

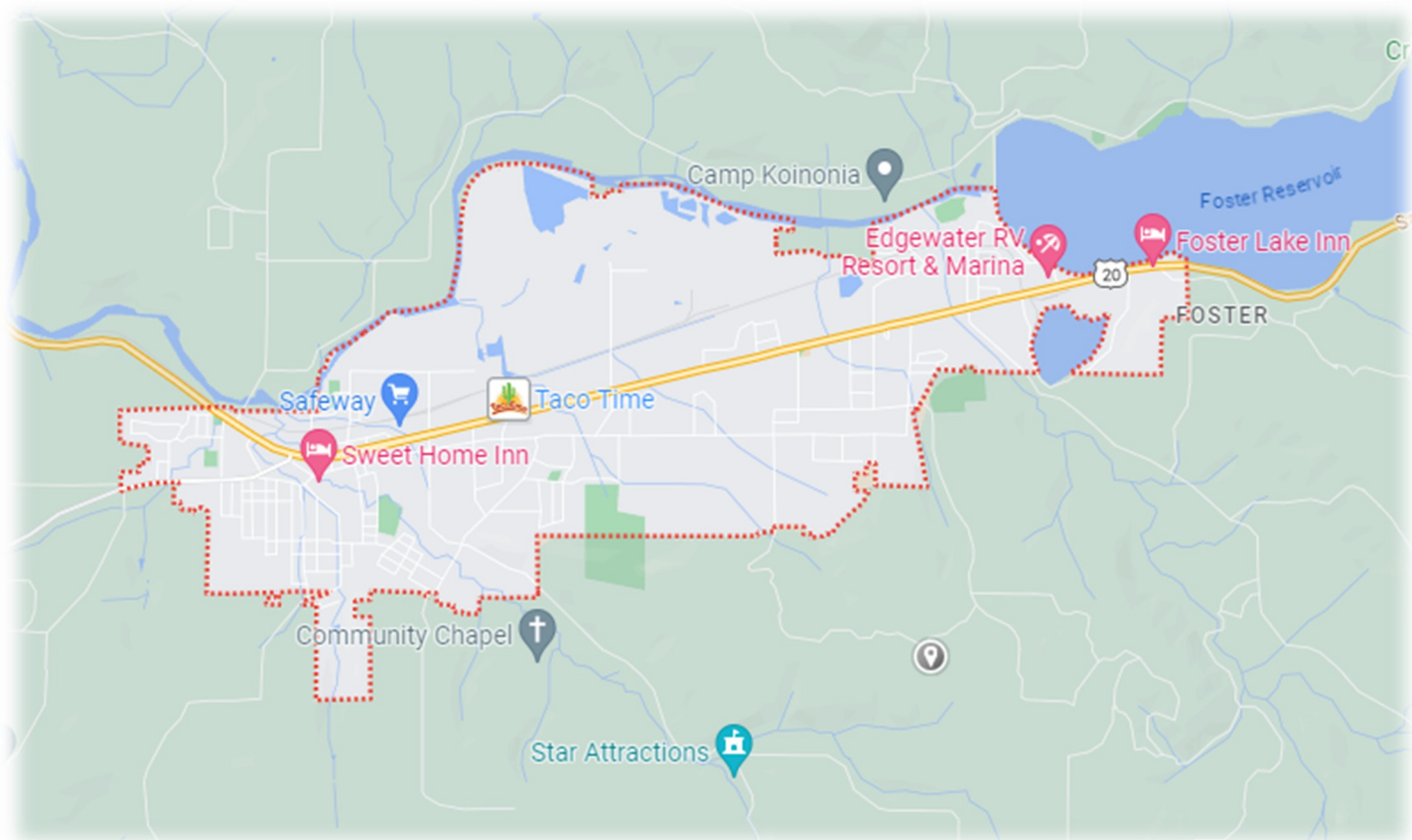


2025-26 Adopted Budget

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Location



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 with great pleasure that I present the proposed budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026. 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 \$41,289,940.

The City's core operating budget remains focused on essential services, daily operations, and the advancement of Council's priorities. This year's budget was developed in alignment with the proposed Council Goals for Fiscal Year 2025–2026, outlined in Resolution No. 9 for 2025.

The Council's goals are centered on five focus areas: efficient government, economic strength, essential services, infrastructure, and community enhancement. Key initiatives include improvements to public communication and cybersecurity, redevelopment of the Santiam Feed Store property, and evaluation of the Old City Hall site for future use or disposition. Construction of both the Mahler Wastewater Treatment Plant and the Mountain View multi-use path are anticipated to begin this year.

One of the most widely discussed goals, street repair, will be addressed through the implementation of a pavement preservation strategy. After reviewing practices from peer communities across Oregon, staff proposed a strategy that focuses on sealing and maintaining the 65 percent of city streets currently in fair to good condition. This approach offers a cost-effective, flexible solution while we continue to explore funding opportunities for broader improvements.

Other Council goals include renovation of the East Wing of City Hall, preservation of Weddle Bridge, and continued efforts to reduce downtown commercial vacancies. These initiatives reflect a pragmatic and future-focused approach to community development.

The General Fund is proposed at \$7.71 million, an increase of \$1.32 million over the prior year. This reflects new grant funding and the strategic consolidation of service areas. In addition, the City has increased its contingency reserves to maintain flexibility for emergencies and capital needs.

Our enterprise funds – including water, sewer, and stormwater – remain balanced and consistent with the goals outlined in our adopted master plans. The Mahler Wastewater Treatment Plant, a centerpiece of the sewer fund, represents over two decades of planning and is now ready to proceed. In parallel, we will continue seeking grants and legislative support to reduce the overall financial burden of the project.

This year's capital investments also include funding for library development, improvements to City parks, and continued support for Weddle Bridge. We are also investing in local partnerships and community events that build civic pride and connection.

Looking ahead, this budget lays the groundwork for long-term sustainability. While focused on current priorities, we are also preparing for the future – advancing emergency preparedness, long-range utility planning, and competitive positioning for federal and state funding opportunities.

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 aspirations and ensures that Sweet Home is ready to meet both.

In closing, I extend my sincere appreciation to the Mayor, Council, and Budget Committee for your leadership. Special thanks to Finance Director Matt Brown and all staff who contributed to preparing this budget. It is an honor to serve Sweet Home, 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.

WE ASPIRE to make Sweet Home a community people find desirable to live in.

WE ASPIRE to have an effective and efficient local government.

WE ASPIRE to provide viable and sustainable infrastructure.

WE ASPIRE to provide viable and sustainable essential services.

WE ASPIRE to create an economically strong environment in which businesses and community members prosper.

Council Goals

Goal #1—Infrastructure

- City Hall East Wing renovations
- Library technology upgrades

Goal #2 - Be an effective and efficient government

- Increased electronic communications to citizens
- Cybersecurity review of key infrastructure

Goal #3—Essential Services

- Pavement preservation program
- Mountain View Road multi-use path and sidewalks
- Year one— wastewater treatment plant construction

Goal #4—Economic Strength

- Santiam Feed Store planning
- Old City Hall planning

Goal #5—Image Building

- Weddle Bridge preservation
- Downtown vacancy reduction

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, and Eugene as well as Albany are 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 ration of approximately 12% down from over 40% just over five years ago and a successful inflow and infiltration program has reduced the loads handled by the wastewater treatment plan and reduce 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 is the financial planning board of the city. It consists of the governing body (City Council) plus an equal number of local voters (citizen members of the Budget Committee) appointed by the Council. The City of Sweet Home has 14 Budget Committee positions, with the votes of all members equal. State law mandates a budget committee for all Oregon local governments.

Appointive members of a budget committee serve for terms of three years. The terms must be staggered as near as practical. The Budget Committee reviews the proposed budget submitted by the City Budget Officer. In Sweet Home, this is the City Manager. The committee reviews the proposed budget to ensure that the budget aligns with the City Council goals and aspirations.

2025 Budget Committee

Susan Coleman	Mayor	Term Ends 12/31/2026
Josh Thorstad	President Pro Tem	Term Ends 12/31/2026
Chelsea Augsburger	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
Dylan Richards	City Councilor	Term Ends 12/31/2026
Angelita Sanchez	City Councilor	Term Ends 12/31/2028
Robert Briana	Budget Committee	Term Ends 12/31/2027
Matthew Bechtel	Budget Committee	Term Ends 12/31/2026
Diane Gerson	Budget Committee	Term Ends 12/31/2026
Joshua Marvin	Budget Committee	Term Ends 12/31/2026
Nancy White	Budget Committee	Term Ends 12/31/2026
Dawn Miller	Budget Committee	Term Ends 12/31/2027
Jeana Doll	Budget Committee	Term Ends 12/31/2027

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

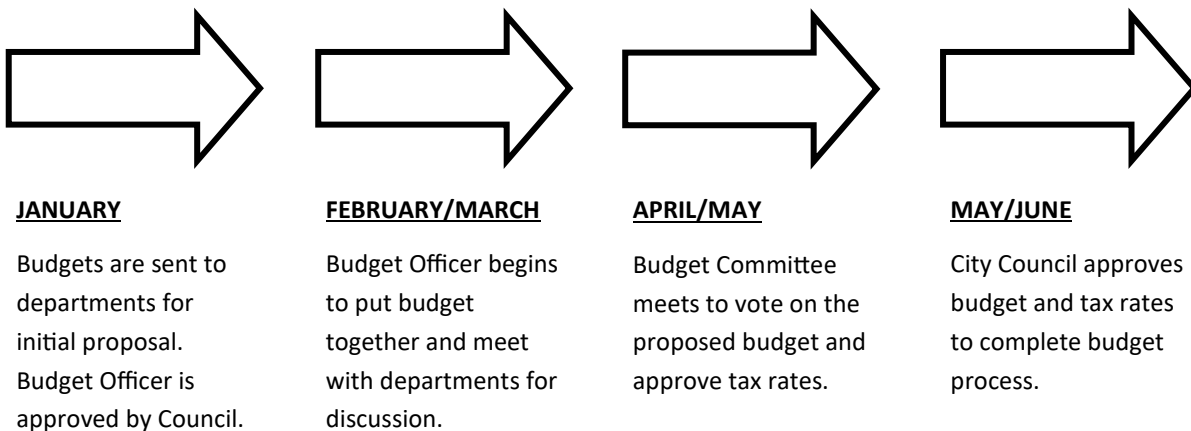
Budgeting in Sweet Home

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.



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 Basis

The audit, as reported in the ACFR (Annual Accounting Financial Report) 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.

Accounting Structure

<u>FUND</u>	<u>Number</u>	<u>Description & Purpose</u>
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, and Parks are departments within the General Fund.
SPECIAL REVENUE FUNDS		
Public Safety Fund	200	The Public Safety Fund is a separate fund for the operation of the City of Sweet Home Police Department that receives a special operating levy from the City of Sweet Home.
Library Fund	201	The Library Fund is a separate fund for the operation of the City of Sweet Home Library Department that receives a special operating levy from the City of Sweet Home.
Community Enhancement Fund	207	This fund was created from several smaller funds that were consolidated into a single fund to simplify tracking with specific departments/programs setup for smaller expenditures to specific programs with dedicated funding and.
Willow-Yucca Fund	208	The fund was created to track specifically a new Local Improvement District within the City of Sweet Home. This fund will track capital expenditures for this project along with future payments for debt service and payments from residents for their local improvement district payments.
Transportation Fund	209	This fund is created to track revenues related to State Gas Tax revenues and operational expenditures related to Street maintenance expenditures and capital projects.
SDC FUNDS		
System Development Charges	301—305	These funds are specifically created to track revenues and expenditures for system development charges for Water, Sewer, Storm, Parks, and Transportation. Revenues come from development fees that aid 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.
Sewer Fund	550	The Wastewater (Sewer) Fund accounts for the resources and expenses related to the supply, treatment, and collection of sewage.
Storm Fund	560	The Storm Fund accounts for the resources and expenses related to the maintenance of the City's stormwater system.
INTERNAL SERVICE FUNDS		
Economic Development Fund	760	The fund was created to track economic development grants and funding related to economic development activities within the city.
Reserve Fund	770	The Reserve Fund was created as a fund to track resources that the City Council has set aside for future projects and activities.

Budget Summary - Resources

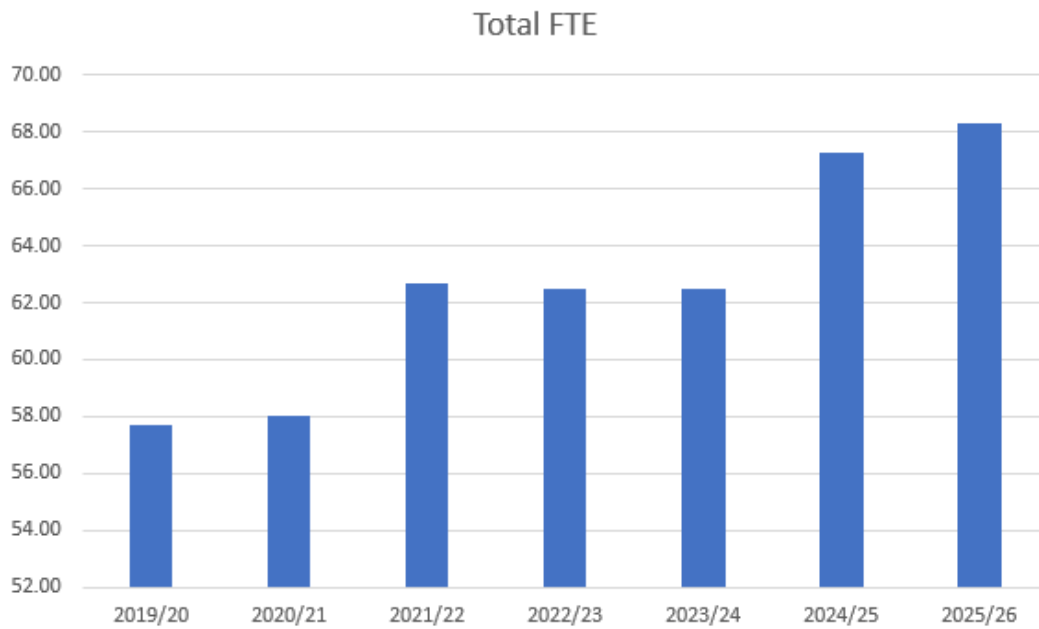
<u>Fund</u>	<u>Local Taxes</u>	<u>Intergov. & Grants</u>	<u>Charges for Services</u>	<u>Fines</u>	<u>Lic, Perm, & Fees</u>	<u>Miscellaneous</u>	<u>Transfers</u>	<u>Beginning Balance</u>	<u>Total Resources</u>
General	915,000	100,000	1,583,000	150,000	208,000	580,000	0	4,175,000	7,711,000
<u>Special Revenue</u>									
Public Safety	4,400,000	0	0	0	0	100,000	0	3,420,000	7,920,000
Library	658,000	13,000	0	0	4,000	18,000	0	1,539,000	2,232,000
Enhancement	0	60,000	0	0	0	8,000	65,000	1,290,000	1,423,000
Willow Yucca LID Fund	0	0	0	0	0	0	0	97,000	97,000
Transportation	0	814,000	0	0	0	105,000	0	787,000	1,706,000
Total Special Revenue Funds	5,058,000	887,000	0	0	4,000	231,000	65,000	7,133,000	13,378,000
<u>SDC Funds</u>									
Water SDC	0	0	0	0	60,000	0	0	1,170,000	1,230,000
Sewer SDC	0	0	0	0	50,000	0	0	980,000	1,030,000
Storm SDC	0	0	0	0	15,000	0	0	109,000	124,000
Transportation SDC	0	0	0	0	50,000	0	0	1,520,000	1,570,000
Parks SDC	0	0	0	0	12,000	0	0	149,000	161,000
<u>Enterprise Funds</u>									
Water	0	0	2,770,000	0	0	40,000	0	3,100,000	5,910,000
Sewer	36,000	0	3,190,000	0	0	15,000	0	5,999,000	9,240,000
Storm	0	0	265,000	0	0	5,000	0	630,000	900,000
Total Enterprise Funds	36,000	0	6,225,000	0	187,000	60,000	0	13,657,000	20,165,000
<u>Internal Service Funds</u>									
Comm. Econ Develop.	0	0	0	0	0	20,000	0	15,940	35,940
Reserve	0	0	0	0	0	0	0	0	0
Total Internal Service Funds	0	0	0	0	0	20,000	0	15,940	35,940
TOTAL RESOURCES - ALL FUNDS	6,009,000	987,000	7,808,000	150,000	399,000	891,000	65,000	24,980,940	41,289,940

Budget Summary - Requirements

<u>Fund</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Transfers</u>	<u>Contingency</u>	<u>Total Approp.</u>	<u>Unappropriated</u>	<u>Total Expenditures</u>
General	2,203,000	1,436,000	500,000	0	65,000	1,500,000	5,704,000	2,007,000	7,711,000
<u>Special Revenue</u>									
Public Safety	3,675,000	920,000	200,000	0	0	1,150,000	5,945,000	1,975,000	7,920,000
Library	468,000	194,000	850,000	0	0	350,000	1,862,000	370,000	2,232,000
Enhancement	0	383,000	0	0	0	405,000	788,000	635,000	1,423,000
Willow Yucca LID Fund	0	97,000	0	0	0	0	97,000	0	97,000
Transportation	535,000	228,000	100,000	0	0	843,000	1,706,000	0	1,706,000
Total Special Revenue Funds	4,678,000	1,822,000	1,150,000	0	0	2,748,000	10,398,000	2,980,000	13,378,000
<u>SDC Funds</u>									
Water SDC	0	75,000	125,000	0	0	500,000	700,000	530,000	1,230,000
Sewer SDC	0	75,000	125,000	0	0	500,000	700,000	330,000	1,030,000
Storm SDC	0	24,000	100,000	0	0	0	124,000	0	124,000
Transportation SDC	0	75,000	125,000	0	0	500,000	700,000	870,000	1,570,000
Parks SDC	0	61,000	100,000	0	0	0	161,000	0	161,000
<u>Enterprise Funds</u>									
Water	735,000	641,000	810,000	730,000	0	1,000,000	3,915,000	1,994,000	5,910,000
Sewer	680,000	1,040,000	125,000	555,000	0	930,000	3,330,000	5,910,000	9,240,000
Storm	240,000	77,000	250,000	0	0	100,000	667,000	233,000	900,000
Total Enterprise Funds	1,655,000	2,068,000	1,760,000	1,285,000	0	3,530,000	10,298,000	9,867,000	20,165,000
<u>Internal Service Funds</u>									
Comm. Econ Develop.	0	35,940	0	0	0	0	35,940	0	35,940
Reserve	0	0	0	0	0	0	0	0	0
Total Internal Service Funds	0	35,940	0	0	0	0	35,940	0	35,940
TOTAL EXPENDITURES - ALL FUNDS	8,536,000	5,361,940	3,410,000	1,285,000	65,000	7,778,000	26,435,940	14,854,000	41,289,940

Personnel Summary

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
Administration	2.85	3.05	4.25	3.05	3.05	3.25	4.23
Finance	3.90	3.90	3.90	3.95	3.95	3.20	2.85
Comm. Develop.	5.40	5.00	5.00	4.05	4.05	6.00	5.00
Municipal Court	2.55	2.55	2.55	2.50	2.50	2.45	3.20
Library	3.00	3.00	3.00	3.00	3.00	4.50	4.78
Police	23.00	23.50	22.00	22.00	22.00	23.50	24.24
Public Works	17.00	17.00	22.00	23.95	23.95	25.05	24.00
Total FTE	57.70	58.00	62.70	62.50	62.50	67.95	68.30



Capital Improvement Plan

PROJECT	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	Total
<u>Water</u>							
Canyon Creek Pump Station	0	0	0	0	50,000	300,000	350,000
FF1 - 22nd from Santiam to Mountain View	0	0	0	737,000	0	0	737,000
FF3 - 13th from Santiam to Long St	0	615,000	485,000	0	0	0	1,100,000
Treatment Plant Standby Generator	810,000	900,000	0	0	0	0	1,710,000
<u>Sewer</u>							
Treatment Plant Reconstruction	125,000	270,000	29,400,000	29,400,000	0	0	59,195,000
<u>Storm</u>							
3rd Ave Main Replacement	250,000	0	0	0	0	0	250,000
6th Ave Main Replacement	0	250,000	0	0	0	0	250,000
12th Ave Upgrade	0	0	650,000	0	0	0	650,000
<u>Transportation</u>							
24th Ave Railroad Crossing	0	910,000	1,000,000	0	0	0	1,910,000
Overlay Projects	0	0	129,000	0	0	0	129,000
18th Ave & Ames Creek Rd	0	0	80,000	550,000	470,000	0	1,100,000
<u>Pathways</u>							
Foster Railroad Trestle Sidewalk Connection	0	30,000	0	0	0	0	30,000
Mountain View Rd Multi-Use Path & Sidewalk	1,500,000	0	0	0	0	0	1,500,000
Sidewalk Improvements	0	200,000	200,000	200,000	200,000	0	800,000
Trails Master Plan	0	0	30,000	0	0	0	30,000
<u>Parks</u>							
Upper Sankey Park	0	250,000	0	0	0	0	250,000
City Hall Park	0	10,000	0	0	0	0	10,000
Weddle Bridge	0	70,000	330,000	0	0	0	400,000
42nd & Osage Neighborhood Park	0	10,000	200,000	0	0	0	210,000
Strawberry Park	0	0	0	200,000	0	0	200,000
Quarry Park	0	0	0	400,000	550,000	550,000	1,500,000
Hobart Natural Area	0	150,000	150,000	0	230,000	350,000	880,000
<u>Library</u>							
New Library Building	800,000	2,500,000	19,000,000	0	0	0	22,300,000
Building Maintenance Program	50,000	50,000	50,000	0	0	0	150,000
<u>Police</u>							
Resiliency Upgrades	0	1,000,000	0	0	0	0	1,000,000
<u>Community & Economic Development</u>							
Willow-Yucca Local Improvement District	240,000	2,160,000	0	0	0	0	2,400,000
Comprehensive Plan Update	0	60,000	0	0	0	0	60,000
Downtown Streetscape Phase 2 - 13th St	0	315,000	2,100,000	0	0	0	2,415,000
<u>Administration</u>							
Council Chamber Technology Upgrades	0	15,000	0	0	0	0	15,000
City Hall East Wing Renovations	300,000	0	0	0	0	0	300,000
Urban Renewal Study	0	12,000	0	0	0	0	12,000
Downtown Plaza	10,000	1,000,000	0	0	0	0	1,010,000
TOTAL	4,085,000	10,777,000	53,804,000	31,517,000	1,500,000	1,200,000	102,883,000

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 3 previous debt service agreements to consolidate and save interest. The second debt service is a sewer I&I infrastructure no-interest loan from the State of Oregon. The final debt for the city is a loan from OECDD 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 OECDD 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 (100)

The General Fund is the main fund of the City of Sweet Home and it is home the following departments:

- Administration
- City Council
- Community & Economic Development
- Finance
- Municipal Court
- Parks
- Community Center
- General Services



GENERAL FUND - RESOURCES

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
100-000-000-300	Beginning Balance	1,542,614	2,870,694	2,870,000	4,175,000	4,175,000	4,175,000
100-000-000-302	Property Tax - Current	882,844	810,867	824,000	855,000	855,000	855,000
100-000-000-303	Property Tax - Past	1,323	11,370	5,000	10,000	10,000	10,000
100-000-000-322	Transient Taxes	44,594	38,678	50,000	50,000	50,000	50,000
Total		928,762	860,915	879,000	915,000	915,000	915,000
100-000-000-323	Franchise Fees	763,079	827,275	695,000	785,000	785,000	785,000
100-000-000-324	Revenue Sharing - General	133,900	129,871	125,000	115,000	115,000	115,000
100-000-000-325	Revenue Sharing - Cigarette	7,272	6,718	7,000	5,000	5,000	5,000
100-000-000-326	Revenue Sharing - OLCC	197,137	189,595	210,000	160,000	160,000	160,000
100-000-000-327	Revenue Sharing - MJ	90,214	129,004	90,000	85,000	85,000	85,000
Total		1,192,602	1,282,463	1,127,000	1,150,000	1,150,000	1,150,000
100-000-000-333	Grant	1,251,746	0	0	0	0	0
100-000-000-334	Unhoused Assistance	0	0	250,000	100,000	100,000	100,000
Total		1,251,746	0	250,000	100,000	100,000	100,000
100-000-000-346	Support Service Charges	541,000	698,000	432,000	433,000	433,000	433,000
100-000-000-350	Licenses	100	2,170	0	1,000	1,000	1,000
100-000-000-352	Permits	220,089	135,305	125,000	120,000	120,000	120,000
100-000-000-355	Fees	13,675	8,355	40,000	35,000	35,000	35,000
100-000-000-356	Passports	9,080	16,735	12,000	12,000	12,000	12,000
100-000-000-357	Planning	15,247	18,095	40,000	35,000	35,000	35,000
100-000-000-370	Court Fines	150,533	184,137	115,000	150,000	150,000	150,000
100-000-000-383	Lease	0	0	0	5,000	5,000	5,000
Total		408,723	364,797	332,000	358,000	358,000	358,000
100-000-000-380	Interest	339,793	893,452	400,000	500,000	500,000	500,000
100-000-000-381	Miscellaneous	106,692	704,028	100,000	80,000	80,000	80,000
Total Miscellaneous		446,485	1,597,480	500,000	580,000	580,000	580,000
100-000-000-390	Transfer	0	0	0	0	0	0
TOTAL RESOURCES		6,310,931	7,674,348	6,390,000	7,711,000	7,711,000	7,711,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
GENERAL FUND EXPENDITURES SUMMARY							
Administration	Personal Services	482,849	447,301	554,000	670,000	670,000	670,000
City Council	Personal Services	4,052	15,875	21,000	21,000	21,000	21,000
Comm. & Econ. Dev.	Personal Services	542,930	467,164	628,000	534,000	534,000	534,000
Finance	Personal Services	149,405	300,161	334,000	315,000	315,000	315,000
Municipal Court	Personal Services	262,313	297,058	271,000	281,000	281,000	281,000
Parks	Personal Services	792,109	294,859	362,000	382,000	382,000	382,000
Total Personal Services		2,233,658	1,822,417	2,170,000	2,203,000	2,203,000	2,203,000
Administration	Materials & Services	73,126	48,724	85,000	200,000	200,000	200,000
City Council	Materials & Services	1,557	2,544	9,000	8,000	8,000	8,000
Comm. & Econ. Dev.	Materials & Services	197,305	315,041	276,000	141,000	141,000	141,000
Finance	Materials & Services	290,006	342,882	236,000	245,000	245,000	245,000
Municipal Court	Materials & Services	28,014	33,640	38,000	39,000	39,000	39,000
Parks	Materials & Services	169,095	120,745	166,000	138,000	138,000	138,000
Community Center	Materials & Services	0	0	30,000	30,000	30,000	30,000
General Services	Materials & Services	517,039	972,310	490,000	635,000	635,000	635,000
Total Materials & Services		1,276,142	1,835,885	1,330,000	1,436,000	1,436,000	1,436,000
100-000-000-555	Capital Outlay	0	287,835	250,000	310,000	310,000	500,000
100-000-000-557	Unhoused Assistance	0	0	115,000	0	0	0
Total Capital Outlay		0	287,835	365,000	310,000	310,000	500,000
100-000-000-565	Transfer	0	5,000	15,000	65,000	65,000	65,000
100-000-000-585	Contingency	0	0	1,000,000	1,500,000	1,500,000	1,500,000
100-000-000-595	Unappropriated	0	0	1,510,000	2,197,000	2,197,000	2,007,000
Total General Fund Expenditures		3,509,799	3,951,138	6,390,000	7,711,000	7,711,000	7,711,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>Administration Dept.</u>							
100-101-000-504	Wages	368,287	308,907	379,000	470,000	470,000	470,000
100-101-000-505	Overtime	28	0	0	0	0	0
100-101-000-506	Insurance	37,068	44,054	55,000	76,000	76,000	76,000
100-101-000-507	Retirement	41,111	48,308	55,000	76,000	76,000	76,000
100-101-000-508	Taxes	28,388	24,219	25,000	38,000	38,000	38,000
100-101-000-509	Other	7,967	21,812	40,000	10,000	10,000	10,000
Total Personal Services		482,849	447,301	554,000	670,000	670,000	670,000
100-101-000-510	Operating Supplies	32,748	10,374	15,000	15,000	15,000	15,000
100-101-000-512	Utilities	4,659	0	0	0	0	0
100-101-000-514	Public Information	0	0	10,000	10,000	10,000	10,000
100-101-000-516	Professional Development	12,551	2,538	10,000	10,000	10,000	10,000
100-101-000-517	Professional Services	13,615	35,811	45,000	60,000	60,000	60,000
100-101-000-519	Projects & Programs	3,389	0	5,000	0	0	0
100-101-000-531	Enterprise Fleet	3,931	0	0	5,000	5,000	5,000
100-101-000-535	Equipment Rental	2,233	0	0	0	0	0
100-101-000-538	Abatement	0	0	0	100,000	100,000	100,000
Total Materials & Services		73,126	48,724	85,000	200,000	200,000	200,000
TOTAL ADMINISTRATION EXPENDITURES		555,975	496,024	639,000	870,000	870,000	870,000

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<u>City Council Dept</u>							
100-103-000-504	Wages	3,758	13,253	14,000	14,000	14,000	14,000
100-103-000-508	Taxes	287	1,011	2,000	2,000	2,000	2,000
100-103-000-509	Other	7	1,611	5,000	5,000	5,000	5,000
Total Personal Services		4,052	15,875	21,000	21,000	21,000	21,000
100-103-000-510	Operating Supplies	1,557	505	1,000	1,000	1,000	1,000
100-103-000-516	Professional Development	0	2,039	4,000	3,000	3,000	3,000
100-103-000-517	Professional Services	0	0	4,000	4,000	4,000	4,000
Total Materials & Services		1,557	2,544	9,000	8,000	8,000	8,000
TOTAL COUNCIL EXPENDITURES		5,609	18,419	30,000	29,000	29,000	29,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>Community & Economic Development Dept</u>							
100-104-000-504	Wages	399,699	322,213	419,000	325,000	325,000	325,000
100-104-000-506	Insurance	72,367	81,439	69,000	115,000	115,000	115,000
100-104-000-507	Retirement	27,482	34,422	63,000	45,000	45,000	45,000
100-104-000-508	Taxes	36,976	24,042	35,000	27,000	27,000	27,000
100-104-000-509	Other	6,405	7,047	22,000	22,000	22,000	22,000
Total Personal Services		542,930	467,164	628,000	534,000	534,000	534,000
100-104-000-510	Operating Supplies	18,769	15,530	16,000	18,000	18,000	18,000
100-104-000-512	Utilities	10,077	0	0	0	0	0
100-104-000-514	Public Information	3,311	3,672	4,000	4,000	4,000	4,000
100-104-000-516	Professional Development	3,388	8,325	6,000	6,000	6,000	6,000
100-104-000-517	Professional Services	120,589	126,540	110,000	110,000	110,000	110,000
100-104-000-519	Projects & Programs	17,626	994	30,000	0	0	0
100-104-000-528	Fuel	747	909	1,000	1,000	1,000	1,000
100-104-000-531	Enterprise Fleet	4,661	13,325	5,000	0	0	0
100-104-000-534	Equipment Maintenance	918	873	2,000	0	0	0
100-104-000-535	Equipment Rental	1,270	2,835	2,000	2,000	2,000	2,000
100-104-000-538	Abatement	15,950	142,039	100,000	0	0	0
Total Materials & Services		197,305	315,041	276,000	141,000	141,000	141,000
TOTAL ECON DEV EXPENDITURES		740,235	782,205	904,000	675,000	675,000	675,000

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<u>Finance Dept</u>							
100-105-000-504	Wages	90,711	202,328	220,000	194,000	194,000	194,000
100-105-000-505	OT	0	0	0	10,000	10,000	10,000
100-105-000-506	Insurance	29,141	43,052	48,000	53,000	53,000	53,000
100-105-000-507	Retirement	12,680	28,851	33,000	31,000	31,000	31,000
100-105-000-508	Taxes	15,054	14,794	23,000	17,000	17,000	17,000
100-105-000-509	Other	1,819	11,137	10,000	10,000	10,000	10,000
Total Personal Services		149,405	300,161	334,000	315,000	315,000	315,000
100-105-000-510	Operating Supplies	12,942	11,208	6,000	3,000	3,000	3,000
100-105-000-512	Utilities	5,303	4,124	0	0	0	0
100-105-000-514	Public Information	1,187	444	2,000	2,000	2,000	2,000
100-105-000-516	Professional Development	745	1,273	3,000	3,000	3,000	3,000
100-105-000-517	Professional Services	211,912	236,365	180,000	182,000	182,000	182,000
100-105-000-518	Bank Service Fees	56,181	89,393	45,000	51,000	51,000	51,000
100-105-000-519	Projects & Programs	0	0	0	4,000	4,000	4,000
100-105-000-535	Equipment Rental	1,736	76	0	0	0	0
Total Materials & Services		290,006	342,882	236,00	245,000	245,000	245,000
TOTAL FINANCE EXPENDITURES		439,411	643,043	570,000	560,000	560,000	560,000

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<u>Court Dept.</u>							
100-107-000-504	Wages	211,033	238,421	193,000	199,000	199,000	199,000
100-107-000-505	Overtime	0	0	0	1,000	1,000	1,000
100-107-000-506	Insurance	17,036	22,096	38,000	34,000	34,000	34,000
100-107-000-507	Retirement	17,,339	17,790	21,000	21,000	21,000	21,000
100-107-000-508	Taxes	16,507	18,106	16,000	17,000	17,000	17,000
100-107-000-509	Other	398	644	3,000	9,000	9,000	9,000
Total Personal Services		262,313	297,058	271,000	281,000	281,000	281,000
100-107-000-510	Operating Supplies	12,906	8,307	12,000	12,000	12,000	12,000
100-107-000-512	Utilities	5,657	6,923	6,000	7,000	7,000	7,000
100-107-000-516	Professional Development	1,765	1,747	4,000	4,000	4,000	4,000
100-107-000-517	Professional Services	6,667	16,663	15,000	15,000	15,000	15,000
100-107-000-529	Facility Maintenance	1,020	0	1,000	1,000	1,000	1,000
Total Materials & Services		28,014	33,640	38,000	39,000	39,000	39,000
TOTAL MUNICIPAL COURT EXPENDITURES		290,327	330,698	309,000	320,000	320,000	320,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>Parks Dept.</u>							
100-116-000-504	Wages	514,573	188,734	230,000	235,000	235,000	235,000
100-116-000-505	Overtime	2,699	1,347	3,000	0	0	0
100-116-000-506	Insurance	159,759	65,329	75,000	87,000	87,000	87,000
100-116-000-507	Retirement	68,288	19,974	25,000	31,000	31,000	31,000
100-116-000-508	Taxes	39,006	16,077	18,000	19,000	19,000	19,000
100-116-000-509	Other	7,784	3,398	11,000	10,000	10,000	10,000
Total Personal Services		792,109	294,859	362,000	382,000	382,000	382,000
100-116-000-510	Operating Supplies	77,718	43,600	25,000	35,000	35,000	35,000
100-116-000-512	Utilities	1,033	11,697	13,000	14,000	14,000	14,000
100-116-000-515	Insurance - General	7,868	8,440	10,000	11,000	11,000	11,000
100-116-000-516	Professional Development	405	566	0	2,000	2,000	2,000
100-116-000-517	Professional Services	20,397	21,606	65,000	30,000	30,000	30,000
100-116-000-519	Projects & Programs	3,046	1,670	3,000	3,000	3,000	3,000
100-116-000-528	Fuel	5,467	4,581	5,000	4,000	4,000	4,000
100-116-000-529	Facility Maintenance	21,343	3,138	14,000	10,000	10,000	10,000
100-116-000-531	Enterprise Fleet	24,688	17,431	17,000	16,000	16,000	16,000
100-116-000-534	Equipment Maintenance	5,458	2,936	9,000	9,000	9,000	9,000
100-116-000-535	Equipment Rental	1,672	5,080	5,000	4,000	4,000	4,000
Total Materials & Services		169,095	120,745	166,000	138,000	138,000	138,000
TOTAL PARKS & REC EXPENDITURES		961,204	415,603	528,000	520,000	520,000	520,000

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<u>Community Center</u>							
100-116-000-510	Operating Supplies	0	0	1,000	0	0	0
100-116-000-512	Utilities	0	0	24,000	25,000	25,000	25,000
100-116-000-517	Professional Services	0	0	4,000	5,000	5,000	5,000
100-116-000-519	Projects & Programs	0	0	1,000	0	0	0
Total Materials & Services		0	0	30,000	30,000	30,000	30,000
TOTAL COMMUNITY CENTER EXPENDITURES		0	0	30,000	30,000	30,000	30,000

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<u>General Services Dept.</u>							
100-120-000-510	Operating Supplies	60,630	585,448	25,000	75,000	75,000	75,000
100-120-000-512	Utilities	190,299	184,074	170,000	180,000	180,000	180,000
100-120-000-515	Insurance - General	83,097	101,446	106,000	115,000	115,000	115,000
100-120-000-517	Professional Services	157,983	0	0	100,000	100,000	100,000
100-120-000-519	Projects & Programs	5,629	48,143	0	0	0	0
100-120-000-529	Facility Maintenance	19,400	43,190	59,000	60,000	60,000	60,000
100-104-000-531	Enterprise Fleet	0	10,009	5,000	5,000	5,000	5,000
100-120-000-535	Equipment Rental	0	0	125,000	100,000	100,000	100,000
TOTAL GENERAL SERVICES EXPENDITURES		517,039	972,310	490,000	635,000	635,000	635,000

Public Safety Fund (200)

PUBLIC SAFETY FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
200-000-000-300	Beginning Balance	3,373,001	3,741,654	2,911,000	3,420,000	3,420,000	3,420,000
200-000-000-302	Property Tax - Current	3,213,835	3,364,604	3,800,000	4,350,000	4,350,000	4,350,000
200-000-000-303	Property Tax - Past	6,320	50,003	30,000	50,000	50,000	50,000
	Total Taxes	3,220,156	3,414,606	3,830,000	4,400,000	4,400,000	4,400,000
200-000-000-333	Grants	896	2,000	0	0	0	0
200-000-000-350	Licenses	2,176	0	0	0	0	0
200-000-000-380	Interest	50,000	30,002	30,000	40,000	40,000	40,000
200-000-000-381	Miscellaneous	39,799	106,355	100,000	60,000	60,000	60,000
	Total Miscellaneous	89,799	136,356	130,000	100,000	100,000	100,000
TOTAL RESOURCES		6,686,028	7,294,616	6,871,000	7,920,000	7,920,000	7,920,000

EXPENDITURES

200-000-000-504	Wages	1,444,896	1,960,931	2,055,000	2,190,000	2,190,000	2,190,000
200-000-000-505	Overtime	72,078	44,681	100,000	100,000	100,000	100,000
200-000-000-506	Insurance	371,981	404,360	485,000	530,000	530,000	530,000
200-000-000-507	Retirement	227,568	370,307	430,000	560,000	560,000	560,000
200-000-000-508	Taxes	117,613	151,483	165,000	175,000	175,000	175,000
200-000-000-509	Other	30,133	53,616	110,000	120,000	120,000	120,000
	Total Personal Services	2,264,270	2,985,379	3,345,000	3,675,000	3,675,000	3,675,000
200-000-000-510	Operating Supplies	87,488	65,172	155,000	155,000	155,000	155,000
200-000-000-511	Personnel Uniforms & Equipment	16,998	30,438	37,000	37,000	37,000	37,000
200-000-000-512	Utilities	61,270	57,842	60,000	65,000	65,000	65,000
200-000-000-514	Public Information	1,365	242	1,000	1,000	1,000	1,000
200-000-000-515	Insurance - General	43,359	47,103	54,000	58,000	58,000	58,000
200-000-000-516	Professional Development	22,751	24,965	37,000	37,000	37,000	37,000
200-000-000-517	Professional Services	53,625	35,558	23,000	24,000	24,000	24,000
200-000-000-519	Projects & Programs	58,290	0	10,000	12,000	12,000	12,000
200-000-000-528	Fuel	45,107	46,060	55,000	55,000	55,000	55,000
200-000-000-529	Facility Maintenance	9,565	37,291	56,000	50,000	50,000	50,000
200-000-000-530	IT Charges	49,483	18,782	85,000	110,000	110,000	110,000
200-000-000-531	Enterprise Fleet	1,912	33,118	85,000	111,000	111,000	111,000
200-000-000-533	Support Service Charges	89,072	143,000	100,000	100,000	100,000	100,000
200-000-000-534	Equipment Maintenance	34,157	59,749	55,000	65,000	65,000	65,000
200-000-000-538	Abatement	0	4,000	48,000	40,000	40,000	40,000
	Total Materials & Services	574,440	603,321	861,000	920,000	920,000	920,000
200-000-000-555	Capital Outlay	65,922	382,760	200,000	200,000	200,000	200,000
200-000-000-585	Contingency	0	0	850,000	1,150,000	1,150,000	1,150,000
200-000-000-595	Unappropriated	0	0	1,615,000	1,975,000	1,975,000	1,975,000
TOTAL EXPENDITURES		2,904,633	3,971,460	6,871,000	7,920,000	7,920,000	7,920,000

Library Fund (201)

LIBRARY FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
201-000-000-300	Beginning Balance	484,246	601,803	554,000	1,539,000	1,539,000	1,539,000
201-000-000-302	Property Tax - Current	595,701	624,559	607,000	648,000	648,000	648,000
201-000-000-303	Property Tax - Past	942	8,476	5,000	10,000	10,000	10,000
Total Taxes		596,643	633,035	612,000	658,000	658,000	658,000
201-000-000-333	Grants	7,333	30,120	50,000	13,000	13,000	13,000
201-000-000-350	Fees	4,638	4,261	1,000	4,000	4,000	4,000
201-000-000-380	Interest	4,000	5,000	5,000	6,000	6,000	6,000
201-000-000-381	Miscellaneous	8,739	6,297	394,000	12,000	12,000	12,000
Total Miscellaneous		12,739	11,297	399,000	18,000	18,000	18,000
201-000-000-309	Transfer	0	0	500,000	0	0	0
TOTAL RESOURCES		1,105,599	1,280,516	2,116,000	2,232,000	2,232,000	2,232,000
201-000-000-504	Wages	181,446	326,207	316,000	324,000	324,000	324,000
201-000-000-505	Overtime	0	34	1,000	1,000	1,000	1,000
201-000-000-506	Insurance	38,080	46,580	49,000	59,000	59,000	59,000
201-000-000-507	Retirement	24,397	35,606	43,000	44,000	44,000	44,000
201-000-000-508	Taxes	14,208	24,405	25,000	27,000	27,000	27,000
201-000-000-509	Other	3,031	4,472	13,000	13,000	13,000	13,000
Total Personal Services		261,162	437,125	447,000	468,000	468,000	468,000
201-000-000-510	Operating Supplies	38,787	21,078	15,000	11,000	11,000	11,000
201-000-000-511	Uniforms & Equipment	50	193	1,000	0	0	0
201-000-000-512	Utilities	22,784	26,112	20,000	22,000	22,000	22,000
201-000-000-513	Computer Maintenance	0	0	3,000	0	0	0
201-000-000-514	Public Information	364	0	0	0	0	0
201-000-000-515	Insurance - General	4,800	5,173	8,000	7,000	7,000	7,000
201-000-000-516	Professional Development	2,745	2,657	2,000	2,000	2,000	2,000
201-000-000-517	Professional Services	11,671	22,176	10,000	15,000	15,000	15,000
201-000-000-519	Projects & Programs	14,424	1,395	8,000	12,000	12,000	12,000
201-000-000-528	Fuel	108	0	0	0	0	0
201-000-000-529	Facility Maintenance	3,604	683	5,000	5,000	5,000	5,000
201-000-000-530	IT Charges	7,417	4,112	0	0	0	0
201-000-000-533	Support Service Charges	73,114	141,000	55,000	55,000	55,000	55,000
201-000-000-534	Equipment Maintenance	3,081	5,195	4,000	5,000	5,000	5,000
201-000-000-546	Books & Periodicals	21,274	0	0	0	0	0
201-000-000-547	Print Materials	28,676	46,039	40,000	40,000	40,000	40,000
201-000-000-548	Non-Print Materials	7,420	13,024	10,000	20,000	20,000	20,000
Total Materials & Services		240,320	288,842	181,000	194,000	194,000	194,000
201-000-000-555	Capital Outlay	20,000	0	866,000	850,000	850,000	850,000
201-000-000-585	Contingency	0	0	300,000	350,000	350,000	350,000
201-000-000-595	Unappropriated	0	0	322,000	370,000	370,000	370,000
TOTAL EXPENDITURES		521,482	725,966	2,116,000	2,232,000	2,232,000	2,232,000

Community Center Fund (203)

COMMUNITY CENTER FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
203-000-000-300	Beginning Balance	11,853	86,235	0	0	0	0
203-000-000-382	Lease	36,401	50,341	0	0	0	0
TOTAL RESOURCES		48,254	136,576	0	0	0	0
203-000-000-512	Utilities	4,572	31,527	0	0	0	0
203-000-000-517	Professional Services	1,750	998	0	0	0	0
203-000-000-529	Facility Maintenance	5,756	11,134	0	0	0	0
TOTAL EXPENDITURES		12,078	43,659	0	0	0	0

Community Enhancement Fund (207)

ENHANCEMENT FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
207-113-000-300	Beginning Balance - Path Program	931,981	1,002,703	753,000	1,040,000	1,040,000	1,040,000
207-114-000-300	Beginning Balance - Special Events	5,360	5,359	5,000	0	0	0
207-115-000-300	Beginning Balance - Transit	0	0	34,000	0	0	0
207-116-000-300	Beginning Balance - Parks	0	0	0	0	0	0
207-117-000-300	Beginning Balance - Weddle Bridge	5,017	5,017	5,000	250,000	250,000	250,000
Total Beginning Balance		942,357	1,013,078	797,000	1,290,000	1,290,000	1,290,000
207-113-000-333	Grant - Path Program	0	0	0	0	0	0
207-115-000-333	Grant - Transit	219,242	291,034	0	60,000	60,000	60,000
207-000-000-333	Grant	0	0	0	0	0	0
Total Grant		219,242	291,034	0	60,000	60,000	60,000
207-113-000-380	Interest - Path Program	0	0	0	0	0	0
207-114-000-380	Interest - Special Events	0	0	15,000	0	0	0
207-117-000-380	Interest - Weddle Bridge	0	0	0	0	0	0
207-114-000-381	Miscellaneous - Special events	1,930	4,045	0	7,000	7,000	7,000
204-116-000-381	Miscellaneous	250	27,212	0	0	0	0
207-118-000-381	Miscellaneous - Pool	608	303	1,000	1,000	1,000	1,000
Total Miscellaneous		2,788	31,561	16,000	8,000	8,000	8,000
207-114-000-390	Transfer In - Special Events	0	13,000	15,000	15,000	15,000	15,000
207-117-000-390	Transfer In - Weddle Bridge	0	0	0	0	0	0
207-000-000-390	Transfer In - City General	0	0	0	50,000	50,000	50,000
Total Transfers		0	13,000	15,000	65,000	65,000	65,000
TOTAL RESOURCES		1,164,387	1,348,673	828,000	1,423,000	1,423,000	1,423,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
207-000-XXX-XXX	M&S - City General	0	0	0	50,000	50,000	50,000
207-113-XXX-XXX	M&S - Path Program	104,177	14,411	200,000	0	0	0
207-114-XXX-XXX	M&S - Special Events	5,686	16,685	35,000	22,000	22,000	22,000
207-115-XXX-XXX	M&S - Transit	41,446	0	34,000	60,000	60,000	60,000
207-116-XXX-XXX	M&S - Parks	0	0	0	0	0	0
207-117-XXX-XXX	M&S - Weddle Bridge	0	0	5,000	250,000	250,000	250,000
207-118-XXX-XXX	M&S - Pool	0	0	1,000	1,000	1,000	1,000
Total Materials & Services		151,308	31,096	275,000	383,000	383,000	383,000
207-113-000-555	Capital Outlay - Path Program	0	96,496	553,000	0	0	0
207-113-000-285	Contingency	0	0	0	155,000	155,000	405,000
207-113-000-595	Unappropriated	0	0	0	885,000	885,000	635,000
TOTAL EXPENDITURES		151,308	127,592	828,000	1,423,000	1,423,000	1,423,000

Willow-Yucca LID Fund (208)

WILLOW YUCCA LID FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
208-000-000-300	Beginning Balance	0	0	0	97,000	97,000	97,000
208-000-000-350	Loan Received	0	0	2,000,000	0	0	0
208-000-000-390	Transfer In	0	300,000	0	0	0	0
TOTAL RESOURCES		0	300,000	2,000,000	97,000	97,000	97,000

208-000-000-517	Professional Services	0	27,663	100,000	97,000	97,000	97,000
208-101-000-555	Capital Outlay	0	0	1,900,000	0	0	0
TOTAL EXPENDITURES		0	27,663	2,000,000	97,000	97,000	97,000

Transportation Fund (209)

TRANSPORTATION FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
209-000-000-300	Beginning Balance	739,707	327,013	386,000	787,000	787,000	787,000
209-000-000-329	State Gas Tax	779,476	916,333	777,000	814,000	814,000	814,000
209-000-000-380	Interest	5,000	5,000	5,000	5,000	5,000	5,000
209-000-000-381	Miscellaneous	418	139,047	5,000	100,000	100,000	100,000
Total Miscellaneous		5,418	144,047	10,000	105,000	105,000	105,000
TOTAL RESOURCES		1,524,600	1,387,393	1,173,000	1,706,000	1,706,000	1,706,000
209-000-000-504	Wages	202,485	305,891	308,000	320,000	320,000	320,000
209-000-000-505	Overtime	236	230	3,000	0	0	0
209-000-000-506	Insurance	62,546	88,482	114,000	130,000	130,000	130,000
209-000-000-507	Retirement	20,513	35,045	41,000	42,000	42,000	42,000
209-000-000-508	Taxes	15,595	22,952	25,000	27,000	27,000	27,000
209-000-000-509	Other	5,905	9,385	17,000	16,000	16,000	16,000
Total Personal Services		307,280	461,985	508,000	535,000	535,000	535,000
209-000-000-510	Operating Supplies	59,910	44,496	48,000	50,000	50,000	50,000
209-000-000-511	Personnel Uniforms & Equipment	2,034	1,022	3,000	3,000	3,000	3,000
209-000-000-512	Utilities	7,844	5,688	10,000	8,000	8,000	8,000
209-000-000-515	Insurance - General	12,467	13,614	25,000	27,000	27,000	27,000
209-000-000-516	Professional Development	1,172	1,544	3,000	2,000	2,000	2,000
209-000-000-517	Professional Services	8,167	12,993	20,000	12,000	12,000	12,000
209-000-000-519	Projects & Programs	0	0	0	6,000	6,000	6,000
209-000-000-528	Fuel	15,026	14,862	15,000	15,000	15,000	15,000
209-000-000-529	Facility Maintenance	3,833	1,776	6,000	6,000	6,000	6,000
209-000-000-531	Enterprise Fleet	32,413	18,818	19,000	19,000	19,000	19,000
209-000-000-533	Support Service Charges	25,697	85,000	38,000	38,000	38,000	38,000
209-000-000-534	Equipment Maintenance	18,382	8,726	40,000	40,000	40,000	40,000
209-000-000-536	Equipment Rental	1,587	992	2,000	2,000	2,000	2,000
Total Materials & Services		188,532	209,531	229,000	228,000	228,000	228,000
209-000-000-555	Capital Outlay	512,743	54,555	345,000	100,000	100,000	100,000
209-000-000-585	Contingency	0	0	91,000	843,000	843,000	843,000
TOTAL EXPENDITURES		1,008,555	726,070	1,173,000	1,706,000	1,706,000	1,706,000

System Development Charge Funds (301-303)

WATER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
301-000-000-300	Beginning Balance	909,032	1,016,520	925,000	1,170,000	1,170,000	1,170,000
301-000-000-347	SDC Charges	107,185	107,445	75,000	60,000	60,000	60,000
Total Resources		1,016,216	1,123,964	1,000,000	1,230,000	1,230,000	1,230,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
301-000-000-517	Professional Services	0	0	300,000	75,000	75,000	75,000
301-000-000-555	Capital Outlay	0	0	700,000	125,000	125,000	125,000
301-000-000-585	Contingency	0	0	0	0	0	500,000
301-000-000-595	Unappropriated	0	0	0	1,030,000	1,030,000	530,000
Total Expenditures		0	0	1,000,000	1,230,000	1,230,000	1,230,000

SEWER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
302-000-000-300	Beginning Balance	768,824	844,420	920,000	980,000	980,000	980,000
302-000-000-347	SDC Charges	77,016	92,147	70,000	50,000	50,000	50,000
Total Resources		845,840	936,567	990,000	1,030,000	1,030,000	1,030,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
302-000-000-517	Professional Services	1,800	0	300,000	75,000	75,000	75,000
302-000-000-555	Capital Outlay	0	0	690,000	125,000	125,000	125,000
302-000-000-585	Contingency	0	0	0	0	0	500,000
302-000-000-595	Unappropriated	0	0	0	830,000	830,000	330,000
Total Expenditures		1,800	0	990,000	1,030,000	1,030,000	1,030,000

STORM SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
303-000-000-300	Beginning Balance	41,851	67,503	92,000	109,000	109,000	109,000
303-000-000-347	SDC Charges	25,715	27,246	20,000	15,000	15,000	15,000
Total Resources		67,566	94,749	112,000	124,000	124,000	124,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
303-000-000-517	Professional Services	0	0	25,000	24,000	24,000	24,000
303-000-000-555	Capital Outlay	0	0	87,000	100,000	100,000	100,000
303-000-000-595	Unappropriated	0	0	0	0	0	0
Total Expenditures		0	0	112,000	124,000	124,000	124,000

System Development Charge Funds (304-305)

TRANSPORTATION SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
304-000-000-300	Beginning Balance	960,020	1,352,067	1,267,000	1,520,000	1,520,000	1,520,000
304-000-000-347	SDC Charges	187,594	107,183	120,000	50,000	50,000	50,000
Total Resources		1,147,614	1,459,250	1,387,000	1,570,000	1,570,000	1,570,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
304-000-000-517	Professional Services	0	0	300,000	75,000	75,000	75,000
304-000-000-555	Capital Outlay	0	0	1,087,000	125,000	125,000	125,000
304-000-000-585	Contingency	0	0	0	0	0	500,000
304-000-000-595	Unappropriated	0	0	0	1,370,000	1,370,000	870,000
Total Expenditures		0	0	1,387,000	1,570,000	1,570,000	1,570,000

PARKS SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
305-000-000-300	Beginning Fund Balance	116,391	122,767	131,000	149,000	149,000	149,000
305-000-000-347	SDC Charges	18,518	19,552	13,000	12,000	12,000	12,000
Total Resources		134,909	142,319	144,000	161,000	161,000	161,000
305-000-000-517	Professional Services	12,142	0	40,000	61,000	61,000	61,000
305-000-000-555	Capital Outlay	0	0	104,000	100,000	100,000	100,000
Total Expenditures		12,142	0	144,000	161,000	161,000	161,000

Water Fund (500)

WATER FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2022/23</u>	<u>Actual 2023/24</u>	<u>Adopted 2024/25</u>	<u>Proposed 2025/26</u>	<u>Approved 2025/26</u>	<u>Adopted 2025/26</u>
500-000-000-300	Beginning Balance	3,025,084	2,251,790	2,766,000	3,100,000	3,100,000	3,100,000
500-000-000-333	Grants	0	0	810,000	0	0	0
500-000-000-348	Sales	2,610,372	2,691,510	2,715,000	2,770,000	2,770,000	2,770,000
500-000-000-355	Connection Fees	11,302	0	10,000	0	0	0
Total Charges for Services		2,621,674	2,691,510	2,725,000	2,770,000	2,770,000	2,770,000
500-000-000-380	Interest	10,000	5,000	10,000	10,000	10,000	10,000
500-000-000-381	Miscellaneous	30,408	50,041	20,000	30,000	30,000	30,000
Total Miscellaneous		40,408	55,041	30,000	40,000	40,000	40,000
500-000-000-390	Transfer	4,768	0	0	0	0	0
TOTAL RESOURCES		5,691,934	4,998,341	6,331,000	5,910,000	5,910,000	5,910,000

<u>Account</u>	<u>Description</u>	<u>Actual 2022/23</u>	<u>Actual 2023/24</u>	<u>Adopted 2024/25</u>	<u>Proposed 2025/26</u>	<u>Approved 2025/26</u>	<u>Adopted 2025/26</u>
Plant	Personnel Services	266,586	303,829	337,000	600,000	600,000	600,000
Distribution	Personnel Services	197,019	385,734	423,000	135,000	135,000	135,000
Total Personnel Services		463,606	689,563	760,000	735,000	735,000	735,000
Plant	Materials and Services	457,198	419,049	554,000	343,000	343,000	343,000
Distribution	Materials and Services	365,253	312,336	303,000	298,000	298,000	298,000
Total Materials & Services		822,451	731,385	857,000	641,000	641,000	641,000
500-000-000-542	Principal	516,857	606,079	610,000	650,000	650,000	650,000
500-000-000-543	Interest	136,697	117,371	90,000	80,000	80,000	80,000
Total Debt Service		653,554	723,450	700,000	730,000	730,000	730,000
500-000-000-555	Capital Outlay	952,040	246,150	1,350,000	810,000	810,000	810,000
500-000-000-585	Contingency	0	0	395,000	350,000	350,000	1,000,000
500-000-000-595	Unappropriated	0	0	2,269,000	2,644,000	2,644,000	1,994,000
TOTAL EXPENDITURES		2,891,650	2,390,548	6,331,000	5,910,000	5,910,000	5,910,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
Plant							
500-109-000-504	Wages	183,147	201,415	214,000	357,000	357,000	357,000
500-109-000-505	Overtime	4,626	5,880	6,000	5,000	5,000	5,000
500-109-000-506	Insurance	37,806	49,713	61,000	155,000	155,000	155,000
500-109-000-507	Retirement	22,377	26,116	29,000	46,000	46,000	46,000
500-109-000-508	Taxes	14,708	15,567	17,000	30,000	30,000	30,000
500-109-000-509	Other	3,923	5,139	10,000	7,000	7,000	7,000
Total Personal Services		266,586	303,829	337,000	600,000	600,000	600,000
500-109-000-510	Operating Supplies	68,732	25,616	70,000	20,000	20,000	20,000
500-109-000-511	Personnel Uniforms & Equipment	838	904	3,000	2,000	2,000	2,000
500-109-000-512	Utilities	64,752	94,255	90,000	90,000	90,000	90,000
500-109-000-513	Computer Maintenance	1,013	0	0	0	0	0
500-109-000-514	Public Information	3,356	249	0	0	0	0
500-109-000-515	Insurance - General	0	0	17,000	18,000	18,000	18,000
500-109-000-516	Professional Development	2,435	1,176	10,000	3,000	3,000	3,000
500-109-000-517	Professional Services	101,835	81,853	125,000	50,000	50,000	50,000
500-109-000-519	Projects & Programs	203	0	60,000	10,000	10,000	10,000
500-109-000-528	Fuel	4,265	1,411	3,000	2,000	2,000	2,000
500-109-000-529	Facility Maintenance	11,116	36,916	20,000	15,000	15,000	15,000
500-109-000-530	IT Charges	7,959	0	0	0	0	0
500-109-000-531	Enterprise Fleet	34,846	15,883	15,000	15,000	15,000	15,000
500-109-000-533	Support Service Charges	90,461	72,000	48,000	48,000	48,000	48,000
500-109-000-534	Equipment Maintenance	52,851	13,377	30,000	20,000	20,000	20,000
500-109-000-535	Equipment Rental	8,794	171	7,000	5,000	5,000	5,000
500-109-000-536	Chemicals	3,743	75,238	56,000	45,000	45,000	45,000
Total Materials & Services		457,198	419,049	554,000	343,000	343,000	343,000
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
Distribution							
500-110-000-504	Wages	123,593	244,986	257,000	68,000	68,000	68,000
500-110-000-505	Overtime	0	555	2,000	2,000	2,000	2,000
500-110-000-506	Insurance	49,222	81,679	95,000	30,000	30,000	30,000
500-110-000-507	Retirement	12,230	30,798	33,000	12,000	12,000	12,000
500-110-000-508	Taxes	9,783	19,506	21,000	8,000	8,000	8,000
500-110-000-509	Other	2,191	8,210	15,000	15,000	15,000	15,000
Total Personal Services		197,019	385,734	423,000	135,000	135,000	135,000
500-110-000-510	Operating Supplies	36,875	85,516	88,000	90,000	90,000	90,000
500-110-000-511	Personnel Uniforms & Equipment	1,647	933	2,000	2,000	2,000	2,000
500-110-000-512	Utilities	33,603	15,288	20,000	20,000	20,000	20,000
500-110-000-513	Computer Maintenance	1,013	0	0	0	0	0
500-110-000-514	Public Information	3,588	170	0	0	0	0
500-110-000-515	Insurance - General	46,193	50,098	43,000	46,000	46,000	46,000
500-110-000-516	Professional Development	4,849	2,768	1,000	2,000	2,000	2,000
500-110-000-517	Professional Services	51,220	50,195	70,000	60,000	60,000	60,000
500-110-000-519	Projects & Programs	12,030	0	0	0	0	0
500-110-000-528	Fuel	8,884	11,689	7,000	7,000	7,000	7,000
500-110-000-529	Facility Maintenance	7,029	1,689	3,000	3,000	3,000	3,000
500-110-000-530	IT Charges	6,009	0	0	0	0	0
500-110-000-531	Enterprise Fleet	15,863	15,810	16,000	15,000	15,000	15,000
500-110-000-533	Support Service Charges	90,691	72,000	48,000	48,000	48,000	48,000
500-110-000-534	Equipment Maintenance	17,423	5,245	4,000	4,000	4,000	4,000
500-110-000-535	Equipment Rental	2,265	935	1,000	1,000	1,000	1,000
500-110-000-536	Chemical Supplies	26,071	0	0	0	0	0
Total Materials & Services		365,253	312,336	303,000	298,000	298,000	298,000

Sewer Fund (550)

SEWER FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2022/23</u>	<u>Actual 2023/24</u>	<u>Adopted 2024/25</u>	<u>Proposed 2025/26</u>	<u>Approved 2025/26</u>	<u>Adopted 2025/26</u>
550-000-000-300	Beginning Balance	3,353,944	4,757,669	4,785,000	5,999,000	5,999,000	5,999,000
550-000-000-302	Property Taxes - Current	34,261	32,785	30,000	35,000	35,000	35,000
550-000-000-303	Property Taxes - Past	56	606	0	1,000	1,000	1,000
Total Taxes		34,316	33,391	30,000	36,000	36,000	36,000
550-000-000-333	Grants	6,162,321	837,679	0	0	0	0
550-000-000-348	Sales	3,062,956	3,218,325	3,160,000	3,190,000	3,190,000	3,190,000
550-000-000-380	Interest	10,000	5,000	5,000	5,000	5,000	5,000
550-000-000-381	Miscellaneous	3,075	131	0	10,000	10,000	10,000
550-000-000-350	Loan Proceeds	0	0	60,000,000	0		
Total Miscellaneous		13,075	5,131	60,005,000	15,000	15,000	15,000
550-000-000-390	Transfer	29,397	0	0	0	0	0
TOTAL RESOURCES		12,656,009	8,852,197	67,980,000	9,240,000	9,240,000	9,240,000

<u>Account</u>	<u>Description</u>	<u>Actual 2022/23</u>	<u>Actual 2023/24</u>	<u>Adopted 2024/25</u>	<u>Proposed 2025/26</u>	<u>Approved 2025/26</u>	<u>Adopted 2025/26</u>
Plant	Personnel Services	289,221	376,955	397,000	355,000	355,000	355,000
Collection	Personnel Services	139,840	244,318	316,000	325,000	325,000	325,000
Total Personnel Services		429,061	621,272	713,000	680,000	680,000	680,000
Plant	Materials and Services	625,198	931,607	852,500	832,500	832,500	832,500
Collection	Materials and Services	388,220	204,223	217,500	207,500	207,500	207,500
Total Materials & Services		1,013,418	1,135,831	1,070,000	1,040,000	1,040,000	1,040,000
550-000-000-542	Principal	438,000	495,915	375,000	455,000	455,000	455,000
550-000-000-543	Interest	60,420	69,878	60,000	100,000	100,000	100,000
Total Debt Service		498,420	565,793	435,000	555,000	555,000	555,000
550-000-000-555	Capital Outlay	5,933,355	1,440,632	30,000,000	125,000	125,000	125,000
550-000-000-565	Transfer	0	0	0	0	0	0
550-000-000-585	Contingency	0	0	440,000	430,000	430,000	930,000
550-000-000-595	Unappropriated	0	0	35,322,000	6,410,000	6,410,000	5,910,000
TOTAL EXPENDITURES		7,874,254	3,763,528	67,980,000	9,240,000	9,240,000	9,240,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
Plant							
550-111-000-504	Wages	186,681	264,053	278,000	228,000	228,000	228,000
550-111-000-505	Overtime	5,502	3,518	7,000	0	0	0
550-111-000-506	Insurance	51,710	56,251	52,000	65,000	65,000	65,000
550-111-000-507	Retirement	26,304	27,000	25,000	30,000	30,000	30,000
550-111-000-508	Taxes	14,898	20,343	22,000	20,000	20,000	20,000
550-111-000-509	Other	4,126	5,789	13,000	12,000	12,000	12,000
Total Personal Services		289,221	376,955	397,000	355,000	355,000	355,000
550-111-000-510	Operating Supplies	205,226	62,140	75,000	70,000	70,000	70,000
550-111-000-511	Personnel Uniforms & Equipment	695	1,566	2,000	2,000	2,000	2,000
550-111-000-512	Utilities	47,213	91,094	120,000	97,000	97,000	97,000
550-111-000-514	Public Information	0	238	0	0	0	0
550-111-000-516	Professional Development	4,059	4,789	0	3,000	3,000	3,000
550-111-000-517	Professional Services	102,755	119,430	125,000	88,000	88,000	88,000
550-111-000-528	Fuel	6,108	1,347	1,000	1,000	1,000	1,000
550-111-000-529	Facility Maintenance	3,575	3,120	21,000	3,000	3,000	3,000
550-111-000-531	Enterprise Fleet	28,722	15,883	15,000	15,000	15,000	15,000
550-111-000-533	Support Service Charges	90,461	72,000	47,500	47,500	47,500	47,500
550-111-000-534	Equipment Maintenance	50,732	42,454	25,000	30,000	30,000	30,000
550-111-000-555	Equipment Rental	492	0	0	0	0	0
550-111-000-536	Chemicals	85,160	385,629	306,000	340,000	340,000	340,000
550-111-000-539	Sludge Hauling	0	131,917	115,000	136,000	136,000	136,000
Total Materials & Services		625,198	931,607	852,500	832,500	832,500	832,500

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
Collection							
550-112-000-504	Wages	100,115	172,715	196,000	192,000	192,000	192,000
550-112-000-505	Overtime	235	216	2,000	0	0	0
550-112-000-506	Insurance	18,838	37,090	64,000	75,000	75,000	75,000
550-112-000-507	Retirement	10,756	20,097	25,000	27,000	27,000	27,000
550-112-000-508	Taxes	8,043	11,141	16,000	18,000	18,000	18,000
550-112-000-509	Other	1,853	3,058	13,000	13,000	13,000	13,000
Total Personal Services		139,840	244,318	316,000	325,000	325,000	325,000
550-112-000-510	Operating Supplies	109,778	31,768	25,000	20,000	20,000	20,000
550-112-000-511	Personnel Uniforms & Equipment	769	1,002	1,000	1,000	1,000	1,000
550-112-000-512	Utilities	21,426	3,765	7,000	7,000	7,000	7,000
550-112-000-513	Computer Maintenance	28,731	0	0	0	0	0
550-112-000-514	Public Information	2,216	239	0	0	0	0
550-112-000-515	Insurance - General	40,959	44,652	51,000	58,000	58,000	58,000
550-112-000-516	Professional Development	8,165	873	0	1,000	1,000	1,000
550-112-000-517	Professional Services	39,718	21,489	35,000	36,000	36,000	36,000
550-112-000-528	Fuel	6,881	9,297	10,000	7,000	7,000	7,000
550-112-000-529	Facility Maintenance	3,473	1,190	5,000	5,000	5,000	5,000
550-112-000-531	Enterprise Fleet	14,583	11,117	13,000	12,000	12,000	12,000
550-112-000-533	Support Service Charges	90,461	72,000	47,500	47,500	47,500	47,500
550-112-000-534	Equipment Maintenance	21,060	6,033	20,000	10,000	10,000	10,000
550-112-000-535	Equipment Rental	0	799	3,000	3,000	3,000	3,000
Total Materials & Services		388,220	204,223	217,500	207,500	207,500	207,500

Storm Fund (560)

STORM FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
560-000-000-300	Beginning Balance	394,000	472,679	405,000	630,000	630,000	630,000
560-000-000-348	Sales	196,033	240,663	215,000	265,000	265,000	265,000
560-000-000-380	Interest	3,000	5,000	5,000	5,000	5,000	5,000
560-000-000-381	Miscellaneous	0	0	0	0	0	0
Total Miscellaneous		3,000	5,000	5,000	5,000	5,000	5,000
560-000-000-390	Transfer	1,248	0	0	0	0	0
TOTAL RESOURCES		594,282	718,342	625,000	900,000	900,000	900,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
560-000-000-504	Wages	18,685	69,973	102,000	154,000	154,000	154,000
560-000-000-505	Overtime	0	0	0	0	0	0
560-000-000-506	Insurance	7,645	12,910	31,000	47,000	47,000	47,000
560-000-000-507	Retirement	2,238	7,560	15,000	22,000	22,000	22,000
560-000-000-508	Taxes	1,403	4,050	9,000	12,000	12,000	12,000
560-000-000-509	Other	333	1,226	5,000	5,000	5,000	5,000
Total Personal Services		30,304	95,717	162,000	240,000	240,000	240,000
560-000-000-510	Operating Supplies	880	20,108	20,000	10,000	10,000	10,000
560-000-000-515	Insurance - General	0	0	17,000	18,000	18,000	18,000
560-000-000-517	Professional Services	41,930	1,697	0	0	0	0
560-000-000-519	Projects & Programs	0	0	3,000	0	0	0
560-000-000-533	Support Service Charges	0	41,000	49,000	49,000	49,000	49,000
Total Materials & Services		42,810	62,805	89,000	77,000	77,000	77,000
560-000-000-555	Capital Outlay	34,985	0	50,000	250,000	250,000	250,000
560-000-000-565	Transfer	0	0	0	0	0	0
560-000-000-585	Contingency	0	0	45,000	80,000	80,000	100,000
560-000-000-595	Unappropriated	0	0	279,000	253,000	253,000	233,000
TOTAL EXPENDITURES		108,100	158,523	625,000	900,000	900,000	900,000

Economic Development Fund (760)

ECONOMIC DEVELOPMENT FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
760-000-000-300	Beginning Balance	255,000	222,946	108,000	15,940	15,940	15,940
760-000-000-333	Grant	0	12,000	0	0	0	0
760-000-000-381	Miscellaneous	0	0	0	20,000	20,000	20,000
TOTAL RESOURCES		255,000	234,946	108,000	35,940	35,940	35,940

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
760-000-000-510	Operating Supplies	10,000	0	0	0	0	0
760-000-000-517	Professional Services	31,424	141,006	108,000	15,940	15,940	15,940
760-000-000-519	Projects & Programs	10,000	25,000	0	20,000	20,000	20,000
Total Materials & Services		51,424	166,006	108,000	35,940	35,940	35,940
760-000-000-565	Transfer	0	8,000	0	0	0	0
TOTAL EXPENDITURES		51,424	174,006	108,000	35,940	35,940	35,940

Reserve Fund (770)

RESERVE FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
770-000-000-300	Beginning Balance	763,342	839,534	540,000	0	0	0
770-000-000-381	Miscellaneous	3,000	500	0	0	0	0
TOTAL RESOURCES		766,342	840,034	540,000	0	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
770-000-000-565	Transfer Out	0	300,000	500,000	0	0	0
770-000-000-585	Contingency	0	0	40,000	0	0	0
TOTAL EXPENDITURES		0	300,000	540,000	0	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 so doing 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.

Financial Policies

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.

Financial Policies

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.

Financial Policies

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:
 - will be part of an approved City plan;
 - will be part on an adopted maintenance and/or replacement schedule;
 - will minimize operating costs; and
 - 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

Financial Policies

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:
 - In compliance with all applicable statutes and legal provisions.
 - Preservation of capital and protection of principal.
 - Maintenance of sufficient liquidity to meet operating requirements.
 - Avoidance of imprudent credit, market and speculative risk.
 - Attainment of a market rate-of-return throughout all economic and fiscal cycles
1. Safekeeping shall be consistent with modern investment, banking and commercial practices and may include physical possession, book entry and automated recordation.
2. 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.

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 (CAFR) 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.

Contingency: An appropriation of funds to cover unforeseen events and emergencies which may occur during the budget period.

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.