Beginning Balance	-	272,337	97,000	197,000	157,000		
208-000-000-350	Loan Proceeds	-	-	-	-	-		
208-000-000-381	Miscellaneous	-	-	-	-	-		
	Total Miscellaneous	0	0	0	0	0	0	0
208-000-000-390	Transfer In	300,000	-	-	-	-		
	TOTAL RESOURCES	300,000	272,337	97,000	197,000	157,000	-	-
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
208-000-000-517	Professional Services	27,663	74,379	97,000	40,000	157,000		
	Total Materials & Services	27,663	74,379	97,000	40,000	157,000	-	-
208-000-000-555	Capital Outlay	-	-	-	-	-		
	TOTAL EXPENDITURES	27,663	74,379	97,000	40,000	157,000	-	-

Transportation Fund

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
209-000-000-300	Beginning Balance	327,013	660,873	787,000	820,000	918,000		
209-000-000-329	State Gas Tax	916,333	775,531	814,000	814,000	810,000		
	Total Intergovernmental & Grants	916,333	775,531	814,000	814,000	810,000	0	0
209-000-000-380	Interest	5,000	5,000	5,000	5,000	5,000		
209-000-000-381	Miscellaneous	139,047	228,428	100,000	10,000	10,000		
	Total Miscellaneous	144,047	233,428	105,000	15,000	15,000	0	0
	TOTAL RESOURCES	1,387,393	1,669,832	1,706,000	1,649,000	1,743,000	0	0
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
209-000-000-504	Wages	305,891	308,501	320,000	311,000	358,000		
209-000-000-505	Overtime	230	751	0	1,000	0		
209-000-000-506	Insurance	88,482	109,645	130,000	111,000	144,000		
209-000-000-507	Retirement	35,045	38,515	42,000	41,000	46,000		
209-000-000-508	Taxes	22,952	23,257	27,000	25,000	29,000		
209-000-000-509	Other	9,385	14,248	16,000	15,000	15,000		
	Total Personal Services	461,985	494,917	535,000	504,000	592,000	0	0
209-000-000-510	Operating Supplies	44,496	51,482	50,000	50,000	50,000		
209-000-000-511	Personnel Uniforms & Equipment	1,022	1,651	3,000	2,000	1,500		
209-000-000-512	Utilities	5,688	9,582	8,000	7,000	8,000		
209-000-000-515	Insurance - General	13,614	24,093	27,000	18,000	20,000		
209-000-000-516	Professional Development	1,544	1,008	2,000	1,000	2,000		
209-000-000-517	Professional Services	12,993	32,378	12,000	58,000	30,000		
209-000-000-519	Projects & Programs	0	502	6,000	0	6,000		
209-000-000-528	Fuel	14,862	9,669	15,000	11,000	15,000		
209-000-000-529	Facility Maintenance	1,776	383	6,000	5,000	6,000		
209-000-000-531	Enterprise Fleet	18,818	18,818	19,000	21,000	21,000		
209-000-000-533	Support Service Charges	85,000	38,000	38,000	38,000	38,000		
209-000-000-534	Equipment Maintenance	8,726	62,569	40,000	15,000	40,000		
209-000-000-535	Equipment Rental	992	5,555	2,000	1,000	2,000		
	Total Materials & Services	209,531	255,690	228,000	227,000	239,500	0	0
209-000-000-555	Capital Outlay	54,555	97,406	100,000	0	100,000		
209-000-000-585	Contingency	0	0	843,000	0	811,500		
	TOTAL EXPENDITURES	726,070	848,012	1,706,000	731,000	1,743,000	0	0

System Development Charge Funds

[Water, Sewer, Storm, Transportation, Parks]

WATER SDC FUND

Account	Description	Actual 2023/24	Actual 2024/25	Adopted 2025/26	ESTIMATED YEAR END	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
301-000-000-300	Beginning Fund Balance	1,016,520	1,155,945	1,170,000	1,258,000	1,308,000		
301-000-000-347	SDC Charges	107,445	102,859	60,000	60,000	60,000		
Total Resources		1,123,964	1,258,804	1,230,000	1,318,000	1,368,000	0	0

Account	Description	Actual 2023/24	Actual 2024/25	Adopted 2025/26	ESTIMATED YEAR END	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
301-000-000-517	Professional Services	0	0	75,000	10,000	50,000		
301-000-000-555	Capital Outlay	0	0	125,000	0	50,000		
301-000-000-585	Contingency	0	0	500,000	0	100,000		
301-000-000-595	Unappropriated	0	0	530,000	0	1,168,000		
Total Expenditures		0	0	1,230,000	10,000	1,368,000	0	0

SEWER SDC FUND

Account	Description	Actual 2023/24	Actual 2024/25	Adopted 2025/26	ESTIMATED YEAR END	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
302-000-000-300	Beginning Fund Balance	844,420	937,181	980,000	1,035,000	1,085,000		
302-000-000-347	SDC Charges	92,147	97,979	50,000	50,000	50,000		
Total Resources		936,567	1,035,160	1,030,000	1,085,000	1,135,000	0	0

Account	Description	Actual 2023/24	Actual 2024/25	Adopted 2025/26	ESTIMATED YEAR END	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
302-000-000-517	Professional Services	0	0	75,000	0	50,000		
302-000-000-555	Capital Outlay	0	0	125,000	0	50,000		
302-000-000-585	Contingency	0	0	500,000	0	100,000		
302-000-000-595	Unappropriated	0	0	330,000	0	935,000		
Total Expenditures		0	0	1,030,000	0	1,135,000	0	0

STORM SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
303-000-000-300	Beginning Fund Balance	67,503	94,749	109,000	112,000	127,000		
303-000-000-347	SDC Charges	27,246	17,943	15,000	15,000	15,000		
Total Resources		94,749	112,692	124,000	127,000	142,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
303-000-000-517	Professional Services	0	0	24,000	0	25,000		
303-000-000-555	Capital Outlay	0	0	100,000	0	25,000		
303-000-000-585	Contingency	0	0	0	0	50,000		
303-000-000-595	Unappropriated	0	0	0	0	42,000		
Total Expenditures		0	0	124,000	0	142,000	0	0

TRANSPORTATION SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
304-000-000-300	Beginning Fund Balance	1,352,067	1,457,517	1,520,000	1,519,000	1,559,000		
304-000-000-347	SDC Charges	107,183	62,049	50,000	40,000	41,000		
Total Resources		1,459,250	1,519,566	1,570,000	1,559,000	1,600,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
304-000-000-517	Professional Services	0	0	75,000	0	25,000		
304-000-000-555	Capital Outlay	0	0	125,000	0	25,000		
304-000-000-585	Contingency	0	0	500,000	0	100,000		
304-000-000-595	Unappropriated	0	0	870,000	0	1,450,000		
Total Expenditures		0	0	1,570,000	0	1,600,000	0	0

PARKS SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
305-000-000-300	Beginning Fund Balance	122,767	138,398	149,000	163,000	178,000		
305-000-000-347	SDC Charges	19,552	25,221	12,000	15,000	12,000		
Total Resources		142,319	163,619	161,000	178,000	190,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
305-000-000-517	Professional Services	0	0	61,000	0	25,000		
305-000-000-555	Capital Outlay	0	0	100,000	0	25,000		
305-000-000-585	Contingency	0	0	0	0	100,000		
305-000-000-595	Unappropriated	0	0	0	0	40,000		
Total Expenditures		0	0	161,000	0	190,000	0	0

Water Fund

Water Fund Revenue

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>ESTIMATED</u> <u>YEAR END</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
500-000-000-300	Beginning Balance	2,251,790	2,988,233	3,100,000	3,518,000	3,850,000		
500-000-000-348	Sales	2,691,510	2,783,009	2,770,000	2,665,000	2,665,000		
500-000-000-355	Connection Fees	0	0	0	0	0		
Total Charges for Services		2,691,510	2,783,009	2,770,000	2,665,000	2,665,000	0	0
500-000-000-380	Interest	5,000	10,000	10,000	10,000	10,000		
500-000-000-381	Miscellaneous	50,041	109,697	30,000	30,000	30,000		
Total Miscellaneous		55,041	119,697	40,000	40,000	40,000	0	0
TOTAL RESOURCES		4,998,341	5,890,939	5,910,000	6,223,000	6,555,000	0	0

Water Fund Expenditure Summary

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>ESTIMATED</u> <u>YEAR END</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
Plant	Personnel Services	303,829	244,990	600,000	294,000	354,000	0	0
Distribution	Personnel Services	385,734	406,157	135,000	478,000	454,000	0	0
Total Personnel Services		689,563	651,147	735,000	772,000	808,000	0	0
Plant	Materials and Services	419,049	423,061	343,000	486,000	364,000	0	0
Distribution	Materials and Services	312,336	284,306	298,000	250,000	291,500	0	0
Total Materials & Services		731,385	707,367	641,000	736,000	655,500	0	0
500-000-000-542	Principal	606,079	650,578	650,000	700,000	245,000		
500-000-000-543	Interest	117,371	108,148	80,000	140,000	37,000		
Total Debt Service		723,450	758,726	730,000	840,000	282,000	0	0
500-000-000-555	Capital Outlay	246,150	254,747	810,000	25,000	1,610,000		
500-000-000-585	Contingency	0	0	1,000,000	0	1,000,000		
500-000-000-595	Unappropriated	0	0	1,994,000	0	2,199,500		
TOTAL EXPENDITURES		2,390,548	2,371,986	5,910,000	2,373,000	6,555,000	0	0

Water Fund Departments | Plant & Distribution

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
Plant								
500-109-000-504	Wages	201,415	154,620	357,000	175,000	203,000		
500-109-000-505	Overtime	5,880	2,320	5,000	8,000	8,000		
500-109-000-506	Insurance	49,713	51,735	155,000	63,000	92,000		
500-109-000-507	Retirement	26,116	19,178	46,000	24,000	26,000		
500-109-000-508	Taxes	15,567	11,820	30,000	16,000	17,000		
500-109-000-509	Other	5,139	5,318	7,000	8,000	8,000		
Total Personal Services		303,829	244,990	600,000	294,000	354,000	0	0
500-109-000-510	Operating Supplies	25,616	26,411	20,000	38,000	30,000		
500-109-000-511	Personnel Uniforms & Equipment	904	1,084	2,000	1,000	1,000		
500-109-000-512	Utilities	94,255	111,437	90,000	100,000	105,000		
500-109-000-514	Public Information	249	22	0	0	0		
500-109-000-515	Insurance - General	0	14,325	18,000	66,000	23,000		
500-109-000-516	Professional Development	1,176	1,297	3,000	1,000	3,000		
500-109-000-517	Professional Services	81,853	92,735	50,000	105,000	50,000		
500-109-000-519	Projects & Programs	0	0	10,000	0	2,000		
500-109-000-528	Fuel	1,411	813	2,000	2,000	2,000		
500-109-000-529	Facility Maintenance	36,916	37,051	15,000	31,000	15,000		
500-109-000-531	Enterprise Fleet	15,883	15,144	15,000	15,000	15,000		
500-109-000-533	Support Service Charges	72,000	48,000	48,000	48,000	48,000		
500-109-000-534	Equipment Maintenance	13,377	29,033	20,000	40,000	20,000		
500-109-000-535	Equipment Rental	171	4,734	5,000	4,000	5,000		
500-109-000-536	Chemicals	75,238	40,977	45,000	35,000	45,000		
Total Materials & Services		419,049	423,061	343,000	486,000	364,000	0	0
Distribution								
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
Distribution								
500-110-000-504	Wages	244,986	254,598	68,000	301,000	268,000		
500-110-000-505	Overtime	555	460	2,000	4,000	4,000		
500-110-000-506	Insurance	81,679	89,783	30,000	103,000	113,000		
500-110-000-507	Retirement	30,798	31,620	12,000	34,000	35,000		
500-110-000-508	Taxes	19,506	19,196	8,000	24,000	22,000		
500-110-000-509	Other	8,210	10,500	15,000	12,000	12,000		
Total Personal Services		385,734	406,157	135,000	478,000	454,000	0	0
500-110-000-510	Operating Supplies	85,516	72,551	90,000	105,000	90,000		
500-110-000-511	Personnel Uniforms & Equipment	933	1,253	2,000	1,000	1,500		
500-110-000-512	Utilities	15,288	21,064	20,000	18,000	20,000		
500-110-000-514	Public Information	170	0	0	0	0		
500-110-000-515	Insurance - General	50,098	42,976	46,000	0	46,000		
500-110-000-516	Professional Development	2,768	4,071	2,000	2,000	2,000		
500-110-000-517	Professional Services	50,195	64,504	60,000	40,000	50,000		
500-110-000-528	Fuel	11,689	8,721	7,000	8,000	8,000		
500-110-000-529	Facility Maintenance	1,689	463	3,000	5,000	3,000		
500-110-000-531	Enterprise Fleet	15,810	15,810	15,000	18,000	18,000		
500-110-000-533	Support Service Charges	72,000	48,000	48,000	48,000	48,000		
500-110-000-534	Equipment Maintenance	5,245	3,837	4,000	4,000	4,000		
500-110-000-535	Equipment Rental	935	1,055	1,000	1,000	1,000		
Total Materials & Services		312,336	284,306	298,000	250,000	291,500	0	0

Sewer Fund

Sewer Fund Revenue

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
550-000-000-300	Beginning Balance	4,757,669	4,663,090	5,999,000	5,295,000	6,558,000		
550-000-000-302	Property Taxes - Current	32,785	35,922	35,000	35,000	35,000		
550-000-000-303	Property Taxes - Past	606	624	1,000	1,000	1,000		
	Total Taxes	33,391	36,546	36,000	36,000	36,000	0	0
550-000-000-333	Grants	837,679	0	0	0	0		
550-000-000-348	Sales	3,218,325	3,114,293	3,190,000	3,190,000	3,190,000		
550-000-000-380	Interest	5,000	5,000	5,000	5,000	10,000		
550-000-000-381	Miscellaneous	131	14,617	1,000	0	0		
550-000-000-350	Loan Proceeds	0	0	0	0	0		
	Total Miscellaneous	5,131	19,617	6,000	5,000	10,000	0	0
	TOTAL RESOURCES	8,852,197	7,833,546	9,231,000	8,526,000	9,794,000	0	0

Sewer Fund Expenditure Summary

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
Plant	Personnel Services	376,955	384,028	355,000	438,000	498,000	0	0
Collection	Personnel Services	244,318	273,871	325,000	329,000	219,000	0	0
	Total Personnel Services	621,272	657,899	680,000	767,000	717,000	0	0
Plant	Materials and Services	931,607	992,963	832,500	929,500	1,014,000	0	0
Collection	Materials and Services	204,224	203,626	207,500	146,500	339,000	0	0
	Total Materials & Services	1,135,831	1,196,589	1,040,000	1,076,000	1,353,000	0	0
550-000-000-542	Principal	495,915	524,000	455,000	125,000	585,000		
550-000-000-543	Interest	69,878	53,910	100,000	0	85,000		
	Total Debt Service	565,793	577,910	555,000	125,000	670,000	0	0
550-000-000-555	Capital Outlay	1,440,632	105,812	125,000	0	125,000		
550-000-000-585	Contingency	0	0	930,000	0	6,929,000		
550-000-000-595	Unappropriated	0	0	5,910,000	0	0		
	TOTAL EXPENDITURES	3,763,528	2,538,210	9,240,000	1,968,000	9,794,000	0	0

Sewer Fund Departments | Plant & Distribution

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>ESTIMATED</u> <u>YEAR END</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
Sewer Plant								
550-111-000-504	Wages	264,053	254,924	228,000	276,000	305,000		
550-111-000-505	Overtime	3,518	18,237	0	10,000	10,000		
550-111-000-506	Insurance	56,251	55,683	65,000	84,000	109,000		
550-111-000-507	Retirement	27,000	25,449	30,000	36,000	39,000		
550-111-000-508	Taxes	20,343	20,662	20,000	22,000	25,000		
550-111-000-509	Other	5,789	9,074	12,000	10,000	10,000		
Total Personal Services		376,955	384,028	355,000	438,000	498,000	0	0
550-111-000-510	Operating Supplies	62,378	62,611	70,000	65,000	70,000		
550-111-000-511	Personnel Uniforms & Equipment	1,566	1,188	2,000	2,000	1,000		
550-111-000-512	Utilities	91,094	127,333	97,000	95,000	97,000		
550-111-000-515	Insurance - General	0	0	0	59,000	65,000		
550-111-000-516	Professional Development	4,789	1,541	3,000	4,000	4,000		
550-111-000-517	Professional Services	119,430	190,136	88,000	145,000	175,000		
550-111-000-528	Fuel	1,347	813	1,000	1,000	1,000		
550-111-000-529	Facility Maintenance	3,120	20,808	3,000	3,000	3,000		
550-111-000-531	Enterprise Fleet	15,883	15,144	15,000	15,000	15,000		
550-111-000-533	Support Service Charges	72,000	47,500	47,500	47,500	48,000		
550-111-000-534	Equipment Maintenance	42,454	20,003	30,000	20,000	30,000		
550-111-000-536	Chemicals	385,629	358,348	340,000	370,000	400,000		
550-111-000-539	Sludge Hauling	131,917	147,539	136,000	103,000	105,000		
Total Materials & Services		931,607	992,963	832,500	929,500	1,014,000	0	0
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>ESTIMATED</u> <u>YEAR END</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
Sewer Collections								
550-112-000-504	Wages	172,715	181,956	192,000	228,000	137,000		
550-112-000-505	Overtime	216	20	0	2,000	2,000		
550-112-000-506	Insurance	37,090	48,532	75,000	54,000	42,000		
550-112-000-507	Retirement	20,097	21,355	27,000	19,000	19,000		
550-112-000-508	Taxes	11,141	13,699	18,000	18,000	11,000		
550-112-000-509	Other	3,058	8,309	13,000	8,000	8,000		
Total Personal Services		244,318	273,871	325,000	329,000	219,000	0	0
550-112-000-510	Operating Supplies	32,007	14,910	20,000	11,000	15,000		
550-112-000-511	Personnel Uniforms & Equipment	1,002	727	1,000	2,000	1,000		
550-112-000-512	Utilities	3,765	6,992	7,000	6,000	7,000		
550-112-000-515	Insurance - General	44,652	50,808	58,000	0	58,000		
550-112-000-516	Professional Development	873	2,671	1,000	0	1,000		
550-112-000-517	Professional Services	21,489	38,932	36,000	35,000	36,000		
550-112-000-519	Projects & Programs	0	4,975	0	0	125,000		
550-112-000-528	Fuel	9,297	7,800	7,000	9,000	9,000		
550-112-000-529	Facility Maintenance	1,190	280	5,000	3,000	5,000		
550-112-000-531	Enterprise Fleet	11,117	11,117	12,000	13,000	13,000		
550-112-000-533	Support Service Charges	72,000	47,500	47,500	47,500	48,000		
550-112-000-534	Equipment Maintenance	6,033	15,817	10,000	19,000	19,000		
550-112-000-535	Equipment Rental	799	1,096	3,000	1,000	2,000		
Total Materials & Services		204,224	203,626	207,500	146,500	339,000	0	0

Storm Fund

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
560-000-000-300	Beginning Balance	472,679	544,158	630,000	591,000	645,000		
560-000-000-348	Sales	240,663	253,765	265,000	265,000	265,000		
560-000-000-380	Interest	5,000	5,000	5,000	5,000	5,000		
TOTAL RESOURCES		718,342	802,924	900,000	861,000	915,000	0	0
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
560-000-000-504	Wages	69,973	86,439	154,000	95,000	93,000		
560-000-000-505	Overtime	0	20	0	1,000	1,000		
560-000-000-506	Insurance	12,910	23,892	47,000	26,000	32,000		
560-000-000-507	Retirement	7,560	11,882	22,000	14,000	15,000		
560-000-000-508	Taxes	4,050	6,482	12,000	8,000	9,000		
560-000-000-509	Other	1,226	3,470	5,000	4,000	4,000		
Total Personal Services		95,717	132,184	240,000	148,000	154,000	0	0
560-000-000-510	Operating Supplies	20,108	11,500	10,000	0	10,000		
560-000-000-515	Insurance - General	0	0	18,000	19,000	21,000		
560-000-000-517	Professional Services	1,697	0	0	0	0		
560-000-000-519	Projects & Programs	0	16,538	0	0	0		
560-000-000-533	Support Service Charges	41,000	49,000	49,000	49,000	49,000		
Total Materials & Services		62,805	77,037	77,000	68,000	80,000	0	0
560-000-000-555	Capital Outlay	0	1,995	250,000	0	600,000		
560-000-000-585	Contingency	0	0	100,000	0	81,000		
560-000-000-595	Unappropriated	0	0	233,000	0	0		
TOTAL EXPENDITURES		158,523	211,216	900,000	216,000	915,000	0	0

Economic Development Fund

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
760-000-000-300	Beginning Balance	222,946	60,940	15,940	33,000	17,000		
760-000-000-333	Grant	12,000	0	0	0	0		
760-000-000-380	Interest	0	0	0	0	0		
760-000-000-381	Miscellaneous	0	3,488	20,000	20,000	23,000		
	Total Miscellaneous	0	3,488	20,000	20,000	23,000	0	0
TOTAL RESOURCES		234,946	64,428	35,940	53,000	40,000	0	0
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
760-000-000-519	Projects & Programs	141,006	31,009	15,940	16,000	40,000		
760-000-000-537	Grant Recipients	25,000	0	20,000	20,000	0		
	Total Materials & Services	166,006	31,009	35,940	36,000	40,000	0	0
760-000-000-565	Transfer	8,000	0	0	0	0		
TOTAL EXPENDITURES		174,006	31,009	35,940	36,000	40,000	0	0

Reserve Fund

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
770-000-000-300	Beginning Balance	839,534	1,214,020	0	673,000	673,000		
770-000-000-381	Miscellaneous	500	0	0	0	0		
TOTAL RESOURCES		840,034	1,214,020	0	673,000	673,000	0	0
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>ESTIMATED YEAR END</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
770-000-000-565	Transfer Out	300,000	540,034	0	0	0		
770-000-000-585	Contingency	0	0	0	0	673,000		
TOTAL EXPENDITURES		300,000	540,034	0	0	673,000	0	0

Financial Policies

The City's financial policy was adopted by the City Council in February 2011 and was last updated by the Council in January 2019.

General

1. The City organization intends to carry out the City Council's goals, objectives and policies through a service delivery system financed through its Operating and Capital Budgets.
2. The relationship between the Operating and Capital Budgets will be incorporated into the budget process. Funding for these budgets should be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for City services.
3. The City will seek positive steps to improve the productivity of its programs and employees and will investigate ways to eliminate duplicative functions within the city government and between the City of Sweet Home and other public agencies in the community. Reviews of the efficiency and effectiveness of certain City services will be periodically undertaken when applicable. To help measure effectiveness and efficiencies, a reporting mechanism highlighting the service efforts and accomplishments of the City's major services should be developed.
4. Whenever feasible, government activities will be considered enterprises if doing so will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by user fees.
5. Attempts to maintain adequate annual reserves for all known liabilities, including employee leave balances, will be encouraged.
6. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support favorable legislation at the state and federal level.
7. The City may seek out, apply for, and effectively administer federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.
8. The City will encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.
9. The City will ensure that the appropriate retirement funds are adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

Revenues

1. The City of Sweet Home will, whenever possible, try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one source.
2. The City will follow an aggressive policy of collecting revenues.

3. When practical, the City will establish all user charge fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The City will review fees/charges periodically and/or when required by Ordinance, law, or other.
4. The City will consider market rates and charges levied by other municipalities of similar size for like services in establishing rates, fees and charges as a “comparison” only.
5. Enterprise and Internal Service operations will strive to be self-supporting.

Expenditures

1. The City of Sweet Home shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balances accumulated through prior years.
2. The City shall take immediate corrective actions if at any time during the fiscal year expenditures and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources to balance the budget shall be avoided if at all possible.
3. The City Manager may undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Public/Private Partnerships, Privatization, and/or contracting with other government agencies can be evaluated as alternatives to service delivery.
4. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall be encouraged to use competitive bidding to attain the best possible price on goods and services when feasible and not otherwise required by rule/law.

Contingencies/Fund Balances

The City is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

1. General Fund: Contingency, minimum of \$50,000 preferred Ending Fund Balance, needs to cover four months of general operating services Avoid borrowing from other funds.
2. Police Operating Levy Fund: Contingency, 3% of operating expenses Ending Fund Balance, needs to cover four months of general operating services Avoid borrowing from other funds.
3. Library Operating Levy Fund: Contingency, 3% of operating expenses Ending Fund Balance, needs to cover four months of general operating services Avoid borrowing from other funds.
4. Depreciation/Capital Replacement Funds: Continue to maintain equipment and building reserves Create sufficient dollars to allow for replacement without major bond financing Have an investment strategy to guarantee capital upgrades.

5. Develop Community Priorities: Determine what are mandated, essential and desired services Utilize public input (i.e., surveys, radio, public meetings, neighborhood meetings) All operating funds are encouraged to maintain a contingency.

Fund Balance Definitions

GASB 54 defines fund balances for financial reporting to be classified as follows:

1. Non-spendable –Represents assets that are nonliquid (such as inventory) or legally or contractually required to be maintained intact (such as the principal amount of an endowment).
2. Restricted – When constraints are placed on the use of resources for a specific purpose by enabling legislation (legally enforceable), external parties or constitutional provisions.
3. Committed –When constraints are created by the governing body on how it will spend its resources. These are enacted via legislation, resolution or ordinance and are in place as of the end of the fiscal period. The constraints remain binding until formally rescinded or changed by the same method the constraints were created. The difference between Restricted and Committed is that under Committed, the governing body can remove constraints it has imposed upon itself.
4. Assigned –Designation of amounts by either the governing body or the staff (if authorized) to be used for a specific purpose narrower than the purpose of the fund.
5. Unassigned – The excess of total ending fund balance over non-spendable, restricted, committed and assigned amounts. Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated or assigned to the purposes of that fund.

Authorization for Specific Members of Management to Assign Fund Balances

The Finance Director shall be responsible for monitoring and reporting the City's various reserves and fund balance categories. The City Manager/Budget Officer is directed to make recommendations to the Council on the use of reserve funds both as an element of the annual operating budget submission and as needed throughout the year. Annually, the City Manager/Budget Officer shall be responsible for identification of resource assignments within the proposed budget document.

Spending Priority for Fund Balances

When fund balances are available for use, it is the City's policy to follow GASB 54 requirements to use restricted balances first, committed balances, then assigned balances for purposes which they can be used for. The spendable unrestricted revenue amounts in the special revenue funds, capital projects funds and debt service funds are committed to be used for the purpose for which the fund was established.

Commitment of Fund Balance

Commitment of fund balance shall be done through adoption of a resolution by the City Council. Further commitments of fund balance may be modified or rescinded only through approval of the City Council via resolution.

Capital Improvement Plan (CIP)

1. The City will develop a multi-year plan for Capital improvements, update it annually and make all capital improvements in accordance with the plan.
2. The City will strive to maintain its physical assets at a level adequate to protect the City's capital investments and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
3. Capital projects should conform to the following criteria:
 - a. will be part of an approved City plan;
 - b. will be part on an adopted maintenance and/or replacement schedule;
 - c. will minimize operating costs; and
 - d. will be selected according to the established Capital Improvement Plan.

The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.

Capital Asset Management

1. City assets will be degraded, given away or allowed to deteriorate in accordance with SHMC Chapter 3.08.
2. New private development in the city that requires increased capacity or places increased demand on the community must purchase an equity asset share. This share is based on the development's proportionate share of the current replacement value of the existing assets required by the development including capacity expansion required to serve the new development.
3. To the extent allowed by law, system development charges will be designed to recapture from private development the full cost of community assets in place at the time of the development and the necessary expansion of those systems caused by increased demand on those assets.
4. The capitalization threshold used in determining if a given asset qualifies for capitalization is equal to that defined in the Oregon Accounting Manual (OAM) Number 15.60.10.

5. The Finance Department shall organize a physical count/inspection of all capital assets as of each fiscal year end, June 30.
6. Adequate insurance shall be maintained on all capital assets consistent with the results of the annual physical count/inspection.

GASB 34: The Government Accounting Standards Board (GASB) has required local governments to report infrastructure and depreciation on all capital assets. The City implemented these policies as of July 1, 2002.

Debt

1. The City will confine long-term borrowing to capital improvements.
2. The City will follow a policy of full disclosure on every financial report and bond prospectus.
3. General obligation debt will not be used for self-supporting enterprise activity.
4. The City will ensure that its debt margins are within the 3% TCV (true cash value) limitation as set forth in ORS 287.004.
5. The City will use voter-approved general obligation debt to fund general-purpose public improvements that cannot be financed from current revenues.

Investments

1. The City of Sweet Home's investment objectives are:
 - a. In compliance with all applicable statutes and legal provisions.
 - b. Preservation of capital and protection of principal.
 - c. Maintenance of sufficient liquidity to meet operating requirements.
 - d. Avoidance of imprudent credit, market and speculative risk.
 - e. Attainment of a market rate-of-return throughout all economic and fiscal cycles
2. Safekeeping shall be consistent with modern investment, banking and commercial practices and may include physical possession, book entry and automated recordation.
3. Except for funds requiring special handling (i.e. bond proceeds subject to arbitrage), investments other than with the Local Government Investment Pool and FDIC insured Market Link CDs not to exceed 7 year terms require the express approval of the City Administration and Finance Committee.
4. Diversification of the City's investment portfolio will be consistent with the percent limitations under (ORS 294.035) (i.e. 5%/35 maximums for corporate indebtedness) to include certain credit rating minimums.

Accounting, Auditing & Financial Reporting

1. The City will prepare and present regular reports that analyze, evaluate and forecast the City's financial performance and economic conditions.
2. When needed, the City will seek out the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions.
3. An independent audit will be performed annually.
4. The City will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting publication.

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing government unit.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: an examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit services as a valuable management tool in evaluating the fiscal performance of a community.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specific period of time.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods and services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund,

all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the “surplus” or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to water, sewer, hospital, and airport services.

Expenditures: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Principal: the face amount of a bond, exclusive of accrued interest.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base, for example \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.