



2025- 2026

PROPOSED BUDGET



- Initial Budget Meeting**
March 25, 2025 at 5:00 P.M.
- Optional Tour**
April 14, 2025 at 2:00 P.M.
- Budget Committee Meeting**
April 29, 2025 at 5:00 P.M.
- Budget Committee Meeting**
May 20, 2025 at 5:00 P.M.



The City of Newport pledges to effectively manage essential community services for the well-being and public safety of residents and visitors. The City will encourage economic diversification, sustainable development, and livability.

CITY OF NEWPORT

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Submitted by: NINA VETTER, BUDGET OFFICER

Budget Committee:

- JAN KAPLAN, MAYOR
- ASHLEY BIXLER
- BILL BRANIGAN
- ROBERT EMOND
- DIETMAR GOEBEL
- CM HALL
- STEVE HICKMAN
- CYNTHIA JACOBI
- STEVE LOVAS
- RYAN PARKER
- GEORGE PLANT
- SANDY ROUMAGOUX
- ARJEN SUNDMAN
- JOHN UPDIKE

Finance Department:

- STEVE BAUGHER, FINANCE DIRECTOR
- VACANT, ASSISTANT FINANCE DIRECTOR

Department Heads:

- ALLIE ANDERSON-BRUSASCO, CITY RECORDER
- CHRIS BEATTY, CITY ENGINEER
- MICHAEL CAVANAUGH, PARKS AND RECREATION DIRECTOR
- LAURA KIMBERLY, LIBRARY DIRECTOR
- JASON MALLOY, CHIEF OF POLICE
- ROBERT MOSER, PUBLIC WORKS DIRECTOR
- ROBERT MURPHY, FIRE CHIEF
- JEFFREY PRIDGEON, JUDGE
- TRAVIS REEVES, IT DIRECTOR
- DERRICK TOKOS, COMMUNITY DEVELOPMENT DIRECTOR
- LANCE VANDERBECK, AIRPORT DIRECTOR
- SHANNON WILLIAMS, HUMAN RESOURCES DIRECTOR
- VACANT, CITY ATTORNEY

**CITY OF NEWPORT AND
NEWPORT URBAN RENEWAL AGENCY
PROPOSED FOR FISCAL YEAR 2025-2026**

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BUDGET WORKSHEETS - RESOURCES/REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CITY OF NEWPORT - RESOURCES										
PROPERTY TAXES	10,722,459	11,214,990	11,109,138	11,109,138	10,498,641	11,275,354	11,313,172	11,313,172	-	-
OTHER TAXES	8,496,618	8,339,193	8,699,431	8,699,431	4,470,246	8,778,852	9,241,721	9,241,721	-	-
FRANCHISES	1,307,991	1,306,377	1,337,632	1,337,632	648,500	1,283,915	1,293,068	1,293,068	-	-
FEDERAL SOURCES	1,305,736	1,641,356	17,391,576	17,517,976	13,302	112,702	15,928,513	15,928,513	-	-
STATE SOURCES	1,725,906	1,792,636	22,697,936	22,697,936	3,279,645	5,170,823	15,629,529	15,629,529	-	-
MISCELLANEOUS SOURCES	1,318,181	2,709,983	1,425,485	1,607,808	598,627	1,504,724	1,236,555	983,556	-	-
SERVICES PROVIDED FOR	2,728,865	3,251,086	3,070,759	3,070,759	511,792	3,070,759	3,014,626	3,014,626	-	-
FEES, FINES & FORFEITURES	14,117,235	15,789,564	17,611,841	17,731,841	11,901,260	17,525,253	19,410,731	19,410,731	-	-
INVESTMENTS	1,316,611	2,258,125	1,435,783	1,435,783	290,171	1,891,374	1,699,573	1,699,573	-	-
LOAN AND LEASE REVENUE	315,118	194,053	3,009,300	3,009,300	189,300	189,300	359,263	359,263	-	-
TOTAL REVENUES	43,354,720	48,497,363	87,788,881	88,217,604	32,401,484	50,803,056	79,126,751	78,873,752	-	-
TRANSFERS FROM OTHER FUNDS	19,639,938	19,309,506	20,902,401	21,608,203	6,470,938	22,378,867	21,360,203	13,979,738	-	-
INTERFUND LOAN FROM OTHER FUND	-	809,000	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	62,994,658	68,615,869	108,691,282	109,825,807	38,872,422	73,181,923	100,486,954	92,853,490	-	-
BEGINNING FUND BALANCE	35,417,949	40,449,908	39,821,881	42,873,993	42,873,991	42,873,970	46,786,262	46,786,262	-	-
TOTAL RESOURCES	98,412,607	109,065,777	148,513,163	152,699,800	81,746,413	116,055,893	147,273,216	139,639,752	-	-
CITY OF NEWPORT - REQUIREMENTS										
PERSONAL SERVICES	14,392,264	15,652,891	19,138,164	19,706,096	11,749,152	17,717,753	20,675,018	20,325,620	-	-
MATERIAL & SERVICES	14,721,016	16,507,987	20,595,979	21,629,211	8,628,504	17,832,745	21,364,452	20,908,685	-	-
CAPITAL OUTLAY	7,349,102	9,763,524	69,794,648	70,239,609	6,948,286	12,492,831	62,851,458	58,162,864	-	-
DEBT SERVICE	5,605,986	6,329,793	6,272,021	6,272,021	2,265,514	6,346,001	6,550,583	6,550,583	-	-
TOTAL EXPENDITURES	42,068,368	48,254,195	115,800,812	117,846,937	29,591,456	54,389,330	111,441,511	105,947,752	-	-
TRANSFERS OUT	15,908,446	17,128,612	13,443,835	14,149,637	4,479,021	14,880,301	17,210,203	10,879,738	-	-
INTERFUND LOAN TO OTHER FUND	-	809,000	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	10,628,135	11,773,384	-	-	8,513,605	14,746,803	-	-
TOTAL APPROPRIATIONS	57,976,814	66,191,807	139,872,782	143,769,958	34,070,477	69,269,631	137,165,319	131,574,293	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	4,738,058	5,027,519	-	-	4,684,182	4,280,352	-	-
UNAPPROPRIATED ENDING FUND BALANCE	40,435,793	42,873,970	3,902,323	3,902,323	47,675,936	46,786,262	5,423,715	3,785,107	-	-
TOTAL REQUIREMENTS	98,412,607	109,065,777	148,513,163	152,699,800	81,746,413	116,055,893	147,273,216	139,639,752	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
GENERAL FUND - 101										
PROPERTY TAXES	7,900,135	8,212,696	8,267,669	8,267,669	7,802,991	8,379,129	8,494,253	8,494,253	-	-
OTHER TAXES	3,905,392	3,826,267	3,868,197	3,868,197	255,540	3,942,446	4,129,602	4,129,602	-	-
FRANCHISES	1,105,019	1,102,996	1,122,303	1,122,303	648,500	1,076,466	1,081,470	1,081,470	-	-
FEDERAL SOURCES	1,071,131	594,140	-	29,263	10,437	32,700	37,652	37,652	-	-
STATE SOURCES	226,044	200,889	191,338	191,338	258,785	331,428	221,373	221,373	-	-
MISCELLANEOUS SOURCES	845,443	858,347	693,587	798,087	218,679	706,829	710,011	710,011	-	-
SERVICES PROVIDED FOR	1,565,954	1,652,084	1,722,959	1,722,959	287,156	1,722,959	1,774,650	1,774,650	-	-
FEES, FINES & FORFEITURES	546,937	562,528	557,090	557,090	497,238	592,648	601,753	601,753	-	-
INVESTMENTS	247,219	329,633	256,280	256,280	50,421	258,034	229,603	229,603	-	-
LOAN AND LEASE REVENUE	54,388	125,435	116,800	116,800	116,800	116,800	286,763	286,763	-	-
TOTAL REVENUES	17,467,662	17,465,015	16,796,223	16,929,986	10,146,547	17,159,439	17,567,130	17,567,130	-	-
TRANSFERS FROM OTHER FUNDS	382,517	764,197	353,587	354,636	192,390	765,491	251,627	223,762	-	-
TOTAL REVENUES & TRANSFERS	17,850,179	18,229,212	17,149,810	17,284,622	10,338,937	17,924,930	17,818,757	17,790,892	-	-
BEGINNING FUND BALANCE	6,424,222	7,197,788	4,845,226	6,220,981	6,220,981	6,220,983	4,748,803	4,748,803	-	-
TOTAL RESOURCES	24,274,401	25,427,000	21,995,036	23,505,603	16,559,918	24,145,913	22,567,560	22,539,695	-	-
RECREATION FUND - 201										
FEDERAL SOURCES	-	-	-	47,137	-	47,137	79,839	79,839	-	-
MISCELLANEOUS SOURCES	30,881	68,106	66,500	66,500	4,759	2,456	2,500	2,500	-	-
FEES, FINES & FORFEITURES	687,030	721,407	686,500	686,500	511,964	726,000	782,000	782,000	-	-
INVESTMENTS	15,921	40,713	24,082	24,082	4,519	43,382	39,044	39,044	-	-
LOAN AND LEASE REVENUE	-	2,121	-	-	-	-	-	-	-	-
TOTAL REVENUES	733,832	832,347	777,082	824,219	521,242	818,975	903,383	903,383	-	-
TRANSFERS FROM OTHER FUNDS	1,954,161	1,896,519	1,828,021	1,900,021	528,450	1,898,804	2,415,303	1,986,361	-	-
TOTAL REVENUES & TRANSFERS	2,687,993	2,728,866	2,605,103	2,724,240	1,049,692	2,717,779	3,318,686	2,889,744	-	-
BEGINNING FUND BALANCE	590,085	600,366	884,056	989,581	989,581	989,574	913,346	913,346	-	-
TOTAL RESOURCES	3,278,078	3,329,232	3,489,159	3,713,821	2,039,273	3,707,353	4,232,032	3,803,090	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
PUBLIC PARKING FUND - 211										
FEES, FINES & FORFEITURES	23,668	116,572	440,992	440,992	219,857	277,857	477,750	477,750	-	-
INVESTMENTS	195	192	500	500	74	710	639	639	-	-
TOTAL REVENUES	23,863	116,764	441,492	441,492	219,931	278,567	478,389	478,389	-	-
TRANSFERS FROM OTHER FUNDS	-	50,000	-	-	-	51,184	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	-	225,000	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	23,863	391,764	441,492	441,492	219,931	329,751	478,389	478,389	-	-
BEGINNING FUND BALANCE	20,058	(966)	35,436	24,367	24,367	24,369	122,161	122,161	-	-
TOTAL RESOURCES	43,921	390,798	476,928	465,859	244,298	354,120	600,550	600,550	-	-
HOUSING FUND - 212										
FEES, FINES & FORFEITURES	202,371	134,084	170,913	170,913	40,089	74,959	127,380	127,380	-	-
INVESTMENTS	15,736	37,416	25,993	25,993	3,754	36,038	32,434	32,434	-	-
TOTAL REVENUES	218,107	171,500	196,906	196,906	43,843	110,997	159,814	159,814	-	-
TRANSFERS FROM OTHER FUNDS	-	142,640	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	218,107	314,140	196,906	196,906	43,843	110,997	159,814	159,814	-	-
BEGINNING FUND BALANCE	539,865	726,500	920,630	883,778	883,778	883,778	990,392	990,392	-	-
TOTAL RESOURCES	757,972	1,040,640	1,117,536	1,080,684	927,621	994,775	1,150,206	1,150,206	-	-
AIRPORT FUND - 220										
MISCELLANEOUS SOURCES	10,291	19,455	4,000	4,000	3,612	6,104	9,437	9,437	-	-
FEES, FINES & FORFEITURES	677,090	654,587	573,912	573,912	462,850	686,835	730,593	730,593	-	-
INVESTMENTS	98,288	148,095	17,223	17,223	2,219	21,302	19,172	19,172	-	-
TOTAL REVENUES	785,669	822,137	595,135	595,135	468,681	714,241	759,202	759,202	-	-
TRANSFERS FROM OTHER FUNDS	348,853	462,465	323,465	323,465	215,640	323,465	299,274	299,274	-	-
TOTAL REVENUES & TRANSFERS	1,134,522	1,284,602	918,600	918,600	684,321	1,037,706	1,058,476	1,058,476	-	-
BEGINNING FUND BALANCE	317,017	373,084	476,277	624,014	624,014	624,012	651,064	651,064	-	-
TOTAL RESOURCES	1,451,539	1,657,686	1,394,877	1,542,614	1,308,335	1,661,718	1,709,540	1,709,540	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
ROOM TAX FUND - 230										
OTHER TAXES	3,554,693	3,443,958	3,451,798	3,451,798	3,445,152	3,550,000	3,749,000	3,749,000	-	-
MISCELLANEOUS SOURCES	32,593	73	-	-	-	-	-	-	-	-
FEES, FINES & FORFEITURES	3,973	29,808	4,100	4,100	394	474	500	500	-	-
INVESTMENTS	77,209	123,388	110,000	110,000	6,024	57,830	52,047	52,047	-	-
TOTAL REVENUES	3,668,468	3,597,227	3,565,898	3,565,898	3,451,570	3,608,304	3,801,547	3,801,547	-	-
TRANSFERS FROM OTHER FUNDS	4,172	83,851	-	879	879	36,005	-	-	-	-
TOTAL REVENUES & TRANSFERS	3,672,640	3,681,078	3,565,898	3,566,777	3,452,449	3,644,309	3,801,547	3,801,547	-	-
BEGINNING FUND BALANCE	2,882,819	3,087,686	2,109,259	2,272,291	2,272,291	2,272,291	1,469,657	1,469,657	-	-
TOTAL RESOURCES	6,555,459	6,768,764	5,675,157	5,839,068	5,724,740	5,916,600	5,271,204	5,271,204	-	-
BUILDING INSPECTION FUND - 240										
MISCELLANEOUS SOURCES	-	7,272	50	50	53	119	120	120	-	-
FEES, FINES & FORFEITURES	600,584	608,081	583,324	583,324	216,199	401,704	486,191	486,191	-	-
INVESTMENTS	12,092	25,670	18,920	18,920	2,484	23,846	21,461	21,461	-	-
TOTAL REVENUES	612,676	641,023	602,294	602,294	218,736	425,669	507,772	507,772	-	-
TRANSFERS FROM OTHER FUNDS	3,000	3,000	3,000	3,000	750	3,000	3,000	3,000	-	-
TOTAL REVENUES & TRANSFERS	615,676	644,023	605,294	605,294	219,486	428,669	510,772	510,772	-	-
BEGINNING FUND BALANCE	372,858	441,081	443,704	510,151	510,151	510,153	394,429	394,429	-	-
TOTAL RESOURCES	988,534	1,085,104	1,048,998	1,115,445	729,637	938,822	905,201	905,201	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
STREET FUND - 251										
OTHER TAXES	1,036,533	1,068,968	1,379,436	1,379,436	769,554	1,286,406	1,363,119	1,363,119	-	-
STATE SOURCES	110,213	270,407	135,000	135,000	137,371	137,371	135,000	135,000	-	-
MISCELLANEOUS SOURCES	817	34,744	-	-	13,989	13,989	-	-	-	-
FEES, FINES & FORFEITURES	2,238	-	-	-	-	-	-	-	-	-
INVESTMENTS	17,186	24,864	20,000	20,000	1,691	16,234	14,611	14,611	-	-
LOAN AND LEASE REVENUE	897	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,167,884	1,398,983	1,534,436	1,534,436	922,605	1,454,000	1,512,730	1,512,730	-	-
TRANSFERS FROM OTHER FUNDS	140,000	200,000	140,000	141,512	36,510	296,369	140,000	140,000	-	-
TOTAL REVENUES & TRANSFERS	1,307,884	1,598,983	1,674,436	1,675,948	959,115	1,750,369	1,652,730	1,652,730	-	-
BEGINNING FUND BALANCE	1,049,729	701,714	380,819	518,550	518,550	518,549	596,886	596,886	-	-
TOTAL RESOURCES	2,357,613	2,300,697	2,055,255	2,194,498	1,477,665	2,268,918	2,249,616	2,249,616	-	-
LINE UNDERGROUNDING FUND - 252										
FRANCHISES	202,972	203,381	215,329	215,329	-	207,449	211,598	211,598	-	-
INVESTMENTS	20,850	45,775	30,753	30,753	4,874	46,790	42,111	42,111	-	-
TOTAL REVENUES	223,822	249,156	246,082	246,082	4,874	254,239	253,709	253,709	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	223,822	249,156	246,082	246,082	4,874	254,239	253,709	253,709	-	-
BEGINNING FUND BALANCE	691,829	914,091	1,156,116	1,161,456	1,161,456	1,161,457	1,413,796	1,413,796	-	-
TOTAL RESOURCES	915,651	1,163,247	1,402,198	1,407,538	1,166,330	1,415,696	1,667,505	1,667,505	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
SDC FUND - 253										
FEES, FINES & FORFEITURES	427,819	557,149	375,089	495,089	74,615	272,111	452,121	452,121	-	-
INVESTMENTS	74,115	146,163	102,116	102,116	15,246	179,261	161,336	161,336	-	-
TOTAL REVENUES	501,934	703,312	477,205	597,205	89,861	451,372	613,457	613,457	-	-
TRANSFERS FROM OTHER FUNDS	-	3,990	-	395	395	395	-	-	-	-
TOTAL REVENUES & TRANSFERS	501,934	707,302	477,205	597,600	90,256	451,767	613,457	613,457	-	-
BEGINNING FUND BALANCE	2,738,394	3,057,234	3,477,142	3,646,974	3,646,973	3,646,973	3,834,052	3,834,052	-	-
TOTAL RESOURCES	3,240,328	3,764,536	3,954,347	4,244,574	3,737,229	4,098,740	4,447,509	4,447,509	-	-
AGATE BEACH CLOSURE FUND - 254										
LOAN AND LEASE REVENUE	27,500	27,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
TOTAL REVENUES	27,500	27,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	27,500	27,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
BEGINNING FUND BALANCE	990,586	943,696	684,137	696,017	696,017	696,017	715,797	715,797	-	-
TOTAL RESOURCES	1,018,086	971,196	756,637	768,517	768,517	768,517	788,297	788,297	-	-
DEBT SERVICE-WATER FUND - 301										
INVESTMENTS	113	404	170	170	32	307	276	276	-	-
TOTAL REVENUES	113	404	170	170	32	307	276	276	-	-
TRANSFERS FROM OTHER FUNDS	819,965	880,874	931,651	931,651	282,482	931,651	990,768	990,768	-	-
TOTAL REVENUES & TRANSFERS	820,078	881,278	931,821	931,821	282,514	931,958	991,044	991,044	-	-
BEGINNING FUND BALANCE	6,221	6,595	10,699	10,967	10,967	10,967	10,398	10,398	-	-
TOTAL RESOURCES	826,299	887,873	942,520	942,788	293,481	942,925	1,001,442	1,001,442	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-WASTEWATER FUND - 302										
INVESTMENTS	32,173	28,995	27,428	27,428	-	23,040	20,736	20,736	-	-
TOTAL REVENUES	32,173	28,995	27,428	27,428	-	23,040	20,736	20,736	-	-
TRANSFERS FROM OTHER FUNDS	1,364,839	611,251	1,219,765	1,219,765	-	1,219,765	1,199,502	1,199,502	-	-
TOTAL REVENUES & TRANSFERS	1,397,012	640,246	1,247,193	1,247,193	-	1,242,805	1,220,238	1,220,238	-	-
BEGINNING FUND BALANCE	973,852	1,403,975	537,152	532,034	532,034	532,034	557,894	557,894	-	-
TOTAL RESOURCES	2,370,864	2,044,221	1,784,345	1,779,227	532,034	1,774,839	1,778,132	1,778,132	-	-
DEBT SERVICE-GOVERNMENTAL FUND - 303										
INVESTMENTS	819	1,127	-	-	-	-	-	-	-	-
TOTAL REVENUES	819	1,127	-	-	-	-	-	-	-	-
TRANSFERS FROM OTHER FUNDS	71,277	56,725	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	72,096	57,852	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	43,768	30,843	-	3,110	3,110	3,110	-	-	-	-
TOTAL RESOURCES	115,864	88,695	-	3,110	3,110	3,110	-	-	-	-
DEBT SERVICE-STORMWATER FUND - 305										
INVESTMENTS	3,430	5,456	3,821	3,821	524	5,031	4,528	4,528	-	-
TOTAL REVENUES	3,430	5,456	3,821	3,821	524	5,031	4,528	4,528	-	-
TRANSFERS FROM OTHER FUNDS	575,000	628,461	626,009	626,009	-	626,009	623,960	623,960	-	-
TOTAL REVENUES & TRANSFERS	578,430	633,917	629,830	629,830	524	631,040	628,488	628,488	-	-
BEGINNING FUND BALANCE	175,398	122,161	124,081	124,760	124,759	124,759	125,154	125,154	-	-
TOTAL RESOURCES	753,828	756,078	753,911	754,590	125,283	755,799	753,642	753,642	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
GO DEBT-PROPRIETARY FUND - 351										
PROPERTY TAXES	2,194,044	2,359,346	2,240,000	2,240,000	2,122,385	2,280,317	2,221,500	2,221,500	-	-
INVESTMENTS	34,527	59,845	27,578	27,578	1,448	47,876	43,088	43,088	-	-
TOTAL REVENUES	2,228,571	2,419,191	2,267,578	2,267,578	2,123,833	2,328,193	2,264,588	2,264,588	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	2,228,571	2,419,191	2,267,578	2,267,578	2,123,833	2,328,193	2,264,588	2,264,588	-	-
BEGINNING FUND BALANCE	171,880	200,451	269,573	354,642	354,642	354,642	347,835	347,835	-	-
TOTAL RESOURCES	2,400,451	2,619,642	2,537,151	2,622,220	2,478,475	2,682,835	2,612,423	2,612,423	-	-
GO DEBT-GOVERNMENTAL FUND - 352										
PROPERTY TAXES	628,280	642,948	601,469	601,469	573,265	615,908	597,419	597,419	-	-
INVESTMENTS	8,751	15,884	7,047	7,047	582	12,707	11,436	11,436	-	-
TOTAL REVENUES	637,031	658,832	608,516	608,516	573,847	628,615	608,855	608,855	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	637,031	658,832	608,516	608,516	573,847	628,615	608,855	608,855	-	-
BEGINNING FUND BALANCE	63,716	99,077	118,498	141,239	141,239	141,240	139,386	139,386	-	-
TOTAL RESOURCES	700,747	757,909	727,014	749,755	715,086	769,855	748,241	748,241	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL PROJECTS-GOVERNMENTAL FUND - 402										
FEDERAL SOURCES	209,483	978,391	658,479	658,479	2,865	2,865	1,627,613	1,627,613	-	-
STATE SOURCES	78,750	60,000	1,309,752	1,309,752	-	-	1,782,418	1,782,418	-	-
MISCELLANEOUS SOURCES	-	-	-	77,823	77,823	77,823	-	-	-	-
INVESTMENTS	143,953	307,779	175,012	175,012	40,242	386,304	347,674	347,674	-	-
LOAN AND LEASE REVENUE	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	432,186	1,346,170	2,143,243	2,221,066	120,930	466,992	3,757,705	3,757,705	-	-
TRANSFERS FROM OTHER FUNDS	4,756,746	3,144,742	7,737,068	7,737,068	1,934,268	7,777,068	7,707,111	3,886,963	-	-
TOTAL REVENUES & TRANSFERS	5,188,932	4,490,912	9,880,311	9,958,134	2,055,198	8,244,060	11,464,816	7,644,668	-	-
BEGINNING FUND BALANCE	3,939,313	6,005,076	7,007,948	7,509,844	7,509,845	7,509,846	12,335,284	12,335,284	-	-
TOTAL RESOURCES	9,128,245	10,495,988	16,888,259	17,467,978	9,565,043	15,753,906	23,800,100	19,979,952	-	-
CAPITAL PROJECTS-PROPREITARY FUND - 403										
FEDERAL SOURCES	25,122	68,825	16,733,097	16,783,097	-	30,000	14,183,409	14,183,409	-	-
STATE SOURCES	1,310,899	1,261,340	20,671,846	20,671,846	2,883,489	4,702,024	13,100,738	13,100,738	-	-
INVESTMENTS	293,824	435,442	300,245	300,245	107,187	263,998	237,598	237,598	-	-
LOAN AND LEASE REVENUE	-	-	2,820,000	2,820,000	-	-	-	-	-	-
TOTAL REVENUES	1,629,845	1,765,607	40,525,188	40,575,188	2,990,676	4,996,022	27,521,745	27,521,745	-	-
TRANSFERS FROM OTHER FUNDS	3,251,964	1,622,022	3,020,141	3,320,141	1,095,883	3,328,154	3,400,744	1,950,744	-	-
TOTAL REVENUES & TRANSFERS	4,881,809	3,387,629	43,545,329	43,895,329	4,086,559	8,324,176	30,922,489	29,472,489	-	-
BEGINNING FUND BALANCE	6,047,097	5,968,578	4,723,448	4,834,218	4,834,218	4,834,218	6,130,941	6,130,941	-	-
TOTAL RESOURCES	10,928,906	9,356,207	48,268,777	48,729,547	8,920,777	13,158,394	37,053,430	35,603,430	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
RESERVE FUND - GOVERNMENTAL - 404										
MISCELLANEOUS SOURCES	1,000	-	-	-	5,870	5,870	-	-	-	-
INVESTMENTS	60,865	116,711	58,365	58,365	9,268	88,973	80,077	80,077	-	-
TOTAL REVENUES	61,865	116,711	58,365	58,365	15,138	94,843	80,077	80,077	-	-
TRANSFERS FROM OTHER FUNDS	526,056	404,016	310,701	415,201	211,027	368,029	458,629	58,629	-	-
TOTAL REVENUES & TRANSFERS	587,921	520,727	369,066	473,566	226,165	462,872	538,706	138,706	-	-
BEGINNING FUND BALANCE	2,603,869	2,548,207	2,256,231	2,268,240	2,268,240	2,268,240	1,463,031	1,463,031	-	-
TOTAL RESOURCES	3,191,790	3,068,934	2,625,297	2,741,806	2,494,405	2,731,112	2,001,737	1,601,737	-	-
CAPITAL IMPROVEMENT FUND - 405										
STATE SOURCES	-	-	390,000	390,000	-	-	390,000	390,000	-	-
INVESTMENTS	71,476	167,160	107,642	107,642	17,521	167,926	151,097	151,097	-	-
TOTAL REVENUES	71,476	167,160	497,642	497,642	17,521	167,926	541,097	541,097	-	-
TRANSFERS FROM OTHER FUNDS	1,854,450	3,507,001	814,805	997,805	499,202	998,205	900,786	455,786	-	-
TOTAL REVENUES & TRANSFERS	1,925,926	3,674,161	1,312,447	1,495,447	516,723	1,166,131	1,441,883	996,883	-	-
BEGINNING FUND BALANCE	2,051,044	3,064,677	4,289,825	4,040,463	4,040,462	4,040,461	2,968,186	2,968,186	-	-
TOTAL RESOURCES	3,976,970	6,738,838	5,602,272	5,535,910	4,557,185	5,206,592	4,410,069	3,965,069	-	-
RESERVE FUND - PROPRIETARY- 406										
INVESTMENTS	-	-	24,798	24,798	2,772	26,610	23,948	23,948	-	-
TOTAL REVENUES	-	-	24,798	24,798	2,772	26,610	23,948	23,948	-	-
TRANSFERS FROM OTHER FUNDS	-	-	811,059	736,059	659,807	736,059	100,000	100,000	-	-
TOTAL REVENUES & TRANSFERS	-	-	835,857	760,857	662,579	762,669	123,948	123,948	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-	762,669	762,669	-	-
TOTAL RESOURCES	-	-	835,857	760,857	662,579	762,669	886,617	886,617	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
WATER FUND - 601										
MISCELLANEOUS SOURCES	12,856	15,845	-	-	3,606	3,606	-	-	-	-
FEES, FINES & FORFEITURES	4,643,198	4,689,327	5,482,486	5,482,486	3,707,297	5,330,136	5,974,943	5,974,943	-	-
INVESTMENTS	39,215	61,914	34,156	34,156	3,078	29,549	26,594	26,594	-	-
LOAN AND LEASE REVENUE	74,972	1,677	-	-	-	-	-	-	-	-
TOTAL REVENUES	4,770,241	4,768,763	5,516,642	5,516,642	3,713,981	5,363,291	6,001,537	6,001,537	-	-
TRANSFERS FROM OTHER FUNDS	-	6,632	-	656	656	656	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	-	292,000	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	4,770,241	5,067,395	5,516,642	5,517,298	3,714,637	5,363,947	6,001,537	6,001,537	-	-
BEGINNING FUND BALANCE	479,233	716,567	1,080,860	707,418	707,418	707,412	845,581	845,581	-	-
TOTAL RESOURCES	5,249,474	5,783,962	6,597,502	6,224,716	4,422,055	6,071,359	6,847,118	6,847,118	-	-
WASTEWATER FUND - 602										
MISCELLANEOUS SOURCES	26,075	18,529	7,500	7,500	9,068	10,218	7,500	7,500	-	-
FEES, FINES & FORFEITURES	5,252,241	6,493,004	7,194,981	7,194,981	5,171,325	7,643,561	8,171,000	8,171,000	-	-
INVESTMENTS	3,597	33,146	5,111	5,111	5,775	55,440	49,896	49,896	-	-
LOAN AND LEASE REVENUE	2,692	1,063	-	-	-	-	-	-	-	-
TOTAL REVENUES	5,284,605	6,545,742	7,207,592	7,207,592	5,186,168	7,709,219	8,228,396	8,228,396	-	-
TRANSFERS FROM OTHER FUNDS	288,025	220,218	-	311	311	70,416	-	-	-	-
TOTAL REVENUES & TRANSFERS	5,572,630	6,765,960	7,207,592	7,207,903	5,186,479	7,779,635	8,228,396	8,228,396	-	-
BEGINNING FUND BALANCE	589,145	559,365	1,910,731	2,274,871	2,274,871	2,274,863	2,594,174	2,594,174	-	-
TOTAL RESOURCES	6,161,775	7,325,325	9,118,323	9,482,774	7,461,350	10,054,498	10,822,570	10,822,570	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
STORMWATER FUND - 603										
FEES, FINES & FORFEITURES	1,049,886	1,223,017	1,524,954	1,524,954	995,028	1,512,664	1,600,000	1,600,000	-	-
INVESTMENTS	4,931	15,074	4,201	4,201	59	566	509	509	-	-
TOTAL REVENUES	1,054,817	1,238,091	1,529,155	1,529,155	995,087	1,513,230	1,600,509	1,600,509	-	-
TRANSFERS FROM OTHER FUNDS	-	150,000	-	-	-	48,113	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	-	292,000	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	1,054,817	1,680,091	1,529,155	1,529,155	995,087	1,561,343	1,600,509	1,600,509	-	-
BEGINNING FUND BALANCE	311,330	125,593	212,983	294,842	294,842	294,839	296,553	296,553	-	-
TOTAL RESOURCES	1,366,147	1,805,684	1,742,138	1,823,997	1,289,929	1,856,182	1,897,062	1,897,062	-	-
PUBLIC WORKS FUND - 701										
MISCELLANEOUS SOURCES	2,907	2,439	-	-	17,380	17,380	-	-	-	-
SERVICES PROVIDED FOR	1,162,911	1,599,002	1,347,800	1,347,800	224,636	1,347,800	1,239,976	1,239,976	-	-
FEES, FINES & FORFEITURES	200	-	17,500	17,500	4,404	6,304	6,500	6,500	-	-
INVESTMENTS	22,724	44,402	29,342	29,342	4,916	47,194	42,475	42,475	-	-
LOAN AND LEASE REVENUE	117,516	36,257	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,306,258	1,682,100	1,394,642	1,394,642	251,336	1,418,678	1,288,951	1,288,951	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	1,306,258	1,682,100	1,394,642	1,394,642	251,336	1,418,678	1,288,951	1,288,951	-	-
BEGINNING FUND BALANCE	805,962	802,819	980,954	1,085,411	1,085,411	1,085,407	1,065,293	1,065,293	-	-
TOTAL RESOURCES	2,112,220	2,484,919	2,375,596	2,480,053	1,336,747	2,504,085	2,354,244	2,354,244	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CITY FACILITES FUND - 711										
MISCELLANEOUS SOURCES	355,318	1,685,173	653,848	653,848	243,788	660,330	506,987	253,988	-	-
INVESTMENTS	17,402	42,877	25,000	25,000	5,461	52,426	47,183	47,183	-	-
LOAN AND LEASE REVENUE	37,153	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	409,873	1,728,050	678,848	678,848	249,249	712,756	554,170	301,171	-	-
TRANSFERS FROM OTHER FUNDS	3,298,913	4,470,902	2,783,129	2,899,629	812,288	2,900,029	2,869,499	2,060,989	-	-
TOTAL REVENUES & TRANSFERS	3,708,786	6,198,952	3,461,977	3,578,477	1,061,537	3,612,785	3,423,669	2,362,160	-	-
BEGINNING FUND BALANCE	538,659	753,650	886,096	1,143,774	1,143,774	1,143,776	1,293,500	1,293,500	-	-
TOTAL RESOURCES	4,247,445	6,952,602	4,348,073	4,722,251	2,205,311	4,756,561	4,717,169	3,655,660	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
GENERAL FUND - 101										
PERSONAL SERVICES	8,484,416	9,426,081	11,170,016	11,514,994	7,279,914	10,941,748	11,822,097	11,717,102	-	-
MATERIAL & SERVICES	3,210,315	3,811,886	4,825,205	5,168,968	1,503,799	4,782,534	4,672,514	4,240,655	-	-
CAPITAL OUTLAY	150,883	966,894	366,820	366,820	260,808	350,388	373,563	314,963	-	-
DEBT SERVICE	234,668	266,163	234,668	234,668	-	266,163	324,099	324,099	-	-
TOTAL EXPENDITURES	12,080,282	14,471,024	16,596,709	17,285,450	9,044,521	16,340,833	17,192,273	16,596,819	-	-
TRANSFERS OUT	4,996,330	4,150,993	2,619,599	3,103,099	1,167,329	3,056,277	3,166,644	1,947,537	-	-
INTERFUND LOAN TO OTHER FUND	-	584,000	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	1,013,868	1,352,194	-	-	-	1,044,491	-	-
TOTAL APPROPRIATIONS	17,076,612	19,206,017	20,230,176	21,740,743	10,211,850	19,397,110	20,358,917	19,588,847	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	257,466	257,466	-	-	-	1,325,266	-	-
UNAPPROPRIATED ENDING FUND BALANCE	7,197,789	6,220,983	1,507,394	1,507,394	6,348,068	4,748,803	2,208,643	1,625,582	-	-
TOTAL REQUIREMENTS	24,274,401	25,427,000	21,995,036	23,505,603	16,559,918	24,145,913	22,567,560	22,539,695	-	-
RECREATION FUND - 201										
PERSONAL SERVICES	1,261,626	1,225,642	1,638,475	1,739,569	898,524	1,339,827	1,905,457	1,905,457	-	-
MATERIAL & SERVICES	735,034	996,988	1,075,229	1,138,866	681,675	1,115,077	1,176,477	1,176,477	-	-
CAPITAL OUTLAY	49,947	2,121	97,000	107,000	17,800	104,800	10,000	10,000	-	-
DEBT SERVICE	3,867	3,867	31,367	31,367	27,500	31,367	31,367	31,367	-	-
TOTAL EXPENDITURES	2,050,474	2,228,618	2,842,071	3,016,802	1,625,499	2,591,071	3,123,301	3,123,301	-	-
TRANSFERS OUT	627,236	111,040	135,086	203,086	101,697	202,936	501,039	72,097	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	284,663	266,594	-	-	-	357,828	-	-
TOTAL APPROPRIATIONS	2,677,710	2,339,658	3,261,820	3,486,482	1,727,196	2,794,007	3,624,340	3,553,226	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	600,368	989,574	227,339	227,339	312,077	913,346	607,692	249,864	-	-
TOTAL REQUIREMENTS	3,278,078	3,329,232	3,489,159	3,713,821	2,039,273	3,707,353	4,232,032	3,803,090	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
PUBLIC PARKING FUND - 211										
PERSONAL SERVICES	-	62,471	78,874	81,609	2,096	27,287	97,490	97,490	-	-
MATERIAL & SERVICES	4,886	28,958	118,767	118,767	69,454	109,672	125,903	125,903	-	-
CAPITAL OUTLAY										
DEBT SERVICE	-	-	45,000	45,000	45,000	45,000	45,000	45,000	-	-
TOTAL EXPENDITURES	4,886	91,429	242,641	245,376	116,550	181,959	268,393	268,393	-	-
TRANSFERS OUT	40,000	275,000	50,000	50,000	12,500	50,000	300,000	200,000	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	24,264	10,460	-	-	-	99,950	-	-
TOTAL APPROPRIATIONS	44,886	366,429	316,905	305,836	129,050	231,959	568,393	568,343	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	130,906	130,906	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	(965)	24,369	29,117	29,117	115,248	122,161	32,157	32,207	-	-
TOTAL REQUIREMENTS	43,921	390,798	476,928	465,859	244,298	354,120	600,550	600,550	-	-
HOUSING FUND - 212										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	31,472	14,222	274,124	389,670	152	4,383	389,550	389,550	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	31,472	14,222	274,124	389,670	152	4,383	389,550	389,550	-	-
TRANSFERS OUT	-	142,640	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	843,412	691,014	-	-	760,656	760,656	-	-
TOTAL APPROPRIATIONS	31,472	156,862	1,117,536	1,080,684	152	4,383	1,150,206	1,150,206	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	726,500	883,778	-	-	927,469	990,392	-	-	-	-
TOTAL REQUIREMENTS	757,972	1,040,640	1,117,536	1,080,684	927,621	994,775	1,150,206	1,150,206	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
AIRPORT FUND - 220										
PERSONAL SERVICES	329,295	361,383	343,562	355,441	279,105	398,182	376,952	376,952	-	-
MATERIAL & SERVICES	585,683	589,667	676,905	676,905	400,697	589,722	612,877	612,877	-	-
CAPITAL OUTLAY	44,405	29,775	50,000	50,000	-	-	-	-	-	-
DEBT SERVICE	7,751	7,750	7,751	7,751	-	7,750	7,750	7,750	-	-
TOTAL EXPENDITURES	967,134	988,575	1,078,218	1,090,097	679,802	995,654	997,579	997,579	-	-
TRANSFERS OUT	125,413	45,099	15,000	15,000	11,250	15,000	260,111	26,963	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	215,402	351,260	-	-	-	605,192	-	-
TOTAL APPROPRIATIONS	1,092,547	1,033,674	1,308,620	1,456,357	691,052	1,010,654	1,257,690	1,629,734	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	358,992	624,012	86,257	86,257	617,283	651,064	451,850	79,806	-	-
TOTAL REQUIREMENTS	1,451,539	1,657,686	1,394,877	1,542,614	1,308,335	1,661,718	1,709,540	1,709,540	-	-
ROOM TAX FUND - 230										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	1,043,794	1,227,033	1,752,188	1,797,188	1,303,894	1,604,213	1,900,407	1,900,407	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,043,794	1,227,033	1,752,188	1,797,188	1,303,894	1,604,213	1,900,407	1,900,407	-	-
TRANSFERS OUT	2,423,980	3,269,440	2,790,530	2,842,530	749,635	2,842,730	3,029,538	2,683,328	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	175,219	242,130	-	-	-	459,420	-	-
TOTAL APPROPRIATIONS	3,467,774	4,496,473	4,717,937	4,881,848	2,053,529	4,446,943	4,929,945	5,043,155	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	737,331	737,331	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	3,087,685	2,272,291	219,889	219,889	3,671,211	1,469,657	341,259	228,049	-	-
TOTAL REQUIREMENTS	6,555,459	6,768,764	5,675,157	5,839,068	5,724,740	5,916,600	5,271,204	5,271,204	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
BUILDING INSPECTION FUND - 240										
PERSONAL SERVICES	222,654	254,372	299,372	310,044	185,882	305,714	316,081	316,081	-	-
MATERIAL & SERVICES	324,194	319,970	333,550	333,550	100,781	230,070	280,983	276,846	-	-
CAPITAL OUTLAY	-	-	8,000	8,000	-	8,000	-	-	-	-
DEBT SERVICE	609	609	609	609	-	609	609	609	-	-
TOTAL EXPENDITURES	547,457	574,951	641,531	652,203	286,663	544,393	597,673	593,536	-	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	330,483	386,258	-	-	-	240,441	-	-
TOTAL APPROPRIATIONS	547,457	574,951	972,014	1,038,461	286,663	544,393	597,673	833,977	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	441,077	510,153	76,984	76,984	442,974	394,429	307,528	71,224	-	-
TOTAL REQUIREMENTS	988,534	1,085,104	1,048,998	1,115,445	729,637	938,822	905,201	905,201	-	-
STREET FUND - 251										
PERSONAL SERVICES	159,416	197,434	270,910	270,910	154,097	231,147	279,529	279,529	-	-
MATERIAL & SERVICES	489,426	714,397	593,733	604,233	255,864	591,561	651,680	651,680	-	-
CAPITAL OUTLAY	6,747	198,590	36,490	36,490	-	57,210	110,000	110,000	-	-
DEBT SERVICE	1,011	1,162	1,011	1,011	-	1,162	1,162	1,162	-	-
TOTAL EXPENDITURES	656,600	1,111,583	902,144	912,644	409,961	881,080	1,042,371	1,042,371	-	-
TRANSFERS OUT	999,302	670,565	790,952	790,952	197,739	790,952	3,437,000	900,000	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	253,902	382,645	-	-	-	182,160	-	-
TOTAL APPROPRIATIONS	1,655,902	1,782,148	1,946,998	2,086,241	607,700	1,672,032	4,479,371	2,124,531	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	701,711	518,549	108,257	108,257	869,965	596,886	(2,229,755)	125,085	-	-
TOTAL REQUIREMENTS	2,357,613	2,300,697	2,055,255	2,194,498	1,477,665	2,268,918	2,249,616	2,249,616	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
LINE UNDERGROUNDING FUND - 252										
PERSONAL SERVICES										
MATERIAL & SERVICES	1,561	1,790	1,950	1,950	275	1,900	1,989	1,989	-	-
CAPITAL OUTLAY										
DEBT SERVICE										
TOTAL EXPENDITURES	1,561	1,790	1,950	1,950	275	1,900	1,989	1,989	-	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	1,400,248	1,405,588	-	-	1,665,516	1,665,516	-	-
TOTAL APPROPRIATIONS	1,561	1,790	1,402,198	1,407,538	275	1,900	1,667,505	1,667,505	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	914,090	1,161,457	-	-	1,166,055	1,413,796	-	-	-	-
TOTAL REQUIREMENTS	915,651	1,163,247	1,402,198	1,407,538	1,166,330	1,415,696	1,667,505	1,667,505	-	-
SDC FUND - 253										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	591	624	651	651	108	651	671	671	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	591	624	651	651	108	651	671	671	-	-
TRANSFERS OUT	182,504	116,939	206,537	264,037	109,134	264,037	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	3,747,159	3,979,886	-	-	4,446,838	4,446,838	-	-
TOTAL APPROPRIATIONS	183,095	117,563	3,954,347	4,244,574	109,242	264,688	4,447,509	4,447,509	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	3,057,233	3,646,973	-	-	3,627,987	3,834,052	-	-	-	-
TOTAL REQUIREMENTS	3,240,328	3,764,536	3,954,347	4,244,574	3,737,229	4,098,740	4,447,509	4,447,509	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
AGATE BEACH CLOSURE FUND - 254										
PERSONAL SERVICES										
MATERIAL & SERVICES	74,389	50,179	65,149	65,149	23,204	52,720	65,186	65,186	-	-
CAPITAL OUTLAY										
DEBT SERVICE										
TOTAL EXPENDITURES	74,389	50,179	65,149	65,149	23,204	52,720	65,186	65,186	-	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND	-	225,000	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	691,488	703,368	-	-	723,111	723,111	-	-
TOTAL APPROPRIATIONS	74,389	275,179	756,637	768,517	23,204	52,720	788,297	788,297	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	943,697	696,017	-	-	745,313	715,797	-	-	-	-
TOTAL REQUIREMENTS	1,018,086	971,196	756,637	768,517	768,517	768,517	788,297	788,297	-	-
DEBT SERVICE-WATER FUND - 301										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	819,706	876,906	936,527	936,527	464,052	932,527	995,442	995,442	-	-
TOTAL EXPENDITURES	819,706	876,906	936,527	936,527	464,052	932,527	995,442	995,442	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	819,706	876,906	936,527	936,527	464,052	932,527	995,442	995,442	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	5,993	6,261	-	-	6,000	6,000	-	-
UNAPPROPRIATED ENDING FUND BALANCE	6,593	10,967	-	-	(170,571)	10,398	-	-	-	-
TOTAL REQUIREMENTS	826,299	887,873	942,520	942,788	293,481	942,925	1,001,442	1,001,442	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-WASTEWATER FUND - 302										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	966,889	1,500,743	1,219,765	1,219,765	1,216,765	1,216,765	1,215,915	1,215,915	-	-
TOTAL EXPENDITURES	966,889	1,500,743	1,219,765	1,219,765	1,216,765	1,216,765	1,215,915	1,215,915	-	-
TRANSFERS OUT	-	11,444	-	180	180	180	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	966,889	1,512,187	1,219,765	1,219,945	1,216,945	1,216,945	1,215,915	1,215,915	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	564,580	559,282	-	-	562,217	562,217	-	-
UNAPPROPRIATED ENDING FUND BALANCE	1,403,975	532,034	-	-	(684,911)	557,894	-	-	-	-
TOTAL REQUIREMENTS	2,370,864	2,044,221	1,784,345	1,779,227	532,034	1,774,839	1,778,132	1,778,132	-	-
DEBT SERVICE-GOVERNMENTAL FUND - 303										
PERSONAL SERVICES										
MATERIAL & SERVICES										
CAPITAL OUTLAY										
DEBT SERVICE	85,021	54,141	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	85,021	54,141	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	31,444	-	3,110	3,110	3,110	-	-	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
TOTAL APPROPRIATIONS	85,021	85,585	-	3,110	3,110	3,110	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	30,843	3,110	-	-	-	-	-	-	-	-
TOTAL REQUIREMENTS	115,864	88,695	-	3,110	3,110	3,110	-	-	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-STORMWATER FUND - 305										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	631,666	631,319	631,645	631,645	271,383	630,645	631,532	631,532	-	-
TOTAL EXPENDITURES	631,666	631,319	631,645	631,645	271,383	630,645	631,532	631,532	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	631,666	631,319	631,645	631,645	271,383	630,645	631,532	631,532	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	122,266	122,945	-	-	122,110	122,110	-	-
UNAPPROPRIATED ENDING FUND BALANCE	122,162	124,759	-	-	(146,100)	125,154	-	-	-	-
TOTAL REQUIREMENTS	753,828	756,078	753,911	754,590	125,283	755,799	753,642	753,642	-	-
GO DEBT-PROPRIETARY FUND - 351										
PERSONAL SERVICES										
MATERIAL & SERVICES										
CAPITAL OUTLAY										
DEBT SERVICE	2,200,000	2,265,000	2,336,000	2,336,000	-	2,335,000	2,406,000	2,406,000	-	-
TOTAL EXPENDITURES	2,200,000	2,265,000	2,336,000	2,336,000	-	2,335,000	2,406,000	2,406,000	-	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
TOTAL APPROPRIATIONS	2,200,000	2,265,000	2,336,000	2,336,000	-	2,335,000	2,406,000	2,406,000	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	201,151	286,220	-	-	206,423	206,423	-	-
UNAPPROPRIATED ENDING FUND BALANCE	200,451	354,642	-	-	2,478,475	347,835	-	-	-	-
TOTAL REQUIREMENTS	2,400,451	2,619,642	2,537,151	2,622,220	2,478,475	2,682,835	2,612,423	2,612,423	-	-

BUDGET WORKSHEETS - REQUIREMENTS
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	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
GO DEBT-GOVERNMENTAL FUND - 352										
PERSONAL SERVICES										
MATERIAL & SERVICES										
CAPITAL OUTLAY										
DEBT SERVICE	601,669	616,669	631,469	631,469	97,734	630,469	648,419	648,419	-	-
TOTAL EXPENDITURES	601,669	616,669	631,469	631,469	97,734	630,469	648,419	648,419	-	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
TOTAL APPROPRIATIONS	601,669	616,669	631,469	631,469	97,734	630,469	648,419	648,419	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	95,545	118,286	-	-	99,822	99,822	-	-
UNAPPROPRIATED ENDING FUND BALANCE	99,078	141,240	-	-	617,352	139,386	-	-	-	-
TOTAL REQUIREMENTS	700,747	757,909	727,014	749,755	715,086	769,855	748,241	748,241	-	-
CAPITAL PROJECTS-GOVERNMENTAL FUND - 402										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	246,979	948,354	1,066,508	1,436,892	268,323	334,064	2,316,643	2,316,643	-	-
CAPITAL OUTLAY	2,861,347	1,757,798	15,502,351	15,613,748	593,948	2,820,889	20,726,894	17,663,309	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,108,326	2,706,152	16,568,859	17,050,640	862,271	3,154,953	23,043,537	19,979,952	-	-
TRANSFERS OUT	14,842	279,990	-	1,512	1,512	263,669	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	3,123,168	2,986,142	16,568,859	17,052,152	863,783	3,418,622	23,043,537	19,979,952	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	319,400	415,826	-	-	756,563	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	6,005,077	7,509,846	-	-	8,701,260	12,335,284	-	-	-	-
TOTAL REQUIREMENTS	9,128,245	10,495,988	16,888,259	17,467,978	9,565,043	15,753,906	23,800,100	19,979,952	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL PROJECTS-PROPREITARY FUND - 403										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	1,284,319	615,712	1,458,963	1,471,268	485,443	733,004	960,104	977,576	-	-
CAPITAL OUTLAY	2,368,743	3,084,082	46,158,755	46,498,755	3,538,994	5,525,172	35,747,263	34,625,854	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,653,062	3,699,794	47,617,718	47,970,023	4,024,437	6,258,176	36,707,367	35,603,430	-	-
TRANSFERS OUT	1,307,265	822,195	651,059	651,059	651,059	769,277	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	4,960,327	4,521,989	48,268,777	48,621,082	4,675,496	7,027,453	36,707,367	35,603,430	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	108,465	-	-	328,591	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	5,968,579	4,834,218	-	-	4,245,281	6,130,941	17,472	-	-	-
TOTAL REQUIREMENTS	10,928,906	9,356,207	48,268,777	48,729,547	8,920,777	13,158,394	37,053,430	35,603,430	-	-
RESERVE FUND - GOVERNMENTAL- 404										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	10,150	-	154,000	244,100	164,461	164,461	58,479	58,479	-	-
CAPITAL OUTLAY	83,009	97,661	913,877	916,777	772,846	902,946	470,361	470,361	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	93,159	97,661	1,067,877	1,160,877	937,307	1,067,407	528,840	528,840	-	-
TRANSFERS OUT	550,426	703,033	201,678	201,678	90,711	200,674	1,000	1,000	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	643,585	800,694	1,269,555	1,362,555	1,028,018	1,268,081	529,840	529,840	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	1,355,742	1,379,251	-	-	1,471,897	1,071,897	-	-
UNAPPROPRIATED ENDING FUND BALANCE	2,548,205	2,268,240	-	-	1,466,387	1,463,031	-	-	-	-
TOTAL REQUIREMENTS	3,191,790	3,068,934	2,625,297	2,741,806	2,494,405	2,731,112	2,001,737	1,601,737	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL IMPROVEMENT FUND - 405										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	5,439	48,198	101,000	69,600	5,000	5,000	-	-	-	-
CAPITAL OUTLAY	784,820	2,473,493	5,364,015	5,296,451	1,175,307	1,706,284	4,166,127	3,721,127	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	790,259	2,521,691	5,465,015	5,366,051	1,180,307	1,711,284	4,166,127	3,721,127	-	-
TRANSFERS OUT	122,034	176,686	137,257	137,257	137,257	527,122	-	243,942	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	912,293	2,698,377	5,602,272	5,503,308	1,317,564	2,238,406	4,166,127	3,965,069	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	32,602	-	-	243,942	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	3,064,677	4,040,461	-	-	3,239,621	2,968,186	-	-	-	-
TOTAL REQUIREMENTS	3,976,970	6,738,838	5,602,272	5,535,910	4,557,185	5,206,592	4,410,069	3,965,069	-	-
RESERVE FUND - PROPRIETARY- 406										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	-	-	-	-	-	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	835,857	760,857	-	-	886,617	886,617	-	-
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	662,579	762,669	-	-	-	-
TOTAL REQUIREMENTS	-	-	835,857	760,857	662,579	762,669	886,617	886,617	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
WATER FUND - 601										
PERSONAL SERVICES	1,068,512	1,084,132	1,230,390	1,230,390	777,607	1,165,816	1,271,296	1,271,296	-	-
MATERIAL & SERVICES	2,259,236	2,275,585	2,480,322	2,499,322	1,017,232	2,405,438	2,551,063	2,551,063	-	-
CAPITAL OUTLAY	139,716	422,513	310,000	312,000	140,208	260,208	354,000	354,000	-	-
DEBT SERVICE	19,694	35,484	91,234	91,234	71,540	107,024	104,396	104,396	-	-
TOTAL EXPENDITURES	3,487,158	3,817,714	4,111,946	4,132,946	2,006,587	3,938,486	4,280,755	4,280,755	-	-
TRANSFERS OUT	1,045,753	1,258,836	1,354,492	1,279,492	369,441	1,287,292	2,750,768	1,600,768	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	339,610	20,824	-	-	-	451,904	-	-
TOTAL APPROPRIATIONS	4,532,911	5,076,550	5,806,048	5,433,262	2,376,028	5,225,778	7,031,523	6,333,427	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	716,563	707,412	791,454	791,454	2,046,027	845,581	(184,405)	513,691	-	-
TOTAL REQUIREMENTS	5,249,474	5,783,962	6,597,502	6,224,716	4,422,055	6,071,359	6,847,118	6,847,118	-	-
WASTEWATER FUND - 602										
PERSONAL SERVICES	881,923	890,724	1,219,712	1,219,712	695,253	1,047,778	1,272,242	1,272,242	-	-
MATERIAL & SERVICES	2,600,735	2,898,350	3,049,924	3,027,696	1,221,227	2,864,606	2,997,480	2,997,480	-	-
CAPITAL OUTLAY	454,399	320,703	845,340	888,568	448,375	664,934	872,250	872,250	-	-
DEBT SERVICE	16,385	16,839	16,385	16,385	-	16,839	16,839	16,839	-	-
TOTAL EXPENDITURES	3,953,442	4,126,616	5,131,361	5,152,361	2,364,855	4,594,157	5,158,811	5,158,811	-	-
TRANSFERS OUT	1,648,968	923,846	2,866,167	2,866,167	399,099	2,866,167	2,159,502	2,159,502	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	505,032	848,483	-	-	-	2,885,200	-	-
TOTAL APPROPRIATIONS	5,602,410	5,050,462	8,502,560	8,867,011	2,763,954	7,460,324	7,318,313	10,203,513	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	559,365	2,274,863	615,763	615,763	4,697,396	2,594,174	3,504,257	619,057	-	-
TOTAL REQUIREMENTS	6,161,775	7,325,325	9,118,323	9,482,774	7,461,350	10,054,498	10,822,570	10,822,570	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
STORMWATER FUND - 603										
PERSONAL SERVICES	158,373	181,000	270,910	270,910	154,711	232,067	279,529	279,529	-	-
MATERIAL & SERVICES	257,394	333,123	309,773	320,273	74,463	310,563	337,260	337,260	-	-
CAPITAL OUTLAY	-	288,261	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	71,540	71,540	71,540	71,540	68,912	68,912	-	-
TOTAL EXPENDITURES	415,767	802,384	652,223	662,723	300,714	614,170	685,701	685,701	-	-
TRANSFERS OUT	824,790	708,461	945,459	945,459	79,863	945,459	1,204,704	904,704	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	66,189	137,548	-	-	-	224,373	-	-
TOTAL APPROPRIATIONS	1,240,557	1,510,845	1,663,871	1,745,730	380,577	1,559,629	1,890,405	1,814,778	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	125,590	294,839	78,267	78,267	909,352	296,553	6,657	82,284	-	-
TOTAL REQUIREMENTS	1,366,147	1,805,684	1,742,138	1,823,997	1,289,929	1,856,182	1,897,062	1,897,062	-	-
PUBLIC WORKS FUND - 701										
PERSONAL SERVICES	993,885	1,079,037	1,529,987	1,584,198	708,156	1,080,800	1,596,619	1,596,619	-	-
MATERIAL & SERVICES	156,107	195,885	426,201	427,076	107,320	315,585	343,858	328,196	-	-
CAPITAL OUTLAY	145,579	82,183	50,000	50,000	-	-	11,000	11,000	-	-
DEBT SERVICE	13,832	42,407	13,832	13,832	-	42,407	42,407	42,407	-	-
TOTAL EXPENDITURES	1,309,403	1,399,512	2,020,020	2,075,106	815,476	1,438,792	1,993,884	1,978,222	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	193,974	243,345	-	-	-	217,764	-	-
TOTAL APPROPRIATIONS	1,309,403	1,399,512	2,213,994	2,318,451	815,476	1,438,792	1,993,884	2,195,986	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	802,817	1,085,407	161,602	161,602	521,271	1,065,293	360,360	158,258	-	-
TOTAL REQUIREMENTS	2,112,220	2,484,919	2,375,596	2,480,053	1,336,747	2,504,085	2,354,244	2,354,244	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CITY FACILITES FUND - 711										
PERSONAL SERVICES	832,164	890,615	1,085,956	1,128,319	613,807	947,387	1,457,726	1,213,323	-	-
MATERIAL & SERVICES	1,399,312	1,437,066	1,831,837	1,837,087	945,132	1,617,521	1,921,328	1,899,747	-	-
CAPITAL OUTLAY	259,507	39,450	92,000	95,000	-	92,000	10,000	10,000	-	-
DEBT SERVICE	3,218	10,734	3,218	3,218	-	10,734	10,734	10,734	-	-
TOTAL EXPENDITURES	2,494,201	2,377,865	3,013,011	3,063,624	1,558,939	2,667,642	3,399,788	3,133,804	-	-
TRANSFERS OUT	999,603	3,430,961	680,019	795,019	397,505	795,419	399,897	139,897	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	543,222	751,787	-	-	917,484	381,959	-	-
TOTAL APPROPRIATIONS	3,493,804	5,808,826	4,236,252	4,610,430	1,956,444	3,463,061	4,717,169	3,655,660	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	111,821	111,821	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	753,641	1,143,776	-	-	248,867	1,293,500	-	-	-	-
TOTAL REQUIREMENTS	4,247,445	6,952,602	4,348,073	4,722,251	2,205,311	4,756,561	4,717,169	3,655,660	-	-



BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
	Prior Year	Prior Year	Current Year	Current Year	8 Months	Fiscal Year	Department	Proposed	Approved	Adopted
	Actuals	Actuals	Beg. Budget	Amend. Budget	Actuals	End Estimates	Request	Budget	Budget	Budget
GENERAL FUND - 101										
RESOURCES										
PROPERTY TAXES	7,900,135	8,212,696	8,267,669	8,267,669	7,802,991	8,379,129	8,494,253	8,494,253	-	-
OTHER TAXES	3,905,392	3,826,267	3,868,197	3,868,197	255,540	3,942,446	4,129,602	4,129,602	-	-
FRANCHISES	1,105,019	1,102,996	1,122,303	1,122,303	648,500	1,076,466	1,081,470	1,081,470	-	-
FEDERAL SOURCES	1,071,131	594,140	-	29,263	10,437	32,700	37,652	37,652	-	-
STATE SOURCES	226,044	200,889	191,338	191,338	258,785	331,428	221,373	221,373	-	-
MISCELLANEOUS SOURCES	845,443	858,347	693,587	798,087	218,679	706,829	710,011	710,011	-	-
SERVICES PROVIDED FOR	1,565,954	1,652,084	1,722,959	1,722,959	287,156	1,722,959	1,774,650	1,774,650	-	-
FEES, FINES & FORFEITURES	546,937	562,528	557,090	557,090	497,238	592,648	601,753	601,753	-	-
INVESTMENTS	247,219	329,633	256,280	256,280	50,421	258,034	229,603	229,603	-	-
LOAN AND LEASE REVENUE	54,388	125,435	116,800	116,800	116,800	116,800	286,763	286,763	-	-
TOTAL REVENUES	17,467,662	17,465,015	16,796,223	16,929,986	10,146,547	17,159,439	17,567,130	17,567,130	-	-
EXPENDITURES										
CITY ADMINISTRATION										
MAYOR & COUNCIL	104,182	80,244	89,970	89,970	49,562	80,893	86,419	76,865	-	-
CITY MANAGER	730,447	669,362	1,110,772	1,140,030	625,321	934,387	1,136,084	1,128,440	-	-
INFORMATION TECHNOLOGY	852,281	1,341,838	1,393,807	1,448,502	918,164	1,358,399	1,488,464	1,445,718	-	-
COURT	74,800	96,748	93,879	93,879	67,323	100,434	88,499	85,154	-	-
LEGAL	162,731	175,872	213,511	213,511	202,052	243,674	227,287	225,471	-	-
FINANCE	789,553	999,322	1,158,096	1,177,015	679,697	996,104	1,275,300	1,265,746	-	-
HUMAN RESOURCES	421,667	502,631	536,941	559,748	352,682	580,965	652,489	613,865	-	-
SAFETY OFFICER	81,705	89,678	110,951	112,025	59,290	64,252	-	-	-	-
TOTAL CITY ADMINISTRATION	3,217,366	3,955,695	4,707,927	4,834,680	2,954,091	4,359,108	4,954,542	4,841,259	-	-
POLICE	4,405,534	5,374,974	6,108,340	6,315,267	3,631,648	5,877,960	6,355,005	6,188,610	-	-
FIRE	2,513,994	2,825,380	3,021,478	3,041,232	1,978,624	3,209,232	3,236,084	3,115,984	-	-
EMERGENCY COORDINATOR	102,524	100,650	128,097	134,100	104,238	146,700	148,352	148,352	-	-
LIBRARY	1,130,770	1,226,544	1,442,200	1,514,417	823,896	1,404,200	1,677,510	1,491,746	-	-
COMMUNITY DEVELOPMENT	363,855	595,464	535,028	542,115	339,599	532,367	422,967	412,515	-	-
ADMINISTRATIVE PROGRAMS	346,239	392,317	653,639	903,639	(787,575)	811,266	397,813	398,353	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
TOTAL EXPENDITURES WITHOUT CONTINGENCY	12,080,282	14,471,024	16,596,709	17,285,450	9,044,521	16,340,833	17,192,273	16,596,819	-	-
CONTINGENCY	-	-	1,013,868	1,352,194	-	-	-	1,044,491	-	-
TOTAL EXPENDITURES	12,080,282	14,471,024	17,610,577	18,637,644	9,044,521	16,340,833	17,192,273	17,641,310	-	-
TRANSFERS:										
TRANSFERS IN	382,517	764,197	353,587	354,636	192,390	765,491	251,627	223,762	-	-
TRANSFERS OUT	(4,996,330)	(4,150,993)	(2,619,599)	(3,103,099)	(1,167,329)	(3,056,277)	(3,166,644)	(1,947,537)	-	-
INTERFUND LOAN TO OTHER FUND	-	(584,000)	-	-	-	-	-	-	-	-
NET TRANSFERS	(4,613,813)	(3,970,796)	(2,266,012)	(2,748,463)	(974,939)	(2,290,786)	(2,915,017)	(1,723,775)	-	-
EXCESS REVENUES OVER EXPENDITURES	773,567	(976,805)	(3,080,366)	(4,456,121)	127,087	(1,472,180)	(2,540,160)	(1,797,955)	-	-
BEGINNING FUND BALANCE	6,424,222	7,197,788	4,845,226	6,220,981	6,220,981	6,220,983	4,748,803	4,748,803	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	257,466	257,466	-	-	-	1,325,266	-	-
UNAPPROPRIATED ENDING FUND BLANCE	7,197,789	6,220,983	1,507,394	1,507,394	6,348,068	4,748,803	2,208,643	1,625,582	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
GENERAL FUND - 101											
RESOURCES											
101-1900-40001	CURRENT PROPERTY TAXES	7,743,554	8,048,502	8,107,669	8,107,669	7,701,748	8,210,690	8,326,253	8,326,253		
101-1900-40005	DELINQUENT PROPERTY TAXES	156,581	164,194	160,000	160,000	101,243	168,439	168,000	168,000		
	TOTAL PROPERTY TAXES	7,900,135	8,212,696	8,267,669	8,267,669	7,802,991	8,379,129	8,494,253	8,494,253	-	-
101-1900-40010	TRANSIENT ROOM TAX	3,415,403	3,309,007	3,316,000	3,316,000	-	3,415,000	3,610,000	3,610,000		
101-1900-40045	FEES IN LIEU OF FRANCHISE	98,029	105,123	123,500	123,500	45,588	126,936	138,500	138,500	-	-
101-1900-40100	STATE CIGARETTE TAX	7,828	7,114	7,869	7,869	3,843	6,191	6,268	6,268		
101-1900-40300	STATE LIQUOR PRORATION	209,895	202,773	235,403	235,403	96,595	184,973	168,906	168,906		
101-1900-40400	STATE MARIJUANA TAX PRORATION	21,083	23,198	15,295	15,295	11,983	24,546	15,935	15,935		
101-1900-40410	LOCAL MARIJUANA TAX PRORATION	153,154	179,052	170,130	170,130	97,531	184,800	189,993	189,993		
	TOTAL OTHER TAXES	3,905,392	3,826,267	3,868,197	3,868,197	255,540	3,942,446	4,129,602	4,129,602	-	-
101-1900-41001	FRANCHISE TAX-GEORGIA PACIFIC	85,680	88,250	90,898	90,898	-	90,898	93,452	93,452		
101-1900-41002	FRANCHISE TAX-CENTURY LINK	13,475	12,279	12,679	12,679	9,901	9,901	9,109	9,109		
101-1900-41003	FRANCHISE TAX-CHARTER	166,769	153,279	151,132	151,132	73,348	109,620	103,043	103,043		
101-1900-41004	FRANCHISE TAX-COAST COM	21,613	16,214	24,000	24,000	18,774	20,774	19,528	19,528		
101-1900-41005	FRANCHISE TAX-NW NATURAL	184,177	181,745	195,412	195,412	75,661	178,110	174,548	174,548		
101-1900-41006	FRANCHISE TAX-CENTRAL LINCOLN	451,776	452,687	465,682	465,682	377,073	460,538	469,749	469,749		
101-1900-41007	FRANCHISE TAX-THOMPSON	177,831	195,152	179,233	179,233	90,193	203,008	208,713	208,713		
101-1900-41008	FRANCHISE TAX-MISCELLANEOUS	3,698	3,390	3,267	3,267	3,550	3,617	3,328	3,328		
	TOTAL FRANCHISE TAXES	1,105,019	1,102,996	1,122,303	1,122,303	648,500	1,076,466	1,081,470	1,081,470	-	-
101-1900-42002	FEDERAL GRANT	-	-	-	29,263	7,000	29,263	37,652	37,652		
101-1900-42050	FEMA GRANT	-	-	-	-	3,437	3,437	-	-		
101-1900-42056	COVID RELIEF GRANTS	1,071,131	594,140	-	-	-	-	-	-		
	TOTAL FEDERAL SOURCES	1,071,131	594,140	-	29,263	10,437	32,700	37,652	37,652	-	-
101-1900-43001	STATE REVENUE SHARING	167,772	160,768	170,000	170,000	83,165	155,808	160,000	160,000		
101-1900-43003	READY TO READ GRANT	1,304	1,338	1,338	1,338	1,373	1,373	1,373	1,373		
101-1900-43004	CONFLAGRATION REIMBURSEMENT	19,468	38,783	20,000	20,000	174,247	174,247	60,000	60,000		
101-1900-43005	STATE GRANTS	2,500	-	-	-	-	-	-	-		
101-1900-43014	STATE WILDFIRE STAFFING GRANT	35,000	-	-	-	-	-	-	-		
	TOTAL STATE SOURCES	226,044	200,889	191,338	191,338	258,785	331,428	221,373	221,373	-	-
101-1900-44001	NEWPORT RURAL FIRE PROTECTION	331,831	345,598	355,966	355,966	-	356,055	366,737	366,737		
101-1900-44002	LINCOLN COUNTY GRANT	2,500	32,998	-	-	-	-	-	-		
101-1900-44003	MISCELLANEOUS GRANT	-	8,349	-	-	5,449	5,449	-	-		
101-1900-44008	LINCOLN CNTY LIBRARY DISTRICT	332,328	298,578	259,845	259,845	129,923	259,845	259,845	259,845		
101-1900-44011	OPIOID SETTLEMENT	83,946	69,585	15,401	105,501	38,479	58,479	58,479	58,479		
101-1900-48001	MISC. SALES & SERVICES	93,585	100,149	62,375	76,775	44,173	25,946	24,000	24,000		
101-1900-48002	GIFTS & DONATIONS	1,000	1,500	-	-	-	-	-	-		
101-1900-48004	SPECIAL EVENT/FUND RAISING	95	1,590	-	-	655	1,055	950	950		
101-1900-48100	TOWER OPTIC REVENUE	158	-	-	-	-	-	-	-		
	TOTAL MISCELANEOUS SOURCES	845,443	858,347	693,587	798,087	218,679	706,829	710,011	710,011	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1900-45201	SERVICE PROVIDED PARKS & REC	118,981	125,525	130,910	130,910	21,816	130,910	134,838	134,838	-	-
101-1900-45211	SERVICE PROVIDED PUB PARKING	4,765	5,027	5,243	5,243	874	5,243	5,400	5,400	-	-
101-1900-45212	SERVICE PROVIDED HOUSING	574	606	632	632	106	632	651	651	-	-
101-1900-45220	SERVICE PROVIDED AIRPORT	86,860	91,637	95,568	95,568	15,928	95,568	98,435	98,435	-	-
101-1900-45230	SERVICE PROVIDED ROOM TAX	128,633	135,708	141,530	141,530	23,588	141,530	145,776	145,776	-	-
101-1900-45240	SERVICE PROVIDED BUILDING INSP	39,796	41,985	43,786	43,786	7,298	43,786	45,100	45,100	-	-
101-1900-45251	SERVICE PROVIDED STREET	73,817	77,877	81,218	81,218	13,536	81,218	83,655	83,655	-	-
101-1900-45252	SERVICE PROVIDED LINE UNDERGRD	1,182	1,247	1,300	1,300	216	1,300	1,339	1,339	-	-
101-1900-45253	SERVICE PROVIDED SDC	591	624	651	651	108	651	671	671	-	-
101-1900-45254	SERVICE PROVIDED AGATE BEACH	591	624	651	651	108	651	671	671	-	-
101-1900-45270	SERVICE PROVIDED URA-SO BEACH	44,744	47,205	33,256	33,256	5,542	33,256	34,254	34,254	-	-
101-1900-45271	SERVICE PROVIDED URA-NO SIDE	591	624	16,625	16,625	2,770	16,625	17,124	17,124	-	-
101-1900-45601	SERVICE PROVIDED WATER FUND	387,312	408,614	426,144	426,144	71,024	426,144	438,928	438,928	-	-
101-1900-45602	SERVICE PROVIDED WASTEWATER	458,020	483,211	503,941	503,941	83,990	503,941	519,059	519,059	-	-
101-1900-45603	SERVICE PROVIDED STORMWATER	64,650	68,206	71,132	71,132	11,856	71,132	73,266	73,266	-	-
101-1900-45701	SERVICE PROVIDED PUBLIC WORKS	68,783	72,566	75,679	75,679	12,614	75,679	77,949	77,949	-	-
101-1900-45711	SERVICE PROVIDED CITY FACILITY	86,064	90,798	94,693	94,693	15,782	94,693	97,534	97,534	-	-
	TOTAL SERVICE PROVIDED FOR	1,565,954	1,652,084	1,722,959	1,722,959	287,156	1,722,959	1,774,650	1,774,650	-	-
101-1900-46002	RENTS & LEASES	103,681	104,759	83,931	83,931	104,843	132,379	132,379	132,379	-	-
101-1900-46003	LAND USE FEES	37,584	21,795	32,951	32,951	32,128	36,587	36,587	36,587	-	-
101-1900-46004	MUNICIPAL COURT FINES	84,200	80,065	80,000	80,000	55,200	90,442	90,442	90,442	-	-
101-1900-46005	STATE/COUNTY COURT FINES	22,386	30,602	24,930	24,930	9,844	23,712	23,712	23,712	-	-
101-1900-46006	PARKING TICKETS	185	-	-	-	-	-	-	-	-	-
101-1900-46007	LIBRARY FINES	6,370	6,799	7,718	7,718	4,367	6,402	6,530	6,530	-	-
101-1900-46009	TRAINING COURT COST	1,167	1,409	1,057	1,057	1,217	1,553	1,553	1,553	-	-
101-1900-46010	COURT RESTITUTION PAYMENTS	1,093	678	1,000	1,000	606	1,169	1,169	1,169	-	-
101-1900-46020	EV CHARGING FEES	549	1,248	1,130	1,130	1,936	2,230	2,275	2,275	-	-
101-1900-46400	SHORT-TERM RENTAL ENDORSE FEE	50,182	55,357	55,963	55,963	56,182	56,182	58,429	58,429	-	-
101-1900-46405	BUSINESS LICENSES	198,319	226,814	225,095	225,095	220,598	226,598	232,965	232,965	-	-
101-1900-46406	OLCC LICENSES	6,530	5,980	6,165	6,165	3,255	6,515	6,698	6,698	-	-
101-1900-46409	POLICE REPORTS	13,283	5,215	6,824	6,824	5,377	6,729	6,864	6,864	-	-
101-1900-46413	FIRE FEES & CHARGES	12,975	16,110	19,122	19,122	15	15	15	15	-	-
101-1900-46429	CET AFFORDABLE HOUSING ADMIN	8,433	5,697	11,204	11,204	1,670	2,135	2,135	2,135	-	-
	TOTAL FEES, FINES & FORFEITURES	546,937	562,528	557,090	557,090	497,238	592,648	601,753	601,753	-	-
101-1900-47001	INTEREST ON INVESTMENTS	247,219	329,633	230,000	230,000	24,141	231,754	208,579	208,579	-	-
101-1900-47515	INTERFUND LOAN REPAY-INTEREST	-	-	26,280	26,280	26,280	26,280	21,024	21,024	-	-
	TOTAL INVESTMENTS	247,219	329,633	256,280	256,280	50,421	258,034	229,603	229,603	-	-
101-1900-48512	LEASE PROCEEDS	54,388	26,829	-	-	-	-	169,963	169,963	-	-
101-1900-48513	SUBSCRIPTION PROCEEDS	-	98,606	-	-	-	-	-	-	-	-
101-1900-48515	INTERFUND LOAN REPAY-PRINC	-	-	116,800	116,800	116,800	116,800	116,800	116,800	-	-
	TOTAL LOAN & LEASE REVENUES	54,388	125,435	116,800	116,800	116,800	116,800	286,763	286,763	-	-
TOTAL GENERAL FUND REVENUES		17,467,662	17,465,015	16,796,223	16,929,986	10,146,547	17,159,439	17,567,130	17,567,130	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
101-1900-49230	TRANSFER FROM ROOM TAX FUND Annual Library Request (15%)	182,578	221,717	216,330	216,330	54,084	216,330	- 251,627	- 223,762	-	-
101-1900-49303	TRANSFER FROM DEBT SERV GOVT	-	10,609	-	1,049	1,049	1,049	-	-	-	-
101-1900-49402	TRANSFER FROM CAP PROJ FUND	13,334	101,111	-	-	-	52,781	-	-	-	-
101-1900-49403	TRANSFER FROM PROP CAP PROJECT	-	336,248	-	-	-	-	-	-	-	-
101-1900-49404	TRANSFER FROM RESERVE FUND	70,000	4,471	-	-	-	-	-	-	-	-
101-1900-49405	TRANSFER FROM CAP IMPROVE	115,140	90,041	137,257	137,257	137,257	495,331	-	-	-	-
101-1900-49711	TRANSFER FROM CITY FACILITIES	1,465	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	382,517	764,197	353,587	354,636	192,390	765,491	251,627	223,762	-	-
TOTAL GENERAL FUND REVENUES & TRANSFERS		17,850,179	18,229,212	17,149,810	17,284,622	10,338,937	17,924,930	17,818,757	17,790,892	-	-
101-1900-49901	BEGINNING FUND BALANCE	6,424,222	7,197,788	4,845,226	6,220,981	6,220,981	6,220,983	4,748,803	4,748,803		
TOTAL GENERAL FUND RESOURCES		24,274,401	25,427,000	21,995,036	23,505,603	16,559,918	24,145,913	22,567,560	22,539,695	-	-
ADMINISTRATION - 1010-1053											
MAYOR & COUNCIL - 1010											
MATERIAL & SERVICES											
101-1010-61500	CITY FACILITY RENT	10,666	19,408	15,610	15,610	2,602	15,610	15,207	5,653	-	-
101-1010-65200	COMMUNICATIONS EXPENSES	1,445	4,709	3,000	3,000	3,863	6,863	7,100	7,100		
101-1010-65300	ADVERTISING & MARKETING EXP	77	481	100	100	39	39	100	100		
101-1010-65400	PRINTING & BINDING	1,531	3,765	1,681	1,681	3,784	4,035	4,200	4,200		
101-1010-65500	TRAVEL & MEETING EXPENSES	28,750	10,486	16,000	16,000	6,631	12,163	12,000	12,000		
101-1010-65550	MEMBERSHIPS, DUES & FEES	26,441	29,423	33,000	33,000	26,260	28,964	33,000	33,000		
	Lane Council of Governments \$1,487										
	League of Oregon Cities \$12,389										
	Oregon Cascades West Council of Governments \$16,286										
	Oregon Government Ethics Commission \$1,324										
	Oregon Mayors Association \$210										
	Yaquina Bay Economic Foundation \$200										
101-1010-65600	TRAINING	40	-	2,000	2,000	-	-	2,000	2,000		
101-1010-65700	PROGRAMS & PROGRAM SUPPLIES	2,419	3,670	10,000	10,000	2,373	2,873	3,000	3,000		
101-1010-65900	OTHER OPERATING EXPENSES	-	-	300	300	-	-	-	-		
101-1010-66100	OFFICE SUPPLIES	-	-	150	150	-	-	150	150		
101-1010-66200	POSTAGE/SHIPPING EXPENSES	4	-	110	110	1	1	20	20		
101-1010-66400	CONCESSIONS & CATERING	5,062	5,810	3,000	3,000	3,972	7,753	7,000	7,000		
101-1010-66600	GENERAL EXPENSES	52	-	100	100	37	100	150	150		
101-1010-67200	OTHER DATA PROCESSING EXPENSES	13,127	-	2,000	2,000	-	-	-	-		
	TOTAL MATERIAL & SERVICES	89,614	77,752	87,051	87,051	49,562	78,401	83,927	74,373	-	-
CAPITAL OUTLAY											
101-1010-74900	LEASE CAPITAL EXPENSES	11,649	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	11,649	-	-	-	-	-	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE											
101-1010-84900	LEASE-PRINCIPAL	2,843	2,221	2,843	2,843	-	2,221	2,221	2,221		
101-1010-89900	LEASE-INTEREST	76	271	76	76	-	271	271	271		
	TOTAL DEBT SERVICE	2,919	2,492	2,919	2,919	-	2,492	2,492	2,492	-	-
TOTAL MAYOR & COUNCIL EXPENDITURES		104,182	80,244	89,970	89,970	49,562	80,893	86,419	76,865	-	-
CITY MANAGER - 1020											
PERSONAL SERVICES											
101-1020-50110	WAGES & SALARIES	431,468	392,009	568,699	592,384	411,095	594,474	700,461	700,461		
101-1020-50120	PART TIME/EXTRA HELP WAGES	2,528	7,880	10,094	10,094	17,424	29,870	9,999	9,999		
101-1020-51110	OVERTIME	1,634	2,517	2,000	2,000	3,669	5,328	5,000	5,000		
101-1020-52110	INSURANCE BENEFITS	51,580	48,113	104,170	104,282	63,299	99,034	136,733	136,733		
101-1020-52120	FICA EXPENSES	31,732	29,603	45,435	47,247	32,746	51,415	55,110	55,110		
101-1020-52130	RETIREMENT	27,464	28,220	74,051	76,235	29,244	45,907	81,476	81,476		
101-1020-52150	WORKER'S COMPENSATION	464	491	701	723	464	780	827	827		
101-1020-52160	UNEMPLOYMENT INSURANCE	6,858	12,940	11,639	12,113	4,304	6,159	5,008	5,008		
101-1020-52170	PAID LEAVE OREGON	690	1,535	2,364	2,458	1,699	2,669	2,861	2,861		
	TOTAL PERSONAL SERVICES	554,418	523,308	819,153	847,536	563,944	835,636	997,475	997,475	-	-
	Total Full Time Equivalent (FTE)	4.25	6.15	6.17	6.17	6.17	6.17	7.15	7.15		
MATERIAL & SERVICES											
101-1020-60100	PROFESSIONAL SERVICES	80,000	35,728	25,000	25,000	-	-	10,000	10,000		
101-1020-60900	OTHER PROFESSIONAL SERVICES	-	-	40,500	40,500	300	300	-	-		
101-1020-61300	PERMITS/LICENSES EXPENSES	-	-	100	100	-	-	-	-		
101-1020-61500	CITY FACILITY RENT	8,534	15,528	12,489	12,489	2,082	12,489	12,167	4,523		
101-1020-63200	EQUIPMENT EXPENSES	-	7,242	-	-	-	-	-	-		
101-1020-65100	INSURANCE PREMIUM & EXPENSES	300	300	330	330	-	-	-	-		
101-1020-65200	COMMUNICATIONS EXPENSES	20,985	20,367	36,000	36,000	18,201	25,595	25,000	25,000		
101-1020-65300	ADVERTISING & MARKETING EXP	185	256	1,000	1,000	1,441	1,547	1,600	1,600		
101-1020-65400	PRINTING & BINDING	3,275	1,905	3,526	3,526	2,963	2,183	2,300	2,300		
101-1020-65500	TRAVEL & MEETING EXPENSES	19,998	32,213	20,000	20,000	4,443	12,000	12,000	12,000		
101-1020-65550	MEMBERSHIPS, DUES & FEES	4,112	4,881	6,000	6,000	6,101	7,000	6,000	6,000		
	International City/County Management Association \$1,600										
	Oregon City/County Manager's Association \$1,400										
	Oregon Association of Municipal Recordors \$150										
	Rotary Club of Newport \$240										
	Yaquina Bay Economic Foundation \$200										
101-1020-65600	TRAINING	9,113	5,977	9,000	9,000	850	2,000	2,000	2,000		
101-1020-65700	PROGRAMS & PROGRAM SUPPLIES	7,653	13,731	65,000	65,000	8,398	15,000	15,000	15,000		
101-1020-65900	OTHER OPERATING EXPENSES	167	-	1,000	1,000	-	-	-	-		
101-1020-66100	OFFICE SUPPLIES	2,683	3,494	5,000	5,000	4,699	5,053	5,300	5,300		
101-1020-66150	BOOKS/PERIODICALS/DVD & VIDEO	62	150	300	300	-	-	300	300		
101-1020-66200	POSTAGE/SHIPPING EXPENSES	500	1,037	400	400	54	1,025	1,100	1,100		
101-1020-66400	CONCESSIONS & CATERING	915	517	1,000	1,000	655	632	700	700		
101-1020-66600	GENERAL EXPENSES	653	-	2,000	2,000	568	568	700	700		

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
101-1020-67200	OTHER DATA PROCESSING EXPENSES	2,499	286	3,000	3,875	10,622	10,917	42,000	42,000		
	TOTAL MATERIAL & SERVICES	161,634	143,612	231,645	232,520	61,377	96,309	136,167	128,523	-	-
	CAPITAL OUTLAY										
101-1020-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	57,000	57,000	-	-	-	-		
101-1020-74900	LEASE CAPITAL EXPENSES	11,421	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	11,421	-	57,000	57,000	-	-	-	-	-	-
	DEBT SERVICE										
101-1020-84900	LEASE-PRINCIPAL	2,899	2,177	2,899	2,899	-	2,177	2,177	2,177		
101-1020-89900	LEASE-INTEREST	75	265	75	75	-	265	265	265		
	TOTAL DEBT SERVICE	2,974	2,442	2,974	2,974	-	2,442	2,442	2,442	-	-
	TOTAL CITY MANAGER EXPENDITURES	730,447	669,362	1,110,772	1,140,030	625,321	934,387	1,136,084	1,128,440	-	-
	INFORMATION TECHNOLOGY - 1025										
	PERSONAL SERVICES										
101-1025-50110	WAGES & SALARIES	240,989	187,463	331,022	375,709	228,784	355,437	400,968	400,968		
101-1025-51110	OVERTIME	-	2,060	1,000	1,000	781	988	1,000	1,000		
101-1025-52110	INSURANCE BENEFITS	56,968	56,394	97,252	97,464	54,208	78,552	88,310	88,310		
101-1025-52120	FICA EXPENSES	18,113	13,703	25,587	29,006	17,049	26,495	30,892	30,892		
101-1025-52130	RETIREMENT	41,081	48,371	38,197	42,585	22,017	35,499	49,449	49,449		
101-1025-52150	WORKER'S COMPENSATION	241	315	403	445	276	300	464	464		
101-1025-52160	UNEMPLOYMENT INSURANCE	3,582	4,668	6,640	7,534	2,224	4,657	2,814	2,814		
101-1025-52170	PAID LEAVE OREGON	390	710	1,329	1,507	887	1,423	1,606	1,606		
	TOTAL PERSONAL SERVICES	361,364	313,684	501,430	555,250	326,226	503,351	575,503	575,503	-	-
	Total Full Time Equivalent (FTE)	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00		
	MATERIAL & SERVICES										
101-1025-60100	PROFESSIONAL SERVICES	22,377	32,428	68,000	68,000	30,400	60,706	68,000	68,000		
101-1025-61500	CITY FACILITY RENT	3,947	7,182	5,777	5,777	962	5,777	5,628	2,092	-	-
101-1025-62100	CLEANING EXPENSES	-	-	-	-	1,563	1,563	1,700	-		
101-1025-63200	EQUIPMENT EXPENSES	-	10,010	4,000	4,000	4,235	4,235	5,000	4,000		
101-1025-63300	MAINTENANCE AGREEMENTS	133,353	98,223	269,816	269,816	262,391	251,465	270,000	270,000		
101-1025-65200	COMMUNICATIONS EXPENSES	12,441	8,347	50,000	50,000	25,548	34,782	50,000	50,000		
101-1025-65500	TRAVEL & MEETING EXPENSES	5,825	844	5,000	5,000	-	-	5,000	5,000		
101-1025-65550	MEMBERSHIPS, DUES & FEES	330	27	500	500	-	30	50	50		
101-1025-65600	TRAINING	9,285	1,816	20,000	20,000	5,116	7,116	20,000	20,000		
101-1025-66100	OFFICE SUPPLIES	231	21	100	100	9	24	100	100		
101-1025-66200	POSTAGE/SHIPPING EXPENSES	-	153	-	-	-	-	-	-		
101-1025-66600	GENERAL EXPENSES	-	721	-	-	2,446	2,646	2,800	1,290		
101-1025-67100	DATA PROCESSING LEASES & EXP	110,704	134,443	186,760	187,635	143,509	163,022	186,760	186,760		
	TOTAL MATERIAL & SERVICES	298,493	294,215	609,953	610,828	476,179	531,366	615,038	607,292	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL OUTLAY											
101-1025-73300	COMPUTER EQUIPMENT ACQUISITION	-	480,581	90,000	90,000	115,759	115,759				
	Computer Equipment Replacement							90,000	55,000		
101-1025-74905	SUBSCRIPTION CAPITAL EXPENSES	-	45,435	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	-	526,016	90,000	90,000	115,759	115,759	90,000	55,000	-	-
DEBT SERVICE											
101-1025-84900	LEASE-PRINCIPAL	92,655	92,966	92,655	92,655	-	92,966	92,966	92,966		
101-1025-84905	SUBSCRIPTION-PRINCIPAL	96,218	111,882	96,218	96,218	-	111,882	111,882	111,882		
101-1025-89900	LEASE-INTEREST	585	273	585	585	-	273	273	273		
101-1025-89905	SUBSCRIPTION-INTEREST	2,966	2,802	2,966	2,966	-	2,802	2,802	2,802		
	TOTAL DEBT SERVICE	192,424	207,923	192,424	192,424	-	207,923	207,923	207,923	-	-
TOTAL INFORMATION TECHNOLOGY EXPENDITURES		852,281	1,341,838	1,393,807	1,448,502	918,164	1,358,399	1,488,464	1,445,718	-	-
COURT - 1030											
PERSONAL SERVICES											
101-1030-50110	WAGES & SALARIES	52,643	44,221	56,262	56,262	36,124	48,244	51,216	51,216		
101-1030-50120	PART TIME/EXTRA HELP WAGES	-	31,511	-	-	16,914	26,536	-	-		
101-1030-51110	OVERTIME	-	-	500	500	120	120	500	500		
101-1030-52110	INSURANCE BENEFITS	9,849	4,090	12,121	12,121	5,739	8,720	14,079	14,079		
101-1030-52120	FICA EXPENSES	3,949	5,637	4,342	4,342	4,018	5,880	3,956	3,956		
101-1030-52130	RETIREMENT	1,863	672	5,280	5,280	1,035	1,627	5,144	5,144		
101-1030-52150	WORKER'S COMPENSATION	59	54	67	67	48	55	62	62		
101-1030-52160	UNEMPLOYMENT INSURANCE	821	1,613	1,135	1,135	390	714	362	362		
101-1030-52170	PAID LEAVE OREGON	101	295	227	227	210	308	206	206		
	TOTAL PERSONAL SERVICES	69,285	88,093	79,934	79,934	64,598	92,204	75,525	75,525	-	-
Total Full Time Equivalent (FTE)		0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60		
MATERIAL & SERVICES											
101-1030-60900	OTHER PROFESSIONAL SERVICES	640	1,120	1,500	1,500	1,010	1,650	1,700	1,700		
101-1030-61500	CITY FACILITY RENT	3,734	6,795	5,465	5,465	910	5,465	5,324	1,979	-	-
101-1030-65400	PRINTING & BINDING	(207)	-	500	500	-	-	500	500		
101-1030-65500	TRAVEL & MEETING EXPENSES	-	-	500	500	-	-	-	-		
101-1030-65550	MEMBERSHIPS, DUES & FEES	275	200	300	300	200	200	300	300		
101-1030-65600	TRAINING	-	-	4,000	4,000	-	-	4,000	4,000		
101-1030-66100	OFFICE SUPPLIES	100	246	500	500	252	402	600	600		
101-1030-66200	POSTAGE/SHIPPING EXPENSES	93	294	300	300	353	513	550	550		
	TOTAL MATERIAL & SERVICES	4,635	8,655	13,065	13,065	2,725	8,230	12,974	9,629	-	-
DEBT SERVICE											
101-1030-84900	LEASE-PRINCIPAL	879	-	879	879	-	-	-	-		
101-1030-89900	LEASE-INTEREST	1	-	1	1	-	-	-	-		
	TOTAL DEBT SERVICE	880	-	880	880	-	-	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
TOTAL COURT EXPENDITURES		74,800	96,748	93,879	93,879	67,323	100,434	88,499	85,154	-	-
CITY ATTORNEY - 1040											
PERSONAL SERVICES											
101-1040-50110	WAGES & SALARIES	118,163	132,573	146,832	146,832	159,847	183,313	145,020	145,020		
101-1040-51110	OVERTIME	-	-	-	-	2	2	-	-		
101-1040-52110	INSURANCE BENEFITS	9,836	9,578	10,327	10,327	6,559	7,899	28,559	28,559		
101-1040-52120	FICA EXPENSES	8,788	9,741	11,233	11,233	12,052	8,025	11,094	11,094		
101-1040-52130	RETIREMENT	10,622	11,805	19,015	19,015	11,930	15,811	20,480	20,480		
101-1040-52150	WORKER'S COMPENSATION	123	117	163	163	104	108	157	157		
101-1040-52160	UNEMPLOYMENT INSURANCE	1,860	4,189	2,937	2,937	2,214	1,161	1,015	1,015		
101-1040-52170	PAID LEAVE OREGON	164	509	586	586	630	420	581	581		
TOTAL PERSONAL SERVICES		149,556	168,512	191,093	191,093	193,338	216,739	206,906	206,906	-	-
Total Full Time Equivalent (FTE)		1.00	1.00	1.08	1.08	1.08	1.08	1.00	1.00		
MATERIAL & SERVICES											
101-1040-60300	LEGAL PROFESSIONAL SERVICES	-	95	12,000	12,000	6,525	20,725	12,000	12,000		
101-1040-61500	CITY FACILITY RENT	2,028	3,690	2,968	2,968	494	2,968	2,891	1,075	-	-
101-1040-65400	PRINTING & BINDING	1,145	617	1,956	1,956	712	679	700	700		
101-1040-65500	TRAVEL & MEETING EXPENSES	-	-	750	750	-	-	750	750		
101-1040-65550	MEMBERSHIPS, DUES & FEES	763	848	1,200	1,200	758	848	1,200	1,200		
101-1040-65600	TRAINING	530	505	1,200	1,200	225	225	1,200	1,200		
101-1040-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	500	500	-	-	-	-		
101-1040-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	115	-	-	-	-	150	150		
101-1040-66200	POSTAGE/SHIPPING EXPENSES	-	-	100	100	-	-	-	-		
TOTAL MATERIAL & SERVICES		4,466	5,870	20,674	20,674	8,714	25,445	18,891	17,075	-	-
CAPITAL OUTLAY											
101-1040-74900	LEASE CAPITAL EXPENSES	6,965	-	-	-	-	-	-	-		
TOTAL CAPITAL OUTLAY		6,965	-	-	-	-	-	-	-	-	-
DEBT SERVICE											
101-1040-84900	LEASE-PRINCIPAL	1,698	1,328	1,698	1,698	-	1,328	1,328	1,328		
101-1040-89900	LEASE-INTEREST	46	162	46	46	-	162	162	162		
TOTAL DEBT SERVICE		1,744	1,490	1,744	1,744	-	1,490	1,490	1,490	-	-
TOTAL CITY ATTORNEY EXPENDITURES		162,731	175,872	213,511	213,511	202,052	243,674	227,287	225,471	-	-
FINANCE - 1050											
PERSONAL SERVICES											
101-1050-50110	WAGES & SALARIES	370,079	479,942	590,280	605,006	334,432	529,002	649,213	649,213		
101-1050-50120	PART TIME/EXTRA HELP WAGES	58,752	49,045	32,833	32,833	3,947	16,060	28,095	28,095		
101-1050-51110	OVERTIME	2,442	3,085	5,000	5,000	3,222	4,222	5,000	5,000		
101-1050-52110	INSURANCE BENEFITS	79,157	86,021	117,550	117,620	68,719	74,343	168,632	168,632		
101-1050-52120	FICA EXPENSES	32,226	39,080	48,051	49,178	25,546	40,239	52,197	52,197		
101-1050-52130	RETIREMENT	48,374	33,736	81,393	83,147	48,514	74,377	100,704	100,704		

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1050-52150	WORKER'S COMPENSATION	508	579	773	787	516	560	827	827		
101-1050-52160	UNEMPLOYMENT INSURANCE	6,698	17,290	12,562	12,857	3,147	6,652	4,776	4,776		
101-1050-52170	PAID LEAVE OREGON	761	2,045	2,511	2,569	1,336	2,037	2,728	2,728		
	TOTAL PERSONAL SERVICES	598,997	710,823	890,953	908,997	489,379	747,492	1,012,172	1,012,172	-	-
	Total Full Time Equivalent (FTE)	7.00	8.00	8.00	8.00	8.00	8.00	8.50	8.50		
	MATERIAL & SERVICES										
101-1050-60200	FINANCIAL PROFESSIONAL SERVICE	81,200	85,335	110,000	110,000	90,171	92,352	110,000	110,000		
101-1050-60900	OTHER PROFESSIONAL SERVICES	2,500	2,500	2,700	2,700	1,400	2,400	2,700	2,700		
101-1050-61500	CITY FACILITY RENT	10,666	19,408	15,610	15,610	2,602	15,610	15,207	5,653	-	-
101-1050-63200	EQUIPMENT EXPENSES	-	2,882	1,500	1,500	470	940	2,000	2,000		
101-1050-63300	MAINTENANCE AGREEMENTS	720	742	820	820	773	773	820	820		
101-1050-64100	LEASE EXPENSES	-	-	-	-	1,597	3,193	3,300	3,300		
101-1050-65100	INSURANCE PREMIUM & EXPENSES	375	375	413	413	375	375	401	401		
101-1050-65200	COMMUNICATIONS EXPENSES	1,172	2,677	2,200	2,200	4,072	5,055	5,300	5,300		
101-1050-65300	ADVERTISING & MARKETING EXP	5,750	7,052	10,000	10,000	2,100	7,936	10,000	10,000		
101-1050-65400	PRINTING & BINDING	2,604	4,431	8,500	8,500	6,282	3,091	4,449	4,449		
101-1050-65500	TRAVEL & MEETING EXPENSES	2,563	1,413	5,000	5,000	80	1,474	5,000	5,000		
101-1050-65550	MEMBERSHIPS, DUES & FEES	420	1,498	1,700	1,700	963	1,542	1,700	1,700		
101-1050-65600	TRAINING	4,525	1,314	10,000	10,000	-	4,005	10,000	10,000		
101-1050-65700	PROGRAMS & PROGRAM SUPPLIES	196	216	1,500	1,500	370	470	1,500	1,500		
101-1050-65900	OTHER OPERATING EXPENSES	-	-	500	500	-	-	-	-		
101-1050-66100	OFFICE SUPPLIES	14,879	21,224	26,000	26,000	16,241	23,782	26,000	26,000		
101-1050-66200	POSTAGE/SHIPPING EXPENSES	25,956	29,940	31,000	31,000	20,733	34,524	36,000	36,000		
101-1050-66600	GENERAL EXPENSES	941	-	1,200	1,200	-	-	-	-		
101-1050-67200	OTHER DATA PROCESSING EXPENSES	18,277	2,240	20,000	20,875	18,672	2,422	3,500	3,500		
	TOTAL MATERIAL & SERVICES	172,744	183,247	248,643	249,518	166,901	199,944	237,877	228,323	-	-
	CAPITAL OUTLAY										
101-1050-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	9,600	9,600	23,417	23,417	-	-		
101-1050-74900	LEASE CAPITAL EXPENSES	8,912	26,829	-	-	-	-	-	-		
101-1050-74905	SUBSCRIPTION CAPITAL EXPENSES	-	53,172	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	8,912	80,001	9,600	9,600	23,417	23,417	-	-	-	-
	DEBT SERVICE										
101-1050-84900	LEASE-PRINCIPAL	8,778	8,494	8,778	8,778	-	8,494	8,494	8,494		
101-1050-84905	SUBSCRIPTION-PRINCIPAL	-	16,500	-	-	-	16,500	16,500	16,500		
101-1050-89900	LEASE-INTEREST	122	257	122	122	-	257	257	257		
	TOTAL DEBT SERVICE	8,900	25,251	8,900	8,900	-	25,251	25,251	25,251	-	-
	TOTAL FINANCE EXPENDITURES	789,553	999,322	1,158,096	1,177,015	679,697	996,104	1,275,300	1,265,746	-	-

HUMAN RESOURCES - 1052

PERSONAL SERVICES

101-1052-50110	WAGES & SALARIES	134,487	156,819	163,194	179,949	141,277	200,113	231,558	231,558		
101-1052-50120	PART TIME/EXTRA HELP WAGES	32,333	34,104	68,737	70,960	32,845	40,266	21,160	21,160		

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1052-51110	OVERTIME	823	1,071	1,500	1,500	498	294	2,000	2,000		
101-1052-52110	INSURANCE BENEFITS	17,631	16,489	15,738	15,817	10,823	23,925	59,352	59,352		
101-1052-52120	FICA EXPENSES	12,512	14,233	17,861	19,313	13,187	19,226	19,489	19,489		
101-1052-52130	RETIREMENT	12,304	12,230	21,704	23,529	13,031	15,162	34,199	34,199		
101-1052-52150	WORKER'S COMPENSATION	186	235	283	301	190	318	294	294		
101-1052-52160	UNEMPLOYMENT INSURANCE	2,597	6,121	4,669	5,049	1,476	1,647	1,783	1,783		
101-1052-52170	PAID LEAVE OREGON	329	745	933	1,008	573	806	1,020	1,020		
	TOTAL PERSONAL SERVICES	213,202	242,047	294,619	317,426	213,900	301,757	370,855	370,855	-	-
	Total Full Time Equivalent (FTE)	2.75	2.80	2.80	2.80	2.80	2.80	2.55	2.55		
	MATERIAL & SERVICES										
101-1052-60300	LEGAL PROFESSIONAL SERVICES	32,760	9,922	20,000	20,000	2,132	7,547	20,000	20,000		
101-1052-60400	EMPLOYMENT SERVICES	15,610	30,974	50,000	50,000	56,159	64,871	50,000	50,000		
101-1052-60900	OTHER PROFESSIONAL SERVICES	17,301	56,543	21,500	21,500	4,836	47,636	21,500	21,500		
101-1052-61500	CITY FACILITY RENT	1,088	1,980	1,593	1,593	266	1,593	1,551	577	-	-
101-1052-63200	EQUIPMENT EXPENSES	2,679	-	1,000	1,000	-	-	2,500	1,000		
101-1052-65200	COMMUNICATIONS EXPENSES	45	45	100	100	230	220	200	100		
101-1052-65300	ADVERTISING & MARKETING EXP	66,383	53,215	35,000	35,000	14,177	38,056	50,000	35,000		
101-1052-65400	PRINTING & BINDING	1,890	1,294	2,965	2,965	6,270	5,753	5,000	5,000		
101-1052-65500	TRAVEL & MEETING EXPENSES	7,229	11,488	7,500	7,500	6,824	10,576	11,500	7,500		
101-1052-65550	MEMBERSHIPS, DUES & FEES	11,328	26,236	26,829	26,829	11,724	22,622	26,300	26,300		
	Life Flight \$9,225										
	Pacific West Ambulance \$10,140										
101-1052-65600	TRAINING	3,687	25,941	25,000	25,000	7,738	32,312	25,000	25,000		
101-1052-65700	PROGRAMS & PROGRAM SUPPLIES	16,874	31,699	30,000	30,000	19,880	33,589	43,000	30,000		
101-1052-66100	OFFICE SUPPLIES	4,563	2,665	1,500	1,500	316	1,570	2,000	1,500		
101-1052-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	-	300	300	-	-	100	100		
101-1052-66200	POSTAGE/SHIPPING EXPENSES	10	20	100	100	-	-	100	100		
101-1052-66400	CONCESSIONS & CATERING	-	778	2,000	2,000	-	-	5,000	2,000		
101-1052-66500	CLOTHING & UNIFORMS	1,909	-	3,500	3,500	2,787	2,787	3,500	3,500		
101-1052-66600	GENERAL EXPENSES	649	652	100	100	-	-	650	100		
101-1052-66700	SAFETY & HEALTH EXPENSES	2,299	5,339	9,500	9,500	5,443	8,343	9,500	9,500		
101-1052-67200	OTHER DATA PROCESSING EXPENSES	2,620	60	2,800	2,800	-	-	2,500	2,500		
	TOTAL MATERIAL & SERVICES	188,924	258,851	241,287	241,287	138,782	277,475	279,901	241,277	-	-
	CAPITAL OUTLAY										
101-1052-73200	CAPITAL EQUIPMENT ACQUISITION	10,401	-	-	-	-	-	-	-		
101-1052-74900	LEASE CAPITAL EXPENSES	8,105	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	18,506	-	-	-	-	-	-	-	-	-
	DEBT SERVICE										
101-1052-84900	LEASE-PRINCIPAL	984	1,545	984	984	-	1,545	1,545	1,545		
101-1052-89900	LEASE-INTEREST	51	188	51	51	-	188	188	188		
	TOTAL DEBT SERVICE	1,035	1,733	1,035	1,035	-	1,733	1,733	1,733	-	-
	TOTAL HUMAN RESOURCES EXPENDITURES	421,667	502,631	536,941	559,748	352,682	580,965	652,489	613,865	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
SAFETY OFFICER - 1053											
PERSONAL SERVICES											
101-1053-50110	WAGES & SALARIES	16,557	34,132	36,792	37,668	25,488	31,927	-	-	-	-
101-1053-50120	PART TIME/EXTRA HELP WAGES	13,764	-	-	-	-	-	-	-	-	-
101-1053-51110	OVERTIME	322	456	800	800	272	-	-	-	-	-
101-1053-52110	INSURANCE BENEFITS	5,178	4,547	4,450	4,454	3,501	4,510	-	-	-	-
101-1053-52120	FICA EXPENSES	2,239	2,421	2,876	2,943	1,868	2,326	-	-	-	-
101-1053-52130	RETIREMENT	1,760	1,586	5,384	5,489	2,376	3,124	-	-	-	-
101-1053-52150	WORKER'S COMPENSATION	37	38	47	48	33	46	-	-	-	-
101-1053-52160	UNEMPLOYMENT INSURANCE	473	842	752	770	241	256	-	-	-	-
101-1053-52170	PAID LEAVE OREGON	63	127	150	153	97	120	-	-	-	-
	TOTAL PERSONAL SERVICES	40,393	44,149	51,251	52,325	33,876	42,309	-	-	-	-
	Total Full Time Equivalent (FTE)	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-	-
MATERIAL & SERVICES											
101-1053-60900	OTHER PROFESSIONAL SERVICES	150	381	9,000	9,000	3,053	3,445	-	-	-	-
101-1053-65200	COMMUNICATIONS EXPENSES	-	-	-	-	200	175	-	-	-	-
101-1053-65500	TRAVEL & MEETING EXPENSES	-	500	2,500	2,500	-	-	-	-	-	-
101-1053-65600	TRAINING	10,869	7,631	19,000	19,000	3,439	6,687	-	-	-	-
101-1053-65700	PROGRAMS & PROGRAM SUPPLIES	-	1,821	5,300	5,300	-	-	-	-	-	-
101-1053-66100	OFFICE SUPPLIES	50	62	100	100	-	62	-	-	-	-
101-1053-66700	SAFETY & HEALTH EXPENSES	30,243	35,134	23,800	23,800	18,722	11,574	-	-	-	-
	TOTAL MATERIAL & SERVICES	41,312	45,529	59,700	59,700	25,414	21,943	-	-	-	-
TOTAL SAFETY OFFICER EXPENDITURES		81,705	89,678	110,951	112,025	59,290	64,252	-	-	-	-
TOTAL ADMINISTRATION EXPENDITURES		3,217,366	3,955,695	4,707,927	4,834,680	2,954,091	4,359,108	4,954,542	4,841,259	-	-
POLICE - 1070											
PERSONAL SERVICES											
101-1070-50110	WAGES & SALARIES	1,770,439	1,958,179	2,367,696	2,447,648	1,391,666	2,096,430	2,274,841	2,274,841	-	-
101-1070-50120	PART TIME/EXTRA HELP WAGES	23,535	27,705	20,224	20,224	18,186	27,080	18,745	18,745	-	-
101-1070-50140	CERTIFICATION PAY	37,838	38,078	55,805	58,344	24,366	36,509	52,280	52,280	-	-
101-1070-50150	DETECTIVE PAY	6,857	4,612	3,413	3,559	1,780	2,543	3,300	3,300	-	-
101-1070-50160	K-9 PAY	2,967	2,896	5,177	5,322	8,477	12,392	4,931	4,931	-	-
101-1070-50170	COMMUNITY SERVICE PAY	7,573	5,483	8,557	8,937	-	-	-	-	-	-
101-1070-50180	LIEU OF HOLIDAY PAY	23,528	18,791	48,944	51,019	13,533	20,196	34,317	34,317	-	-
101-1070-50190	FTO PAY	7,944	7,345	7,500	7,822	8,876	13,229	12,907	12,907	-	-
101-1070-50210	ORPAT PAY	8,799	7,743	11,211	11,713	5,186	7,773	8,669	8,669	-	-
101-1070-51110	OVERTIME	280,754	293,720	260,000	260,000	261,669	392,811	350,000	350,000	-	-
101-1070-52110	INSURANCE BENEFITS	440,701	440,412	529,752	529,860	310,660	477,253	558,155	558,155	-	-
101-1070-52120	FICA EXPENSES	159,662	177,397	213,322	222,965	129,894	195,572	208,462	208,462	-	-
101-1070-52130	RETIREMENT	19,737	21,367	48,037	49,329	30,359	44,848	66,960	66,960	-	-
101-1070-52140	PERS RETIREMENT	418,586	556,379	665,556	696,978	394,185	592,410	775,714	775,714	-	-

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1070-52150	WORKER'S COMPENSATION	34,799	48,730	60,999	63,611	35,064	60,031	58,978	58,978		
101-1070-52160	UNEMPLOYMENT INSURANCE	31,786	76,388	55,771	58,292	17,379	22,711	19,075	19,075		
101-1070-52170	PAID LEAVE OREGON	4,888	10,285	11,153	11,658	6,830	10,291	10,900	10,900		
	TOTAL PERSONAL SERVICES	3,280,393	3,695,510	4,373,117	4,507,281	2,658,110	4,012,079	4,458,234	4,458,234	-	-
	Total Full Time Equivalent (FTE)	29.85	29.35	29.35	29.35	29.35	29.35	28.85	28.85		
	MATERIAL & SERVICES										
101-1070-60100	PROFESSIONAL SERVICES	-	903	-	-	1,950	1,950	-	-		
101-1070-60400	EMPLOYMENT SERVICES	-	-	15,000	15,000	-	15,000	15,000	15,000		
101-1070-60900	OTHER PROFESSIONAL SERVICES	21,540	28,878	25,000	65,000	43,422	65,434	40,000	40,000		
101-1070-61190	UTILITIES - OTHER	1,755	1,728	2,000	2,000	1,256	2,000	2,000	2,000		
101-1070-61500	CITY FACILITY RENT	51,204	93,168	74,938	74,938	12,490	74,938	73,004	27,139	-	-
101-1070-62200	ABATEMENT EXPENSES	13,685	65,077	60,000	60,000	62,803	100,000	100,000	60,000		
101-1070-63100	VEHICLE EXPENSES	36,091	68,682	60,000	60,000	30,818	60,000	60,000	60,000		
101-1070-63200	EQUIPMENT EXPENSES	5,776	7,829	8,000	8,000	8,018	13,470	15,000	12,000		
101-1070-63300	MAINTENANCE AGREEMENTS	92,982	267,820	255,000	255,000	129,783	255,000	275,000	275,000		
101-1070-65100	INSURANCE PREMIUM & EXPENSES	107,842	111,555	131,311	131,311	130,619	130,619	139,762	139,762		
101-1070-65200	COMMUNICATIONS EXPENSES	32,055	32,399	36,500	36,500	25,467	40,304	45,000	40,770		
101-1070-65300	ADVERTISING & MARKETING EXP	5,356	5,681	5,500	5,500	7,787	10,000	15,000	10,000		
101-1070-65400	PRINTING & BINDING	5,028	8,333	6,000	6,000	2,378	6,000	6,000	6,000		
101-1070-65500	TRAVEL & MEETING EXPENSES	4,270	3,697	4,500	4,500	4,834	8,000	10,000	7,500		
101-1070-65550	MEMBERSHIPS, DUES & FEES	5,641	6,130	7,500	7,500	5,114	7,500	7,500	7,500		
101-1070-65600	TRAINING	11,698	16,252	25,000	25,000	16,884	30,000	35,000	30,000		
101-1070-65700	PROGRAMS & PROGRAM SUPPLIES	510,795	530,303	669,520	691,783	285,862	669,520	631,570	631,570		
	Willamette Valley Communications Center \$631,570										
101-1070-65730	K-9 EXPENSES	-	536	2,000	2,000	1,349	4,000	5,000	5,000		
101-1070-66100	OFFICE SUPPLIES	4,609	4,793	8,000	8,000	2,223	8,000	8,000	8,000		
101-1070-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	593	500	500	-	500	500	500		
101-1070-66200	POSTAGE/SHIPPING EXPENSES	1,961	3,291	2,300	2,300	2,156	3,000	3,500	2,300		
101-1070-66300	TRAFFIC SAFETY & SIGNAGE	495	1,111	5,000	5,000	2,200	5,000	5,000	5,000		
101-1070-66450	AMMUNITION & FIREARMS	15,522	34,335	22,000	22,000	8,164	22,000	25,000	22,000		
101-1070-66500	CLOTHING & UNIFORMS	38,902	36,153	23,500	23,500	14,332	23,500	25,000	23,500		
101-1070-66550	VOLUNTEER EXPENSES	131	-	500	500	492	500	500	500		
101-1070-66600	GENERAL EXPENSES	10,257	13,278	12,000	12,000	20,655	25,000	25,000	22,000		
101-1070-66700	SAFETY & HEALTH EXPENSES	1,886	13,568	6,000	6,000	701	6,000	25,000	6,000		
101-1070-66800	FUEL	48,689	44,339	50,000	50,000	20,178	50,000	50,000	50,000		
101-1070-67200	OTHER DATA PROCESSING EXPENSES	8,444	9,207	10,000	20,500	18,776	20,000	30,000	20,500		
	TOTAL MATERIAL & SERVICES	1,036,614	1,409,639	1,527,569	1,600,332	860,711	1,657,235	1,672,336	1,529,541	-	-
	CAPITAL OUTLAY										
101-1070-73100	VEHICLES	64,122	240,688	94,000	94,000	94,992	94,992	-	-		
101-1070-73200	CAPITAL EQUIPMENT ACQUISITION	19,672	14,332	66,820	66,820	17,835	66,820				
	Interior and Exterior Drone Program							15,000	15,000		
	Side by Side ATV for Beach and Wooded Patrols							18,600	-		
101-1070-73300	COMPUTER EQUIPMENT ACQUISITION	2,299	12,371	44,400	44,400	-	44,400				
	GETAC Laptops							15,000	10,000		

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
101-1070-74900	LEASE CAPITAL EXPENSES	-	-	-	-	-	-				
	Two Ford Interceptor Police Cars							142,873	142,873		
	TOTAL CAPITAL OUTLAY	86,093	267,391	205,220	205,220	112,827	206,212	191,473	167,873	-	-
	DEBT SERVICE										
101-1070-84900	LEASE-PRINCIPAL	2,418	2,426	2,418	2,418	-	2,426	32,954	32,954		
101-1070-89900	LEASE-INTEREST	16	8	16	16	-	8	8	8		
	TOTAL DEBT SERVICE	2,434	2,434	2,434	2,434	-	2,434	32,962	32,962	-	-
TOTAL POLICE EXPENDITURES		4,405,534	5,374,974	6,108,340	6,315,267	3,631,648	5,877,960	6,355,005	6,188,610	-	-
FIRE - 1090											
	PERSONAL SERVICES										
101-1090-50110	WAGES & SALARIES	1,079,095	1,180,927	1,229,349	1,239,801	861,939	1,310,191	1,210,820	1,210,820		
101-1090-50120	PART TIME/EXTRA HELP WAGES	31,363	15,261	43,484	43,484	-	10,000	42,556	42,556		
101-1090-50130	VOLUNTEER PAYROLL	24,775	32,855	35,000	35,000	18,405	27,823	33,250	33,250		
101-1090-50140	CERTIFICATION PAY	33,720	32,392	36,997	36,997	24,892	37,671	37,233	37,233		
101-1090-51110	OVERTIME	246,542	238,224	230,000	230,000	240,997	366,916	230,000	230,000		
101-1090-52110	INSURANCE BENEFITS	150,636	203,316	210,442	210,476	142,778	219,775	230,760	230,760		
101-1090-52120	FICA EXPENSES	104,143	111,522	120,933	121,733	86,505	131,562	118,514	118,514		
101-1090-52140	PERS RETIREMENT	287,307	377,379	411,910	414,565	299,615	455,588	486,723	486,723		
101-1090-52150	WORKER'S COMPENSATION	37,628	38,566	55,519	55,832	31,675	54,245	53,255	53,255		
101-1090-52160	UNEMPLOYMENT INSURANCE	22,755	49,622	31,497	31,706	11,765	15,820	10,797	10,797		
101-1090-52170	PAID LEAVE OREGON	2,640	5,705	6,300	6,341	4,507	6,855	6,169	6,169		
	TOTAL PERSONAL SERVICES	2,020,604	2,285,769	2,411,431	2,425,935	1,723,078	2,636,446	2,460,077	2,460,077	-	-
Total Full Time Equivalent (FTE)		14.64	14.64	14.26	14.26	14.26	14.26	14.46	14.46		
	MATERIAL & SERVICES										
101-1090-60100	PROFESSIONAL SERVICES	4,826	6,506	6,000	6,000	8,769	8,769	7,000	7,000		
101-1090-60400	EMPLOYMENT SERVICES	500	-	15,000	15,000	-	3,000	6,000	4,000		
101-1090-61300	PERMITS/LICENSES EXPENSES	533	1,046	1,500	1,500	345	1,500	500	500		
101-1090-61500	CITY FACILITY RENT	63,024	75,093	117,081	117,081	19,514	117,081	120,421	59,421	-	-
101-1090-63100	VEHICLE EXPENSES	60,236	93,885	80,000	80,000	16,742	60,000	80,000	70,000		
101-1090-63200	EQUIPMENT EXPENSES	32,022	50,730	50,000	50,000	31,840	60,000	60,000	50,000		
101-1090-64100	LEASE EXPENSES	3,564	208	3,643	3,643	1,731	2,500	3,000	2,500		
101-1090-65100	INSURANCE PREMIUM & EXPENSES	39,122	43,475	39,222	39,222	40,552	40,552	43,391	43,391		
101-1090-65200	COMMUNICATIONS EXPENSES	27,141	35,371	25,000	25,000	13,662	25,000	30,000	20,000		
101-1090-65300	ADVERTISING & MARKETING EXP	840	1,154	1,000	1,000	432	500	1,000	500		
101-1090-65400	PRINTING & BINDING	3,507	2,463	3,500	3,500	1,126	2,000	3,500	3,000		
101-1090-65500	TRAVEL & MEETING EXPENSES	6,253	2,825	4,000	4,000	294	4,000	4,500	4,000		
101-1090-65550	MEMBERSHIPS, DUES & FEES	1,009	756	1,500	1,500	428	1,500	1,500	1,500		
101-1090-65600	TRAINING	2,573	1,144	2,500	2,500	1,660	2,500	3,000	2,500		
101-1090-65700	PROGRAMS & PROGRAM SUPPLIES	117,817	127,954	136,244	136,244	73,584	136,244	165,000	164,000		
	Willamette Valley Communications Center \$148,048										
	Lincoln County Radio Maintenance Agreement \$10,341										
	Program Consumables \$5,611										

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1090-66100	OFFICE SUPPLIES	1,831	1,520	1,700	1,700	1,043	1,043	1,500	1,500		
101-1090-66150	BOOKS/PERIODICALS/DVD & VIDEO	1,714	489	1,500	1,500	-	500	1,500	1,000		
101-1090-66200	POSTAGE/SHIPPING EXPENSES	223	135	200	200	28	100	200	100		
101-1090-66500	CLOTHING & UNIFORMS	25,114	7,843	17,000	17,000	2,482	10,000	15,000	12,000		
101-1090-66550	VOLUNTEER EXPENSES	6,357	8,007	9,000	9,000	1,580	9,000	9,500	5,000		
101-1090-66600	GENERAL EXPENSES	3,141	2,660	2,000	2,000	1,717	2,000	2,500	2,000		
101-1090-66700	SAFETY & HEALTH EXPENSES	16,166	10,548	15,000	15,000	4,305	10,000	15,000	13,000		
101-1090-66710	PERSONAL PROTECTION EQUIPMENT	35,321	32,664	41,000	41,000	1,070	25,000	40,000	30,000		
101-1090-66800	FUEL	21,822	20,225	20,000	20,000	7,910	20,000	22,000	20,000		
101-1090-67200	OTHER DATA PROCESSING EXPENSES	9,940	10,413	15,000	20,250	24,732	27,500	18,000	17,000		
	TOTAL MATERIAL & SERVICES	484,596	537,114	608,590	613,840	255,546	570,289	654,012	533,912	-	-
	CAPITAL OUTLAY										
101-1090-73100	VEHICLES	-	-	-	-	-	-	-	-		
101-1090-74900	LEASE CAPITAL EXPENSES	7,337	-	-	-	-	-				
	Fire Command Vehicle							92,090	92,090		
	TOTAL CAPITAL OUTLAY	7,337	-	-	-	-	-	92,090	92,090	-	-
	DEBT SERVICE										
101-1090-84900	LEASE-PRINCIPAL	1,349	2,338	1,349	1,349	-	2,338	29,746	29,746		
101-1090-89900	LEASE-INTEREST	108	159	108	108	-	159	159	159		
	TOTAL DEBT SERVICE	1,457	2,497	1,457	1,457	-	2,497	29,905	29,905	-	-
	TOTAL FIRE EXPENDITURES	2,513,994	2,825,380	3,021,478	3,041,232	1,978,624	3,209,232	3,236,084	3,115,984	-	-
	EMERGENCY COORDINATOR - 1091										
	PERSONAL SERVICES										
101-1091-50110	WAGES & SALARIES	66,253	68,436	78,803	79,449	65,931	92,975	83,544	83,544		
101-1091-51110	OVERTIME	-	1,176	1,500	1,500	137	236	500	500		
101-1091-52110	INSURANCE BENEFITS	20,019	16,074	18,054	18,057	15,882	23,848	27,828	27,828		
101-1091-52120	FICA EXPENSES	4,877	5,186	6,143	6,192	4,949	7,625	6,429	6,429		
101-1091-52130	RETIREMENT	3,928	4,073	7,021	7,060	7,642	11,635	12,875	12,875		
101-1091-52150	WORKER'S COMPENSATION	82	86	98	99	69	115	101	101		
101-1091-52160	UNEMPLOYMENT INSURANCE	1,033	1,258	1,606	1,619	642	876	588	588		
101-1091-52170	PAID LEAVE OREGON	125	271	322	324	259	399	337	337		
	TOTAL PERSONAL SERVICES	96,317	96,560	113,547	114,300	95,511	137,709	132,202	132,202	-	-
	Total Full Time Equivalent (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
	MATERIAL & SERVICES										
101-1091-63200	EQUIPMENT EXPENSES	57	-	2,000	2,000	876	700	2,000	2,000		
101-1091-65200	COMMUNICATIONS EXPENSES	1,075	-	3,000	3,000	20	50	1,500	1,500		
101-1091-65300	ADVERTISING & MARKETING EXP	-	-	300	300	147	150	300	300		
101-1091-65400	PRINTING & BINDING	-	40	300	300	-	50	200	200		
101-1091-65500	TRAVEL & MEETING EXPENSES	813	542	1,200	1,200	1,281	1,500	1,500	1,500		
101-1091-65550	MEMBERSHIPS, DUES & FEES	215	245	300	300	145	150	300	300		
101-1091-65600	TRAINING	513	1,150	700	700	-	-	500	500		

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1091-65700	PROGRAMS & PROGRAM SUPPLIES	1,449	213	4,000	4,000	376	691	3,000	3,000		
101-1091-66100	OFFICE SUPPLIES	239	63	300	300	95	150	300	300		
101-1091-66200	POSTAGE/SHIPPING EXPENSES	-	-	100	100	-	-	100	100		
101-1091-66500	CLOTHING & UNIFORMS	-	247	250	250	-	-	250	250		
101-1091-66600	GENERAL EXPENSES	-	-	100	100	-	-	100	100		
101-1091-66700	SAFETY & HEALTH EXPENSES	1,846	1,590	2,000	2,000	1,422	1,500	2,000	2,000		
101-1091-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	5,250	4,050	4,050	4,100	4,100		
	TOTAL MATERIAL & SERVICES	6,207	4,090	14,550	19,800	8,412	8,991	16,150	16,150	-	-
	CAPITAL OUTLAY										
101-1091-71200	BUILDING IMPROVEMENTS	-	-	-	-	265	-	-	-		
101-1091-72100	IMPROVE OTHER THAN BUILDINGS	-	-	-	-	50	-	-	-		
	TOTAL CAPITAL OUTLAY	-	-	-	-	315	-	-	-	-	-
TOTAL EMERGENCY COORDINATOR EXPENDITURES		102,524	100,650	128,097	134,100	104,238	146,700	148,352	148,352	-	-
LIBRARY - 1100											
	PERSONAL SERVICES										
101-1100-50110	WAGES & SALARIES	538,084	540,699	637,978	692,145	404,263	637,978	770,688	706,675		
101-1100-50120	PART TIME/EXTRA HELP WAGES	28,011	33,765	31,512	31,512	20,309	30,920	31,811	31,811		
101-1100-51110	OVERTIME	-	-	300	300	-	-	300	300		
101-1100-52110	INSURANCE BENEFITS	142,122	145,732	178,779	179,036	104,370	159,819	213,845	186,228		
101-1100-52120	FICA EXPENSES	41,533	42,652	51,239	55,383	31,611	46,628	61,414	56,517		
101-1100-52130	RETIREMENT	50,379	57,788	72,949	77,373	43,252	68,383	97,476	89,795		
101-1100-52150	WORKER'S COMPENSATION	698	726	867	918	608	1,011	1,000	918		
101-1100-52160	UNEMPLOYMENT INSURANCE	8,674	18,836	13,396	14,479	4,027	4,928	5,620	5,171		
101-1100-52170	PAID LEAVE OREGON	1,011	2,220	2,679	2,895	1,653	2,438	3,211	2,955		
	TOTAL PERSONAL SERVICES	810,512	842,418	989,699	1,054,041	610,093	952,105	1,185,365	1,080,370	-	-
Total Full Time Equivalent (FTE)		9.60	10.10	10.40	10.40	10.40	10.40	11.40	10.40		
	MATERIAL & SERVICES										
101-1100-60100	PROFESSIONAL SERVICES	47,068	49,031	57,000	57,000	33,674	57,000	75,000	57,000		
101-1100-60400	EMPLOYMENT SERVICES	-	-	5,000	5,000	-	-	-	-		
101-1100-61500	CITY FACILITY RENT	70,913	112,504	134,954	134,954	22,492	134,954	140,994	96,994	-	-
101-1100-63100	VEHICLE EXPENSES	2,870	5,323	2,704	2,704	5,207	7,500	7,500	4,231		
101-1100-63300	MAINTENANCE AGREEMENTS	8,396	7,526	35,000	35,000	14,765	35,000	38,000	35,000		
101-1100-65100	INSURANCE PREMIUM & EXPENSES	1,690	1,979	2,177	2,177	860	860	920	920		
101-1100-65200	COMMUNICATIONS EXPENSES	4,192	4,605	4,300	4,300	4,649	4,600	5,000	4,300		
101-1100-65300	ADVERTISING & MARKETING EXP	497	1,551	1,700	1,700	1,305	1,700	2,500	1,700		
101-1100-65400	PRINTING & BINDING	2,857	2,834	3,935	3,935	2,695	4,000	4,500	4,500		
101-1100-65500	TRAVEL & MEETING EXPENSES	4,956	7,680	6,000	6,000	4,731	6,000	7,500	6,000		
101-1100-65550	MEMBERSHIPS, DUES & FEES	39,947	40,898	41,000	41,000	38,344	41,000	41,000	41,000		
101-1100-65600	TRAINING	1,370	1,247	2,500	2,500	25	2,500	3,500	2,500		
101-1100-65700	PROGRAMS & PROGRAM SUPPLIES	8,082	7,742	9,500	9,500	3,216	9,500	10,000	9,500		
101-1100-66100	OFFICE SUPPLIES	16,613	17,460	17,000	17,000	9,495	17,000	19,000	17,000		
101-1100-66150	BOOKS/PERIODICALS/DVD & VIDEO	97,948	103,865	115,000	122,000	71,249	115,000	120,000	115,000		

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1100-66200	POSTAGE/SHIPPING EXPENSES	1,008	1,461	1,500	1,500	350	1,500	2,000	1,500		
101-1100-66550	VOLUNTEER EXPENSES	634	399	600	600	39	600	800	800		
101-1100-66600	GENERAL EXPENSES	1,422	8,140	2,500	2,500	-	2,500	3,000	2,500		
101-1100-66800	FUEL	64	150	350	350	35	350	400	400		
101-1100-67200	OTHER DATA PROCESSING EXPENSES	-	-	50	925	672	800	800	800		
	TOTAL MATERIAL & SERVICES	310,527	374,395	442,770	450,645	213,803	442,364	482,414	401,645	-	-
	DEBT SERVICE										
101-1100-84900	LEASE-PRINCIPAL	8,011	8,126	8,011	8,011	-	8,126	8,126	8,126		
101-1100-84905	SUBSCRIPTION-PRINCIPAL	1,056	1,059	1,056	1,056	-	1,059	1,059	1,059		
101-1100-89900	LEASE-INTEREST	640	525	640	640	-	525	525	525		
101-1100-89905	SUBSCRIPTION-INTEREST	24	21	24	24	-	21	21	21		
	TOTAL DEBT SERVICE	9,731	9,731	9,731	9,731	-	9,731	9,731	9,731	-	-
TOTAL LIBRARY EXPENDITURES		1,130,770	1,226,544	1,442,200	1,514,417	823,896	1,404,200	1,677,510	1,491,746	-	-
COMMUNITY DEVELOPMENT - 1400											
	PERSONAL SERVICES										
101-1400-50110	WAGES & SALARIES	193,139	275,872	318,435	324,387	211,518	317,449	244,829	244,829		
101-1400-51110	OVERTIME	154	-	-	-	1,242	2,130	2,500	2,500		
101-1400-52110	INSURANCE BENEFITS	43,891	63,919	67,236	67,249	52,168	80,131	51,695	51,695		
101-1400-52120	FICA EXPENSES	14,095	19,687	24,360	24,815	15,658	23,568	18,921	18,921		
101-1400-52130	RETIREMENT	34,538	45,131	35,733	36,252	24,287	36,559	26,825	26,825		
101-1400-52150	WORKER'S COMPENSATION	218	306	382	388	264	442	292	292		
101-1400-52160	UNEMPLOYMENT INSURANCE	2,997	9,262	6,369	6,488	1,905	2,410	1,731	1,731		
101-1400-52170	PAID LEAVE OREGON	343	1,031	1,274	1,297	819	1,232	990	990		
	TOTAL PERSONAL SERVICES	289,375	415,208	453,789	460,876	307,861	463,921	347,783	347,783	-	-
Total Full Time Equivalent (FTE)		3.45	3.45	3.65	3.65	3.65	3.65	2.75	2.75		
	MATERIAL & SERVICES										
101-1400-60100	PROFESSIONAL SERVICES	21,301	2,596	10,000	10,000	5,955	9,454	15,000	15,000		
101-1400-60300	LEGAL PROFESSIONAL SERVICES	-	4,130	2,500	2,500	800	1,600	2,500	2,500		
101-1400-60900	OTHER PROFESSIONAL SERVICES	51	286	300	300	-	-	-	-		
101-1400-61300	PERMITS/LICENSES EXPENSES	-	500	100	100	72	144	200	200		
101-1400-61500	CITY FACILITY RENT	11,669	21,233	17,078	17,078	2,846	17,078	16,637	6,185	-	-
101-1400-63100	VEHICLE EXPENSES	2,952	888	4,125	4,125	5,900	670	742	742		
101-1400-63200	EQUIPMENT EXPENSES	-	-	2,000	2,000	-	1,000	4,000	4,000		
101-1400-65100	INSURANCE PREMIUM & EXPENSES	3,315	3,729	4,102	4,102	2,746	2,746	2,938	2,938		
101-1400-65200	COMMUNICATIONS EXPENSES	960	1,933	1,500	1,500	3,681	3,500	4,775	4,775		
101-1400-65300	ADVERTISING & MARKETING EXP	7,935	2,983	5,000	5,000	2,318	3,388	3,500	3,500		
101-1400-65400	PRINTING & BINDING	7,298	2,689	3,892	3,892	1,636	2,566	2,500	2,500		
101-1400-65500	TRAVEL & MEETING EXPENSES	676	1,766	2,100	2,100	1,317	2,634	2,500	2,500		
101-1400-65550	MEMBERSHIPS, DUES & FEES	2,171	1,378	2,300	2,300	1,592	2,500	2,300	2,300		
101-1400-65600	TRAINING	526	1,383	3,000	3,000	680	1,360	2,000	2,000		
101-1400-65700	PROGRAMS & PROGRAM SUPPLIES	-	33,000	25	25	-	25	25	25		
101-1400-66100	OFFICE SUPPLIES	1,653	1,808	2,200	2,200	956	1,500	1,700	1,700		

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1400-66150	BOOKS/PERIODICALS/DVD & VIDEO	404	109	600	600	125	200	350	350		
101-1400-66200	POSTAGE/SHIPPING EXPENSES	1,440	1,560	3,600	3,600	764	1,138	1,500	1,500		
101-1400-66400	CONCESSIONS & CATERING	96	51	200	200	204	360	400	400		
101-1400-66600	GENERAL EXPENSES	2,194	3,415	1,000	1,000	-	1,000	1,000	1,000		
101-1400-66800	FUEL	154	150	250	250	146	216	250	250		
101-1400-67200	OTHER DATA PROCESSING EXPENSES	818	1,914	1,500	1,500	-	1,500	1,500	1,500		
	TOTAL MATERIAL & SERVICES	65,613	87,501	67,372	67,372	31,738	54,579	66,317	55,865	-	-
	CAPITAL OUTLAY										
101-1400-73200	CAPITAL EQUIPMENT ACQUISITION	-	16,768	-	-	-	-	-	-		
101-1400-73300	COMPUTER EQUIPMENT ACQUISITION	-	67,120	5,000	5,000	-	5,000	-	-		
	TOTAL CAPITAL OUTLAY	-	83,888	5,000	5,000	-	5,000	-	-	-	-
	DEBT SERVICE										
101-1400-84900	LEASE-PRINCIPAL	8,159	8,258	8,159	8,159	-	8,258	8,258	8,258		
101-1400-89900	LEASE-INTEREST	708	609	708	708	-	609	609	609		
	TOTAL DEBT SERVICE	8,867	8,867	8,867	8,867	-	8,867	8,867	8,867	-	-
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES		363,855	595,464	535,028	542,115	339,599	532,367	422,967	412,515	-	-
ADMINISTRATIVE PROGRAMS - 1900											
	MATERIAL & SERVICES										
101-1900-60100	PROFESSIONAL SERVICES	100,833	98,833	125,000	125,000	75,500	129,000	-	-		
101-1900-60200	FINANCIAL PROFESSIONAL SERVICE	3,902	3,772	4,500	4,500	294	3,790	4,500	4,500		
101-1900-61100	UTILITIES - ELECTRIC	-	323	-	-	726	1,286	1,730	1,730		
101-1900-61140	UTILITIES - WATER & SEWER	-	-	-	-	368	1,270	4,697	4,697		
101-1900-61190	UTILITIES - OTHER	-	-	-	-	1,190	1,690	557	557		
101-1900-61400	OTHER PROPERTY SERVICES	634	644	1,100	1,100	461	692	900	900		
101-1900-61500	CITY FACILITY RENT	39,588	72,031	57,937	57,937	9,656	57,937	56,442	20,982	-	-
101-1900-62100	CLEANING EXPENSES	-	-	-	-	180	180	300	300		
101-1900-62200	ABATEMENT EXPENSES	11,737	-	25,000	25,000	-	-	-	-		
101-1900-64100	LEASE EXPENSES	39	3,014	46,697	46,697	35,742	50,482	51,996	51,996		
101-1900-65100	INSURANCE PREMIUM & EXPENSES	6,209	7,469	4,102	4,102	7,512	7,512	8,038	8,038		
101-1900-65700	PROGRAMS & PROGRAM SUPPLIES	155,949	174,220	350,000	600,000	354,471	536,114	232,750	268,750		
	Economic Development Alliance of Lincoln County (EDALC) \$15,000										
	Homeless Program \$150,000										
	Lincoln County Transit Program \$90,000										
	Meals on Wheels \$2,750										
	Neighborhood Association Grant Funding \$10,000										
	Pollinator Program \$1,000										
101-1900-65705	LOW INCOME ASSISTANCE PROGRAM	20,528	14,812	27,000	27,000	4,030	12,985	27,000	27,000		
101-1900-65900	OTHER OPERATING EXPENSES	5,239	5,998	10,000	10,000	6,725	6,725	7,200	7,200		
101-1900-66600	GENERAL EXPENSES	278	300	1,000	1,000	150	300	400	400		
101-1900-69900	STATISTICAL SERVICES	-	-	-	-	(1,293,070)	-	-	-		
	TOTAL MATERIAL & SERVICES	344,936	381,416	652,336	902,336	(796,065)	809,963	396,510	397,050	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL OUTLAY											
101-1900-73200	CAPITAL EQUIPMENT ACQUISITION	-	9,598	-	-	8,490	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	9,598	-	-	8,490	-	-	-	-	-
DEBT SERVICE											
101-1900-84900	LEASE-PRINCIPAL	846	860	846	846	-	860	860	860	-	-
101-1900-89900	LEASE-INTEREST	457	443	457	457	-	443	443	443	-	-
	TOTAL DEBT SERVICE	1,303	1,303	1,303	1,303	-	1,303	1,303	1,303	-	-
TOTAL ADMINISTRIVE PROGRAMS EXPENDITURES		346,239	392,317	653,639	903,639	(787,575)	811,266	397,813	398,353	-	-
TOTAL GENERAL FUND EXPENDITURES		12,080,282	14,471,024	16,596,709	17,285,450	9,044,521	16,340,833	17,192,273	16,596,819	-	-
101-1900-90201	TRANSFER TO PARKS & RECREATION	1,407,585	1,239,231	1,081,589	1,132,589	321,396	1,132,589	-	-	-	-
	Annual Operation Transfer							1,132,589	1,132,589	-	-
	Pool Repair and Investigation (21004) (75%)							14,095	-	-	-
	Replacement of Rec Center Roof (21-22009) (75%)							354,072	53,960	-	-
	Conex Box Climate Control (21-25XXX) (75%)							7,500	-	-	-
101-1900-90211	TRANSFER TO PUBLIC PK CITYWIDE	-	50,000	-	-	-	-	-	-	-	-
101-1900-90220	TRANSFER TO AIRPORT FUND	97,901	103,000	-	-	-	-	-	-	-	-
	Annual Operation Transfer							-	-	-	-
101-1900-90240	TRANSFER TO BLDG INSP FUND	3,000	3,000	3,000	3,000	750	3,000	3,000	3,000	-	-
101-1900-90303	TRANSFER TO DEBT SERVICE-GEN	4,040	9,321	-	-	-	-	-	-	-	-
101-1900-90402	TRANSFER TO CAPITAL PROJECTS	20,000	150,000	-	-	-	-	-	-	-	-
101-1900-90403	TRANSFER TO PROP CAP PROJECTS	735,613	336,248	-	300,000	300,000	300,000	-	-	-	-
101-1900-90404	TRANSFER TO RESERVE FUND	526,056	354,016	310,401	414,901	211,027	367,879	-	-	-	-
	Annual Police Request							25,000	-	-	-
	Annual Fire Request							200,000	-	-	-
	Annual Emergency Coordinator Request							30,000	-	-	-
	Annual Library Request							20,000	-	-	-
	Annual Watershed Request							50,000	-	-	-
	Upgrade Accounting Software							75,000	-	-	-
	Annual Opioid Settlement							58,479	58,479	-	-
101-1900-90405	TRANSFER TO CAPITAL IMPROVEMTS	30,000	-	-	-	-	-	-	-	-	-
101-1900-90602	TRANSFER TO WASTEWATER FUND	278,000	-	-	-	-	-	-	-	-	-
101-1900-90711	TRANSFER TO CITY FACILITIES	1,894,135	1,906,177	1,224,609	1,252,609	334,156	1,252,809	-	-	-	-
	Annual Operation Transfer							1,059,052	641,652	-	-
	Agate Beach Staircase Terminus Improvement (21059) (50%)							12,784	12,784	-	-
	Library Heater Replacement (21-22014) (85%)							4,126	4,126	-	-
	Playground Equipment Replacement (22-23038) (50%)							37,500	37,500	-	-
	Sam Moore Restroom (22-23039) (10%)							3,447	3,447	-	-
	Betty Wheeler Park Fence & Dugout Upgrades (22-25XXX) (50%)							80,000	-	-	-
	TOTAL TRANSFERS TO	4,996,330	4,150,993	2,619,599	3,103,099	1,167,329	3,056,277	3,166,644	1,947,537	-	-
101-1900-91800	INTERFUND LOAN TO OTHER FUND	-	584,000	-	-	-	-	-	-	-	-
	TOTAL INTERFUND LOAN TO	-	584,000	-	-	-	-	-	-	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS		17,076,612	19,206,017	19,216,308	20,388,549	10,211,850	19,397,110	20,358,917	18,544,356	-	-
101-1900-98100	CONTINGENCY ACCOUNT	-	-	1,013,868	1,352,194	-	-	-	1,044,491		
101-1900-99120	RESERVE FOR FUTURE EXPENDITURE	-	-	257,466	257,466	-	-	-	1,325,266		
101-1900-99200	UNAPPROPRIATED ENDING FUND BAL	7,197,789	6,220,983	1,507,394	1,507,394	6,348,068	4,748,803	2,208,643	1,625,582	-	-
TOTAL GENERAL FUND REQUIREMENTS		24,274,401	25,427,000	21,995,036	23,505,603	16,559,918	24,145,913	22,567,560	22,539,695	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
RECREATION FUND - 201										
RESOURCES										
FEDERAL SOURCES	-	-	-	47,137	-	47,137	79,839	79,839	-	-
MISCELLANEOUS SOURCES	30,881	68,106	66,500	66,500	4,759	2,456	2,500	2,500	-	-
FEES, FINES & FORFEITURES	687,030	721,407	686,500	686,500	511,964	726,000	782,000	782,000	-	-
INVESTMENTS	15,921	40,713	24,082	24,082	4,519	43,382	39,044	39,044	-	-
LOAN AND LEASE REVENUE	-	2,121	-	-	-	-	-	-	-	-
TOTAL REVENUES	733,832	832,347	777,082	824,219	521,242	818,975	903,383	903,383	-	-
EXPENDITURES										
RECREATION ADMINISTRATION	259,926	359,763	379,470	406,258	261,644	396,956	451,397	451,397	-	-
60+ CENTER	222,756	250,623	298,786	332,536	163,493	267,742	311,826	311,826	-	-
AQUATIC CENTER	556,053	599,453	915,386	998,824	470,403	740,515	971,013	971,013	-	-
RECREATION CENTER	614,232	600,149	731,020	747,256	422,270	727,558	827,342	827,342	-	-
RECREATION PROGRAMS	232,370	217,965	257,947	257,947	117,620	188,594	261,271	261,271	-	-
SPORTS PROGRAMS	165,137	200,665	259,462	273,981	190,069	269,706	300,452	300,452	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	2,050,474	2,228,618	2,842,071	3,016,802	1,625,499	2,591,071	3,123,301	3,123,301	-	-
CONTINGENCY	-	-	284,663	266,594	-	-	-	357,828	-	-
TOTAL EXPENDITURES	2,050,474	2,228,618	3,126,734	3,283,396	1,625,499	2,591,071	3,123,301	3,481,129	-	-
TRANSFERS:										
TRANSFERS IN	1,954,161	1,896,519	1,828,021	1,900,021	528,450	1,898,804	2,415,303	1,986,361	-	-
TRANSFERS OUT	(627,236)	(111,040)	(135,086)	(203,086)	(101,697)	(202,936)	(501,039)	(72,097)	-	-
NET TRANSFERS	1,326,925	1,785,479	1,692,935	1,696,935	426,753	1,695,868	1,914,264	1,914,264	-	-
EXCESS REVENUES OVER EXPENDITURES	10,283	389,208	(656,717)	(762,242)	(677,504)	(76,228)	(305,654)	(663,482)	-	-
BEGINNING FUND BALANCE	590,085	600,366	884,056	989,581	989,581	989,574	913,346	913,346	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	600,368	989,574	227,339	227,339	312,077	913,346	607,692	249,864	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
RECREATION FUND - 201											
RESOURCES											
201-4190-42002	FEDERAL GRANT	-	-	-	47,137	-	47,137	79,839	79,839		
	TOTAL FEDERAL SOURCES	-	-	-	47,137	-	47,137	79,839	79,839	-	-
201-4190-44003	MISC GRANT	22,250	27,030	25,000	25,000	-	-	-	-		
201-4190-48001	MISC. SALES & SERVICES	621	963	-	-	3,288	498	500	500		
201-4190-48002	GIFTS & DONATIONS	5,000	36,354	35,000	35,000	-	-	-	-		
201-4190-48004	SPECIAL EVENT/FUND RAISING	3,010	3,759	6,500	6,500	1,471	1,958	2,000	2,000		
	TOTAL MISCELANEOUS SOURCES	30,881	68,106	66,500	66,500	4,759	2,456	2,500	2,500	-	-
201-4190-46002	REC CENTER RENTS & LEASES	29,943	44,191	40,000	40,000	42,057	50,000	60,000	60,000		
201-4190-46202	RECREATION CENTER REVENUE	366,085	392,115	375,000	375,000	269,411	400,000	400,000	400,000		
201-4190-46206	ACTIVITY PROGRAMS-YOUTH	75,072	55,595	40,000	40,000	23,415	36,000	50,000	50,000		
201-4190-46208	ACTIVITY PROGRAMS-ADULT	30,948	34,341	25,000	25,000	19,662	26,000	30,000	30,000		
201-4190-46209	REC CENTER CONCESSIONS	7,503	8,480	7,500	7,500	7,592	9,000	10,000	10,000		
201-4190-46213	SPORTS PROGRAMS-ADULTS	11,572	9,159	10,000	10,000	6,715	10,000	13,000	13,000		
201-4190-46214	SPORTS PROGRAMS-YOUTH	40,901	36,317	40,000	40,000	24,682	35,000	40,000	40,000		
201-4190-46215	SPORTS PROGRAMS-SPECIAL EVENT	18,941	15,512	15,000	15,000	19,908	25,000	25,000	25,000		
201-4190-46249	SWIMMING ACTIVITY PROGRAMS	-	5,223	13,000	13,000	17,040	24,000	22,000	22,000		
201-4190-46252	SWIMMING POOL LESSONS	31,331	33,610	35,000	35,000	15,667	20,000	35,000	35,000		
201-4190-46254	SWIMMING POOL RENTALS	38,658	40,196	40,000	40,000	13,709	20,000	35,000	35,000		
201-4190-46255	SWIMMING-SPONSOR/FUNDRAISING	-	-	1,000	1,000	8,804	12,000	10,000	10,000		
201-4190-46256	SWIMMING POOL SPECIAL EVENTS	6,479	8,892	8,000	8,000	6,301	10,000	10,000	10,000		
201-4190-46257	60+ CENTER REVENUE	18,491	18,768	17,000	17,000	13,049	19,000	18,000	18,000		
201-4190-46258	60+ CENTER RENTS & LEASES	5,622	7,336	7,000	7,000	4,391	7,000	7,500	7,500		
201-4190-46259	60+ CENTER TRIPS REVENUE	4,064	5,481	5,500	5,500	3,637	6,000	6,500	6,500		
201-4190-46260	60+ CENTER-SPONSOR/FUNDRAISING	1,420	6,191	7,500	7,500	15,924	17,000	10,000	10,000		
	TOTAL FEES, FINES & FORFEITURES	687,030	721,407	686,500	686,500	511,964	726,000	782,000	782,000	-	-
201-4190-47001	INTEREST ON INVESTMENTS	15,921	40,713	24,082	24,082	4,519	43,382	39,044	39,044		
	TOTAL INVESTMENTS	15,921	40,713	24,082	24,082	4,519	43,382	39,044	39,044	-	-
201-4190-48512	LEASE PROCEEDS	-	2,121	-	-	-	-	-	-		
	TOTAL LOAN & LEASE REVENUES	-	2,121	-	-	-	-	-	-	-	-
TOTAL RECREATION FUND REVENUES		733,832	832,347	777,082	824,219	521,242	818,975	903,383	903,383	-	-
201-4190-49101	TRANSFER FROM GENERAL FUND	1,407,585	1,239,231	1,081,589	1,132,589	321,396	1,132,589				
	Annual Operation Transfer							1,132,589	1,132,589	-	-
	Pool Repair and Investigation (21004) (75%)							14,095	-	-	-
	Replacement of Rec Center Roof (21-22009) (75%)							354,072	53,960	-	-
	Conex Box Climate Control (21-25XXX) (75%)							7,500	-	-	-
201-4190-49230	TRANSFER FROM ROOM TAX FUND	542,209	656,224	744,215	765,215	207,054	765,215				
	Annual Recreation Request (25%)							780,825	780,825	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
	Pool Repair and Investigation (21004) (25%)							4,698	-	-	-
	Replacement of Rec Center Roof (21-22009) (25%)							118,024	17,987	-	-
	Conex Box Climate Control (21-25XXX) (25%)							2,500	-	-	-
201-4190-49404	TRANSFER FROM RESERVE FUND	4,367	1,064	2,217	2,217	-	1,000	-	-	-	-
	Scholarship Funds Awarded							1,000	1,000	-	-
	TOTAL TRANSFERS FROM	1,954,161	1,896,519	1,828,021	1,900,021	528,450	1,898,804	2,415,303	1,986,361	-	-
TOTAL RECREATION FUND REVENUES & TRANSFERS		2,687,993	2,728,866	2,605,103	2,724,240	1,049,692	2,717,779	3,318,686	2,889,744	-	-
201-4190-49901	BEGINNING FUND BALANCE	590,085	600,366	884,056	989,581	989,581	989,574	913,346	913,346		
TOTAL RECREATION FUND RESOURCES		3,278,078	3,329,232	3,489,159	3,713,821	2,039,273	3,707,353	4,232,032	3,803,090	-	-
ADMINISTRATION - 4110											
PERSONAL SERVICES											
201-4110-50110	WAGES & SALARIES	80,048	61,385	57,600	64,344	40,648	60,928	64,833	64,833		
201-4110-50120	PART TIME/EXTRA HELP WAGES	-	-	36,275	43,524	-	-	37,368	37,368		
201-4110-52110	INSURANCE BENEFITS	19,253	7,904	4,522	4,554	3,434	5,297	14,034	14,034		
201-4110-52120	FICA EXPENSES	5,913	4,626	7,181	8,251	3,057	4,583	7,818	7,818		
201-4110-52130	RETIREMENT	10,778	5,177	7,665	8,474	5,741	8,579	9,205	9,205		
201-4110-52150	WORKER'S COMPENSATION	465	323	411	459	237	405	450	450		
201-4110-52160	UNEMPLOYMENT INSURANCE	1,389	2,635	1,878	2,158	408	528	715	715		
201-4110-52170	PAID LEAVE OREGON	150	243	376	432	160	240	410	410		
	TOTAL PERSONAL SERVICES	117,996	82,293	115,908	132,196	53,685	80,560	134,833	134,833	-	-
Total Full Time Equivalent (FTE)		0.80	1.34	1.24	1.24	1.24	1.24	1.24	1.24		
MATERIAL & SERVICES											
201-4110-60200	FINANCIAL PROFESSIONAL SERVICE	16,204	19,539	17,500	17,500	11,490	17,000	18,000	18,000		
201-4110-60300	LEGAL PROFESSIONAL SERVICES	38,195	165,189	150,000	150,000	118,672	178,000	175,000	175,000		
	Aquatic Center Construction Dispute										
201-4110-61200	BUILDING & GROUNDS EXPENSES	-	174	-	-	-	-	-	-		
201-4110-65100	INSURANCE PREMIUM & EXPENSES	15,559	18,302	18,048	18,048	15,984	15,984	17,103	17,103		
201-4110-65200	COMMUNICATIONS EXPENSES	2,346	3,273	2,000	2,000	5,674	9,000	9,000	9,000		
201-4110-65300	ADVERTISING & MARKETING EXP	1,341	2,271	3,000	3,000	2,537	3,500	3,000	3,000		
201-4110-65400	PRINTING & BINDING	-	368	500	500	-	250	250	250		
201-4110-65500	TRAVEL & MEETING EXPENSES	1,350	759	1,600	1,600	5,011	6,000	6,000	6,000		
201-4110-65550	MEMBERSHIPS, DUES & FEES	410	563	500	500	498	498	600	600		
201-4110-65600	TRAINING	864	1,232	2,000	2,000	50	1,500	2,000	2,000		
201-4110-65700	PROGRAMS & PROGRAM SUPPLIES	8,618	5,894	8,000	8,000	6,033	8,000	8,000	8,000		
201-4110-66200	POSTAGE/SHIPPING EXPENSES	466	1,390	500	500	930	1,000	1,000	1,000		
201-4110-66600	GENERAL EXPENSES	302	656	750	750	160	500	500	500		
201-4110-66800	FUEL	87	94	100	100	60	100	100	100		
201-4110-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	10,500	8,100	16,000	16,000	16,000		
201-4110-69101	SERV PROVIDED BY GENERAL FUND	28,688	30,266	31,564	31,564	5,260	31,564	32,511	32,511	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
201-4110-69900	AGATE BEACH LOAN PAYBACK	27,500	27,500	-	-	-	-	-	-	-	-
	TOTAL MATERIAL & SERVICES	141,930	277,470	236,062	246,562	180,459	288,896	289,064	289,064	-	-
	DEBT SERVICE										
201-4110-84800	INTERFUND LOAN REPAY-PRINC	-	-	27,500	27,500	27,500	27,500	27,500	27,500	-	-
	TOTAL DEBT SERVICE	-	-	27,500	27,500	27,500	27,500	27,500	27,500	-	-
	TOTAL ADMINISTRATION EXPENDITURES	259,926	359,763	379,470	406,258	261,644	396,956	451,397	451,397	-	-

60+ CENTER - 4130

PERSONAL SERVICES

201-4130-50110	WAGES & SALARIES	76,410	78,554	77,988	86,688	48,425	81,797	80,977	80,977		
201-4130-50120	PART TIME/EXTRA HELP WAGES	26,038	37,073	61,343	76,679	32,642	41,955	60,807	60,807		
201-4130-52110	INSURANCE BENEFITS	19,080	19,345	18,070	18,111	6,978	12,603	28,276	28,276		
201-4130-52120	FICA EXPENSES	7,400	8,511	10,705	12,544	6,043	9,195	10,892	10,892		
201-4130-52130	RETIREMENT	6,323	6,658	11,252	12,296	7,168	11,865	12,567	12,567		
201-4130-52150	WORKER'S COMPENSATION	779	711	1,291	1,504	746	1,273	1,298	1,298		
201-4130-52160	UNEMPLOYMENT INSURANCE	1,573	3,555	2,787	3,268	743	970	992	992		
201-4130-52170	PAID LEAVE OREGON	188	443	557	653	313	476	568	568		
	TOTAL PERSONAL SERVICES	137,791	154,850	183,993	211,743	103,058	160,134	196,377	196,377	-	-

Total Full Time Equivalent (FTE)

1.73	1.93	2.46	2.46	2.46	2.46	2.46	2.46	2.46	2.46		
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MATERIAL & SERVICES

201-4130-60100	PROFESSIONAL SERVICES	-	-	1,000	1,000	-	-	-	-		
201-4130-61100	UTILITIES - ELECTRIC	6,785	6,921	7,000	7,000	3,997	6,500	7,000	7,000		
201-4130-61110	UTILITIES - GAS HEATING	4,747	4,788	5,000	5,000	2,727	4,500	5,000	5,000		
201-4130-61140	UTILITIES - WATER & SEWER	-	-	5,287	5,287	3,076	5,500	6,000	6,000		
201-4130-61190	UTILITIES - OTHER	630	1,390	1,000	1,000	1,560	2,340	2,000	2,000		
201-4130-61200	BUILDING & GROUNDS EXPENSES	14,889	6,158	10,000	16,000	5,703	10,000	10,000	10,000		
201-4130-61300	PERMITS/LICENSES EXPENSES	197	836	700	700	203	700	700	700		
201-4130-62100	CLEANING EXPENSES	20,274	22,652	23,500	23,500	14,002	22,500	23,000	23,000		
201-4130-63100	VEHICLE EXPENSES	1,095	206	2,500	2,500	312	2,000	2,000	2,000		
201-4130-63200	EQUIPMENT EXPENSES	162	-	-	-	-	-	-	-		
201-4130-63300	MAINTENANCE AGREEMENTS	3,173	5,100	4,500	4,500	6,320	6,500	6,500	6,500		
201-4130-65100	INSURANCE PREMIUM & EXPENSES	5,846	6,701	7,371	7,371	7,364	7,364	7,879	7,879		
201-4130-65200	COMMUNICATIONS EXPENSES	3,203	4,950	5,800	5,800	3,631	5,500	5,500	5,500		
201-4130-65300	ADVERTISING & MARKETING EXP	2,146	2,165	3,000	3,000	2,626	3,500	3,000	3,000		
201-4130-65400	PRINTING & BINDING	1,108	1,358	1,654	1,654	512	1,000	1,000	1,000		
201-4130-65500	TRAVEL & MEETING EXPENSES	507	805	1,800	1,800	82	150	2,000	2,000		
201-4130-65550	MEMBERSHIPS, DUES & FEES	210	170	600	600	1,106	1,106	1,000	1,000		
201-4130-65600	TRAINING	1,284	843	1,800	1,800	43	1,500	1,500	1,500		
201-4130-65700	PROGRAMS & PROGRAM SUPPLIES	4,295	9,323	10,000	10,000	2,318	5,000	8,000	8,000		
201-4130-66100	OFFICE SUPPLIES	1,073	1,330	1,200	1,200	2,253	2,217	1,200	1,200		
201-4130-66200	POSTAGE/SHIPPING EXPENSES	12	151	350	350	-	150	300	300		
201-4130-66550	VOLUNTEER EXPENSES	657	809	1,450	1,450	164	500	500	500		

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
201-4130-66600	GENERAL EXPENSES	-	-	1,000	1,000	24	1,000	1,000	1,000	-	-
201-4130-66800	FUEL	869	982	1,200	1,200	532	1,000	1,200	1,200	-	-
201-4130-67200	OTHER DATA PROCESSING EXPENSES	-	3,647	4,250	4,250	-	4,250	6,000	6,000	-	-
201-4130-69101	SERV PROVIDED BY GENERAL FUND	10,257	10,821	11,285	11,285	1,880	11,285	11,624	11,624	-	-
	TOTAL MATERIAL & SERVICES	83,419	92,106	113,247	119,247	60,435	106,062	113,903	113,903	-	-
	CAPITAL OUTLAY										
201-4130-74900	LEASE CAPITAL EXPENSES	-	2,121	-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	2,121	-	-	-	-	-	-	-	-
	DEBT SERVICE										
201-4130-84900	LEASE-PRINCIPAL	1,536	1,541	1,536	1,536	-	1,541	1,541	1,541	-	-
201-4130-89900	LEASE-INTEREST	10	5	10	10	-	5	5	5	-	-
	TOTAL DEBT SERVICE	1,546	1,546	1,546	1,546	-	1,546	1,546	1,546	-	-
TOTAL 60+ CENTER EXPENDITURES		222,756	250,623	298,786	332,536	163,493	267,742	311,826	311,826	-	-

AQUATIC CENTER - 4140

PERSONAL SERVICES

201-4140-50110	WAGES & SALARIES	127,966	75,718	136,874	184,482	83,161	122,642	165,616	165,616	-	-
201-4140-50120	PART TIME/EXTRA HELP WAGES	138,544	182,035	280,000	235,548	110,064	161,424	290,376	290,376	-	-
201-4140-52110	INSURANCE BENEFITS	18,004	18,343	33,124	60,295	10,592	15,806	43,803	43,803	-	-
201-4140-52120	FICA EXPENSES	19,850	19,775	31,937	32,465	14,679	21,588	34,925	34,925	-	-
201-4140-52130	RETIREMENT	5,728	2,234	17,396	22,510	5,741	8,504	25,249	25,249	-	-
201-4140-52150	WORKER'S COMPENSATION	5,389	7,289	10,321	10,488	5,867	10,036	11,128	11,128	-	-
201-4140-52160	UNEMPLOYMENT INSURANCE	4,034	7,910	8,337	8,475	2,071	2,616	3,192	3,192	-	-
201-4140-52170	PAID LEAVE OREGON	606	1,017	1,668	1,695	768	1,129	1,824	1,824	-	-
	TOTAL PERSONAL SERVICES	320,121	314,321	519,657	555,958	232,943	343,745	576,113	576,113	-	-
	Total Full Time Equivalent (FTE)	7.76	9.76	10.26	10.26	10.26	10.00	11.26	11.26	-	-

MATERIAL & SERVICES

201-4140-60400	EMPLOYMENT SERVICES	28,908	1,945	10,000	10,000	2,651	6,151	10,000	10,000	-	-
201-4140-61100	UTILITIES - ELECTRIC	34,397	38,432	38,000	38,000	20,914	38,000	38,000	38,000	-	-
201-4140-61110	UTILITIES - GAS HEATING	40,750	45,997	45,000	45,000	31,105	45,000	50,000	50,000	-	-
201-4140-61140	UTILITIES - WATER & SEWER	-	-	34,087	34,087	12,993	34,807	34,807	34,807	-	-
201-4140-61200	BUILDING & GROUNDS EXPENSES	33,139	76,775	100,000	100,000	78,225	100,000	120,000	120,000	-	-
201-4140-61300	PERMITS/LICENSES EXPENSES	1,101	2,493	3,300	3,300	2,188	3,000	3,000	3,000	-	-
201-4140-62100	CLEANING EXPENSES	1,497	-	1,500	1,500	1,198	1,500	2,000	2,000	-	-
201-4140-63200	EQUIPMENT EXPENSES	6,909	8,862	9,900	9,900	1,727	9,900	9,000	9,000	-	-
201-4140-63300	MAINTENANCE AGREEMENTS	-	-	7,000	7,000	2,872	7,000	7,000	7,000	-	-
201-4140-65100	INSURANCE PREMIUM & EXPENSES	19,743	23,851	26,236	26,236	27,275	27,275	29,184	29,184	-	-
201-4140-65200	COMMUNICATIONS EXPENSES	600	200	600	600	62	600	600	600	-	-
201-4140-65300	ADVERTISING & MARKETING EXP	2,692	2,306	3,000	3,000	2,598	3,000	3,000	3,000	-	-
201-4140-65400	PRINTING & BINDING	-	-	-	-	375	975	-	-	-	-
201-4140-65500	TRAVEL & MEETING EXPENSES	686	1,096	4,000	4,000	1,697	3,000	6,000	6,000	-	-

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
201-4140-65550	MEMBERSHIPS, DUES & FEES	869	518	1,600	1,600	710	1,600	1,600	1,600		
201-4140-65600	TRAINING	3,083	5,769	6,100	6,100	2,439	4,000	6,100	6,100		
201-4140-65700	PROGRAMS & PROGRAM SUPPLIES	2,601	4,935	4,000	51,137	5,764	9,000	5,000	5,000		
201-4140-65705	SWIMMING SCHOLARSHIPS	873	886	1,100	1,100	-	850	1,100	1,100		
201-4140-66100	OFFICE SUPPLIES	1,926	1,463	2,000	2,000	2,608	4,000	2,000	2,000		
201-4140-66350	CHEMICAL & LAB SUPPLIES	25,234	29,958	25,000	25,000	16,877	26,000	27,000	27,000		
201-4140-66500	CLOTHING & UNIFORMS	293	490	1,000	1,000	-	1,000	1,000	1,000		
201-4140-66600	GENERAL EXPENSES	686	1,928	500	500	-	500	500	500		
201-4140-66700	SAFETY & HEALTH EXPENSES	765	2,817	1,000	1,000	122	1,000	1,000	1,000		
201-4140-67200	OTHER DATA PROCESSING EXPENSES	-	3,647	3,750	3,750	-	3,750	4,000	4,000		
201-4140-69101	SERV PROVIDED BY GENERAL FUND	28,688	30,266	31,564	31,564	5,260	31,564	32,511	32,511	-	-
	TOTAL MATERIAL & SERVICES	235,440	284,634	360,237	407,374	219,660	363,472	394,402	394,402	-	-
	CAPITAL OUTLAY										
201-4140-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	35,000	35,000	17,800	32,800	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	35,000	35,000	17,800	32,800	-	-	-	-
	DEBT SERVICE										
201-4140-84900	LEASE-PRINCIPAL	489	491	489	489	-	491	491	491		
201-4140-89900	LEASE-INTEREST	3	7	3	3	-	7	7	7		
	TOTAL DEBT SERVICE	492	498	492	492	-	498	498	498	-	-
	TOTAL AQUATIC CENTER EXPENDITURES	556,053	599,453	915,386	998,824	470,403	740,515	971,013	971,013	-	-
	RECREATION CENTER - 4150										
	PERSONAL SERVICES										
201-4150-50110	WAGES & SALARIES	120,196	124,351	145,063	148,512	103,054	154,917	185,846	185,846		
201-4150-50120	PART TIME/EXTRA HELP WAGES	195,195	191,579	234,000	235,986	152,450	224,529	287,833	287,833		
201-4150-52110	INSURANCE BENEFITS	24,552	28,760	35,496	35,512	27,234	42,121	64,598	64,598		
201-4150-52120	FICA EXPENSES	23,593	23,681	29,044	29,460	19,326	28,701	36,280	36,280		
201-4150-52130	RETIREMENT	35,838	5,268	16,365	16,572	10,139	14,937	28,001	28,001		
201-4150-52150	WORKER'S COMPENSATION	2,485	3,338	2,961	2,994	1,766	3,004	4,934	4,934		
201-4150-52160	UNEMPLOYMENT INSURANCE	4,899	10,691	7,581	7,690	2,661	3,406	3,316	3,316		
201-4150-52170	PAID LEAVE OREGON	540	1,228	1,517	1,537	1,009	1,498	1,895	1,895		
	TOTAL PERSONAL SERVICES	407,298	388,896	472,027	478,263	317,639	473,113	612,703	612,703	-	-
	Total Full Time Equivalent (FTE)	8.46	10.18	10.18	10.18	10.18	10.18	10.21	10.21		
	MATERIAL & SERVICES										
201-4150-60100	PROFESSIONAL SERVICES	4,457	12,129	3,000	3,000	288	3,000	3,000	3,000		
201-4150-60400	EMPLOYMENT SERVICES	-	314	-	-	1,060	1,060	-	-		
201-4150-60900	OTHER PROFESSIONAL SERVICES	849	1,168	1,000	1,000	-	-	500	500		
201-4150-61100	UTILITIES - ELECTRIC	23,059	20,949	25,000	25,000	12,216	20,000	25,000	25,000		
201-4150-61110	UTILITIES - GAS HEATING	9,093	9,170	12,500	12,500	4,168	8,000	12,500	12,500		
201-4150-61140	UTILITIES - WATER & SEWER	-	-	12,301	12,301	-	-	-	-		
201-4150-61190	UTILITIES - OTHER	720	2,136	3,000	3,000	1,950	3,000	3,000	3,000		

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
201-4150-61200	BUILDING & GROUNDS EXPENSES	21,659	53,121	25,000	25,000	12,590	25,000	25,000	25,000		
201-4150-61300	PERMITS/LICENSES EXPENSES	630	123	800	800	938	938	5,130	5,130		
201-4150-62100	CLEANING EXPENSES	8,647	17,127	13,000	13,000	9,303	13,000	13,000	13,000		
201-4150-63100	VEHICLE EXPENSES	224	-	200	200	-	200	200	200		
201-4150-63200	EQUIPMENT EXPENSES	1,030	12,531	3,000	3,000	4,635	4,835	10,000	10,000		
201-4150-63300	MAINTENANCE AGREEMENTS	14,593	3,865	6,500	6,500	9,191	9,691	10,000	10,000		
201-4150-65100	INSURANCE PREMIUM & EXPENSES	19,417	23,397	25,737	25,737	26,716	26,716	28,586	28,586		
201-4150-65200	COMMUNICATIONS EXPENSES	2,551	3,322	3,500	3,500	2,035	3,500	3,500	3,500		
201-4150-65300	ADVERTISING & MARKETING EXP	2,766	3,571	4,000	4,000	4,198	4,500	4,500	4,500		
201-4150-65400	PRINTING & BINDING	1,129	850	1,171	1,171	1,599	2,500	1,300	1,300		
201-4150-65500	TRAVEL & MEETING EXPENSES	301	332	2,000	2,000	288	1,000	1,000	1,000		
201-4150-65550	MEMBERSHIPS, DUES & FEES	436	224	725	725	255	800	800	800		
201-4150-65600	TRAINING	488	99	1,500	1,500	1,715	1,652	1,600	1,600		
201-4150-65700	PROGRAMS & PROGRAM SUPPLIES	715	732	500	500	1,872	3,000	2,000	2,000		
201-4150-66100	OFFICE SUPPLIES	5,151	2,402	3,000	3,000	1,516	3,000	3,000	3,000		
201-4150-66150	BOOKS/PERIODICALS/DVD & VIDEO	79	-	100	100	-	100	100	100		
201-4150-66200	POSTAGE/SHIPPING EXPENSES	-	5	50	50	-	50	50	50		
201-4150-66400	CONCESSIONS & CATERING	4,881	6,564	4,500	4,500	2,138	4,500	4,500	4,500		
201-4150-66500	CLOTHING & UNIFORMS	634	-	500	500	-	500	500	500		
201-4150-66600	GENERAL EXPENSES	2,210	652	1,500	1,500	572	1,500	1,500	1,500		
201-4150-66800	FUEL	55	-	250	250	-	250	250	250		
201-4150-67200	OTHER DATA PROCESSING EXPENSES	-	3,647	8,500	8,500	-	6,000	9,000	9,000		
201-4150-69101	SERV PROVIDED BY GENERAL FUND	29,384	31,000	32,330	32,330	5,388	32,330	33,300	33,300	-	-
	TOTAL MATERIAL & SERVICES	155,158	209,430	195,164	195,164	104,631	180,622	202,816	202,816	-	-
	CAPITAL OUTLAY										
201-4150-73100	VEHICLES	-	-	55,000	65,000	-	65,000	-	-		
201-4150-73200	CAPITAL EQUIPMENT ACQUISITION	49,947	-	7,000	7,000	-	7,000				
	Audio and Control System							10,000	10,000		
	TOTAL CAPITAL OUTLAY	49,947	-	62,000	72,000	-	72,000	10,000	10,000	-	-
	DEBT SERVICE										
201-4150-84900	LEASE-PRINCIPAL	1,817	1,823	1,817	1,817	-	1,823	1,823	1,823		
201-4150-89900	LEASE-INTEREST	12	-	12	12	-	-	-	-		
	TOTAL DEBT SERVICE	1,829	1,823	1,829	1,829	-	1,823	1,823	1,823	-	-
	TOTAL RECREATION CENTER EXPENDITURES	614,232	600,149	731,020	747,256	422,270	727,558	827,342	827,342	-	-

RECREATION PROGRAMS - 4160

PERSONAL SERVICES

201-4160-50110	WAGES & SALARIES	78,045	69,945	64,740	64,740	48,714	73,975	59,810	59,810		
201-4160-50120	PART TIME/EXTRA HELP WAGES	103,651	93,439	120,000	120,000	33,941	46,614	124,277	124,277		
201-4160-52110	INSURANCE BENEFITS	879	883	936	936	594	889	973	973		
201-4160-52120	FICA EXPENSES	13,674	12,757	14,179	14,179	6,289	9,173	14,124	14,124		
201-4160-52130	RETIREMENT	2,165	4,975	9,799	9,799	6,802	10,149	10,027	10,027		
201-4160-52150	WORKER'S COMPENSATION	1,027	918	1,210	1,210	706	1,201	1,499	1,499		

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
201-4160-52160	UNEMPLOYMENT INSURANCE	2,768	5,611	3,695	3,695	1,131	1,521	1,289	1,289		
201-4160-52170	PAID LEAVE OREGON	313	654	738	738	327	477	736	736		
	TOTAL PERSONAL SERVICES	202,522	189,182	215,297	215,297	98,504	143,999	212,735	212,735	-	-
	Total Full Time Equivalent (FTE)	3.81	4.04	4.04	4.04	4.04	4.04	3.72	3.72		
	MATERIAL & SERVICES										
201-4160-60400	EMPLOYMENT SERVICES	1,150	5,138	10,000	10,000	1,569	5,000	5,000	5,000		
201-4160-61200	BUILDING & GROUNDS EXPENSES	563	1,071	1,000	1,000	-	1,000	1,000	1,000		
201-4160-61300	PERMITS/LICENSES EXPENSES	2,299	836	2,500	2,500	204	2,500	2,500	2,500		
201-4160-62100	CLEANING EXPENSES	-	-	150	150	-	150	150	150		
201-4160-63100	VEHICLE EXPENSES	75	-	200	200	-	200	200	200		
201-4160-63200	EQUIPMENT EXPENSES	269	88	350	350	161	350	350	350		
201-4160-65200	COMMUNICATIONS EXPENSES	1,843	2,265	2,500	2,500	1,155	1,800	1,800	1,800		
201-4160-65300	ADVERTISING & MARKETING EXP	1,234	1,630	2,500	2,500	4,999	6,500	5,000	5,000		
201-4160-65400	PRINTING & BINDING	187	338	400	400	22	400	400	400		
201-4160-65500	TRAVEL & MEETING EXPENSES	1,126	304	1,500	1,500	1,862	1,862	1,800	1,800		
201-4160-65550	MEMBERSHIPS, DUES & FEES	180	243	300	300	200	300	400	400		
201-4160-65600	TRAINING	298	80	1,000	1,000	784	1,000	2,000	2,000		
201-4160-65700	PROGRAMS & PROGRAM SUPPLIES	4,513	3,525	4,000	4,000	5,510	8,250	10,000	10,000		
201-4160-65705	RECREATION SCHOLARSHIPS	3,494	178	1,117	1,117	-	150	1,700	1,700		
201-4160-66100	OFFICE SUPPLIES	90	63	300	300	168	300	300	300		
201-4160-66500	CLOTHING & UNIFORMS	32	79	400	400	39	400	400	400		
201-4160-66600	GENERAL EXPENSES	90	65	700	700	205	700	700	700		
201-4160-66800	FUEL	196	-	300	300	-	300	1,000	1,000		
201-4160-69101	SERV PROVIDED BY GENERAL FUND	12,209	12,880	13,433	13,433	2,238	13,433	13,836	13,836	-	-
	TOTAL MATERIAL & SERVICES	29,848	28,783	42,650	42,650	19,116	44,595	48,536	48,536	-	-
	TOTAL RECREATION PROGRAMS EXPENDITURES	232,370	217,965	257,947	257,947	117,620	188,594	261,271	261,271	-	-
	SPORTS PROGRAMS - 4170										
	PERSONAL SERVICES										
201-4170-50110	WAGES & SALARIES	59,420	72,888	74,292	86,688	59,623	89,128	89,280	89,280		
201-4170-50120	PART TIME/EXTRA HELP WAGES	-	570	30,473	30,473	12,735	18,265	51,690	51,690		
201-4170-52110	INSURANCE BENEFITS	9,462	10,312	8,851	8,910	8,550	13,492	10,291	10,291		
201-4170-52120	FICA EXPENSES	4,401	5,523	8,015	8,963	5,431	8,059	10,784	10,784		
201-4170-52130	RETIREMENT	1,349	3,801	6,775	7,519	5,174	7,704	8,207	8,207		
201-4170-52150	WORKER'S COMPENSATION	297	359	673	748	398	677	893	893		
201-4170-52160	UNEMPLOYMENT INSURANCE	865	2,358	2,095	2,343	500	530	987	987		
201-4170-52170	PAID LEAVE OREGON	104	289	419	468	284	421	564	564		
	TOTAL PERSONAL SERVICES	75,898	96,100	131,593	146,112	92,695	138,276	172,696	172,696	-	-
	Total Full Time Equivalent (FTE)	1.50	1.50	1.74	1.74	1.74	1.74	2.24	2.24		

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
MATERIAL & SERVICES											
201-4170-60400	EMPLOYMENT SERVICES	11,991	19,492	30,000	30,000	12,815	21,000	27,000	27,000		
201-4170-61200	BUILDING & GROUNDS EXPENSES	-	9,311	29,000	29,000	37,029	40,000	30,000	30,000		
201-4170-63200	EQUIPMENT EXPENSES	-	6,995	-	-	-	-	-	-		
201-4170-65200	COMMUNICATIONS EXPENSES	-	-	600	600	95	150	600	600		
201-4170-65300	ADVERTISING & MARKETING EXP	3,852	2,619	6,000	6,000	5,494	8,500	8,000	8,000		
201-4170-65400	PRINTING & BINDING	83	-	75	75	-	-	-	-		
201-4170-65500	TRAVEL & MEETING EXPENSES	50	490	3,500	3,500	1,591	2,500	3,000	3,000		
201-4170-65550	MEMBERSHIPS, DUES & FEES	180	666	300	300	302	400	400	400		
201-4170-65600	TRAINING	199	849	1,500	1,500	575	1,500	1,500	1,500		
201-4170-65700	PROGRAMS & PROGRAM SUPPLIES	62,899	53,031	45,000	45,000	36,461	45,000	45,000	45,000		
201-4170-65705	SPORTS SCHOLARSHIPS	-	-	300	300	-	-	300	300		
201-4170-66100	OFFICE SUPPLIES	6	587	60	60	1,096	1,096	300	300		
201-4170-66200	POSTAGE/SHIPPING EXPENSES	-	-	100	100	-	100	100	100		
201-4170-66500	CLOTHING & UNIFORMS	-	-	200	200	-	200	200	200		
201-4170-66800	FUEL	224	233	500	500	126	250	300	300		
201-4170-69101	SERV PROVIDED BY GENERAL FUND	9,755	10,292	10,734	10,734	1,790	10,734	11,056	11,056	-	-
	TOTAL MATERIAL & SERVICES	89,239	104,565	127,869	127,869	97,374	131,430	127,756	127,756	-	-
	TOTAL SPORTS PROGRAMS EXPENDITURES	165,137	200,665	259,462	273,981	190,069	269,706	300,452	300,452	-	-
	TOTAL RECREATION FUND EXPENDITURES	2,050,474	2,228,618	2,842,071	3,016,802	1,625,499	2,591,071	3,123,301	3,123,301	-	-
201-4190-90404	TRANSFER TO RESERVE FUND	-	-	300	300	-	150	-	-	-	-
	Scholarship Funds Collected							150	150	-	-
201-4190-90405	TRANSFER TO CAPITAL IMPROVEMTS	627,236	111,040	134,786	202,786	101,697	202,786	-	-	-	-
	Pool Repair and Investigation (21004)							18,793	-	-	-
	Replacement of Rec Center Roof (21-22009)							472,096	71,947	-	-
	Conex Box Climate Control (21-25XXX)							10,000	-	-	-
	TOTAL TRANSFERS TO	627,236	111,040	135,086	203,086	101,697	202,936	501,039	72,097	-	-
	TOTAL RECREATION FUND EXPENDITURES & TRANSFERS	2,677,710	2,339,658	2,977,157	3,219,888	1,727,196	2,794,007	3,624,340	3,195,398	-	-
201-4190-98100	CONTINGENCY ACCOUNT	-	-	284,663	266,594	-	-	-	357,828		
201-4190-99200	UNAPPROPRIATED ENDING FUND BAL	600,368	989,574	227,339	227,339	312,077	913,346	607,692	249,864	-	-
	TOTAL RECREATION FUND REQUIREMENTS	3,278,078	3,329,232	3,489,159	3,713,821	2,039,273	3,707,353	4,232,032	3,803,090	-	-



BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
PUBLIC PARKING FUND - 211										
RESOURCES										
FEES, FINES & FORFEITURES	23,668	116,572	440,992	440,992	219,857	277,857	477,750	477,750	-	-
INVESTMENTS	195	192	500	500	74	710	639	639	-	-
TOTAL REVENUES	23,863	116,764	441,492	441,492	219,931	278,567	478,389	478,389	-	-
EXPENDITURES										
PUBLIC PARKING - CITYWIDE	4,886	91,429	242,641	245,376	116,550	181,959	268,393	268,393	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	4,886	91,429	242,641	245,376	116,550	181,959	268,393	268,393	-	-
CONTINGENCY	-	-	24,264	10,460	-	-	-	99,950	-	-
TOTAL EXPENDITURES	4,886	91,429	266,905	255,836	116,550	181,959	268,393	368,343	-	-
TRANSFERS:										
TRANSFERS IN	-	50,000	-	-	-	51,184	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	-	225,000	-	-	-	-	-	-	-	-
TRANSFERS OUT	(40,000)	(275,000)	(50,000)	(50,000)	(12,500)	(50,000)	(300,000)	(200,000)	-	-
NET TRANSFERS	(40,000)	-	(50,000)	(50,000)	(12,500)	1,184	(300,000)	(200,000)	-	-
EXCESS REVENUES OVER EXPENDITURES	(21,023)	25,335	124,587	135,656	90,881	97,792	(90,004)	(89,954)	-	-
BEGINNING FUND BALANCE	20,058	(966)	35,436	24,367	24,367	24,369	122,161	122,161	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	130,906	130,906	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BLANCE	(965)	24,369	29,117	29,117	115,248	122,161	32,157	32,207	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
PUBLIC PARKING FUND - 211											
CITYWIDE - 4550											
RESOURCES											
211-4550-46006	PARKING TICKETS	-	21,854	30,000	30,000	27,549	28,749	35,000	35,000		
211-4550-46407	FEES IN LIEU OF PARKING-NYE BE	7,550	8,125	8,025	8,025	8,100	8,100	-	-		
211-4550-46408	FEES IN LIEU OF PARKING-DECO	2,993	2,985	2,967	2,967	2,765	2,765	2,750	2,750		
211-4550-46409	FEES IN LIEU OF PARKING-BAY FR	13,125	13,100	-	-	-	-	-	-		
211-4550-46412	METER PARKING FEES	-	34,271	350,000	350,000	131,353	172,153	370,000	370,000		
211-4550-46414	E-PERMIT PARKING FEES	-	36,237	50,000	50,000	50,090	66,090	70,000	70,000		
	TOTAL FEES, FINES & FORFEITURES	23,668	116,572	440,992	440,992	219,857	277,857	477,750	477,750	-	-
211-4550-47001	INTEREST ON INVESTMENTS	195	192	500	500	74	710	639	639		
	TOTAL INVESTMENTS	195	192	500	500	74	710	639	639	-	-
TOTAL CITYWIDE REVENUES		23,863	116,764	441,492	441,492	219,931	278,567	478,389	478,389	-	-
211-4550-49101	TRANSFER FROM GENERAL FUND	-	50,000	-	-	-	-	-	-		
211-4550-49402	TRANSFER FROM CAP PROJ FUND	-	-	-	-	-	51,184	-	-		
	TOTAL TRANSFERS FROM	-	50,000	-	-	-	51,184	-	-	-	-
211-4550-49800	INTERFUND LOAN FROM OTHER FUND	-	225,000	-	-	-	-	-	-		
	TOTAL INTERFUND LOAN FROM	-	225,000	-	-	-	-	-	-	-	-
TOTAL CITYWIDE REVENUES & TRANSFERS		23,863	391,764	441,492	441,492	219,931	329,751	478,389	478,389	-	-
211-4550-49901	BEGINNING FUND BALANCE	20,058	(966)	35,436	24,367	24,367	24,369	122,161	122,161		
TOTAL CITYWIDE RESOURCES		43,921	390,798	476,928	465,859	244,298	354,120	600,550	600,550	-	-
EXPENDITURES											
PERSONAL SERVICES											
211-4550-50110	WAGES & SALARIES	-	42,086	45,869	47,835	1,338	16,482	48,791	48,791		
211-4550-51110	OVERTIME	-	3,317	4,500	4,500	-	1,500	4,500	4,500		
211-4550-52110	INSURANCE BENEFITS	-	6,483	8,788	8,788	-	2,557	28,150	28,150		
211-4550-52120	FICA EXPENSES	-	3,389	3,853	4,003	102	1,340	4,077	4,077		
211-4550-52140	PERS RETIREMENT	-	5,461	13,529	14,057	-	4,420	10,211	10,211		
211-4550-52150	WORKER'S COMPENSATION	-	853	1,126	1,169	630	639	1,176	1,176		
211-4550-52160	UNEMPLOYMENT INSURANCE	-	705	1,007	1,046	21	279	373	373		
211-4550-52170	PAID LEAVE OREGON	-	177	202	211	5	70	212	212		
	TOTAL PERSONAL SERVICES	-	62,471	78,874	81,609	2,096	27,287	97,490	97,490	-	-
Total Full Time Equivalent (FTE)		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
MATERIAL & SERVICES											
211-4550-60100	PROFESSIONAL SERVICES	-	-	32,000	32,000	15,705	21,324	30,000	30,000	-	-
211-4550-60200	FINANCIAL PROFESSIONAL SERVICE	6	11,138	4,000	4,000	32,025	45,232	50,000	50,000	-	-
211-4550-63100	VEHICLE EXPENSES	-	1,851	2,000	2,000	-	1,000	2,500	2,500	-	-
211-4550-63200	EQUIPMENT EXPENSES	-	-	35,000	35,000	162	12,000	25,000	25,000	-	-
211-4550-63400	INFRASTRUCTURE EXPENSES	-	-	25,000	25,000	-	-	5,000	5,000	-	-
211-4550-65100	INSURANCE PREMIUM & EXPENSES	115	476	524	524	564	564	603	603	-	-
211-4550-65200	COMMUNICATIONS EXPENSES	-	1,107	1,500	1,500	999	1,394	1,400	1,400	-	-
211-4550-66100	OFFICE SUPPLIES	-	-	1,000	1,000	1,161	1,451	1,500	1,500	-	-
211-4550-66300	TRAFFIC SAFETY & SIGNAGE	-	-	10,000	10,000	-	2,500	2,500	2,500	-	-
211-4550-66500	CLOTHING & UNIFORMS	-	2,955	1,000	1,000	-	1,000	1,000	1,000	-	-
211-4550-67200	OTHER DATA PROCESSING EXPENSES	-	6,404	1,500	1,500	17,964	17,964	1,000	1,000	-	-
211-4550-69101	SERV PROVIDED BY GENERAL FUND	4,765	5,027	5,243	5,243	874	5,243	5,400	5,400	-	-
	TOTAL MATERIAL & SERVICES	4,886	28,958	118,767	118,767	69,454	109,672	125,903	125,903	-	-
DEBT SERVICE											
211-4550-84800	INTERFUND LOAN REPAY-PRINC	-	-	45,000	45,000	45,000	45,000	45,000	45,000	-	-
	TOTAL DEBT SERVICE	-	-	45,000	45,000	45,000	45,000	45,000	45,000	-	-
TOTAL CITYWIDE EXPENDITURES		4,886	91,429	242,641	245,376	116,550	181,959	268,393	268,393	-	-
211-4550-90402	TRANSFER TO CAPITAL PROJECTS	40,000	275,000	50,000	50,000	12,500	50,000	-	-	-	-
	Bayfront Abandoned Driveway Approach and Sidewalk Improvements (25-25XXX)							200,000	200,000	-	-
211-4550-90711	TRANSFER TO CITY FACILITIES	-	-	-	-	-	-	-	-	-	-
	ADA Parking Lot Improvements at the VAC (21-25XXX)							100,000	-	-	-
	TOTAL TRANSFERS TO	40,000	275,000	50,000	50,000	12,500	50,000	300,000	200,000	-	-
TOTAL CITYWIDE EXPENDITURES & TRANSFERS		44,886	366,429	292,641	295,376	129,050	231,959	568,393	468,393	-	-
211-4550-98100	CONTINGENCY ACCOUNT	-	-	24,264	10,460	-	-	-	99,950	-	-
211-4550-99120	RESERVE FOR FUTURE EXPENDITURE	-	-	130,906	130,906	-	-	-	-	-	-
211-4550-99200	UNAPPROPRIATED ENDING FUND BAL	(965)	24,369	29,117	29,117	115,248	122,161	32,157	32,207	-	-
TOTAL CITYWIDE REQUIREMENTS		43,921	390,798	476,928	465,859	244,298	354,120	600,550	600,550	-	-



BUDGET WORKSHEETS = FUND SUMMARY
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	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
HOUSING FUND - 212										
RESOURCES										
FEES, FINES & FORFEITURES	202,371	134,084	170,913	170,913	40,089	74,959	127,380	127,380	-	-
INVESTMENTS	15,736	37,416	25,993	25,993	3,754	36,038	32,434	32,434	-	-
TOTAL REVENUES	218,107	171,500	196,906	196,906	43,843	110,997	159,814	159,814	-	-
EXPENDITURES										
AFFORDABLE HOUSING GENERAL	863	1,051	1,170	121,170	152	1,180	121,221	121,221	-	-
OREGON HOUSING & COMMUNITY SERVICES	30,609	13,171	22,954	18,500	-	3,203	18,329	18,329	-	-
AFFORDABLE HOUSING DEVELOPMENT INCENTIVES	-	-	250,000	250,000	-	-	250,000	250,000	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	31,472	14,222	274,124	389,670	152	4,383	389,550	389,550	-	-
CONTINGENCY	-	-	843,412	691,014	-	-	760,656	760,656	-	-
TOTAL EXPENDITURES	31,472	14,222	1,117,536	1,080,684	152	4,383	1,150,206	1,150,206	-	-
TRANSFERS:										
TRANSFERS IN	-	142,640	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	(142,640)	-	-	-	-	-	-	-	-
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	186,635	157,278	(920,630)	(883,778)	43,691	106,614	(990,392)	(990,392)	-	-
BEGINNING FUND BALANCE	539,865	726,500	920,630	883,778	883,778	883,778	990,392	990,392	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	726,500	883,778	-	-	927,469	990,392	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
HOUSING FUND - 212											
AFFORDABLE HOUSING GENERAL - 4710											
RESOURCES											
212-4710-46428	CET AFFORDABLE HOUSING-FLEX	70,823	49,384	71,291	71,291	21,875	41,778	46,915	46,915		
	TOTAL FEES, FINES & FORFEITURES	70,823	49,384	71,291	71,291	21,875	41,778	46,915	46,915	-	-
212-4710-47001	INTEREST ON INVESTMENTS	15,736	37,416	25,993	25,993	3,754	36,038	32,434	32,434		
	TOTAL INVESTMENTS	15,736	37,416	25,993	25,993	3,754	36,038	32,434	32,434	-	-
TOTAL AFFORDABLE HOUSING GENERAL REVENUES		86,559	86,800	97,284	97,284	25,629	77,816	79,349	79,349	-	-
212-4710-49212	TRANSFER FROM HOUSING FUND	-	142,640	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	-	142,640	-	-	-	-	-	-	-	-
TOTAL HOUSING FUND REVENUES & TRANSFERS		86,559	229,440	97,284	97,284	25,629	77,816	79,349	79,349	-	-
212-4710-49901	BEGINNING FUND BALANCE	279,177	364,873	600,868	593,262	593,262	593,262	669,898	669,898		
TOTAL AFFORDABLE HOUSING GENERAL RESOURCES		365,736	594,313	698,152	690,546	618,891	671,078	749,247	749,247	-	-
EXPENDITURES											
MATERIAL & SERVICES											
212-4710-60200	FINANCIAL PROFESSIONAL SERVICE	289	445	538	538	46	548	570	570		
212-4710-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	120,000	-	-	120,000	120,000		
212-4710-69101	SERV PROVIDED BY GENERAL FUND	574	606	632	632	106	632	651	651	-	-
	TOTAL MATERIAL & SERVICES	863	1,051	1,170	121,170	152	1,180	121,221	121,221	-	-
TOTAL AFFORDABLE HOUSING GENERAL EXPENDITURES		863	1,051	1,170	121,170	152	1,180	121,221	121,221	-	-
212-4710-98100	CONTINGENCY ACCOUNT	-	-	696,982	569,376	-	-	628,026	628,026	-	-
212-4710-99200	UNAPPROPRIATED ENDING FUND BAL	364,873	593,262	-	-	618,739	669,898	-	-	-	-
TOTAL AFFORDABLE HOUSING GENERAL REQUIREMENTS		365,736	594,313	698,152	690,546	618,891	671,078	749,247	749,247	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
OREGON HOUSING & COMMUNITY SERVICES - 4720											
RESOURCES											
212-4720-46428	CET OHCS DOWN PMT ASSISTANCE	30,609	19,294	22,954	22,954	4,203	7,657	18,329	18,329		
	TOTAL FEES, FINES & FORFEITURES	30,609	19,294	22,954	22,954	4,203	7,657	18,329	18,329	-	-
TOTAL OREGON HOUSING & COMMUNITY SERVICES REVENUES		30,609	19,294	22,954	22,954	4,203	7,657	18,329	18,329	-	-
212-4720-49901	BEGINNING FUND BALANCE	-	-	-	(4,454)	(4,454)	(4,454)	-	-		
TOTAL OREGON HOUSING & COMMUNITY SERVICES RESOURCES		30,609	19,294	22,954	18,500	(251)	3,203	18,329	18,329	-	-
EXPENDITURES											
MATERIAL & SERVICES											
212-4720-65720	CET EXPENSE	30,609	13,171	22,954	18,500	-	3,203	18,329	18,329		
	TOTAL MATERIAL & SERVICES	30,609	13,171	22,954	18,500	-	3,203	18,329	18,329	-	-
TOTAL OREGON HOUSING & COMMUNITY SERVICES EXPENDITURES		30,609	13,171	22,954	18,500	-	3,203	18,329	18,329	-	-
212-4720-90212	TRANSFER TO HOUSING FUND	-	10,577	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	10,577	-	-	-	-	-	-	-	-
TOTAL OREGON HOUSING & COMMUNITY SERV. REVENUES & TRANS.		30,609	23,748	22,954	18,500	-	3,203	18,329	18,329	-	-
212-4720-99200	UNAPPROPRIATED ENDING FUND BAL	-	(4,454)	-	-	(251)	-	-	-	-	-
TOTAL OREGON HOUSING & COMMUNITY SERVICES REQUIREMENTS		30,609	19,294	22,954	18,500	(251)	3,203	18,329	18,329	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
AFFORDABLE HOUSING DEVELOPMENT INCENTIVES - 4730											
RESOURCES											
212-4730-46428	CET AFFORDABLE HOUSING-INCEN TV	100,939	65,406	76,668	76,668	14,011	25,524	62,136	62,136		
	TOTAL FEES, FINES & FORFEITURES	100,939	65,406	76,668	76,668	14,011	25,524	62,136	62,136	-	-
TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. REVENUES		100,939	65,406	76,668	76,668	14,011	25,524	62,136	62,136	-	-
212-4730-49901	BEGINNING FUND BALANCE	260,688	361,627	319,762	294,970	294,970	294,970	320,494	320,494		
TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENTIVES RESOURCES		361,627	427,033	396,430	371,638	308,981	320,494	382,630	382,630	-	-
EXPENDITURES											
MATERIAL & SERVICES											
212-4730-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	250,000	250,000	-	-	250,000	250,000		
	TOTAL MATERIAL & SERVICES	-	-	250,000	250,000	-	-	250,000	250,000	-	-
TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. EXPENDITURES		-	-	250,000	250,000	-	-	250,000	250,000	-	-
212-4730-90212	TRANSFER TO HOUSING FUND	-	132,063	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	132,063	-	-	-	-	-	-	-	-
TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. TRANSFERS		-	132,063	250,000	250,000	-	-	250,000	250,000	-	-
212-4730-98100	CONTINGENCY ACCOUNT	-	-	146,430	121,638	-	-	132,630	132,630		
212-4730-99200	UNAPPROPRIATED ENDING FUND BAL	361,627	294,970	-	-	308,981	320,494	-	-		
TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. REQUIREMENTS		361,627	427,033	396,430	371,638	308,981	320,494	382,630	382,630	-	-

BUDGET WORKSHEETS = FUND SUMMARY
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	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
AIRPORT FUND - 220										
RESOURCES										
MISCELLANEOUS SOURCES	10,291	19,455	4,000	4,000	3,612	6,104	9,437	9,437	-	-
FEES, FINES & FORFEITURES	677,090	654,587	573,912	573,912	462,850	686,835	730,593	730,593	-	-
INVESTMENTS	98,288	148,095	17,223	17,223	2,219	21,302	19,172	19,172	-	-
TOTAL REVENUES	785,669	822,137	595,135	595,135	468,681	714,241	759,202	759,202	-	-
EXPENDITURES										
AIRPORT	967,134	988,575	1,078,218	1,090,097	679,802	995,654	997,579	997,579	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	967,134	988,575	1,078,218	1,090,097	679,802	995,654	997,579	997,579	-	-
CONTINGENCY	-	-	215,402	351,260	-	-	-	605,192	-	-
TOTAL EXPENDITURES	967,134	988,575	1,293,620	1,441,357	679,802	995,654	997,579	1,602,771	-	-
TRANSFERS:										
TRANSFERS IN	348,853	462,465	323,465	323,465	215,640	323,465	299,274	299,274	-	-
TRANSFERS OUT	(125,413)	(45,099)	(15,000)	(15,000)	(11,250)	(15,000)	(260,111)	(26,963)	-	-
NET TRANSFERS	223,440	417,366	308,465	308,465	204,390	308,465	39,163	272,311	-	-
EXCESS REVENUES OVER EXPENDITURES	41,975	250,928	(390,020)	(537,757)	(6,731)	27,052	(199,214)	(571,258)	-	-
BEGINNING FUND BALANCE	317,017	373,084	476,277	624,014	624,014	624,012	651,064	651,064	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	358,992	624,012	86,257	86,257	617,283	651,064	451,850	79,806	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
AIRPORT FUND - 220											
RESOURCES											
48001	220-4210-48001	MISC. SALES & SERVICES	10,291	19,455	4,000	4,000	3,612	6,104	9,437	9,437	
		TOTAL MISCELLANEOUS SOURCES	10,291	19,455	4,000	4,000	3,612	6,104	9,437	9,437	-
45001	220-4210-45001	JET FUEL REVENUE	407,526	380,176	380,000	380,000	231,674	390,466	392,906	392,906	
45002	220-4210-45002	AVGAS REVENUE	71,156	82,796	72,000	72,000	58,405	72,000	72,724	72,724	
45003	220-4210-45003	OIL	996	733	800	800	48	800	801	801	
45004	220-4210-45004	PILOT SUPPLIES	285	1,759	400	400	276	400	403	403	
45005	220-4210-45005	FOOD CATERING	1,575	763	1,400	1,400	139	1,100	1,102	1,102	
45006	220-4210-45006	TIE DOWN	5,220	1,120	2,500	2,500	1,860	2,900	10,621	10,621	
45007	220-4210-45007	RENTAL CAR FEES	34,571	27,176	27,000	27,000	12,911	27,000	27,145	27,145	
45008	220-4210-45008	LANDING FEES	-	-	-	-	-	21,382	21,382	21,382	
45602	220-4210-45602	SERVICE PROVIDED WASTEWATER	30,704	30,704	30,704	30,704	20,472	30,704	30,704	30,704	-
46002	220-4210-46002	RENTS & LEASES	124,099	128,056	58,108	58,108	135,346	159,346	171,795	171,795	
46209	220-4210-46209	CONCESSIONS	958	1,304	1,000	1,000	1,719	2,119	1,010	1,010	
		TOTAL FEES, FINES & FORFEITURES	677,090	654,587	573,912	573,912	462,850	686,835	730,593	730,593	-
47001	220-4210-47001	INTEREST ON INVESTMENTS	98,288	148,095	17,223	17,223	2,219	21,302	19,172	19,172	
		TOTAL INVESTMENTS	98,288	148,095	17,223	17,223	2,219	21,302	19,172	19,172	-
TOTAL AIRPORT FUND REVENUES			785,669	822,137	595,135	595,135	468,681	714,241	759,202	759,202	-
49101	220-4210-49101	TRANSFER FROM GENERAL FUND	97,901	103,000	-	-	-	-	-	-	-
49101		Annual Operation Transfer									
49230	220-4210-49230	TRANSFER FR ROOM TAX FUND	250,952	359,465	323,465	323,465	215,640	323,465	-	-	-
49230		Annual Airport Request (30%)							299,274	299,274	-
		TOTAL TRANSFERS FROM	348,853	462,465	323,465	323,465	215,640	323,465	299,274	299,274	-
TOTAL AIRPORT FUND REVENUES & TRANSFERS			1,134,522	1,284,602	918,600	918,600	684,321	1,037,706	1,058,476	1,058,476	-
49901	220-4210-49901	BEGINNING FUND BALANCE	317,017	373,084	476,277	624,014	624,014	624,012	651,064	651,064	
TOTAL AIRPORT FUND RESOURCES			1,451,539	1,657,686	1,394,877	1,542,614	1,308,335	1,661,718	1,709,540	1,709,540	-
EXPENDITURES											
PERSONAL SERVICES											
50110	220-4210-50110	WAGES & SALARIES	200,221	204,632	223,073	233,022	191,147	271,343	244,323	244,323	
51110	220-4210-51110	OVERTIME	3,002	2,635	3,500	3,500	1,697	2,546	3,000	3,000	
51120	220-4210-51120	ON-CALL	-	-	1,000	1,000	-	500	500	500	
52110	220-4210-52110	INSURANCE BENEFITS	66,735	67,952	63,319	63,366	49,644	69,366	73,774	73,774	
52120	220-4210-52120	FICA EXPENSES	14,694	15,201	17,455	18,216	14,316	21,475	19,004	19,004	
52130	220-4210-52130	RETIREMENT	36,506	59,302	23,703	24,324	15,949	23,924	27,124	27,124	
52150	220-4210-52150	WORKER'S COMPENSATION	4,599	4,140	6,050	6,311	3,430	5,145	6,501	6,501	

Account No.		Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
52160	220-4210-52160	UNEMPLOYMENT INSURANCE	3,163	6,727	4,551	4,750	2,175	3,262	1,735	1,735		
52170	220-4210-52170	PAID LEAVE OREGON	375	794	911	952	747	1,121	991	991		
TOTAL PERSONAL SERVICES			329,295	361,383	343,562	355,441	279,105	398,182	376,952	376,952	-	-
Total Full Time Equivalent (FTE)			3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
MATERIAL & SERVICES												
60100	220-4210-60100	PROFESSIONAL SERVICES	15,859	26,783	20,000	20,000	20,677	22,000	22,619	22,619		
60200	220-4210-60200	FINANCIAL PROFESSIONAL SERVICE	10,521	9,143	11,000	11,000	5,993	10,501	10,816	10,816		
61100	220-4210-61100	UTILITIES - ELECTRIC	17,996	16,191	18,000	18,000	8,363	18,000	18,167	18,167		
61140	220-4210-61140	UTILITIES - WATER & SEWER	8,978	7,485	41,087	41,087	14,174	27,574	41,406	41,406		
61190	220-4210-61190	UTILITIES - OTHER	8,558	9,946	9,000	9,000	7,546	9,000	9,135	9,135		
61200	220-4210-61200	BUILDING & GROUNDS EXPENSES	13,103	20,965	42,000	42,000	5,966	21,000	21,595	21,595		
61300	220-4210-61300	PERMITS/LICENSES EXPENSES	2,158	2,946	2,700	2,700	348	2,700	2,710	2,710		
62100	220-4210-62100	CLEANING EXPENSES	9,513	13,983	9,000	9,000	6,191	9,000	9,141	9,141		
63100	220-4210-63100	VEHICLE EXPENSES	2,304	1,251	2,500	2,500	4,794	2,500	2,608	2,608		
63200	220-4210-63200	EQUIPMENT EXPENSES	31,937	62,467	35,000	35,000	29,830	30,000	30,587	30,587		
63300	220-4210-63300	MAINTENANCE AGREEMENTS	715	492	715	715	3,785	5,899	6,076	6,076		
64200	220-4210-64200	RENTAL EXPENSES	-	-	150	150	420	500	513	513		
65100	220-4210-65100	INSURANCE PREMIUM & EXPENSES	29,219	22,577	24,835	24,835	52,717	52,717	56,407	56,407		
65200	220-4210-65200	COMMUNICATIONS EXPENSES	607	605	900	900	402	453	462	462		
65300	220-4210-65300	ADVERTISING & MARKETING EXP	-	-	1,000	1,000	-	-	-	-		
65400	220-4210-65400	PRINTING & BINDING	189	401	300	300	21	100	101	101		
65500	220-4210-65500	TRAVEL & MEETING EXPENSES	1,762	3,973	2,000	2,000	2,345	2,800	2,870	2,870		
65550	220-4210-65550	MEMBERSHIPS, DUES & FEES	1,028	1,317	1,000	1,000	1,582	2,794	1,400	1,400		
65600	220-4210-65600	TRAINING	275	2,245	400	400	165	-	-	-		
65700	220-4210-65700	PROGRAMS & PROGRAM SUPPLIES	396	-	200	200	-	-	-	-		
65900	220-4210-65900	OTHER OPERATING EXPENSES	-	-	400	400	-	-	-	-		
66100	220-4210-66100	OFFICE SUPPLIES	424	798	500	500	230	300	304	304		
66200	220-4210-66200	POSTAGE/SHIPPING EXPENSES	68	226	300	300	32	300	301	301		
66350	220-4210-66350	CHEMICAL & LAB SUPPLIES	100	-	100	100	-	200	200	200		
66400	220-4210-66400	CONCESSIONS & CATERING	5,320	3,749	3,600	3,600	1,751	1,808	1,844	1,844		
66600	220-4210-66600	GENERAL EXPENSES	-	-	300	300	3,800	3,800	-	-		
66700	220-4210-66700	SAFETY & HEALTH EXPENSES	-	-	150	150	-	-	-	-		
66800	220-4210-66800	FUEL	3,734	4,021	4,200	4,200	1,194	4,200	4,232	4,232		
66850	220-4210-66850	JET FUEL EXPENSES	267,018	222,777	280,000	280,000	121,870	200,000	203,656	203,656		
66855	220-4210-66855	AV-GAS EXPENSES	67,041	63,689	70,000	70,000	42,117	65,000	66,264	66,264		
67200	220-4210-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	-	672	1,008	1,028	1,028		
69101	220-4210-69101	SERV PROVIDED BY GENERAL FUND	86,860	91,637	95,568	95,568	63,712	95,568	98,435	98,435	-	-
TOTAL MATERIAL & SERVICES			585,683	589,667	676,905	676,905	400,697	589,722	612,877	612,877	-	-
CAPITAL OUTLAY												
73100	220-4210-73100	VEHICLES	5,004	-	-	-	-	-	-	-		
73200	220-4210-73200	CAPITAL EQUIPMENT ACQUISITION	39,401	29,775	50,000	50,000	-	-	-	-		
TOTAL CAPITAL OUTLAY			44,405	29,775	50,000	50,000	-	-	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE											
84900	220-4210-84900	7,119	7,257	7,119	7,119	-	7,257	7,257	7,257		
89900	220-4210-89900	632	493	632	632	-	493	493	493		
	TOTAL DEBT SERVICE	7,751	7,750	7,751	7,751	-	7,750	7,750	7,750	-	-
TOTAL AIRPORT FUND EXPENDITURES		967,134	988,575	1,078,218	1,090,097	679,802	995,654	997,579	997,579	-	-
90303	220-4210-90303	59,302	29,099	-	-	-	-	-	-	-	-
90402	220-4210-90402	66,111	16,000	15,000	15,000	11,250	15,000	-	-	-	-
90402	AIP 34 FAA BIL T-hangar Construction (23-25XXX)							260,111	26,963	-	-
	TOTAL TRANSFERS TO	125,413	45,099	15,000	15,000	11,250	15,000	260,111	26,963	-	-
TOTAL AIRPORT FUND EXPENDITURES & TRANSFERS		1,092,547	1,033,674	1,093,218	1,105,097	691,052	1,010,654	1,257,690	1,024,542	-	-
98100	220-4210-98100	-	-	215,402	351,260	-	-	-	605,192		
99200	220-4210-99200	358,992	624,012	86,257	86,257	617,283	651,064	451,850	79,806	-	-
TOTAL AIRPORT FUND REQUIREMENTS		1,451,539	1,657,686	1,394,877	1,542,614	1,308,335	1,661,718	1,709,540	1,709,540	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
ROOM TAX FUND - 230										
RESOURCES										
OTHER TAXES	3,554,693	3,443,958	3,451,798	3,451,798	3,445,152	3,550,000	3,749,000	3,749,000	-	-
MISCELLANEOUS SOURCES	32,593	73	-	-	-	-	-	-	-	-
FEES, FINES & FORFEITURES	3,973	29,808	4,100	4,100	394	474	500	500	-	-
INVESTMENTS	77,209	123,388	110,000	110,000	6,024	57,830	52,047	52,047	-	-
TOTAL REVENUES	3,668,468	3,597,227	3,565,898	3,565,898	3,451,570	3,608,304	3,801,547	3,801,547	-	-
EXPENDITURES										
ROOM TAX GENERAL	209,749	235,132	282,188	282,188	146,574	275,303	270,407	270,407	-	-
ROOM TAX PROGRAMS	834,045	991,901	1,470,000	1,515,000	1,157,320	1,328,910	1,630,000	1,630,000	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,043,794	1,227,033	1,752,188	1,797,188	1,303,894	1,604,213	1,900,407	1,900,407	-	-
CONTINGENCY	-	-	175,219	242,130	-	-	-	459,420	-	-
TOTAL EXPENDITURES	1,043,794	1,227,033	1,927,407	2,039,318	1,303,894	1,604,213	1,900,407	2,359,827	-	-
TRANSFERS:										
TRANSFERS IN	4,172	83,851	-	879	879	36,005	-	-	-	-
TRANSFERS OUT	(2,423,980)	(3,269,440)	(2,790,530)	(2,842,530)	(749,635)	(2,842,730)	(3,029,538)	(2,683,328)	-	-
NET TRANSFERS	(2,419,808)	(3,185,589)	(2,790,530)	(2,841,651)	(748,756)	(2,806,725)	(3,029,538)	(2,683,328)	-	-
EXCESS REVENUES OVER EXPENDITURES	204,866	(815,395)	(1,152,039)	(1,315,071)	1,398,920	(802,634)	(1,128,398)	(1,241,608)	-	-
BEGINNING FUND BALANCE	2,882,819	3,087,686	2,109,259	2,272,291	2,272,291	2,272,291	1,469,657	1,469,657	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	737,331	737,331	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BLANCE	3,087,685	2,272,291	219,889	219,889	3,671,211	1,469,657	341,259	228,049	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
ROOM TAX FUND - 230											
RESOURCES											
230-4310-40010	TRANSIENT ROOM TAX	3,554,693	3,443,958	3,451,798	3,451,798	3,445,152	3,550,000	3,749,000	3,749,000		
	TOTAL OTHER TAXES	3,554,693	3,443,958	3,451,798	3,451,798	3,445,152	3,550,000	3,749,000	3,749,000	-	-
230-4310-48001	MISC. SALES & SERVICES	32,593	73	-	-	-	-	-	-	-	-
	TOTAL MISCELANEOUS SOURCES	32,593	73	-	-	-	-	-	-	-	-
230-4310-46015	LATE FEES & PENALTIES	3,973	29,808	4,100	4,100	394	474	500	500		
	TOTAL FEES, FINES & FORFEITURES	3,973	29,808	4,100	4,100	394	474	500	500	-	-
230-4310-47001	INTEREST ON INVESTMENTS	77,209	123,388	110,000	110,000	6,024	57,830	52,047	52,047		
	TOTAL INVESTMENTS	77,209	123,388	110,000	110,000	6,024	57,830	52,047	52,047	-	-
TOTAL ROOM TAX FUND REVENUES		3,668,468	3,597,227	3,565,898	3,565,898	3,451,570	3,608,304	3,801,547	3,801,547	-	-
230-4310-49303	TRANSFER FROM DEBT SERV GOVT	-	8,886	-	879	879	879	-	-	-	-
230-4310-49402	TRANSFER FROM CAP PROJ FUND	-	58,158	-	-	-	3,335	-	-	-	-
230-4310-49405	TRANSFER FM CAPITAL IMPROVEMTS	2,707	16,807	-	-	-	31,791	-	-	-	-
230-4310-49711	TRANSFER FROM CITY FACILITIES	1,465	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	4,172	83,851	-	879	879	36,005	-	-	-	-
TOTAL ROOM TAX FUND REVENUES & TRANSFERS		3,672,640	3,681,078	3,565,898	3,566,777	3,452,449	3,644,309	3,801,547	3,801,547	-	-
230-4310-49901	BEGINNING FUND BALANCE	2,882,819	3,087,686	2,109,259	2,272,291	2,272,291	2,272,291	1,469,657	1,469,657		
TOTAL ROOM TAX FUND RESOURCES		6,555,459	6,768,764	5,675,157	5,839,068	5,724,740	5,916,600	5,271,204	5,271,204	-	-
GENERAL - 4310											
MATERIAL & SERVICES											
230-4310-60100	PROFESSIONAL SERVICES	71,235	75,550	90,000	90,000	105,375	92,250	110,000	110,000		
	Holiday Decorations \$45,000										
	Fireworks Display \$55,000										
230-4310-60200	FINANCIAL PROFESSIONAL SERVICE	1,442	1,489	2,100	2,100	88	1,500	1,600	1,600		
230-4310-65100	INSURANCE PREMIUM & EXPENSES	523	507	558	558	496	496	531	531		
230-4310-65700	PROGRAMS & PROGRAM SUPPLIES	7,790	21,357	47,500	47,500	17,027	39,527	12,500	12,500		
	Newport Pride Event \$7,500										
	Friends of Otter Rock \$5,000										
230-4310-66200	POSTAGE/SHIPPING EXPENSES	126	521	500	500	-	-	-	-		
230-4310-69101	SERV PROVIDED BY GENERAL FUND	128,633	135,708	141,530	141,530	23,588	141,530	145,776	145,776		
	TOTAL MATERIAL & SERVICES	209,749	235,132	282,188	282,188	146,574	275,303	270,407	270,407	-	-
TOTAL GENERAL EXPENDITURES		209,749	235,132	282,188	282,188	146,574	275,303	270,407	270,407	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
PROGRAMS - 4320-4326											
BEAUTIFICATION PROGRAM - 4320											
MATERIAL & SERVICES											
230-4320-60100	PROFESSIONAL SERVICES	-	994	40,000	40,000	-	-	205,000	205,000	-	-
	General Cleanup, Mural Maintenance, and Green Spaces \$205,000										
	TOTAL MATERIAL & SERVICES	-	994	40,000	40,000	-	-	205,000	205,000	-	-
GREATER NEWPORT CHAMBER OF COMMERCE PROGRAM - 4322											
MATERIAL & SERVICES											
230-4322-63300	MAINTENANCE AGREEMENTS	182,500	182,500	220,000	220,000	136,875	182,500	220,000	220,000	-	-
	TOTAL MATERIAL & SERVICES	182,500	182,500	220,000	220,000	136,875	182,500	220,000	220,000	-	-
DISCOVER NEWPORT PROGRAM - 4323											
MATERIAL & SERVICES											
230-4323-60100	PROFESSIONAL SERVICES	-	-	-	-	-	-	240,000	240,000	-	-
	DMMO Plan, Trolley Feasibility Study, and Branding/Signage Plan \$240,000										
230-4323-65300	ADVERTISING & MARKETING EXP	506,989	724,063	1,000,000	1,000,000	896,536	1,000,000	850,000	850,000	-	-
	TOTAL MATERIAL & SERVICES	506,989	724,063	1,000,000	1,000,000	896,536	1,000,000	1,090,000	1,090,000	-	-
SISTER CITY EXPENSES PROGRAM - 4324											
MATERIAL & SERVICES											
230-4324-65700	PROGRAMS & PROGRAM SUPPLIES	51,124	5,665	15,000	15,000	160	160	10,000	10,000	-	-
	TOTAL MATERIAL & SERVICES	51,124	5,665	15,000	15,000	160	160	10,000	10,000	-	-
LOCAL EVENT MARKETING PROGRAM - 4325											
MATERIAL & SERVICES											
230-4325-65700	PROGRAMS & PROGRAM SUPPLIES	17,302	6,000	30,000	30,000	7,499	30,000	30,000	30,000	-	-
	TOTAL MATERIAL & SERVICES	17,302	6,000	30,000	30,000	7,499	30,000	30,000	30,000	-	-
PUBLIC ARTS PROGRAM - 4326											
MATERIAL & SERVICES											
230-4326-65700	PROGRAMS & PROGRAM SUPPLIES	48,805	17,679	65,000	110,000	116,250	116,250	75,000	75,000	-	-
	TOTAL MATERIAL & SERVICES	48,805	17,679	65,000	110,000	116,250	116,250	75,000	75,000	-	-
TOURISM FACILITY GRANTS - 4327											
MATERIAL & SERVICES											
230-4327-65700	PROGRAMS & PROGRAM SUPPLIES	27,325	55,000	100,000	100,000	-	-	-	-	-	-
	TOTAL MATERIAL & SERVICES	27,325	55,000	100,000	100,000	-	-	-	-	-	-
TOTAL PROGRAMS EXPENDITURES		834,045	991,901	1,470,000	1,515,000	1,157,320	1,328,910	1,630,000	1,630,000	-	-
TOTAL ROOM TAX FUND EXPENDITURES		1,043,794	1,227,033	1,752,188	1,797,188	1,303,894	1,604,213	1,900,407	1,900,407	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
230-4310-90101	TRANSFER TO GENERAL FUND Annual Library Request (15%)	182,578	221,717	216,330	216,330	54,084	216,330	-	-	-	-
230-4310-90201	TRANSFER TO PARKS & RECREATION Annual Recreation Request (25%) Pool Repair and Investigation (21004) (25%) Replacement of Rec Center Roof (21-22009) (25%) Conex Box Climate Control (21-25XXX) (25%)	542,209	656,224	744,215	765,215	207,054	765,215	251,627	223,762	-	-
230-4310-90220	TRANSFER TO AIRPORT FUND Annual Airport Request (30%)	250,952	359,465	323,465	323,465	80,865	323,465	780,825	780,825	-	-
230-4310-90302	TRANSFER TO DEBT SERVICE-WW	75,392	-	-	-	-	-	4,698	-	-	-
230-4310-90303	TRANSFER TO DEBT SERVICE-GEN	3,384	7,807	-	-	-	-	118,024	17,987	-	-
230-4310-90402	TRANSFER TO CAPITAL PROJECTS	28,333	132,000	93,000	93,000	23,250	93,000	2,500	-	-	-
230-4310-90405	TRANSFER TO CAPITAL IMPROVEMTS	200,541	-	-	-	-	-	-	-	-	-
230-4310-90711	TRANSFER TO CITY FACILITIES Annual Facilities Administration Request (38%) Annual Park Maintenance Request (50%) Part-time Beautification Coordinator (100%) Annual Public Restroom Facilities Request (90%) Annual Piers & Boardwalks Request (90%) Annual Performing Arts Center Request (40%) Annual Visual Arts Center Request (55%) Annual Street Lights Request (30%) Agate Beach Staircase Terminus Improvement (21059) (50%) Library Heater Replacement (21-22014) (15%) Playground Equipment Replacement (22-23038) (50%) Sam Moore Restroom (22-23039) (90%) Betty Wheeler Park Fence & Dugout Upgrades (22-25XXX) (50%)	1,140,591	1,892,227	1,413,520	1,444,520	384,382	1,444,720	-	-	-	-
	TOTAL TRANSFERS TO	2,423,980	3,269,440	2,790,530	2,842,530	749,635	2,842,730	216,921	216,864	-	-
	TOTAL ROOM TAX FUND EXPENDITURES & TRANSFERS	3,467,774	4,496,473	4,542,718	4,639,718	2,053,529	4,446,943	4,929,945	4,583,735	-	-
230-4310-98100	CONTINGENCY ACCOUNT	-	-	175,219	242,130	-	-	-	459,420	-	-
230-4310-99120	RESERVE FOR FUTURE EXPENDITURE	-	-	737,331	737,331	-	-	-	-	-	-
230-4310-99200	UNAPPROPRIATED ENDING FUND BAL	3,087,685	2,272,291	219,889	219,889	3,671,211	1,469,657	341,259	228,049	-	-
	TOTAL ROOM TAX FUND REQUIREMENTS	6,555,459	6,768,764	5,675,157	5,839,068	5,724,740	5,916,600	5,271,204	5,271,204	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
BUILDING INSPECTION FUND - 240										
RESOURCES										
MISCELLANEOUS SOURCES	-	7,272	50	50	53	119	120	120	-	-
FEES, FINES & FORFEITURES	600,584	608,081	583,324	583,324	216,199	401,704	486,191	486,191	-	-
INVESTMENTS	12,092	25,670	18,920	18,920	2,484	23,846	21,461	21,461	-	-
TOTAL REVENUES	612,676	641,023	602,294	602,294	218,736	425,669	507,772	507,772	-	-
EXPENDITURES										
BUILDING INSPECTION	547,457	574,951	641,531	652,203	286,663	544,393	597,673	593,536	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	547,457	574,951	641,531	652,203	286,663	544,393	597,673	593,536	-	-
CONTINGENCY	-	-	330,483	386,258	-	-	-	240,441	-	-
TOTAL EXPENDITURES	547,457	574,951	972,014	1,038,461	286,663	544,393	597,673	833,977	-	-
TRANSFERS:										
TRANSFERS IN	3,000	3,000	3,000	3,000	750	3,000	3,000	3,000	-	-
TRANSFERS OUT										
NET TRANSFERS	3,000	3,000	3,000	3,000	750	3,000	3,000	3,000	-	-
EXCESS REVENUES OVER EXPENDITURES	68,219	69,072	(366,720)	(433,167)	(67,177)	(115,724)	(86,901)	(323,205)	-	-
BEGINNING FUND BALANCE	372,858	441,081	443,704	510,151	510,151	510,153	394,429	394,429	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	441,077	510,153	76,984	76,984	442,974	394,429	307,528	71,224	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
BUILDING INSPECTION FUND - 240											
RESOURCES											
240-4410-48001	MISC. SALES & SERVICES	-	7,272	50	50	53	119	120	120		
	TOTAL MISCELLANEOUS SOURCES	-	7,272	50	50	53	119	120	120	-	-
240-4410-46411	SIGN PERMITS	143	1,594	3,068	3,068	640	360	1,000	1,000		
240-4410-46420	BUILDING PERMITS	181,153	172,566	138,667	138,667	60,339	118,060	141,672	141,672		
240-4410-46421	BUILDING PLAN REVIEW	127,931	133,382	144,675	144,675	43,367	75,890	91,068	91,068		
240-4410-46422	BUILDING STATE SURCHARGE	21,744	19,066	34,001	34,001	3,989	6,894	8,273	8,273		
240-4410-46424	CET LINCOLN CNTY SCHL DIST	110,599	96,474	119,173	119,173	39,348	74,252	89,103	89,103		
240-4410-46426	CET LINCOLN CNTY SCHL DIST-ADM	4,608	3,877	4,966	4,966	1,640	3,094	3,713	3,713		
240-4410-46430	ELECTRICAL PERMITS	71,554	72,786	50,903	50,903	34,213	61,153	73,383	73,383		
240-4410-46431	ELECTRICAL PLAN REVIEW	8,527	10,235	12,671	12,671	2,651	5,864	7,036	7,036		
240-4410-46432	ELECTRICAL STATE SURCHARGE	8,525	8,373	6,109	6,109	4,026	7,160	8,591	8,591		
240-4410-46440	PLUMBING PERMIT	33,404	27,362	21,641	21,641	9,381	17,755	21,306	21,306		
240-4410-46441	PLUMBING PLAN REVIEW	4,110	3,104	3,321	3,321	466	1,049	1,258	1,258		
240-4410-46442	PLUMBING STATE SURCHARGE	4,008	3,157	2,596	2,596	1,090	2,068	2,481	2,481		
240-4410-46450	MECHANICAL PERMITS	19,551	31,068	27,654	27,654	12,555	23,364	28,037	28,037		
240-4410-46451	MECHANICAL PLAN REVIEW	304	5,244	5,235	5,235	496	833	1,000	1,000		
240-4410-46452	MECHANICAL STATE SURCHARGE	2,346	3,831	3,477	3,477	1,398	2,558	3,070	3,070		
240-4410-46460	MFD & RV PARKS	-	-	167	167	-	-	200	200		
240-4410-46470	BLDG INSPECTIONS REIMBURSEMENT	2,077	15,962	5,000	5,000	600	1,350	5,000	5,000		
	TOTAL FEES, FINES & FORFEITURES	600,584	608,081	583,324	583,324	216,199	401,704	486,191	486,191	-	-
240-4410-47001	INTEREST ON INVESTMENTS	12,092	25,670	18,920	18,920	2,484	23,846	21,461	21,461		
	TOTAL INVESTMENTS	12,092	25,670	18,920	18,920	2,484	23,846	21,461	21,461	-	-
TOTAL BUILDING INSPECTION FUND REVENUES		612,676	641,023	602,294	602,294	218,736	425,669	507,772	507,772	-	-
240-4410-49101	TRANSFER FROM GENERAL FUND	3,000	3,000	3,000	3,000	750	3,000	3,000	3,000	-	-
	TOTAL TRANSFERS FROM	3,000	3,000	3,000	3,000	750	3,000	3,000	3,000	-	-
TOTAL BUILDING INSPECTION FUND REVENUES & TRANSFERS		615,676	644,023	605,294	605,294	219,486	428,669	510,772	510,772	-	-
240-4410-49901	BEGINNING FUND BALANCE	372,858	441,081	443,704	510,151	510,151	510,153	394,429	394,429		
TOTAL BUILDING INSPECTION FUND RESOURCES		988,534	1,085,104	1,048,998	1,115,445	729,637	938,822	905,201	905,201	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
EXPENDITURES											
PERSONAL SERVICES											
240-4410-50110	WAGES & SALARIES	153,086	174,886	183,296	185,193	125,047	187,570	193,043	193,043		
240-4410-50120	PART TIME/EXTRA HELP WAGES	-	-	19,355	26,892	-	26,892	27,703	27,703		
240-4410-51110	OVERTIME	3,674	-	10,000	10,000	411	616	1,000	1,000		
240-4410-52110	INSURANCE BENEFITS	36,061	40,962	38,699	38,706	30,322	45,483	44,877	44,877		
240-4410-52120	FICA EXPENSES	11,514	13,019	16,268	16,990	9,344	14,016	16,964	16,964		
240-4410-52130	RETIREMENT	14,633	18,499	25,039	25,236	18,066	27,099	28,295	28,295		
240-4410-52150	WORKER'S COMPENSATION	1,026	1,095	1,612	1,699	931	1,396	1,761	1,761		
240-4410-52160	UNEMPLOYMENT INSURANCE	2,379	5,230	4,253	4,442	1,272	1,909	1,552	1,552		
240-4410-52170	PAID LEAVE OREGON	281	681	850	886	489	733	886	886		
	TOTAL PERSONAL SERVICES	222,654	254,372	299,372	310,044	185,882	305,714	316,081	316,081	-	-
	Total Full Time Equivalent (FTE)	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57		
MATERIAL & SERVICES											
240-4410-60200	FINANCIAL PROFESSIONAL SERVICE	8,709	8,665	8,805	8,805	5,548	9,628	10,000	10,000		
240-4410-60300	LEGAL PROFESSIONAL SERVICES	-	-	500	500	-	500	1,000	1,000		
240-4410-60500	BUILDING INSPECTION SERVICES	105,438	105,389	90,000	90,000	39,670	45,479	80,000	80,000		
240-4410-61500	CITY FACILITY RENT	4,619	8,404	6,759	6,759	1,126	6,759	6,585	2,448	-	-
240-4410-63100	VEHICLE EXPENSES	62	522	750	750	-	700	750	750		
240-4410-63200	EQUIPMENT EXPENSES	158	9,122	200	200	76	100	20	20		
240-4410-65100	INSURANCE PREMIUM & EXPENSES	1,807	1,949	2,144	2,144	1,989	1,989	2,128	2,128		
240-4410-65200	COMMUNICATIONS EXPENSES	2,729	2,957	3,000	3,000	1,625	1,884	2,500	2,500		
240-4410-65400	PRINTING & BINDING	1,095	947	1,500	1,500	847	1,280	1,350	1,350		
240-4410-65500	TRAVEL & MEETING EXPENSES	120	958	1,500	1,500	390	780	850	850		
240-4410-65550	MEMBERSHIPS, DUES & FEES	815	642	1,000	1,000	903	903	750	750		
240-4410-65600	TRAINING	-	1,452	1,200	1,200	1,064	2,128	2,500	2,500		
240-4410-65710	STATE SURCHARGE EXPENSE	40,687	35,699	46,183	46,183	11,994	25,068	35,000	35,000		
240-4410-65720	CET EXPENSE	113,046	94,027	119,173	119,173	27,532	82,596	85,000	85,000		
240-4410-66100	OFFICE SUPPLIES	450	347	600	600	9	500	600	600		
240-4410-66150	BOOKS/PERIODICALS/DVD & VIDEO	975	706	500	500	188	250	500	500		
240-4410-66200	POSTAGE/SHIPPING EXPENSES	283	200	300	300	190	190	250	250		
240-4410-66600	GENERAL EXPENSES	521	1,540	2,300	2,300	-	2,000	2,000	2,000		
240-4410-66800	FUEL	983	708	750	750	332	800	1,100	1,100		
240-4410-67200	OTHER DATA PROCESSING EXPENSES	1,901	3,751	2,600	2,600	-	2,750	3,000	3,000		
240-4410-69101	SERV PROVIDED BY GENERAL FUND	39,796	41,985	43,786	43,786	7,298	43,786	45,100	45,100	-	-
	TOTAL MATERIAL & SERVICES	324,194	319,970	333,550	333,550	100,781	230,070	280,983	276,846	-	-
CAPITAL OUTLAY											
240-4410-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	8,000	8,000	-	8,000	-	-		
	TOTAL CAPITAL OUTLAY	-	-	8,000	8,000	-	8,000	-	-	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE											
240-4410-84900	LEASE-PRINCIPAL	605	607	605	605	-	607	607	607		
240-4410-89900	LEASE-INTEREST	4	2	4	4	-	2	2	2		
	TOTAL DEBT SERVICE	609	609	609	609	-	609	609	609	-	-
TOTAL BUILDING INSPECTION FUND EXPENDITURES		547,457	574,951	641,531	652,203	286,663	544,393	597,673	593,536	-	-
240-4410-98100	CONTINGENCY ACCOUNT	-	-	330,483	386,258	-	-	-	240,441		
240-4410-99200	UNAPPROPRIATED ENDING FUND BAL	441,077	510,153	76,984	76,984	442,974	394,429	307,528	71,224	-	-
TOTAL BUILDING INSPECTIONS FUND REQUIREMENTS		988,534	1,085,104	1,048,998	1,115,445	729,637	938,822	905,201	905,201	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
STREET FUND - 251										
RESOURCES										
OTHER TAXES	1,036,533	1,068,968	1,379,436	1,379,436	769,554	1,286,406	1,363,119	1,363,119	-	-
STATE SOURCES	110,213	270,407	135,000	135,000	137,371	137,371	135,000	135,000	-	-
MISCELLANEOUS SOURCES	817	34,744	-	-	13,989	13,989	-	-	-	-
FEES, FINES & FORFEITURES	2,238	-	-	-	-	-	-	-	-	-
INVESTMENTS	17,186	24,864	20,000	20,000	1,691	16,234	14,611	14,611	-	-
LOAN AND LEASE REVENUE	897	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,167,884	1,398,983	1,534,436	1,534,436	922,605	1,454,000	1,512,730	1,512,730	-	-
EXPENDITURES										
STREET MAINTENANCE	656,600	1,111,583	902,144	912,644	409,961	881,080	1,042,371	1,042,371	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	656,600	1,111,583	902,144	912,644	409,961	881,080	1,042,371	1,042,371	-	-
CONTINGENCY	-	-	253,902	382,645	-	-	-	182,160	-	-
TOTAL EXPENDITURES	656,600	1,111,583	1,156,046	1,295,289	409,961	881,080	1,042,371	1,224,531	-	-
TRANSFERS:										
TRANSFERS IN	140,000	200,000	140,000	141,512	36,510	296,369	140,000	140,000	-	-
TRANSFERS OUT	(999,302)	(670,565)	(790,952)	(790,952)	(197,739)	(790,952)	(3,437,000)	(900,000)	-	-
NET TRANSFERS	(859,302)	(470,565)	(650,952)	(649,440)	(161,229)	(494,583)	(3,297,000)	(760,000)	-	-
EXCESS REVENUES OVER EXPENDITURES	(348,018)	(183,165)	(272,562)	(410,293)	351,415	78,337	(2,826,641)	(471,801)	-	-
BEGINNING FUND BALANCE	1,049,729	701,714	380,819	518,550	518,550	518,549	596,886	596,886	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	701,711	518,549	108,257	108,257	869,965	596,886	(2,229,755)	125,085	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
STREET FUND - 251											
STREET MAINTENANCE - 3210											
RESOURCES											
251-3210-40200	STATE GAS TAX PRORATION	839,368	857,526	879,436	879,436	521,625	813,948	863,119	863,119		
251-3210-40250	NEWPORT GAS TAX	197,165	211,442	500,000	500,000	247,929	472,458	500,000	500,000		
	TOTAL OTHER TAXES	1,036,533	1,068,968	1,379,436	1,379,436	769,554	1,286,406	1,363,119	1,363,119	-	-
251-3210-43008	STATE IS TEA ENTITLEMENT	110,213	270,407	135,000	135,000	137,371	137,371	135,000	135,000		
	TOTAL STATE SOURCES	110,213	270,407	135,000	135,000	137,371	137,371	135,000	135,000	-	-
251-3210-48001	MISC. SALES & SERVICES	817	34,744	-	-	13,989	13,989	-	-		
	TOTAL MISCELANEOUS SOURCES	817	34,744	-	-	13,989	13,989	-	-	-	-
251-3210-46502	STREET CUT FEES	2,238	-	-	-	-	-	-	-		
	TOTAL FEES, FINES & FORFEITURES	2,238	-	-	-	-	-	-	-	-	-
251-3210-47001	INTEREST ON INVESTMENTS	17,186	24,864	20,000	20,000	1,691	16,234	14,611	14,611		
	TOTAL INVESTMENTS	17,186	24,864	20,000	20,000	1,691	16,234	14,611	14,611	-	-
251-3210-48512	LEASE PROCEEDS	897	-	-	-	-	-	-	-		
	TOTAL LOAN & LEASE REVENUES	897	-	-	-	-	-	-	-	-	-
TOTAL STREET MAINTENANCE REVENUES		1,167,884	1,398,983	1,534,436	1,534,436	922,605	1,454,000	1,512,730	1,512,730	-	-
251-3210-49402	TRANSFER FROM CAP PROJ FUND	-	60,000	-	1,512	1,512	156,369	-	-		
251-3210-49601	TRANSFER FROM WATER FUND	70,000	70,000	70,000	70,000	17,499	70,000	70,000	70,000		
251-3210-49602	TRANSFER FROM WASTEWATER FUND	70,000	70,000	70,000	70,000	17,499	70,000	70,000	70,000		
	TOTAL TRANSFERS FROM	140,000	200,000	140,000	141,512	36,510	296,369	140,000	140,000	-	-
TOTAL STREET MAINTENANCE REVENUES & TRANSFERS		1,307,884	1,598,983	1,674,436	1,675,948	959,115	1,750,369	1,652,730	1,652,730	-	-
251-3210-49901	BEGINNING FUND BALANCE	1,049,729	701,714	380,819	518,550	518,550	518,549	596,886	596,886		
TOTAL STREET MAINTENANCE RESOURCES		2,357,613	2,300,697	2,055,255	2,194,498	1,477,665	2,268,918	2,249,616	2,249,616	-	-
EXPENDITURES											
PERSONAL SERVICES											
251-3210-50110	WAGES & SALARIES	96,044	126,750	163,498	163,498	101,625	152,437	155,521	155,521		
251-3210-50220	LEAD WORKER PAY	571	33	600	600	34	51	600	600		
251-3210-51110	OVERTIME	3,609	4,082	4,500	4,500	2,679	4,018	4,500	4,500		
251-3210-51120	ON-CALL	9,014	7,688	10,000	10,000	3,389	5,084	10,000	10,000		
251-3210-52110	INSURANCE BENEFITS	22,378	32,636	49,758	49,758	23,282	34,924	63,433	63,433		
251-3210-52120	FICA EXPENSES	7,909	10,313	13,663	13,663	8,088	12,132	12,995	12,995		
251-3210-52130	RETIREMENT	14,771	4,661	17,247	17,247	9,694	14,541	23,699	23,699		
251-3210-52150	WORKER'S COMPENSATION	3,230	4,527	7,359	7,359	4,154	6,232	6,913	6,913		

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
251-3210-52160	UNEMPLOYMENT INSURANCE	1,671	6,214	3,572	3,572	729	1,094	1,189	1,189		
251-3210-52170	PAID LEAVE OREGON	219	530	713	713	423	634	679	679		
	TOTAL PERSONAL SERVICES	159,416	197,434	270,910	270,910	154,097	231,147	279,529	279,529	-	-
	Total Full Time Equivalent (FTE)	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50		
	MATERIAL & SERVICES										
251-3210-60100	PROFESSIONAL SERVICES	3,695	151,663	8,000	8,000	4,584	9,000	9,000	9,000		
251-3210-60200	FINANCIAL PROFESSIONAL SERVICE	358	293	600	600	21	247	600	600		
251-3210-61100	UTILITIES - ELECTRIC	1,841	1,273	2,100	2,100	741	1,000	1,500	1,500		
251-3210-61110	UTILITIES - GAS HEATING	1,609	1,239	1,800	1,800	641	810	1,200	1,200		
251-3210-61140	UTILITIES - WATER & SEWER	-	-	3,951	3,951	-	-	-	-		
251-3210-61190	UTILITIES - OTHER	305	180	1,500	1,500	370	180	200	200		
251-3210-61200	BUILDING & GROUNDS EXPENSES	5,604	17,718	7,000	7,000	1,616	7,000	10,000	10,000		
251-3210-61300	PERMITS/LICENSES EXPENSES	175	407	500	500	50	80	200	200		
251-3210-62100	CLEANING EXPENSES	5,040	5,185	5,400	5,400	2,470	4,000	5,400	5,400		
251-3210-63100	VEHICLE EXPENSES	22,197	7,948	25,000	25,000	11,164	24,000	25,000	25,000		
251-3210-63200	EQUIPMENT EXPENSES	24,285	44,013	25,000	25,000	9,760	25,000	35,000	35,000		
251-3210-63400	INFRASTRUCTURE EXPENSES	93,747	91,878	120,000	120,000	103,192	120,000	140,000	140,000		
251-3210-64200	RENTAL EXPENSES	142	675	600	600	511	800	1,000	1,000		
251-3210-65100	INSURANCE PREMIUM & EXPENSES	18,137	19,112	21,023	21,023	18,947	18,947	20,273	20,273		
251-3210-65200	COMMUNICATIONS EXPENSES	4,796	5,295	5,700	5,700	4,025	8,000	8,000	8,000		
251-3210-65400	PRINTING & BINDING	176	(10)	500	500	391	670	800	800		
251-3210-65500	TRAVEL & MEETING EXPENSES	1,862	2,683	2,700	2,700	326	2,000	2,700	2,700		
251-3210-65550	MEMBERSHIPS, DUES & FEES	178	145	300	300	145	300	300	300		
251-3210-65600	TRAINING	1,627	1,436	3,500	3,500	970	2,600	4,000	4,000		
251-3210-66100	OFFICE SUPPLIES	1,103	1,515	1,700	1,700	795	1,300	1,300	1,300		
251-3210-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	36	100	100	23	23	-	-		
251-3210-66200	POSTAGE/SHIPPING EXPENSES	146	27	150	150	-	50	50	50		
251-3210-66250	CONSTRUCTION MATERIAL&SUPPLIES	33,731	19,478	50,000	50,000	10,030	50,000	65,000	65,000		
251-3210-66300	TRAFFIC SAFETY & SIGNAGE	47,351	58,696	50,000	50,000	26,379	50,000	60,000	60,000		
251-3210-66500	CLOTHING & UNIFORMS	651	717	850	850	995	995	900	900		
251-3210-66600	GENERAL EXPENSES	116	1,721	300	300	2,188	4,300	4,500	4,500		
251-3210-66700	SAFETY & HEALTH EXPENSES	300	7,085	2,500	2,500	582	1,200	3,500	3,500		
251-3210-66800	FUEL	11,198	10,158	15,000	15,000	7,188	13,000	15,000	15,000		
251-3210-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	10,500	8,100	8,100	8,400	8,400		
251-3210-69101	SERV PROVIDED BY GENERAL FUND	73,817	77,877	81,218	81,218	13,536	81,218	83,655	83,655	-	-
251-3210-69701	SERV PROVIDED BY PUBLIC WORKS	135,239	185,954	156,741	156,741	26,124	156,741	144,202	144,202	-	-
	TOTAL MATERIAL & SERVICES	489,426	714,397	593,733	604,233	255,864	591,561	651,680	651,680	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL OUTLAY											
251-3210-72100	IMPROVE OTHER THAN BUILDINGS	5,850	-	-	-	-	-	-	-	-	-
251-3210-73100	VEHICLES	-	-	-	-	-	-	-	-	-	-
	Ford F-350							60,000	60,000		
	2025 Freightliner Dump Truck (33% Streets, 33% Water Distribution, 33% Wastewater Collections)							50,000	50,000		
251-3210-73200	CAPITAL EQUIPMENT ACQUISITION	-	198,590	36,490	36,490	-	57,210	-	-	-	-
251-3210-74900	LEASE CAPITAL EXPENSES	897	-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	6,747	198,590	36,490	36,490	-	57,210	110,000	110,000	-	-
DEBT SERVICE											
251-3210-84900	LEASE-PRINCIPAL	1,004	1,156	1,004	1,004	-	1,156	1,156	1,156	-	-
251-3210-89900	LEASE-INTEREST	7	6	7	7	-	6	6	6	-	-
	TOTAL DEBT SERVICE	1,011	1,162	1,011	1,011	-	1,162	1,162	1,162	-	-
TOTAL STREET MAINTENANCE EXPENDITURES		656,600	1,111,583	902,144	912,644	409,961	881,080	1,042,371	1,042,371	-	-
251-3210-90402	TRANSFER TO CAPITAL PROJECTS	999,302	620,565	785,502	785,502	196,376	785,502	-	-	-	-
	Big Creek Bridge Abutment Repair (17009)							397,000	500,000	-	-
	Street Repair and Improvement Program (25-23010)							2,000,000	360,000	-	-
	Fall Street Improvements from Elizabeth Street - US 101 (25-25XXX)							1,000,000	-	-	-
251-3210-90403	TRANSFER TO PROP CAP PROJECTS	-	50,000	5,450	5,450	1,363	5,450	-	-	-	-
	Public Works Shop Upgrade (21-25XXX)							40,000	40,000	-	-
	TOTAL TRANSFERS TO	999,302	670,565	790,952	790,952	197,739	790,952	3,437,000	900,000	-	-
TOTAL STREET MAINTENANCE EXPENDITURES & TRANSFERS		1,655,902	1,782,148	1,693,096	1,703,596	607,700	1,672,032	4,479,371	1,942,371	-	-
251-3210-98100	CONTINGENCY ACCOUNT	-	-	253,902	382,645	-	-	-	182,160	-	-
251-3210-99200	UNAPPROPRIATED ENDING FUND BAL	701,711	518,549	108,257	108,257	869,965	596,886	(2,229,755)	125,085	-	-
TOTAL STREET MAINTENANCE REQUIREMENTS		2,357,613	2,300,697	2,055,255	2,194,498	1,477,665	2,268,918	2,249,616	2,249,616	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
LINE UNDERGROUNDING FUND - 252										
RESOURCES										
FRANCHISES	202,972	203,381	215,329	215,329	-	207,449	211,598	211,598	-	-
INVESTMENTS	20,850	45,775	30,753	30,753	4,874	46,790	42,111	42,111	-	-
TOTAL REVENUES	223,822	249,156	246,082	246,082	4,874	254,239	253,709	253,709	-	-
EXPENDITURES										
LINE UNDERGROUNDING	1,561	1,790	1,950	1,950	275	1,900	1,989	1,989	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,561	1,790	1,950	1,950	275	1,900	1,989	1,989	-	-
CONTINGENCY	-	-	1,400,248	1,405,588	-	-	1,665,516	1,665,516	-	-
TOTAL EXPENDITURES	1,561	1,790	1,402,198	1,407,538	275	1,900	1,667,505	1,667,505	-	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	222,261	247,366	(1,156,116)	(1,161,456)	4,599	252,339	(1,413,796)	(1,413,796)	-	-
BEGINNING FUND BALANCE	691,829	914,091	1,156,116	1,161,456	1,161,456	1,161,457	1,413,796	1,413,796	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	914,090	1,161,457	-	-	1,166,055	1,413,796	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
LINE UNDERGROUNDING FUND - 252											
RESOURCES											
252-3510-41006	FRANCHISE TAX-CENTRAL LINCOLN	202,972	203,381	215,329	215,329	-	207,449	211,598	211,598		
	TOTAL FRANCHISE TAXES	202,972	203,381	215,329	215,329	-	207,449	211,598	211,598	-	-
252-3510-47001	INTEREST ON INVESTMENTS	20,850	45,775	30,753	30,753	4,874	46,790	42,111	42,111		
	TOTAL INVESTMENTS	20,850	45,775	30,753	30,753	4,874	46,790	42,111	42,111	-	-
TOTAL LINE UNDERGROUNDING FUND REVENUES		223,822	249,156	246,082	246,082	4,874	254,239	253,709	253,709	-	-
252-3510-49901	BEGINNING FUND BALANCE	691,829	914,091	1,156,116	1,161,456	1,161,456	1,161,457	1,413,796	1,413,796		
TOTAL LINE UNDERGROUNDING FUND RESOURCES		915,651	1,163,247	1,402,198	1,407,538	1,166,330	1,415,696	1,667,505	1,667,505	-	-
EXPENDITURES											
MATERIAL & SERVICES											
252-3510-60200	FINANCIAL PROFESSIONAL SERVICE	379	543	650	650	59	600	650	650		
252-3510-69101	SERV PROVIDED BY GENERAL FUND	1,182	1,247	1,300	1,300	216	1,300	1,339	1,339	-	-
	TOTAL MATERIAL & SERVICES	1,561	1,790	1,950	1,950	275	1,900	1,989	1,989	-	-
TOTAL LINE UNDERGROUNDING FUND EXPENDITURES		1,561	1,790	1,950	1,950	275	1,900	1,989	1,989	-	-
252-3510-98100	CONTINGENCY ACCOUNT	-	-	1,400,248	1,405,588	-	-	1,665,516	1,665,516	-	-
252-3510-99200	UNAPPROPRIATED ENDING FUND BAL	914,090	1,161,457	-	-	1,166,055	1,413,796	-	-	-	-
TOTAL LINE UNDERGROUNDING FUND REQUIREMENTS		915,651	1,163,247	1,402,198	1,407,538	1,166,330	1,415,696	1,667,505	1,667,505	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
SDC (System Development Charge) FUND - 253										
RESOURCES										
FEES, FINES & FORFEITURES	427,819	557,149	375,089	495,089	74,615	272,111	452,121	452,121	-	-
INVESTMENTS	74,115	146,163	102,116	102,116	15,246	179,261	161,336	161,336	-	-
TOTAL REVENUES	501,934	703,312	477,205	597,205	89,861	451,372	613,457	613,457	-	-
EXPENDITURES										
ADMINISTRATION	591	624	651	651	108	651	671	671	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	591	624	651	651	108	651	671	671	-	-
CONTINGENCY	-	-	3,747,159	3,979,886	-	-	4,446,838	4,446,838	-	-
	591	624	3,747,810	3,980,537	108	651	4,447,509	4,447,509	-	-
TRANSFERS:										
TRANSFERS IN	-	3,990	-	395	395	395	-	-	-	-
TRANSFERS OUT	(182,504)	(116,939)	(206,537)	(264,037)	(109,134)	(264,037)	-	-	-	-
NET TRANSFERS	(182,504)	(112,949)	(206,537)	(263,642)	(108,739)	(263,642)	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	318,839	589,739	(3,477,142)	(3,646,974)	(18,986)	187,079	(3,834,052)	(3,834,052)	-	-
BEGINNING FUND BALANCE	2,738,394	3,057,234	3,477,142	3,646,974	3,646,973	3,646,973	3,834,052	3,834,052	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	3,057,233	3,646,973	-	-	3,627,987	3,834,052	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
SDC (System Development Charge) FUND - 253											
STREET - 3610											
RESOURCES											
253-3610-46408	SDC CHARGES	185,929	246,753	149,368	213,198	22,732	76,636	187,432	187,432		
	TOTAL FEES, FINES & FORFEITURES	185,929	246,753	149,368	213,198	22,732	76,636	187,432	187,432	-	-
253-3610-47001	INTEREST ON INVESTMENTS	28,012	58,016	40,236	40,236	6,324	60,710	54,639	54,639		
	TOTAL INVESTMENTS	28,012	58,016	40,236	40,236	6,324	60,710	54,639	54,639	-	-
TOTAL STREET REVENUES		213,941	304,769	189,604	253,434	29,056	137,346	242,071	242,071	-	-
253-3610-49901	BEGINNING FUND BALANCE	975,591	1,189,532	1,401,306	1,494,302	1,494,301	1,494,301	1,631,647	1,631,647		
TOTAL STREETS RESOURCES		1,189,532	1,494,301	1,590,910	1,747,736	1,523,357	1,631,647	1,873,718	1,873,718	-	-
253-3610-98100	CONTINGENCY ACCOUNT	-	-	1,590,910	1,747,736	-	-	1,873,718	1,873,718	-	-
253-3610-99200	UNAPPROPRIATED ENDING FUND BAL	1,189,532	1,494,301	-	-	1,523,357	1,631,647	-	-	-	-
TOTAL STREET REQUIREMENTS		1,189,532	1,494,301	1,590,910	1,747,736	1,523,357	1,631,647	1,873,718	1,873,718	-	-
WATER - 3620											
RESOURCES											
253-3620-46408	SDC CHARGES	45,793	35,553	33,702	41,905	9,835	22,275	40,559	40,559		
	TOTAL FEES, FINES & FORFEITURES	45,793	35,553	33,702	41,905	9,835	22,275	40,559	40,559	-	-
253-3620-47001	INTEREST ON INVESTMENTS	5,847	8,918	6,215	6,215	874	8,390	7,551	7,551		
	TOTAL INVESTMENTS	5,847	8,918	6,215	6,215	874	8,390	7,551	7,551	-	-
TOTAL WATER REVENUES		51,640	44,471	39,917	48,120	10,709	30,665	48,110	48,110	-	-
253-3620-49901	BEGINNING FUND BALANCE	200,505	252,145	207,916	208,183	208,183	208,183	238,848	238,848		
TOTAL WATER RESOURCES		252,145	296,616	247,833	256,303	218,892	238,848	286,958	286,958	-	-
253-3620-90403	TRANSFER TO PROP CAP PROJECTS	-	88,433	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	88,433	-	-	-	-	-	-	-	-
TOTAL WATER TRANSFERS		-	88,433	-	-	-	-	-	-	-	-
253-3620-98100	CONTINGENCY ACCOUNT	-	-	247,833	256,303	-	-	286,958	286,958	-	-
253-3620-99200	UNAPPROPRIATED ENDING FUND BAL	252,145	208,183	-	-	218,892	238,848	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
TOTAL WATER REQUIREMENTS		252,145	296,616	247,833	256,303	218,892	238,848	286,958	286,958	-	-
WASTEWATER - 3630											
RESOURCES											
253-3630-46408	SDC CHARGES	81,420	65,858	56,523	71,071	17,475	39,416	71,505	71,505		
	TOTAL FEES, FINES & FORFEITURES	81,420	65,858	56,523	71,071	17,475	39,416	71,505	71,505	-	-
253-3630-47001	INTEREST ON INVESTMENTS	20,415	40,126	28,632	28,632	4,013	38,525	34,673	34,673		
	TOTAL INVESTMENTS	20,415	40,126	28,632	28,632	4,013	38,525	34,673	34,673	-	-
TOTAL WASTEWATER REVENUES		101,835	105,984	85,155	99,703	21,488	77,941	106,178	106,178	-	-
253-3630-49303	TRANSFER FROM DEBT SERV GOVT	-	3,990	-	395	395	395	-	-	-	-
	TOTAL TRANSFERS FROM	-	3,990	-	395	395	395	-	-	-	-
TOTAL WASTEWATER REVENUES & TRANSFERS		101,835	109,974	85,155	100,098	21,883	78,336	106,178	106,178	-	-
253-3630-49901	BEGINNING FUND BALANCE	741,755	841,086	938,801	947,554	947,554	947,554	1,025,890	1,025,890		
TOTAL WASTEWATER RESOURCES		843,590	951,060	1,023,956	1,047,652	969,437	1,025,890	1,132,068	1,132,068	-	-
253-3630-90302	TRANSFER TO DEBT SERVICE-WW	984	-	-	-	-	-	-	-	-	-
253-3630-90303	TRANSFER TO DEBT SERVICE-GEN	1,520	3,506	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	2,504	3,506	-	-	-	-	-	-	-	-
TOTAL WASTEWATER TRANSFERS		2,504	3,506	-	-	-	-	-	-	-	-
253-3630-98100	CONTINGENCY ACCOUNT	-	-	1,023,956	1,047,652	-	-	1,132,068	1,132,068	-	-
253-3630-99200	UNAPPROPRIATED ENDING FUND BAL	841,086	947,554	-	-	969,437	1,025,890	-	-	-	-
TOTAL WASTEWATER REQUIREMENTS		843,590	951,060	1,023,956	1,047,652	969,437	1,025,890	1,132,068	1,132,068	-	-
PARKS - 3640											
RESOURCES											
253-3640-46408	SDC CHARGES	35,968	43,494	24,846	41,798	8,722	33,852	59,957	59,957		
	TOTAL FEES, FINES & FORFEITURES	35,968	43,494	24,846	41,798	8,722	33,852	59,957	59,957	-	-
253-3640-47001	INTEREST ON INVESTMENTS	3,513	5,588	3,817	3,817	586	38,525	34,673	34,673		
	TOTAL INVESTMENTS	3,513	5,588	3,817	3,817	586	38,525	34,673	34,673	-	-
TOTAL PARKS REVENUES		39,481	49,082	28,663	45,615	9,308	72,377	94,630	94,630	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
253-3640-49901	BEGINNING FUND BALANCE	201,587	111,068	117,700	135,149	135,150	135,150	150,027	150,027		
TOTAL PARKS RESOURCES		241,068	160,150	146,363	180,764	144,458	207,527	244,657	244,657	-	-
253-3640-90711	TRANSFER TO CITY FACILITIES	130,000	25,000	-	57,500	57,500	57,500	-	-	-	-
	TOTAL TRANSFERS TO	130,000	25,000	-	57,500	57,500	57,500	-	-	-	-
TOTAL PARKS TRANSFERS		130,000	25,000	-	57,500	57,500	57,500	-	-	-	-
253-3640-98100	CONTINGENCY ACCOUNT	-	-	146,363	123,264	-	-	244,657	244,657	-	-
253-3640-99200	UNAPPROPRIATED ENDING FUND BAL	111,068	135,150	-	-	86,958	150,027	-	-	-	-
TOTAL PARKS REQUIREMENTS		241,068	160,150	146,363	180,764	144,458	207,527	244,657	244,657	-	-
STORMWATER - 3650											
RESOURCES											
253-3650-46408	SDC CHARGES	60,842	147,193	97,597	114,064	12,732	88,558	74,528	74,528		
	TOTAL FEES, FINES & FORFEITURES	60,842	147,193	97,597	114,064	12,732	88,558	74,528	74,528	-	-
253-3650-47001	INTEREST ON INVESTMENTS	14,599	29,958	21,082	21,082	3,161	30,346	27,311	27,311		
	TOTAL INVESTMENTS	14,599	29,958	21,082	21,082	3,161	30,346	27,311	27,311	-	-
TOTAL STORMWATER REVENUES		75,441	177,151	118,679	135,146	15,893	118,904	101,839	101,839	-	-
253-3650-49901	BEGINNING FUND BALANCE	525,806	601,247	733,109	778,398	778,398	778,398	775,765	775,765		
TOTAL STORMWATER RESOURCES		601,247	778,398	851,788	913,544	794,291	897,302	877,604	877,604	-	-
253-3650-90403	TRANSFER TO PROP CAP PROJECTS	-	-	121,537	121,537	30,384	121,537	-	-	-	-
	TOTAL TRANSFERS TO	-	-	121,537	121,537	30,384	121,537	-	-	-	-
TOTAL STORMWATER TRANSFERS		-	-	121,537	121,537	30,384	121,537	-	-	-	-
253-3650-98100	CONTINGENCY ACCOUNT	-	-	730,251	792,007	-	-	877,604	877,604	-	-
253-3650-99200	UNAPPROPRIATED ENDING FUND BAL	601,247	778,398	-	-	763,907	775,765	-	-	-	-
TOTAL STORMWATER REQUIREMENTS		601,247	778,398	851,788	913,544	794,291	897,302	877,604	877,604	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
ADMINISTRATION - 3660											
RESOURCES											
253-3660-46408	SDC ADMINISTRATIVE FEES	17,867	18,298	13,053	13,053	3,119	11,374	18,140	18,140		
	TOTAL FEES, FINES & FORFEITURES	17,867	18,298	13,053	13,053	3,119	11,374	18,140	18,140	-	-
253-3660-47001	INTEREST ON INVESTMENTS	1,729	3,557	2,134	2,134	288	2,765	2,489	2,489		
	TOTAL INVESTMENTS	1,729	3,557	2,134	2,134	288	2,765	2,489	2,489	-	-
TOTAL ADMINISTRATION REVENUES		19,596	21,855	15,187	15,187	3,407	14,139	20,629	20,629	-	-
253-3660-49901	BEGINNING FUND BALANCE	93,150	62,156	78,310	83,388	83,387	83,387	11,875	11,875		
TOTAL ADMINISTRATION RESOURCES		112,746	84,011	93,497	98,575	86,794	97,526	32,504	32,504	-	-
EXPENDITURES											
MATERIAL & SERVICES											
253-3660-69101	SERV PROVIDED BY GENERAL FUND	591	624	651	651	108	651	671	671	-	-
	TOTAL MATERIAL & SERVICES	591	624	651	651	108	651	671	671	-	-
TOTAL ADMINISTRATION EXPENDITURES		591	624	651	651	108	651	671	671	-	-
253-3660-90402	TRANSFER TO CAPITAL PROJECTS	-	-	85,000	85,000	21,250	85,000	-	-	-	-
253-3660-90403	TRANSFER TO PROP CAP PROJECTS	50,000	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	50,000	-	85,000	85,000	21,250	85,000	-	-	-	-
TOTAL WATER EXPENDITURES & TRANSFERS		50,591	624	85,651	85,651	21,358	85,651	671	671	-	-
253-3660-98100	CONTINGENCY ACCOUNT	-	-	7,846	12,924	-	-	31,833	31,833	-	-
253-3660-99200	UNAPPROPRIATED ENDING FUND BAL	62,155	83,387	-	-	65,436	11,875	-	-	-	-
TOTAL ADMINISTRATION REQUIREMENTS		112,746	84,011	93,497	98,575	86,794	97,526	32,504	32,504	-	-



BUDGET WORKSHEETS = FUND SUMMARY
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	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
AGATE BEACH CLOSURE FUND - 254										
RESOURCES										
LOAN AND LEASE REVENUE	27,500	27,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
TOTAL REVENUES	27,500	27,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
EXPENDITURES										
AGATE BEACH CLOSURE	74,389	50,179	65,149	65,149	23,204	52,720	65,186	65,186	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	74,389	50,179	65,149	65,149	23,204	52,720	65,186	65,186	-	-
CONTINGENCY	-	-	691,488	703,368	-	-	723,111	723,111	-	-
TOTAL EXPENDITURES	74,389	50,179	756,637	768,517	23,204	52,720	788,297	788,297	-	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND	-	(225,000)	-	-	-	-	-	-	-	-
NET TRANSFERS	-	(225,000)	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	(46,889)	(247,679)	(684,137)	(696,017)	49,296	19,780	(715,797)	(715,797)	-	-
BEGINNING FUND BALANCE	990,586	943,696	684,137	696,017	696,017	696,017	715,797	715,797	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	943,697	696,017	-	-	745,313	715,797	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
AGATE BEACH CLOSURE FUND - 254											
RESOURCES											
254-4610-48515	INTERFUND LOAN REPAY-PRINC	-	-	72,500	72,500	72,500	72,500	72,500	72,500	-	-
254-4610-49810	INTERFUND LOAN REPAY-PRINC	27,500	27,500	-	-	-	-	-	-	-	-
	TOTAL LOAN & LEASE REVENUES	27,500	27,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
TOTAL AGATE BEACH CLOSURE FUND REVENUES		27,500	27,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
254-4610-49901	BEGINNING FUND BALANCE	990,586	943,696	684,137	696,017	696,017	696,017	715,797	715,797		
TOTAL AGATE BEACH CLOSURE FUND RESOURCES		1,018,086	971,196	756,637	768,517	768,517	768,517	788,297	788,297	-	-
EXPENDITURES											
MATERIAL & SERVICES											
254-4610-60200	FINANCIAL PROFESSIONAL SERVICE	478	412	515	515	39	471	515	515		
254-4610-65900	OTHER OPERATING EXPENSES	73,320	49,143	63,983	63,983	23,057	51,598	64,000	64,000		
254-4610-69101	SERV PROVIDED BY GENERAL FUND	591	624	651	651	108	651	671	671	-	-
	TOTAL MATERIAL & SERVICES	74,389	50,179	65,149	65,149	23,204	52,720	65,186	65,186	-	-
TOTAL AGATE BEACH CLOSURE FUND EXPENDITURES		74,389	50,179	65,149	65,149	23,204	52,720	65,186	65,186	-	-
254-4610-91800	INTERFUND LOAN TO OTHER FUND	-	225,000	-	-	-	-	-	-	-	-
	TOTAL INTERFUND LOANS	-	225,000	-	-	-	-	-	-	-	-
TOTAL AGATE BEACH CLOSURE FUND EXP. & INTERFUND LOANS		74,389	275,179	65,149	65,149	23,204	52,720	65,186	65,186	-	-
254-4610-98100	CONTINGENCY ACCOUNT	-	-	691,488	703,368	-	-	723,111	723,111	-	-
254-4610-99200	UNAPPROPRIATED ENDING FUND BAL	943,697	696,017	-	-	745,313	715,797	-	-	-	-
TOTAL AGATE BEACH CLOSURE FUND REQUIREMENTS		1,018,086	971,196	756,637	768,517	768,517	768,517	788,297	788,297	-	-

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	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-WATER FUND - 301										
RESOURCES										
INVESTMENTS	113	404	170	170	32	307	276	276	-	-
TOTAL REVENUES	113	404	170	170	32	307	276	276	-	-
EXPENDITURES										
GENERAL DEBT	69,527	69,622	70,529	70,529	52,147	69,529	69,228	69,228	-	-
REVENUE BONDS DEBT	750,179	807,284	865,998	865,998	411,905	862,998	926,214	926,214	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	819,706	876,906	936,527	936,527	464,052	932,527	995,442	995,442	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	819,706	876,906	936,527	936,527	464,052	932,527	995,442	995,442	-	-
TRANSFERS:										
TRANSFERS IN	819,965	880,874	931,651	931,651	282,482	931,651	990,768	990,768	-	-
TRANSFERS OUT										
NET TRANSFERS	819,965	880,874	931,651	931,651	282,482	931,651	990,768	990,768	-	-
EXCESS REVENUES OVER EXPENDITURES	372	4,372	(4,706)	(4,706)	(181,538)	(569)	(4,398)	(4,398)	-	-
BEGINNING FUND BALANCE	6,221	6,595	10,699	10,967	10,967	10,967	10,398	10,398	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	5,993	6,261	-	-	6,000	6,000	-	-
UNAPPROPRIATED ENDING FUND BLANCE	6,593	10,967	-	-	(170,571)	10,398	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-WATER FUND- 301											
GENERAL DEBT- 2220											
RESOURCES											
301-2220-47001	INTEREST ON INVESTMENTS	8	69	-	-	-	-	-	-	-	-
	TOTAL INVESTMENTS	8	69	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REVENUES		8	69	-	-	-	-	-	-	-	-
301-2220-49601	TRANSFER FROM WATER FUND	69,504	70,557	69,565	69,565	5,797	69,565	68,157	68,157	-	-
	TOTAL TRANSFERS FROM	69,504	70,557	69,565	69,565	5,797	69,565	68,157	68,157	-	-
TOTAL GENERAL DEBT REVENUES & TRANSFERS		69,512	70,626	69,565	69,565	5,797	69,565	68,157	68,157	-	-
301-2220-49901	BEGINNING FUND BALANCE	2,044	2,031	2,964	3,033	3,035	3,035	3,071	3,071		
TOTAL GENERAL DEBT RESOURCES		71,556	72,657	72,529	72,598	8,832	72,600	71,228	71,228	-	-
EXPENDITURES											
DEBT SERVICE											
301-2220-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
301-2220-81200	SEAL ROCK AGREEMENT-PRINCIPAL	36,536	38,304	39,942	39,942	31,350	39,942	40,448	40,448		
301-2220-85200	SEAL ROCK AGREEMENT-INTEREST	32,991	31,318	29,587	29,587	20,797	29,587	27,780	27,780		
	TOTAL DEBT SERVICE	69,527	69,622	70,529	70,529	52,147	69,529	69,228	69,228	-	-
TOTAL GENERAL DEBT EXPENDITURES		69,527	69,622	70,529	70,529	52,147	69,529	69,228	69,228	-	-
301-2220-99100	LOAN RESERVE	-	-	2,000	2,069	-	-	2,000	2,000	-	-
301-2220-99200	UNAPPROPRIATED ENDING FUND BAL	2,029	3,035	-	-	(43,315)	3,071	-	-	-	-
TOTAL GENERAL DEBT REQUIREMENTS		71,556	72,657	72,529	72,598	8,832	72,600	71,228	71,228	-	-
REVENUE BONDS DEBT- 2410											
RESOURCES											
301-2410-47001	INTEREST ON INVESTMENTS	105	335	170	170	32	307	276	276		
	TOTAL INVESTMENTS	105	335	170	170	32	307	276	276	-	-
TOTAL REVENUE BONDS DEBT REVENUES		105	335	170	170	32	307	276	276	-	-
301-2410-49601	TRANSFER FROM WATER FUND	750,461	810,317	862,086	862,086	276,685	862,086	922,611	922,611	-	-
	TOTAL TRANSFERS FROM	750,461	810,317	862,086	862,086	276,685	862,086	922,611	922,611	-	-
TOTAL REVENUE BONDS DEBT REVENUES & TRANSFERS		750,566	810,652	862,256	862,256	276,717	862,393	922,887	922,887	-	-

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Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
301-2410-49901	BEGINNING FUND BALANCE	4,177	4,564	7,735	7,934	7,932	7,932	7,327	7,327		
TOTAL REVENUE BONDS DEBT RESOURCES		754,743	815,216	869,991	870,190	284,649	870,325	930,214	930,214	-	-
EXPENDITURES											
DEBT SERVICE											
301-2410-80100	LOAN FEES	-	-	3,000	3,000	-	-	3,000	3,000		
301-2410-81220	2014 REVENUE BOND-PRINCIPAL	202,039	210,180	218,650	218,650	218,650	218,650	227,460	227,460		
301-2410-81280	2019 REVENUE BOND-PRINCIPAL	215,000	220,000	225,000	225,000	-	225,000	231,000	231,000		
301-2410-81305	2022 REVENUE BOND-PRINCIPAL	-	87,000	145,000	145,000	-	145,000	208,000	208,000		
301-2410-85220	2014 REVENUE BOND-INTEREST	128,948	120,807	112,337	112,337	112,337	112,337	103,527	103,527		
301-2410-85280	2019 REVENUE BOND-INTEREST	72,233	67,355	62,017	62,017	30,921	62,017	56,481	56,481		
301-2410-85305	2022 REVENUE BOND-INTEREST	131,959	101,942	99,994	99,994	49,997	99,994	96,746	96,746		
TOTAL DEBT SERVICE		750,179	807,284	865,998	865,998	411,905	862,998	926,214	926,214	-	-
TOTAL REVENUE BONDS DEBT EXPENDITURES		750,179	807,284	865,998	865,998	411,905	862,998	926,214	926,214	-	-
301-2410-99100	LOAN RESERVE	-	-	3,993	4,192	-	-	4,000	4,000	-	-
301-2410-99200	UNAPPROPRIATED ENDING FUND BAL	4,564	7,932	-	-	(127,256)	7,327	-	-	-	-
TOTAL REVENUE BONDS DEBT REQUIREMENTS		754,743	815,216	869,991	870,190	284,649	870,325	930,214	930,214	-	-



BUDGET WORKSHEETS = FUND SUMMARY
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	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-WASTEWATER FUND - 302										
RESOURCES										
INVESTMENTS	32,173	28,995	27,428	27,428	-	23,040	20,736	20,736	-	-
TOTAL REVENUES	32,173	28,995	27,428	27,428	-	23,040	20,736	20,736	-	-
EXPENDITURES										
GENERAL DEBT	265,838	-	-	-	-	-	-	-	-	-
DEQ DEBT	701,051	1,500,743	1,219,765	1,219,765	1,216,765	1,216,765	1,215,915	1,215,915	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	966,889	1,500,743	1,219,765	1,219,765	1,216,765	1,216,765	1,215,915	1,215,915	-	-
CONTINGENCY										
TOTAL EXPENDITURES	966,889	1,500,743	1,219,765	1,219,765	1,216,765	1,216,765	1,215,915	1,215,915	-	-
TRANSFERS:										
TRANSFERS IN	1,364,839	611,251	1,219,765	1,219,765	-	1,219,765	1,199,502	1,199,502	-	-
TRANSFERS OUT	-	(11,444)	-	(180)	(180)	(180)	-	-	-	-
NET TRANSFERS	1,364,839	599,807	1,219,765	1,219,585	(180)	1,219,585	1,199,502	1,199,502	-	-
EXCESS REVENUES OVER EXPENDITURES	430,123	(871,941)	27,428	27,248	(1,216,945)	25,860	4,323	4,323	-	-
BEGINNING FUND BALANCE	973,852	1,403,975	537,152	532,034	532,034	532,034	557,894	557,894	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	564,580	559,282	-	-	562,217	562,217	-	-
UNAPPROPRIATED ENDING FUND BLANCE	1,403,975	532,034	-	-	(684,911)	557,894	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-WASTEWATER FUND - 302											
GENERAL DEBT - 2210											
RESOURCES											
302-2210-47001	INTEREST ON INVESTMENTS	295	8	-	-	-	-	-	-	-	-
	TOTAL INVESTMENTS	295	8	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REVENUES		295	8	-	-	-	-	-	-	-	-
302-2210-49230	TRANSFER FR ROOM TAX FUND	75,392	-	-	-	-	-	-	-	-	-
302-2210-49253	TRANSFER FROM SDC FUND	984	-	-	-	-	-	-	-	-	-
302-2210-49602	TRANSFER FROM WASTEWATER FUND	189,463	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	265,839	-	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REVENUES & TRANSFERS		266,134	8	-	-	-	-	-	-	-	-
302-2210-49901	BEGINNING FUND BALANCE	11,320	11,616	-	180	180	180	-	-	-	-
TOTAL GENERAL DEBT RESOURCES		277,454	11,624	-	180	180	180	-	-	-	-
EXPENDITURES											
DEBT SERVICE											
302-2210-81170	2010A SERIES OBLIG-PRINCIPAL	255,000	-	-	-	-	-	-	-	-	-
302-2210-85170	2010A SERIES OBLIG - INTEREST	10,838	-	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE	265,838	-	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT EXPENDITURES		265,838	-	-	-	-	-	-	-	-	-
302-2210-90602	TRANSFER TO WASTEWATER FUND	-	11,444	-	180	180	180	-	-	-	-
	TOTAL TRANSFERS TO	-	11,444	-	180	180	180	-	-	-	-
TOTAL GENERAL DEBT EXPENDITURES & TRANSFERS		265,838	11,444	-	180	180	180	-	-	-	-
302-2210-99200	UNAPPROPRIATED ENDING FUND BAL	11,616	180	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REQUIREMENTS		277,454	11,624	-	180	180	180	-	-	-	-
DEQ DEBT - 2230											
RESOURCES											
302-2230-47001	INTEREST ON INVESTMENTS	31,878	28,987	27,428	27,428	-	23,040	20,736	20,736	-	-
	TOTAL INVESTMENTS	31,878	28,987	27,428	27,428	-	23,040	20,736	20,736	-	-
TOTAL DEQ DEBT REVENUES		31,878	28,987	27,428	27,428	-	23,040	20,736	20,736	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
302-2230-49602	TRANSFER FROM WASTEWATER FUND	1,099,000	611,251	1,219,765	1,219,765	-	1,219,765	1,199,502	1,199,502	-	-
	TOTAL TRANSFERS FROM	1,099,000	611,251	1,219,765	1,219,765	-	1,219,765	1,199,502	1,199,502	-	-
	TOTAL DEQ DEBT REVENUES & TRANSFERS	1,130,878	640,238	1,247,193	1,247,193	-	1,242,805	1,220,238	1,220,238	-	-
302-2230-49901	BEGINNING FUND BALANCE	962,532	1,392,359	537,152	531,854	531,854	531,854	557,894	557,894		
	TOTAL DEQ DEBT RESOURCES	2,093,410	2,032,597	1,784,345	1,779,047	531,854	1,774,659	1,778,132	1,778,132	-	-
EXPENDITURES											
DEBT SERVICE											
302-2230-80100	LOAN FEES	-	-	3,000	3,000	-	-	3,000	3,000		
302-2230-81295	CWSRF R68936 - PRINCIPAL	-	146,422	297,383	297,383	297,383	297,383	303,541	303,541		
302-2230-81300	CWSRF R68933 - PRINCIPAL	405,634	415,756	426,131	426,131	426,131	426,131	436,765	436,765		
302-2230-81310	CWSRF R68934 - PRINCIPAL	-	18,870	38,024	38,024	38,024	38,024	38,405	38,405		
302-2230-85295	CWSRF R68936 - INTEREST	-	593,670	172,782	172,782	172,782	172,782	165,122	165,122		
302-2230-85300	CWSRF R68933 - INTEREST	295,417	283,242	270,762	270,762	270,762	270,762	257,971	257,971		
302-2230-85310	CWSRF R68934 - INTEREST	-	42,783	11,683	11,683	11,683	11,683	11,111	11,111		
	TOTAL DEBT SERVICE	701,051	1,500,743	1,219,765	1,219,765	1,216,765	1,216,765	1,215,915	1,215,915	-	-
	TOTAL DEQ DEBT EXPENDITURES	701,051	1,500,743	1,219,765	1,219,765	1,216,765	1,216,765	1,215,915	1,215,915	-	-
302-2230-99100	LOAN RESERVE	-	-	564,580	559,282	-	-	562,217	562,217	-	-
302-2230-99200	UNAPPROPRIATED ENDING FUND BAL	1,392,359	531,854	-	-	(684,911)	557,894	-	-	-	-
	TOTAL DEQ DEBT REQUIREMENTS	2,093,410	2,032,597	1,784,345	1,779,047	531,854	1,774,659	1,778,132	1,778,132	-	-



BUDGET WORKSHEETS = FUND SUMMARY
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	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-GOVERNMENTAL FUND - 303										
RESOURCES										
INVESTMENTS	819	1,127	-	-	-	-	-	-	-	-
TOTAL REVENUES	819	1,127	-	-	-	-	-	-	-	-
EXPENDITURES										
GENERAL DEBT	85,021	54,141	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	85,021	54,141	-	-	-	-	-	-	-	-
CONTINGENCY										
TOTAL EXPENDITURES	85,021	54,141	-	-	-	-	-	-	-	-
TRANSFERS:										
TRANSFERS IN	71,277	56,725	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	(31,444)	-	(3,110)	(3,110)	(3,110)	-	-	-	-
NET TRANSFERS	71,277	25,281	-	(3,110)	(3,110)	(3,110)	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	(12,925)	(27,733)	-	(3,110)	(3,110)	(3,110)	-	-	-	-
BEGINNING FUND BALANCE	43,768	30,843	-	3,110	3,110	3,110	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	30,843	3,110	-	-	-	-	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-GOVERNMENTAL FUND - 303											
GENERAL DEBT - 2230											
RESOURCES											
303-2230-47001	INTEREST ON INVESTMENTS	819	1,127	-	-	-	-	-	-	-	-
	TOTAL INVESTMENTS	819	1,127	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REVENUES		819	1,127	-	-	-	-	-	-	-	-
303-2230-49101	TRANSFER FROM GENERAL FUND	4,040	9,321	-	-	-	-	-	-	-	-
303-2230-49220	TRANSFER FR. AIRPORT FUND	59,302	29,099	-	-	-	-	-	-	-	-
303-2230-49230	TRANSFER FR ROOM TAX FUND	3,384	7,807	-	-	-	-	-	-	-	-
303-2230-49253	TRANSFER FROM SDC FUND	1,520	3,506	-	-	-	-	-	-	-	-
303-2230-49601	TRANSFER FROM WATER FUND	2,526	5,826	-	-	-	-	-	-	-	-
303-2230-49602	TRANSFER FROM WASTEWATER FUND	505	1,166	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	71,277	56,725	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REVENUES & TRANSFERS		72,096	57,852	-	-	-	-	-	-	-	-
303-2230-49901	BEGINNING FUND BALANCE	43,768	30,843	-	3,110	3,110	3,110	-	-	-	-
TOTAL GENERAL DEBT RESOURCES		115,864	88,695	-	3,110	3,110	3,110	-	-	-	-
EXPENDITURES											
DEBT SERVICE											
303-2230-80100	LOAN FEES	100	50	-	-	-	-	-	-	-	-
303-2230-81120	2007 LO-CAP PROGRAM LOAN-PRIN	25,000	25,000	-	-	-	-	-	-	-	-
303-2230-81270	2018 FUEL FARM LOAN- PRIN	55,500	27,829	-	-	-	-	-	-	-	-
303-2230-85120	2007 LO-CAP PROGRAM LOAN-INTER	1,875	625	-	-	-	-	-	-	-	-
303-2230-85270	2018 FUEL FARM LOAN- INT	2,546	637	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE	85,021	54,141	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT EXPENDITURES		85,021	54,141	-	-	-	-	-	-	-	-

BUDGET WORKSHEETS
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Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
303-2230-90101	TRANSFER TO GENERAL FUND	-	10,609	-	1,049	1,049	1,049	-	-	-	-
303-2230-90230	TRANSFER TO ROOM TAX FUND	-	8,886	-	879	879	879	-	-	-	-
303-2230-90253	TRANSFER TO SDC FUND	-	3,990	-	395	395	395	-	-	-	-
303-2230-90601	TRANSFER TO WATER FUND	-	6,632	-	656	656	656	-	-	-	-
303-2230-90602	TRANSFER TO WASTEWATER FUND	-	1,327	-	131	131	131	-	-	-	-
	TOTAL TRANSFERS TO	-	31,444	-	3,110	3,110	3,110	-	-	-	-
TOTAL GENERAL DEBT EXPENDITURES & TRANSFERS		85,021	85,585	-	3,110	3,110	3,110	-	-	-	-
303-2230-99200	UNAPPROPRIATED ENDING FUND BAL	30,843	3,110	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REQUIREMENTS		115,864	88,695	-	3,110	3,110	3,110	-	-	-	-



BUDGET WORKSHEETS = FUND SUMMARY
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	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-STORMWATER FUND - 305										
RESOURCES										
INVESTMENTS	3,430	5,456	3,821	3,821	524	5,031	4,528	4,528	-	-
TOTAL REVENUES	3,430	5,456	3,821	3,821	524	5,031	4,528	4,528	-	-
EXPENDITURES										
2018 STORMWATER DEBT	379,405	380,041	380,360	380,360	21,098	380,360	381,250	381,250	-	-
DEQ DEBT	252,261	251,278	251,285	251,285	250,285	250,285	250,282	250,282	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	631,666	631,319	631,645	631,645	271,383	630,645	631,532	631,532	-	-
CONTINGENCY										
TOTAL EXPENDITURES	631,666	631,319	631,645	631,645	271,383	630,645	631,532	631,532	-	-
TRANSFERS:										
TRANSFERS IN	575,000	628,461	626,009	626,009	-	626,009	623,960	623,960	-	-
TRANSFERS OUT										
NET TRANSFERS	575,000	628,461	626,009	626,009	-	626,009	623,960	623,960	-	-
EXCESS REVENUES OVER EXPENDITURES	(53,236)	2,598	(1,815)	(1,815)	(270,859)	395	(3,044)	(3,044)	-	-
BEGINNING FUND BALANCE	175,398	122,161	124,081	124,760	124,759	124,759	125,154	125,154	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	122,266	122,945	-	-	122,110	122,110	-	-
UNAPPROPRIATED ENDING FUND BLANCE	122,162	124,759	-	-	(146,100)	125,154	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-STORMWATER FUND - 305											
2018 STORMWATER DEBT - 2240											
RESOURCES											
305-2240-47001	INTEREST ON INVESTMENTS	46	44	6	6	13	125	113	113		
	TOTAL INVESTMENTS	46	44	6	6	13	125	113	113	-	-
TOTAL 2018 STORMWATER DEBT REVENUES		46	44	6	6	13	125	113	113	-	-
305-2240-49603	TRANSFER FROM STORMWTR FUND	380,000	381,000	379,316	379,316	-	379,316	381,000	381,000	-	-
	TOTAL TRANSFERS FROM	380,000	381,000	379,316	379,316	-	379,316	381,000	381,000	-	-
TOTAL 2018 STORMWATER DEBT REVENUES & TRANSFERS		380,046	381,044	379,322	379,322	13	379,441	381,113	381,113	-	-
305-2240-49901	BEGINNING FUND BALANCE	1,430	2,070	3,038	3,074	3,073	3,073	2,154	2,154		
TOTAL 2018 STORMWATER DEBT RESOURCES		381,476	383,114	382,360	382,396	3,086	382,514	383,267	383,267	-	-
EXPENDITURES											
DEBT SERVICE											
305-2240-80100	LOAN FEES	-	-	1,000	1,000	-	1,000	1,000	1,000		
305-2240-81260	2018 STORMWATER - PRINCIPAL	318,000	328,000	337,000	337,000	-	337,000	348,000	348,000		
305-2240-85260	2018 STORMWATER- INTEREST	61,405	52,041	42,360	42,360	21,098	42,360	32,250	32,250		
	TOTAL DEBT SERVICE	379,405	380,041	380,360	380,360	21,098	380,360	381,250	381,250	-	-
TOTAL 2018 STORMWATER DEBT EXPENDITURES		379,405	380,041	380,360	380,360	21,098	380,360	381,250	381,250	-	-
305-2240-99100	LOAN RESERVE	-	-	2,000	2,036	-	-	2,017	2,017	-	-
305-2240-99200	UNAPPROPRIATED ENDING FUND BAL	2,071	3,073	-	-	(18,012)	2,154	-	-	-	-
TOTAL 2018 STORMWATER DEBT REQUIREMENTS		381,476	383,114	382,360	382,396	3,086	382,514	383,267	383,267	-	-
DEQ DEBT - 2250											
RESOURCES											
305-2250-47001	INTEREST ON INVESTMENTS	3,384	5,412	3,815	3,815	511	4,906	4,415	4,415		
	TOTAL INVESTMENTS	3,384	5,412	3,815	3,815	511	4,906	4,415	4,415	-	-
TOTAL DEQ DEBT REVENUES		3,384	5,412	3,815	3,815	511	4,906	4,415	4,415	-	-
305-2250-49603	TRANSFER FROM STORMWTR FUND	195,000	247,461	246,693	246,693	-	246,693	242,960	242,960	-	-
	TOTAL TRANSFERS FROM	195,000	247,461	246,693	246,693	-	246,693	242,960	242,960	-	-
TOTAL DEQ DEBT REVENUES & TRANSFERS		198,384	252,873	250,508	250,508	511	251,599	247,375	247,375	-	-

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Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
305-2250-49901	BEGINNING FUND BALANCE	173,968	120,091	121,043	121,686	121,686	121,686	123,000	123,000		
TOTAL DEQ DEBT RESOURCES		372,352	372,964	371,551	372,194	122,197	373,285	370,375	370,375	-	-
EXPENDITURES											
DEBT SERVICE											
305-2250-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
305-2250-81290	CWSRF R68935 - PRINCIPAL	196,636	198,607	200,598	200,598	200,598	200,598	202,609	202,609		
305-2250-85290	CWSRF R68935 - INTEREST	55,625	52,671	49,687	49,687	49,687	49,687	46,673	46,673		
TOTAL DEBT SERVICE		252,261	251,278	251,285	251,285	250,285	250,285	250,282	250,282	-	-
TOTAL DEQ EXPENDITURES		252,261	251,278	251,285	251,285	250,285	250,285	250,282	250,282	-	-
305-2250-99100	LOAN RESERVE	-	-	120,266	120,909	-	-	120,093	120,093	-	-
305-2250-99200	UNAPPROPRIATED ENDING FUND BAL	120,091	121,686	-	-	(128,088)	123,000	-	-	-	-
TOTAL DEQ REQUIREMENTS		372,352	372,964	371,551	372,194	122,197	373,285	370,375	370,375	-	-



BUDGET WORKSHEETS = FUND SUMMARY
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	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
GO DEBT SERVICE-PROPRIETARY FUND - 351										
RESOURCES										
PROPERTY TAXES	2,194,044	2,359,346	2,240,000	2,240,000	2,122,385	2,280,317	2,221,500	2,221,500	-	-
INVESTMENTS	34,527	59,845	27,578	27,578	1,448	47,876	43,088	43,088	-	-
TOTAL REVENUES	2,228,571	2,419,191	2,267,578	2,267,578	2,123,833	2,328,193	2,264,588	2,264,588	-	-
EXPENDITURES										
WATER GO DEBT	2,200,000	2,265,000	2,336,000	2,336,000	-	2,335,000	2,406,000	2,406,000	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	2,200,000	2,265,000	2,336,000	2,336,000	-	2,335,000	2,406,000	2,406,000	-	-
CONTINGENCY										
TOTAL EXPENDITURES	2,200,000	2,265,000	2,336,000	2,336,000	-	2,335,000	2,406,000	2,406,000	-	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	28,571	154,191	(68,422)	(68,422)	2,123,833	(6,807)	(141,412)	(141,412)	-	-
BEGINNING FUND BALANCE	171,880	200,451	269,573	354,642	354,642	354,642	347,835	347,835	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	201,151	286,220	-	-	206,423	206,423	-	-
UNAPPROPRIATED ENDING FUND BLANCE	200,451	354,642	-	-	2,478,475	347,835	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
GO DEBT SERVICE-PROPRIETARY FUND - 351											
WATER GO DEBT - 2130											
RESOURCES											
351-2130-40001	CURRENT PROPERTY TAXES	2,149,128	2,312,718	2,200,000	2,200,000	2,093,337	2,232,506	2,175,000	2,175,000		
351-2130-40005	DELINQUENT PROPERTY TAXES	44,916	46,628	40,000	40,000	29,048	47,811	46,500	46,500		
	TOTAL PROPERTY TAXES	2,194,044	2,359,346	2,240,000	2,240,000	2,122,385	2,280,317	2,221,500	2,221,500	-	-
351-2130-47001	INTEREST ON INVESTMENTS	34,527	59,845	27,578	27,578	1,448	47,876	43,088	43,088		
	TOTAL INVESTMENTS	34,527	59,845	27,578	27,578	1,448	47,876	43,088	43,088	-	-
	TOTAL WATER GO DEBT REVENUES	2,228,571	2,419,191	2,267,578	2,267,578	2,123,833	2,328,193	2,264,588	2,264,588	-	-
351-2130-49901	BEGINNING FUND BALANCE	171,880	200,451	269,573	354,642	354,642	354,642	347,835	347,835		
	TOTAL WATER GO DEBT RESOURCES	2,400,451	2,619,642	2,537,151	2,622,220	2,478,475	2,682,835	2,612,423	2,612,423	-	-
EXPENDITURES											
DEBT SERVICE											
351-2130-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
351-2130-81150	2009 WPT GO BONDS - PRINCIPAL	1,070,476	1,033,610	992,889	992,889	-	992,889	953,895	953,895		
351-2130-85150	2009 WPT GO BONDS - INTEREST	1,129,524	1,231,390	1,342,111	1,342,111	-	1,342,111	1,451,105	1,451,105		
	TOTAL DEBT SERVICE	2,200,000	2,265,000	2,336,000	2,336,000	-	2,335,000	2,406,000	2,406,000	-	-
	TOTAL WATER GO DEBT EXPENDITURES	2,200,000	2,265,000	2,336,000	2,336,000	-	2,335,000	2,406,000	2,406,000	-	-
351-2130-99100	LOAN RESERVE	-	-	201,151	286,220	-	-	206,423	206,423		
351-2130-99200	UNAPPROPRIATED ENDING FUND BAL	200,451	354,642	-	-	2,478,475	347,835	-	-		
	TOTAL WATER GO DEBT REQUIREMENTS	2,400,451	2,619,642	2,537,151	2,622,220	2,478,475	2,682,835	2,612,423	2,612,423	-	-

BUDGET WORKSHEETS = FUND SUMMARY
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	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
GO DEBT SERVICE-GOVERNMENTAL FUND - 352										
RESOURCES										
PROPERTY TAXES	628,280	642,948	601,469	601,469	573,265	615,908	597,419	597,419	-	-
INVESTMENTS	8,751	15,884	7,047	7,047	582	12,707	11,436	11,436	-	-
TOTAL REVENUES	637,031	658,832	608,516	608,516	573,847	628,615	608,855	608,855	-	-
EXPENDITURES										
SWIMMING POOL GO DEBT	601,669	616,669	631,469	631,469	97,734	630,469	648,419	648,419	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	601,669	616,669	631,469	631,469	97,734	630,469	648,419	648,419	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	601,669	616,669	631,469	631,469	97,734	630,469	648,419	648,419	-	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	35,362	42,163	(22,953)	(22,953)	476,113	(1,854)	(39,564)	(39,564)	-	-
BEGINNING FUND BALANCE	63,716	99,077	118,498	141,239	141,239	141,240	139,386	139,386	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	95,545	118,286	-	-	99,822	99,822	-	-
UNAPPROPRIATED ENDING FUND BLANCE	99,078	141,240	-	-	617,352	139,386	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
GO DEBT SERVICE-GOVERNMENTAL FUND - 352											
SWIMMING POOL GO DEBT - 2140											
RESOURCES											
352-2140-40001	CURRENT PROPERTY TAXES	615,745	629,661	590,469	590,469	565,218	602,602	584,419	584,419		
352-2140-40005	DELINQUENT PROPERTY TAXES	12,535	13,287	11,000	11,000	8,047	13,306	13,000	13,000		
	TOTAL PROPERTY TAXES	628,280	642,948	601,469	601,469	573,265	615,908	597,419	597,419	-	-
352-2140-47001	INTEREST ON INVESTMENTS	8,751	15,884	7,047	7,047	582	12,707	11,436	11,436		
	TOTAL INVESTMENTS	8,751	15,884	7,047	7,047	582	12,707	11,436	11,436	-	-
	TOTAL SWIMMING POOL GO DEBT REVENUES	637,031	658,832	608,516	608,516	573,847	628,615	608,855	608,855	-	-
352-2140-49901	BEGINNING FUND BALANCE	63,716	99,077	118,498	141,239	141,239	141,240	139,386	139,386		
	TOTAL SWIMMING POOL GO DEBT RESOURCES	700,747	757,909	727,014	749,755	715,086	769,855	748,241	748,241	-	-
EXPENDITURES											
DEBT SERVICE											
352-2140-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
352-2140-81210	2013 SWIM POOL GO-PRINC	375,000	405,000	435,000	435,000	-	435,000	465,000	465,000		
352-2140-85210	2013 SWIM POOL GO-INTEREST	226,669	211,669	195,469	195,469	97,734	195,469	182,419	182,419		
	TOTAL DEBT SERVICE	601,669	616,669	631,469	631,469	97,734	630,469	648,419	648,419	-	-
	TOTAL SWIMMING POOL GO DEBT EXPENDITURES	601,669	616,669	631,469	631,469	97,734	630,469	648,419	648,419	-	-
352-2140-99100	LOAN RESERVE	-	-	95,545	118,286	-	-	99,822	99,822		
352-2140-99200	UNAPPROPRIATED ENDING FUND BAL	99,078	141,240	-	-	617,352	139,386	-	-		
	TOTAL SWIMMING POOL GO DEBT REQUIREMENTS	700,747	757,909	727,014	749,755	715,086	769,855	748,241	748,241	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL PROJECTS-GOVERNMENTAL FUND- 402										
RESOURCES										
FEDERAL SOURCES	209,483	978,391	658,479	658,479	2,865	2,865	1,627,613	1,627,613	-	-
STATE SOURCES	78,750	60,000	1,309,752	1,309,752	-	-	1,782,418	1,782,418	-	-
MISCELLANEOUS SOURCES	-	-	-	77,823	77,823	77,823	-	-	-	-
INVESTMENTS	143,953	307,779	175,012	175,012	40,242	386,304	347,674	347,674	-	-
TOTAL REVENUES	432,186	1,346,170	2,143,243	2,221,066	120,930	466,992	3,757,705	3,757,705	-	-
EXPENDITURES										
GENERAL	3,019,112	1,763,386	13,234,351	13,673,500	798,121	2,943,129	18,355,214	15,291,629	-	-
AIRPORT	89,214	942,766	3,334,508	3,377,140	64,150	211,824	4,688,323	4,688,323	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	3,108,326	2,706,152	16,568,859	17,050,640	862,271	3,154,953	23,043,537	19,979,952	-	-
CONTINGENCY										
TOTAL EXPENDITURES	3,108,326	2,706,152	16,568,859	17,050,640	862,271	3,154,953	23,043,537	19,979,952	-	-
TRANSFERS:										
TRANSFERS IN	4,756,746	3,144,742	7,737,068	7,737,068	1,934,268	7,777,068	7,707,111	3,886,963	-	-
TRANSFERS OUT	(14,842)	(279,990)	-	(1,512)	(1,512)	(263,669)	-	-	-	-
NET TRANSFERS	4,741,904	2,864,752	7,737,068	7,735,556	1,932,756	7,513,399	7,707,111	3,886,963	-	-
EXCESS REVENUES OVER EXPENDITURES	2,065,764	1,504,770	(6,688,548)	(7,094,018)	1,191,415	4,825,438	(11,578,721)	(12,335,284)	-	-
BEGINNING FUND BALANCE	3,939,313	6,005,076	7,007,948	7,509,844	7,509,845	7,509,846	12,335,284	12,335,284	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	319,400	415,826	-	-	756,563	-	-	-
UNAPPROPRIATED ENDING FUND BLANCE	6,005,077	7,509,846	-	-	8,701,260	12,335,284	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL PROJECTS-GOVERNMENTAL FUND - 402											
GENERAL - 6110											
RESOURCES											
402-6110-43002	ODOT/DLCD COMPETITIVE GRANT South Beach Placemaking Improvement Package (25-22032) Moore/Harney/US 20 Intersection and Street Improvements (25-22034)	78,750	-	1,309,752	1,309,752	-	-	400,000	400,000	-	-
402-6110-43005	STATE GRANTS TOTAL STATE SOURCES	-	60,000	-	-	-	-	1,309,752	1,309,752	-	-
402-6110-48001	MISC. SALES & SERVICES TOTAL MISCELLANEOUS SOURCES	-	-	-	77,823	77,823	77,823	-	-	-	-
402-6110-47001	INTEREST ON INVESTMENTS Street Repair and Improvement Program (25-23010) TOTAL INVESTMENTS	118,747	258,900	149,362	149,362	32,928	316,090	284,481	284,481	-	-
TOTAL GENERAL REVENUES		197,497	318,900	1,459,114	1,536,937	110,751	393,913	1,994,233	1,994,233	-	-
402-6110-49101	TRANSFER FROM GENERAL FUND	20,000	150,000	-	-	-	-	-	-	-	-
402-6110-49211	TRANSFER FR PUB PARKING FUND Bayfront Abandoned Driveway Approach and Sidewalk Improvements (25-25XXX)	40,000	275,000	50,000	50,000	12,500	50,000	-	-	-	-
402-6110-49230	TRANSFER FR ROOM TAX FUND	-	132,000	93,000	93,000	23,250	93,000	200,000	200,000	-	-
402-6110-49251	TRANSFER FROM STREET FUND Big Creek Bridge Abutment Repair (17009) Street Repair and Improvement Program (25-23010) W Olive Street Improvements from Nye Street to Coast Street (25-24004) Fall Street Improvements from Elizabeth Street - US 101 (25-25XXX)	999,302	620,565	785,502	785,502	196,376	785,502	397,000	500,000	-	-
402-6110-49253	TRANSFER FROM SDC FUND	-	-	85,000	85,000	21,250	85,000	2,000,000	360,000	-	-
402-6110-49270	TRANSFER FROM URA-SO BEACH South Beach Placemaking Improvement Package (25-22032) Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street (25-24005)	1,030,000	274,150	3,335,000	3,335,000	833,750	3,335,000	500,000	-	-	-
402-6110-49271	TRANSFER FROM URA-NO SIDE City Center Business Improvement Loan/Grant Program (24-25XXX) Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)	1,858,000	1,642,027	1,663,566	1,663,566	415,892	1,703,566	1,000,000	-	-	-
402-6110-49711	TRANSFER FROM CITY FACILITIES TOTAL TRANSFERS FROM	-	35,000	-	-	-	-	1,500,000	1,500,000	-	-
TOTAL GENERAL REVENUES & TRANSFERS		3,947,302	3,128,742	6,012,068	6,012,068	1,503,018	6,052,068	550,000	-	-	-
TOTAL GENERAL REVENUES & TRANSFERS		4,144,799	3,447,642	7,471,182	7,549,005	1,613,769	6,445,981	9,441,233	5,854,233	-	-
402-6110-49901	BEGINNING FUND BALANCE SB Utility Undergrounding (AKA Ferry Slip Utility Undergrounding) Phase 2 & 3 (15017) South Beach Right-of-Way Acquisition (17004) Chestnut Street Trail Project (17005) Building Demolition Reserve -NE Corner 35th and US 101 (17008) Applied to Project 25-22032 Big Creek Bridge Abutment Repair (17009)	3,588,659	4,699,503	5,763,169	6,198,212	6,198,212	6,198,213	614,609	614,609	-	-
								125,777	125,777	-	-
								25,540	25,540	-	-
								10,822	10,822	-	-
								53,000	53,000	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
	US 101 NW 25th to NW 36th Street Sidewalk Project (19009)							205,200	205,200	-	-
	Downtown Revitalization Plan - Land Use and Business Façade Loan/Grant Component (21023)							15,000	15,000	-	-
	Conduct Intersection Control Eval. & Signal Warrant Analysis NE 36th and SE 40th and 101 (21049)							15,000	15,000	-	-
	Windows/Siding at the Greater Newport Chamber of Commerce Building (21-23041)							200,000	200,000	-	-
	Access Improvements to Yaquina Head ONA (Lighthouse to Lighthouse Trail) (21-23059)							250,000	250,000	-	-
	Annexation of Unincorporated Pockets in South Beach (24-22002)							460,000	460,000	-	-
	Project Management Support - URA Projects (24-23054) Applied to Project 25-22032							250,000	250,000	-	-
	Parking Study Implementation (Phase 2) (24-23060)							50,000	50,000	-	-
	Update of the City of Newport's 2017 SDC Methodology (24-24001)							63,750	63,750	-	-
	Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)							200,000	200,000	-	-
	South Beach Loop Path Improvements (25-22031)							1,270,000	1,270,000	-	-
	South Beach Placemaking Improvement Package (25-22032)							725,000	725,000	-	-
	Moore/Harney/US 20 Intersection and Street Improvements (25-22034)							673,168	673,168	-	-
	Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)							750,000	750,000	-	-
	Sidewalk and Bicycle Improvements (25-23011)							50,000	50,000	-	-
	Slurry/Crack Seal Pilot (25-23014)							30,000	30,000	-	-
	Demolition and Abatement - Various Northside Sites (25-23071)							59,110	59,110	-	-
	W Olive Street Improvements from Nye Street to Coast Street (25-24004)							767,486	767,486	-	-
	Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street (25-24005)							1,350,000	1,350,000	-	-
	NW 55th Street Improvement Project (25-24006)							360,000	360,000	-	-
	Resurface SE 1st, 2nd, Fogarty, and Grant Streets (25-24007)							625,000	625,000	-	-
	Beginning Funds Not Allocated to a Project Applied to 25-23010							238,934	238,934	-	-
TOTAL GENERAL RESOURCES		7,733,458	8,147,145	13,234,351	13,747,217	7,811,981	12,644,194	18,878,629	15,291,629	-	-
EXPENDITURES											
MATERIAL & SERVICES											
402-6110-60100	PROFESSIONAL SERVICES	191,074	947,179	950,000	1,311,190	268,323	332,146				
	Downtown Revitalization Plan - Land Use and Business Façade Loan/Grant Component (21023)							15,000	15,000	-	-
	Conduct Intersection Control Eval. & Signal Warrant Analysis NE 36th and SE 40th and 101 (21049)							15,000	15,000	-	-
	Annexation of Unincorporated Pockets in South Beach (24-22002)							460,000	460,000	-	-
	Parking Study Implementation (Phase 2) (24-23060)							50,000	50,000	-	-
	Demolition and Abatement - Various Northside Sites (25-23071)							59,110	59,110	-	-
	Update of the City of Newport's 2017 SDC Methodology (24-24001)							63,750	63,750	-	-
	Slurry/Crack Seal Pilot (25-23014)							30,000	30,000	-	-
402-6110-60200	FINANCIAL PROFESSIONAL SERVICE	35	16	-	-	-	-	-	-	-	-
402-6110-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	-	-	-	-	-	-
	City Center Business Improvement Loan/Grant Program (24-25XXX)							1,500,000	1,500,000	-	-
TOTAL MATERIAL & SERVICES		191,109	947,195	950,000	1,311,190	268,323	332,146	2,192,860	2,192,860	-	-
CAPITAL OUTLAY											
402-6110-70100	LAND ACQUISITION	993,351	3,920	149,777	149,777	7,480	24,000				
	South Beach Right-of-Way Acquisition (17004)							125,777	125,777	-	-
402-6110-71200	BUILDING IMPROVEMENTS	-	-	200,000	200,000	-	-				
	Windows/Siding at the Greater Newport Chamber of Commerce Building (21-23041)							200,000	200,000	-	-
402-6110-72100	IMPROVE OTHER THAN BUILDINGS	-	23,884	15,000	11,116	-	-				

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
402-6110-75100	CONSTRUCTION	1,834,652	788,387	11,919,574	12,001,417	522,318	2,586,983				
	SB Utility Undergrounding (AKA Ferry Slip Utility Undergrounding) Phase 2 & 3 (15017)							614,609	614,609	-	-
	Chestnut Street Trail Project (17005)							25,540	25,540	-	-
	Big Creek Bridge Abutment Repair (17009)							450,000	553,000	-	-
	US 101 NW 25th to NW 36th Street Sidewalk Project (19009)							205,200	205,200	-	-
	Access Improvements to Yaquina Head ONA (Lighthouse to Lighthouse Trail) (21-23059)							250,000	250,000	-	-
	Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)							750,000	200,000	-	-
	South Beach Loop Path Improvements (25-22031)							1,270,000	1,270,000	-	-
	South Beach Placemaking Improvement Package (25-22032)							1,435,822	1,435,822	-	-
	Moore/Harney/US 20 Intersection and Street Improvements (25-22034)							1,982,920	1,982,920	-	-
	Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)							750,000	750,000	-	-
	Street Repair and Improvement Program (25-23010)							2,000,000	883,415	-	-
	Sidewalk and Bicycle Improvements (25-23011)							50,000	50,000	-	-
	W Olive Street Improvements from Nye Street to Coast Street (25-24004)							1,267,486	767,486	-	-
	Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street (25-24005)							2,600,000	2,600,000	-	-
	NW 55th Street Improvement Project (25-24006)							360,000	360,000	-	-
	Resurface SE 1st, 2nd, Fogarty, and Grant Streets (25-24007)							625,000	625,000	-	-
	Fall Street Improvements from Elizabeth Street - US 101 (25-25XXX)							1,000,000	-	-	-
	Bayfront Abandoned Driveway Approach and Sidewalk Improvements (25-25XXX)							200,000	200,000	-	-
	TOTAL CAPITAL OUTLAY	2,828,003	816,191	12,284,351	12,362,310	529,798	2,610,983	16,162,354	13,098,769	-	-
TOTAL GENERAL EXPENDITURES		3,019,112	1,763,386	13,234,351	13,673,500	798,121	2,943,129	18,355,214	15,291,629	-	-
402-6110-90101	TRANSFER TO GENERAL FUND	13,334	35,000	-	-	-	52,781	-	-	-	-
402-6110-90211	TRANSFER TO PUBLIC PK CITYWIDE	-	-	-	-	-	51,184	-	-	-	-
402-6110-90230	TRANSFER TO ROOM TAX FUND	-	29,825	-	-	-	3,335	-	-	-	-
402-6110-90251	TRANSFER TO STREET FUND	-	60,000	-	1,512	1,512	156,369	-	-	-	-
402-6110-90270	TRANSFER TO URA-SO BEACH	-	-	-	-	-	-	-	-	-	-
402-6110-90271	TRANSFER TO URA-NO SIDE	1,508	60,283	-	-	-	-	-	-	-	-
402-6110-90403	TRANSFER TO PROP CAP PROJECTS	-	438	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	14,842	185,546	-	1,512	1,512	263,669	-	-	-	-
TOTAL GENERAL EXPENDITURES & TRANSFERS		3,033,954	1,948,932	13,234,351	13,675,012	799,633	3,206,798	18,355,214	15,291,629	-	-
402-6110-99110	RESERVE FOR FUTURE CAPITAL	-	-	-	72,205	-	-	523,415	-	-	-
402-6110-99200	UNAPPROPRIATED ENDING FUND BAL	4,699,504	6,198,213	-	-	7,012,348	9,437,396	-	-	-	-
TOTAL GENERAL REQUIREMENTS		7,733,458	8,147,145	13,234,351	13,747,217	7,811,981	12,644,194	18,878,629	15,291,629	-	-

AIRPORT - 6130

RESOURCES

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
402-6130-42001	AVIATION GRANT	209,483	978,391	658,479	658,479	2,865	2,865				
	FAA GRANT										
	AIP32 Obstruction Removal Phase I - Design & Bidding Services (17023)							105,613	105,613	-	-
	AIP 35 AWOS Install (23-24011)							650,000	650,000	-	-
	FAA NPE GRANT										
	FAA BIL										
	AIP 33 BIL Projects such as Addition of Hangers (23-23040)							103,500	103,500	-	-
	AIP 34 FAA BIL T-hangar Construction (23-25XXX)							768,500	768,500	-	-
	TOTAL FEDERAL SOURCES	209,483	978,391	658,479	658,479	2,865	2,865	1,627,613	1,627,613	-	-
402-6130-43009	HR 2075 GRANT FROM THE ODA	-	-	-	-	-	-				
	AIP 33 BIL Projects such as Addition of Hangers (23-23040)							8,625	8,625	-	-
	AIP 34 FAA BIL T-hangar Construction (23-25XXX)							64,041	64,041	-	-
	TOTAL STATE SOURCES	-	-	-	-	-	-	72,666	72,666	-	-
402-6130-47001	INTEREST ON INVESTMENTS	25,206	48,879	25,650	25,650	7,314	70,214	63,193			
	AIP 34 FAA BIL T-hangar Construction (23-25XXX)								63,193		
	TOTAL INVESTMENTS	25,206	48,879	25,650	25,650	7,314	70,214	63,193	63,193	-	-
	TOTAL AIRPORT REVENUES	234,689	1,027,270	684,129	684,129	10,179	73,079	1,763,472	1,763,472	-	-
402-6130-49220	TRANSFER FR. AIRPORT FUND	66,111	16,000	15,000	15,000	3,750	15,000	-	-	-	-
	AIP 34 FAA BIL T-hangar Construction (23-25XXX)							260,111	26,963		
402-6130-49230	TRANSFER FROM ROOM TAX FUND	28,333	-	-	-	-	-	-	-	-	-
402-6130-49270	TRANSFER FROM URA-SO BEACH	715,000	-	1,710,000	1,710,000	427,500	1,710,000	-	-	-	-
	TOTAL TRANSFERS FROM	809,444	16,000	1,725,000	1,725,000	431,250	1,725,000	260,111	26,963	-	-
	TOTAL AIRPORT REVENUES & TRANSFERS	1,044,133	1,043,270	2,409,129	2,409,129	441,429	1,798,079	2,023,583	1,790,435	-	-
402-6130-49901	BEGINNING FUND BALANCE	350,654	1,305,573	1,244,779	1,311,632	1,311,633	1,311,633				
	AIP32 Obstruction Removal Phase I - Design & Bidding Services (17023)							18,170	18,170	-	-
	Large Septic Installation at Newport Municipal Airport (23-22003)							1,800,000	1,800,000	-	-
	Automate City of Newport-Seal Rock Water District Intertie to Improve Airport Fire Flows (23-22007)							500,000	500,000	-	-
	AIP 33 BIL Projects such as Addition of Hangers (23-23040)							11,389	11,389	-	-
	Install New FMU Reader at Self -Serve (23-24009)							22,000	22,000	-	-
	T-Hangar Re-Roofing (23-24010)							85,000	85,000	-	-
	AIP 35 AWOS Install (23-24011)							50,000	50,000	-	-
	Reside/ Re-Roof Yellow Double Wide (23-24012)							27,992	27,992	-	-
	Beginning Funds Not Allocated to a Project Applied to Project 23-25XXX AIP 34							213,382	383,337	-	-
	Beginning Funds Not Allocated to a Project							169,955	-	-	-
	TOTAL AIRPORT RESOURCES	1,394,787	2,348,843	3,653,908	3,720,761	1,753,062	3,109,712	4,921,471	4,688,323	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
EXPENDITURES											
MATERIAL & SERVICES											
402-6130-60100	PROFESSIONAL SERVICES	55,870	1,159	116,508	125,702	-	1,918				
	AIP32 Obstruction Removal Phase I - Design & Bidding Services (17023)							123,783	123,783	-	-
	TOTAL MATERIAL & SERVICES	55,870	1,159	116,508	125,702	-	1,918	123,783	123,783	-	-
CAPITAL OUTLAY											
402-6130-74700	AIRPORT CAPITAL IMPROVEMENTS	33,344	941,607	3,218,000	3,251,438	64,150	209,906				
	Large Septic Installation at Newport Municipal Airport (23-22003)							1,800,000	1,800,000	-	-
	Automate City of Newport-Seal Rock Water District Intertie to Improve Airport Fire Flows (23-22007)							500,000	500,000	-	-
	AIP 33 BIL Projects such as Addition of Hangers (23-23040)							123,514	123,514	-	-
	Install New FMU Reader at Self -Serve (23-24009)							22,000	22,000	-	-
	T-Hangar Re-Roofing (23-24010)							85,000	85,000	-	-
	AIP 35 AWOS Install (23-24011)							700,000	700,000	-	-
	Reside/ Re-Roof Yellow Double Wide (23-24012)							27,992	27,992	-	-
	AIP 34 FAA BIL T-hangar Construction (23-25XXX)							1,306,034	1,306,034	-	-
	TOTAL CAPITAL OUTLAY	33,344	941,607	3,218,000	3,251,438	64,150	209,906	4,564,540	4,564,540	-	-
TOTAL AIRPORT EXPENDITURES		89,214	942,766	3,334,508	3,377,140	64,150	211,824	4,688,323	4,688,323	-	-
402-6130-90101	TRANSFER TO GENERAL FUND	-	66,111	-	-	-	-	-	-	-	-
402-6130-90230	TRANSFER TO ROOM TAX FUND	-	28,333	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	94,444	-	-	-	-	-	-	-	-
TOTAL AIRPORT EXPENDITURES & TRANSFERS		89,214	1,037,210	3,334,508	3,377,140	64,150	211,824	4,688,323	4,688,323	-	-
402-6130-99110	RESERVE FOR FUTURE CAPITAL	-	-	319,400	343,621	-	-	233,148	-	-	-
402-6130-99200	UNAPPROPRIATED ENDING FUND BAL	1,305,573	1,311,633	-	-	1,688,912	2,897,888	-	-	-	-
TOTAL AIRPORT REQUIREMENTS		1,394,787	2,348,843	3,653,908	3,720,761	1,753,062	3,109,712	4,921,471	4,688,323	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL PROJECTS-PROPRIETARY FUND - 403										
RESOURCES										
FEDERAL SOURCES	25,122	68,825	16,733,097	16,783,097	-	30,000	14,183,409	14,183,409	-	-
STATE SOURCES	1,310,899	1,261,340	20,671,846	20,671,846	2,883,489	4,702,024	13,100,738	13,100,738	-	-
INVESTMENTS	293,824	435,442	300,245	300,245	107,187	263,998	237,598	237,598	-	-
LOAN AND LEASE REVENUE	-	-	2,820,000	2,820,000	-	-	-	-	-	-
TOTAL REVENUES	1,629,845	1,765,607	40,525,188	40,575,188	2,990,676	4,996,022	27,521,745	27,521,745	-	-
EXPENDITURES										
WATER	2,481,498	3,241,961	33,546,412	33,372,405	3,936,549	5,710,407	29,036,026	28,139,793	-	-
WASTEWATER	894,036	451,751	13,327,476	13,586,124	55,008	68,352	6,682,667	6,757,491	-	-
STORMWATER	277,528	6,082	743,830	1,011,494	32,880	479,417	988,674	706,146	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	3,653,062	3,699,794	47,617,718	47,970,023	4,024,437	6,258,176	36,707,367	35,603,430	-	-
CONTINGENCY										
TOTAL EXPENDITURES	3,653,062	3,699,794	47,617,718	47,970,023	4,024,437	6,258,176	36,707,367	35,603,430	-	-
TRANSFERS:										
TRANSFERS IN	3,251,964	1,622,022	3,020,141	3,320,141	1,095,883	3,328,154	3,400,744	1,950,744	-	-
TRANSFERS OUT	(1,307,265)	(822,195)	(651,059)	(651,059)	(651,059)	(769,277)	-	-	-	-
NET TRANSFERS	1,944,699	799,827	2,369,082	2,669,082	444,824	2,558,877	3,400,744	1,950,744	-	-
EXCESS REVENUES OVER EXPENDITURES	(78,518)	(1,134,360)	(4,723,448)	(4,725,753)	(588,937)	1,296,723	(5,784,878)	(6,130,941)	-	-
BEGINNING FUND BALANCE	6,047,097	5,968,578	4,723,448	4,834,218	4,834,218	4,834,218	6,130,941	6,130,941	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	108,465	-	-	328,591	-	-	-
UNAPPROPRIATED ENDING FUND BLANCE	5,968,579	4,834,218	-	-	4,245,281	6,130,941	17,472	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL PROJECTS-PROPRIETARY FUND - 403											
WATER - 6210											
RESOURCES											
403-6210-42002	SAFE DRINKING WATER GRANT Big Creek Watershed Forest Stewardship Plan (24-24038)	-	13,732	20,670	70,670	-	30,000		50,000	50,000	-
403-6210-42050	FEMA GRANT Main Tanks Replacement (16013) NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020) Underbay Waterline Crossing (21014) TOTAL FEDERAL SOURCES	25,122	55,093	13,712,427	13,712,427	-	-	8,700,000	8,700,000	-	-
								2,457,514	2,457,514	-	-
								2,975,895	2,975,895	-	-
		25,122	68,825	13,733,097	13,783,097	-	30,000	14,183,409	14,183,409	-	-
403-6210-43005	STATE GRANTS Main Tanks Replacement (16013) Big Creek Dam (Detailed Design & Construction) (28-22040) TOTAL STATE SOURCES	1,310,899	1,261,340	14,826,846	14,826,846	2,883,489	4,702,024	2,175,000	2,175,000	-	-
								7,125,738	7,125,738	-	-
		1,310,899	1,261,340	14,826,846	14,826,846	2,883,489	4,702,024	9,300,738	9,300,738	-	-
403-6210-47001	INTEREST ON INVESTMENTS WTP Clearwell Remediation (28-25XXX) TOTAL INVESTMENTS	233,078	314,852	174,529	174,529	100,301	174,529	157,076	157,076	-	-
		233,078	314,852	174,529	174,529	100,301	174,529	157,076	157,076	-	-
TOTAL WATER REVENUES		1,569,099	1,645,017	28,734,472	28,784,472	2,983,790	4,906,553	23,641,223	23,641,223	-	-
403-6210-49101	TRANSFER FROM GENERAL FUND	100,000	140,000	-	-	-	-	-	-	-	-
403-6210-49251	TRANSFER FROM STREET FUND Public Works Shop Upgrade (21-25XXX)	-	50,000	5,450	5,450	1,363	5,450	40,000	40,000	-	-
403-6210-49253	TRANSFER FROM SDC FUND	50,000	88,433	-	-	-	-	-	-	-	-
403-6210-49270	TRANSFER FROM URA-SO BEACH	-	325,000	750,000	750,000	187,500	750,000	-	-	-	-
403-6210-49402	TRANSFER FROM CAP PROJECTS	-	438	-	-	-	-	-	-	-	-
403-6210-49403	TRANSFER FROM PROP CAP PROJECT	1,297,240	100,000	-	-	-	-	-	-	-	-
403-6210-49404	TRANSFER FROM RESERVE FUND	476,059	-	-	-	-	-	-	-	-	-
403-6210-49601	TRANSFER FROM WATER FUND Public Works Shop Upgrade (21-25XXX) AC Replacement Program (28-25XXX) Paint South Beach Tank (28-25XXX) WTP Clearwell Remediation (28-25XXX)	153,262	302,136	267,841	267,841	66,961	275,641	40,000	40,000	-	-
								200,000	-	-	-
								200,000	200,000	-	-
								1,200,000	250,000	-	-
403-6210-49602	TRANSFER FR. SEWER FUND Public Works Shop Upgrade (21-25XXX)	-	235,000	201,402	201,402	50,351	201,402	40,000	40,000	-	-
403-6210-49603	TRANSFER FR. STORMWATER FUND Public Works Shop Upgrade (21-25XXX) TOTAL TRANSFERS FROM	-	70,000	185,450	185,450	46,363	185,450	40,000	40,000	-	-
		2,076,561	1,311,007	1,410,143	1,410,143	352,538	1,417,943	1,760,000	610,000	-	-
TOTAL WATER REVENUES & TRANSFERS		3,645,660	2,956,024	30,144,615	30,194,615	3,336,328	6,324,496	25,401,223	24,251,223	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
403-6210-49901	BEGINNING FUND BALANCE	949	2,114,051	4,052,856	3,925,539	3,274,481	3,274,481				
	Big Creek Dam Preliminary Design (11025)							208,315	208,315	-	-
	Golf Course Drive Water System Improvement Design (15035)							198,043	198,043	-	-
	Main Tanks Replacement (16013)							505,134	505,134	-	-
	NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)							466,439	466,439	-	-
	Water System Master Plan (19022)							355,430	355,430	-	-
	Big Creek Dam Early Warning System (21005)							75,000	75,000	-	-
	Underbay Waterline Crossing (21014)							1,079,196	1,079,196	-	-
	Big Creek Dam #2 Spillway Hazard Mitigation/Valve & Drain Pipe Repair (21053)							684,335	684,335	-	-
	Cathodic Protection - Engineering & Construction (28-22037)							87,487	87,487	-	-
	Main Water Storage Tank Roof Inspection & Repair (28-23043)							100,000	100,000	-	-
	Re-Roof Public Works Shops Building #2 (28-24013)							32,500	32,500	-	-
	Beginning Funds Not Allocated to a Project Applied to project 28-25XXX WTP Clearwell							96,691	96,691	-	-
	Beginning Water Bond	3,211,716	1,711,716	-	-	-	-	-	-	-	-
	Beginning Membrane Module Replacement	-	551,059			651,059	651,059	-	-	-	-
TOTAL WATER RESOURCES		6,858,325	7,332,850	34,197,471	34,120,154	7,261,868	10,250,036	29,289,793	28,139,793	-	-
EXPENDITURES											
MATERIAL & SERVICES											
403-6210-60100	PROFESSIONAL SERVICES	787,806	563,087	1,060,670	1,107,583	475,359	719,283				
	Water System Master Plan (19022)							355,430	355,430	-	-
	Big Creek Watershed Forest Stewardship Plan (24-24038)							50,000	50,000	-	-
	TOTAL MATERIAL & SERVICES	787,806	563,087	1,060,670	1,107,583	475,359	719,283	405,430	405,430	-	-
CAPITAL OUTLAY											
403-6210-75100	CONSTRUCTION	1,693,692	2,678,874	32,485,742	32,264,822	3,461,190	4,991,124				
	Big Creek Dam Preliminary Design (11025)							208,315	208,315	-	-
	Golf Course Drive Water System Improvement Design (15035)							198,043	198,043	-	-
	Main Tanks Replacement (16013)							11,380,134	11,380,134	-	-
	NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)							2,923,953	2,923,953	-	-
	Big Creek Dam Early Warning System (21005)							75,000	75,000	-	-
	Underbay Waterline Crossing (21014)							4,055,091	4,055,091	-	-
	Big Creek Dam #2 Spillway Hazard Mitigation/Valve & Drain Pipe Repair (21053)							684,335	684,335	-	-
	Public Works Shop Upgrade (21-25XXX)							160,000	160,000	-	-
	Cathodic Protection - Engineering & Construction (28-22037)							87,487	87,487	-	-
	Big Creek Dam (Detailed Design & Construction (28-22040)							7,125,738	7,125,738	-	-
	Main Water Storage Tank Roof Inspection & Repair (28-23043)							100,000	100,000	-	-
	Re-Roof Public Works Shops Building #2 (28-24013)							32,500	32,500	-	-
	AC Replacement Program (28-25XXX)							200,000	-	-	-
	Paint South Beach Tank (28-25XXX)							200,000	200,000	-	-
	WTP Clearwell Remediation (28-25XXX)							1,200,000	503,767	-	-
	TOTAL CAPITAL OUTLAY	1,693,692	2,678,874	32,485,742	32,264,822	3,461,190	4,991,124	28,630,596	27,734,363	-	-
TOTAL WATER EXPENDITURES		2,481,498	3,241,961	33,546,412	33,372,405	3,936,549	5,710,407	29,036,026	28,139,793	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
403-6210-90101	TRANSFER TO GENERAL FUND	-	140,000	-	-	-	-	-	-	-	-
403-6210-90406	TRANSFER TO RESERVE FUND-PROP	-	-	651,059	651,059	651,059	651,059	-	-	-	-
403-6210-90602	TRANSFER TO WASTEWATER FUND	-	25,349	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	165,349	651,059	651,059	651,059	651,059	-	-	-	-
TOTAL WATER EXPENDITURES & TRANSFERS		2,481,498	3,407,310	34,197,471	34,023,464	4,587,608	6,361,466	29,036,026	28,139,793	-	-
403-6210-99110	RESERVE FOR FUTURE CAPITAL	-	-	-	96,690	-	-	253,767	-	-	-
403-6210-99200	UNAPPROPRIATED ENDING FUND BAL	2,114,052	3,274,481	-	-	2,674,260	3,888,570	-	-	-	-
	Unappropriated Water Bond	1,711,716	-	-	-	-	-	-	-	-	-
	Unappropriated Membrane Module Replace.	551,059	651,059	-	-	-	-	-	-	-	-
TOTAL WATER REQUIREMENTS		6,858,325	7,332,850	34,197,471	34,120,154	7,261,868	10,250,036	29,289,793	28,139,793	-	-
WASTEWATER - 6220											
RESOURCES											
403-6220-42050	FEMA GRANT	-	-	3,000,000	3,000,000	-	-	-	-	-	-
	TOTAL FEDERAL SOURCES	-	-	3,000,000	3,000,000	-	-	-	-	-	-
403-6220-43005	STATE GRANTS	-	-	5,845,000	5,845,000	-	-	-	-	-	-
	Northside WWTP Improvements (26-24017)	-	-	-	-	-	-	3,800,000	3,800,000	-	-
	TOTAL STATE SOURCES	-	-	5,845,000	5,845,000	-	-	3,800,000	3,800,000	-	-
403-6220-47001	INTEREST ON INVESTMENTS	34,069	99,344	70,056	70,056	3,726	70,056	63,050	-	-	-
	Northside WWTP Improvements (26-24017)	-	-	-	-	-	-	-	63,050	-	-
	TOTAL INVESTMENTS	34,069	99,344	70,056	70,056	3,726	70,056	63,050	63,050	-	-
403-6220-48502	CWSRF LOAN #1	-	-	1,845,000	1,845,000	-	-	-	-	-	-
403-6220-48503	CWSRF LOAN #2	-	-	800,000	800,000	-	-	-	-	-	-
403-6220-48510	CWSRF LOAN #4	-	-	175,000	175,000	-	-	-	-	-	-
	TOTAL LOAN & LEASE REVENUES	-	-	2,820,000	2,820,000	-	-	-	-	-	-
TOTAL WASTEWATER REVENUES		34,069	99,344	11,735,056	11,735,056	3,726	70,056	3,863,050	3,863,050	-	-
403-6220-49101	TRANSFER FROM GENERAL FUND	635,613	196,248	-	-	-	-	-	-	-	-
403-6220-49272	TRANSFER FROM URA-McLean	-	-	-	-	-	-	-	-	-	-
	McLean Point Wastewater Lift Station (26-25XXX)	-	-	-	-	-	-	300,000	300,000	-	-
403-6220-49403	TRANSFER FR. PROP CAP PROJECTS	-	28,500	-	-	-	-	-	-	-	-
403-6220-49602	TRANSFER FR. SEWER FUND	290,000	6,429	1,300,000	1,300,000	325,000	1,300,000	-	-	-	-
	SW Neff St. Sanitary Sewer Extension (26-25XXX)	-	-	-	-	-	-	150,000	150,000	-	-
	Park St. Pump Station Generator Installation (26-25XXX)	-	-	-	-	-	-	100,000	100,000	-	-
	Sanitary Sewer Rehab and Replacement Program (26-25XXX)	-	-	-	-	-	-	300,000	300,000	-	-
	Nye Beach Pump Station Capacity Upgrade (26-25XXX)	-	-	-	-	-	-	250,000	250,000	-	-
	TOTAL TRANSFERS FROM	925,613	231,177	1,300,000	1,300,000	325,000	1,300,000	1,100,000	1,100,000	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
TOTAL WASTEWATER REVENUES & TRANSFERS		959,682	330,521	13,035,056	13,035,056	328,726	1,370,056	4,963,050	4,963,050	-	-
403-6220-49901	BEGINNING FUND BALANCE	1,764,645	1,132,418	292,420	562,843	562,842	562,842				
	Easement Acquisitions - Utilities (20002)							58,500	58,500	-	-
	Clarifier #1 Refurbishment (26-22038)							180,874	180,874	-	-
	Lift Station Security (26-23048)							74,060	74,060	-	-
	WWTP Centrifuge Project (26-23050)							27,538	27,538	-	-
	NW 73rd Wastewater Redirection - Design (26-24014)							100,000	100,000	-	-
	Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)							150,000	150,000	-	-
	NW 66TH Drive Sanitary Sewer Reroute (26-24016)							150,000	150,000	-	-
	Northside WWTP Improvements (26-24017)							1,041,695	1,041,695	-	-
	Beginning Funds Not Allocated to a Project Applied to Project 26-24017							11,774	11,774	-	-
TOTAL WASTEWATER RESOURCES		2,724,327	1,462,939	13,327,476	13,597,899	891,568	1,932,898	6,757,491	6,757,491	-	-
EXPENDITURES											
MATERIAL & SERVICES											
403-6220-60100	PROFESSIONAL SERVICES	346,513	52,625	-	13,721	10,084	13,721	-	-	-	-
	TOTAL MATERIAL & SERVICES	346,513	52,625	-	13,721	10,084	13,721	-	-	-	-
CAPITAL OUTLAY											
403-6220-70100	LAND ACQUISITION	-	-	58,500	58,500	-	-				
	Easement Acquisitions - Utilities (20002)							58,500	58,500	-	-
403-6220-75100	CONSTRUCTION	547,523	399,126	13,268,976	13,513,903	44,924	54,631				
	Clarifier #1 Refurbishment (26-22038)							180,874	180,874	-	-
	Lift Station Security (26-23048)							74,060	74,060	-	-
	WWTP Centrifuge Project (26-23050)							27,538	27,538	-	-
	NW 73rd Wastewater Redirection - Design (26-24014)							100,000	100,000	-	-
	Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)							150,000	150,000	-	-
	NW 66TH Drive Sanitary Sewer Reroute (26-24016)							150,000	150,000	-	-
	Northside WWTP Improvements (26-24017)							4,841,695	4,916,519	-	-
	SW Neff St. Sanitary Sewer Extension (26-25XXX)							150,000	150,000	-	-
	Park St. Pump Station Generator Installation (26-25XXX)							100,000	100,000	-	-
	Mclean Point Wastewater Lift Station (26-25XXX)							300,000	300,000	-	-
	Sanitary Sewer Rehab and Replacement Program (26-25XXX)							300,000	300,000	-	-
	Nye Beach Pump Station Capacity Upgrade (26-25XXX)							250,000	250,000	-	-
	TOTAL CAPITAL OUTLAY	547,523	399,126	13,327,476	13,572,403	44,924	54,631	6,682,667	6,757,491	-	-
TOTAL WASTEWATER EXPENDITURES		894,036	451,751	13,327,476	13,586,124	55,008	68,352	6,682,667	6,757,491	-	-
403-6220-90101	TRANSFER TO GENERAL FUND	-	196,248	-	-	-	-	-	-	-	-
403-6220-90403	TRANSFER TO PROP CAP PROJECTS	687,848	70,000	-	-	-	-	-	-	-	-
403-6220-90602	TRANSFER TO WASTEWATER FUND	10,025	182,098	-	-	-	70,105	-	-	-	-
	TOTAL TRANSFERS TO	697,873	448,346	-	-	-	70,105	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
TOTAL WASTEWATER EXPENDITURES & TRANSFERS		1,591,909	900,097	13,327,476	13,586,124	55,008	138,457	6,682,667	6,757,491	-	-
403-6220-99110	RESERVE FOR FUTURE CAPITAL	-	-	-	11,775	-	-	74,824	-	-	-
403-6220-99200	UNAPPROPRIATED ENDING FUND BAL	1,132,418	562,842	-	-	836,560	1,794,441	-	-	-	-
TOTAL WASTEWATER REQUIREMENTS		2,724,327	1,462,939	13,327,476	13,597,899	891,568	1,932,898	6,757,491	6,757,491	-	-
STORMWATER - 6230											
RESOURCES											
403-6230-47001	INTEREST ON INVESTMENTS	26,677	21,246	55,660	55,660	3,160	19,413	17,472			
	Stormwater Master Plan Update (27-23007)								17,472		
	TOTAL INVESTMENTS	26,677	21,246	55,660	55,660	3,160	19,413	17,472	17,472	-	-
TOTAL STORMWATER REVENUES		26,677	21,246	55,660	55,660	3,160	19,413	17,472	17,472	-	-
403-6230-49101	TRANSFER FROM GENERAL FUND	-	-	-	300,000	300,000	300,000	-	-	-	-
403-6230-49253	TRANSFER FROM SDC FUND	-	-	121,537	121,537	30,384	121,537	-	-	-	-
403-6230-49404	TRANSFER FROM RESERVE FUND	-	-	54,461	54,461	54,461	54,674	-	-	-	-
403-6230-49405	TRANSFER FROM CAP IMPROVE	-	69,838	-	-	-	-	-	-	-	-
403-6230-49603	TRANSFER FR. STORMWATER FUND	249,790	10,000	134,000	134,000	33,500	134,000	-	-	-	-
	Stormwater Master Plan Update (27-23007)							240,744	240,744	-	-
	Stormwater Rehab and Replacement Program (27-25XXX)							300,000	-	-	-
	TOTAL TRANSFERS FROM	249,790	79,838	309,998	609,998	418,345	610,211	540,744	240,744	-	-
TOTAL STORMWATER REVENUES & TRANSFERS		276,467	101,084	365,658	665,658	421,505	629,624	558,216	258,216	-	-
403-6230-49901	BEGINNING FUND BALANCE	1,069,787	459,334	378,172	345,836	345,836	345,836				
	Stormwater Master Plan Update (27-23007)							259,256	259,256	-	-
	Reimbursement O'Brien Construction - for Supplemental Dredging of SE 40th St Pond (27-24019)							54,674	54,674	-	-
	SW Hurbert and SW Bay Storm Improvements (27-24021)							134,000	134,000	-	-
TOTAL STORMWATER RESOURCES		1,346,254	560,418	743,830	1,011,494	767,341	975,460	1,006,146	706,146	-	-
EXPENDITURES											
MATERIAL & SERVICES											
403-6230-60100	PROFESSIONAL SERVICES	150,000	-	398,293	349,964	-	-				
	Stormwater Master Plan Update (27-23007)							500,000	517,472	-	-
	Reimbursement O'Brien Construction - for Supplemental Dredging of SE 40th St Pond (27-24019)							54,674	54,674	-	-
	TOTAL MATERIAL & SERVICES	150,000	-	398,293	349,964	-	-	554,674	572,146	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL OUTLAY											
403-6230-70100	LAND ACQUISITION	1,500	-	35,000	10,000	-	-	-	-	-	-
403-6230-75100	CONSTRUCTION	126,028	6,082	310,537	651,530	32,880	479,417	-	-	-	-
	SW Hurbert and SW Bay Storm Improvements (27-24021)							134,000	134,000	-	-
	Stormwater Rehab and Replacement Program (27-25XXX)							300,000	-	-	-
	TOTAL CAPITAL OUTLAY	127,528	6,082	345,537	661,530	32,880	479,417	434,000	134,000	-	-
TOTAL STORMWATER EXPENDITURES		277,528	6,082	743,830	1,011,494	32,880	479,417	988,674	706,146	-	-
403-6230-90403	TRANSFER TO PROP CAP PROJECTS	609,392	58,500	-	-	-	-	-	-	-	-
403-6230-90603	TRANSFER TO STORMWATER FUND	-	150,000	-	-	-	48,113	-	-	-	-
	TOTAL TRANSFERS TO	609,392	208,500	-	-	-	48,113	-	-	-	-
TOTAL STORMWATER EXPENDITURES & TRANSFERS		886,920	214,582	743,830	1,011,494	32,880	527,530	988,674	706,146	-	-
403-6230-99200	UNAPPROPRIATED ENDING FUND BAL	459,334	345,836	-	-	734,461	447,930	17,472	-	-	-
TOTAL STORMWATER REQUIREMENTS		1,346,254	560,418	743,830	1,011,494	767,341	975,460	1,006,146	706,146	-	-



BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
RESERVE - GOVERNMENTAL FUND - 404										
RESOURCES										
MISCELLANEOUS SOURCES	1,000	-	-	-	5,870	5,870	-	-	-	-
INVESTMENTS	60,865	116,711	58,365	58,365	9,268	88,973	80,077	80,077	-	-
TOTAL REVENUES	61,865	116,711	58,365	58,365	15,138	94,843	80,077	80,077	-	-
EXPENDITURES										
POLICE	-	-	52,500	52,500	39,122	52,500	-	-	-	-
FIRE	-	42,000	742,193	742,193	710,011	742,193	-	-	-	-
EMERGENCY COORDINATOR	91,453	51,989	52,800	52,800	14,983	52,800	52,800	52,800	-	-
LIBRARY	1,706	3,672	66,384	69,284	19,661	66,384	40,000	40,000	-	-
FINANCE	-	-	-	-	-	-	377,561	377,561	-	-
OPIOID SETTLEMENT	-	-	154,000	244,100	153,530	153,530	58,479	58,479	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	93,159	97,661	1,067,877	1,160,877	937,307	1,067,407	528,840	528,840	-	-
CONTINGENCY										
TOTAL EXPENDITURES	93,159	97,661	1,067,877	1,160,877	937,307	1,067,407	528,840	528,840	-	-
TRANSFERS:										
TRANSFERS IN	526,056	404,016	310,701	415,201	211,027	368,029	458,629	58,629	-	-
TRANSFERS OUT	(550,426)	(703,033)	(201,678)	(201,678)	(90,711)	(200,674)	(1,000)	(1,000)	-	-
NET TRANSFERS	(24,370)	(299,017)	109,023	213,523	120,316	167,355	457,629	57,629	-	-
EXCESS REVENUES OVER EXPENDITURES	(55,664)	(279,967)	(900,489)	(888,989)	(801,853)	(805,209)	8,866	(391,134)	-	-
BEGINNING FUND BALANCE	2,603,869	2,548,207	2,256,231	2,268,240	2,268,240	2,268,240	1,463,031	1,463,031	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	1,355,742	1,379,251	-	-	1,471,897	1,071,897	-	-
UNAPPROPRIATED ENDING FUND BLANCE	2,548,205	2,268,240	-	-	1,466,387	1,463,031	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
RESERVE - GOVERNMENTAL FUND- 404											
POLICE - 5110											
RESOURCES											
404-5110-47001	INTEREST ON INVESTMENTS	1,086	5,446	3,734	3,734	345	3,312	2,981	2,981		
	TOTAL INVESTMENTS	1,086	5,446	3,734	3,734	345	3,312	2,981	2,981	-	-
TOTAL POLICE REVENUES		1,086	5,446	3,734	3,734	345	3,312	2,981	2,981	-	-
404-5110-49101	TRANSFER FROM GENERAL FUND	25,000	25,000	-	-	-	-				
	Annual Police Request							25,000	-	-	-
	TOTAL TRANSFERS FROM	25,000	25,000	-	-	-	-	25,000	-	-	-
TOTAL POLICE REVENUES & TRANSFERS		26,086	30,446	3,734	3,734	345	3,312	27,981	2,981	-	-
404-5110-49901	BEGINNING FUND BALANCE	95,680	51,768	81,434	82,212	82,214	82,214	33,026	33,026		
TOTAL POLICE RESOURCES		121,766	82,214	85,168	85,946	82,559	85,526	61,007	36,007	-	-
EXPENDITURES											
MATERIAL & SERVICES											
404-5110-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	10,931	10,931	-	-		
	TOTAL MATERIAL & SERVICES	-	-	-	-	10,931	10,931	-	-	-	-
CAPITAL OUTLAY											
404-5110-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	52,500	52,500	28,191	41,569	-	-		
	TOTAL CAPITAL OUTLAY	-	-	52,500	52,500	28,191	41,569	-	-	-	-
TOTAL POLICE EXPENDITURES		-	-	52,500	52,500	39,122	52,500	-	-	-	-
404-5110-90101	TRANSFER TO GENERAL FUND	70,000	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	70,000	-	-	-	-	-	-	-	-	-
TOTAL POLICE EXPENDITURES & TRANSFERS		70,000	-	52,500	52,500	39,122	52,500	-	-	-	-
404-5110-99110	RESERVE FOR FUTURE CAPITAL	-	-	32,668	33,446	-	-	61,007	36,007	-	-
404-5110-99200	UNAPPROPRIATED ENDING FUND BAL	51,766	82,214	-	-	43,437	33,026	-	-	-	-
TOTAL POLICE REQUIREMENTS		121,766	82,214	85,168	85,946	82,559	85,526	61,007	36,007	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
FIRE - 5120											
RESOURCES											
404-5120-47001	INTEREST ON INVESTMENTS	19,709	42,988	23,648	23,648	4,068	39,053	35,148	35,148		
	TOTAL INVESTMENTS	19,709	42,988	23,648	23,648	4,068	39,053	35,148	35,148	-	-
TOTAL FIRE REVENUES		19,709	42,988	23,648	23,648	4,068	39,053	35,148	35,148	-	-
404-5120-49101	TRANSFER FROM GENERAL FUND	150,000	162,400	150,000	164,400	51,900	164,400				
	Annual Fire Request							200,000	-	-	-
	TOTAL TRANSFERS FROM	150,000	162,400	150,000	164,400	51,900	164,400	200,000	-	-	-
TOTAL FIRE REVENUES & TRANSFERS		169,709	205,388	173,648	188,048	55,968	203,453	235,148	35,148	-	-
404-5120-49901	BEGINNING FUND BALANCE	659,692	829,401	979,361	992,791	992,789	992,789	309,049	309,049		
TOTAL FIRE RESOURCES		829,401	1,034,789	1,153,009	1,180,839	1,048,757	1,196,242	544,197	344,197	-	-
EXPENDITURES											
CAPITAL OUTLAY											
404-5120-73100	VEHICLES	-	-	685,000	685,000	662,131	685,000	-	-		
404-5120-73200	CAPITAL EQUIPMENT ACQUISITION	-	42,000	57,193	57,193	47,880	57,193	-	-		
	TOTAL CAPITAL OUTLAY	-	42,000	742,193	742,193	710,011	742,193	-	-	-	-
TOTAL FIRE EXPENDITURES		-	42,000	742,193	742,193	710,011	742,193	-	-	-	-
404-5120-90711	TRANSFER TO CITY FACILITIES	-	-	145,000	145,000	36,250	145,000	-	-		
	TOTAL TRANSFERS TO	-	-	145,000	145,000	36,250	145,000	-	-	-	-
TOTAL FIRE EXPENDITURES & TRANSFERS		-	42,000	887,193	887,193	746,261	887,193	-	-	-	-
404-5120-99110	RESERVE FOR FUTURE CAPITAL	-	-	265,816	293,646	-	-	544,197	344,197	-	-
404-5120-99200	UNAPPROPRIATED ENDING FUND BAL	829,401	992,789	-	-	302,496	309,049	-	-	-	-
TOTAL FIRE REQUIREMENTS		829,401	1,034,789	1,153,009	1,180,839	1,048,757	1,196,242	544,197	344,197	-	-
EMERGENCY COORDINATOR - 5121											
RESOURCES											
404-5121-47001	INTEREST ON INVESTMENTS	4,683	8,589	6,753	6,753	681	6,538	5,884	5,884		
	TOTAL INVESTMENTS	4,683	8,589	6,753	6,753	681	6,538	5,884	5,884	-	-
TOTAL EMERGENCY COORDINATOR REVENUES		4,683	8,589	6,753	6,753	681	6,538	5,884	5,884	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
404-5121-49101	TRANSFER FROM GENERAL FUND	199,141	-	-	-	-	-				
	Annual Emergency Coordinator Request							30,000	-	-	-
	TOTAL TRANSFERS FROM	199,141	-	-	-	-	-	30,000	-	-	-
TOTAL EMERGENCY COORDINATOR REVENUES & TRANSFERS		203,824	8,589	6,753	6,753	681	6,538	35,884	5,884	-	-
404-5121-49901	BEGINNING FUND BALANCE	93,225	205,596	168,741	162,196	162,196	162,196	115,934	115,934		
TOTAL EMERGENCY COORDINATOR RESOURCES		297,049	214,185	175,494	168,949	162,877	168,734	151,818	121,818	-	-
EXPENDITURES											
MATERIAL & SERVICES											
404-5121-65700	PROGRAMS & PROGRAM SUPPLIES	10,150	-	-	-	-	-	-	-	-	-
	TOTAL MATERIAL & SERVICES	10,150	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY											
404-5121-72100	IMPROVE OTHER THAN BUILDINGS	3,262	51,989	52,800	52,800	14,983	52,800				
	Community Disaster Cache and Cert Storage (24-22026)							52,800	52,800		
404-5121-73200	CAPITAL EQUIPMENT ACQUISITION	78,041	-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	81,303	51,989	52,800	52,800	14,983	52,800	52,800	52,800	-	-
TOTAL EMERGENCY COORDINATOR EXPENDITURES		91,453	51,989	52,800	52,800	14,983	52,800	52,800	52,800	-	-
404-5121-99110	RESERVE FOR FUTURE CAPITAL	-	-	122,694	116,149	-	-	99,018	69,018	-	-
404-5121-99200	UNAPPROPRIATED ENDING FUND BAL	205,596	162,196	-	-	147,894	115,934	-	-	-	-
TOTAL EMERGENCY COORDINATOR REQUIREMENTS		297,049	214,185	175,494	168,949	162,877	168,734	151,818	121,818	-	-
LIBRARY - 5130											
RESOURCES											
404-5130-47001	INTEREST ON INVESTMENTS	3,115	5,772	4,126	4,126	575	5,520	4,968	4,968		
	TOTAL INVESTMENTS	3,115	5,772	4,126	4,126	575	5,520	4,968	4,968	-	-
TOTAL LIBRARY REVENUES		3,115	5,772	4,126	4,126	575	5,520	4,968	4,968	-	-
404-5130-49101	TRANSFER FROM GENERAL FUND	5,000	10,000	20,000	20,000	5,001	20,000				
	Annual Library Request							20,000	-	-	-
	TOTAL TRANSFERS FROM	5,000	10,000	20,000	20,000	5,001	20,000	20,000	-	-	-
TOTAL LIBRARY REVENUES & TRANSFERS		8,115	15,772	24,126	24,126	5,576	25,520	24,968	4,968	-	-
404-5130-49901	BEGINNING FUND BALANCE	116,788	123,197	138,355	135,297	135,297	135,297	94,433	94,433		
TOTAL LIBRARY RESOURCES		124,903	138,969	162,481	159,423	140,873	160,817	119,401	99,401	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
EXPENDITURES											
CAPITAL OUTLAY											
404-5130-71200	BUILDING IMPROVEMENTS	1,706	-	-	-	-	-	-	-	-	-
404-5130-73200	CAPITAL EQUIPMENT ACQUISITION	-	3,672	66,384	69,284	19,661	66,384	40,000	40,000	-	-
	Replace Library Furniture Upstairs and Downstairs										
	TOTAL CAPITAL OUTLAY	1,706	3,672	66,384	69,284	19,661	66,384	40,000	40,000	-	-
TOTAL LIBRARY EXPENDITURES		1,706	3,672	66,384	69,284	19,661	66,384	40,000	40,000	-	-
404-5130-99110	RESERVE FOR FUTURE CAPITAL	-	-	96,097	90,139	-	-	79,401	59,401	-	-
404-5130-99200	UNAPPROPRIATED ENDING FUND BAL	123,197	135,297	-	-	121,212	94,433	-	-	-	-
TOTAL LIBRARY REQUIREMENTS		124,903	138,969	162,481	159,423	140,873	160,817	119,401	99,401	-	-
INFORMATION TECHNOLOGY - 5140											
RESOURCES											
404-5140-47001	INTEREST ON INVESTMENTS	114	-	-	-	-	-	-	-	-	-
	TOTAL INVESTMENTS	114	-	-	-	-	-	-	-	-	-
TOTAL INFORMATION TECHNOLOGY REVENUES		114	-	-	-	-	-	-	-	-	-
404-5140-49901	BEGINNING FUND BALANCE	4,357	4,471	-	-	-	-	-	-	-	-
TOTAL INFORMATION TECHNOLOGY RESOURCES		4,471	4,471	-	-	-	-	-	-	-	-
404-5140-90101	TRANSFER TO GENERAL FUND	-	4,471	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	4,471	-	-	-	-	-	-	-	-
TOTAL INFORMATION TECHNOLOGY TRANSFERS		-	4,471	-	-	-	-	-	-	-	-
404-5140-99200	UNAPPROPRIATED ENDING FUND BAL	4,471	-	-	-	-	-	-	-	-	-
TOTAL INFORMATION TECHNOLOGY REQUIREMENTS		4,471	4,471	-	-	-	-	-	-	-	-
LAND - 5150											
RESOURCES											
404-5150-48001	MISC. SALES & SERVICES	1,000	-	-	-	5,870	5,870	-	-	-	-
	TOTAL MISCELLANEOUS SOURCES	1,000	-	-	-	5,870	5,870	-	-	-	-
404-5150-47001	INTEREST ON INVESTMENTS	9,168	14,081	9,812	9,812	1,387	13,315	11,984	11,984	-	-
	TOTAL INVESTMENTS	9,168	14,081	9,812	9,812	1,387	13,315	11,984	11,984	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
TOTAL LAND REVENUES		10,168	14,081	9,812	9,812	7,257	19,185	11,984	11,984	-	-
404-5150-49901	BEGINNING FUND BALANCE	350,459	360,627	322,892	324,708	324,708	324,708	343,893	343,893		
TOTAL LAND RESOURCES		360,627	374,708	332,704	334,520	331,965	343,893	355,877	355,877	-	-
404-5150-90404	TRANSFER TO RESERVE FUND	-	50,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	50,000	-	-	-	-	-	-	-	-
TOTAL LAND TRANSFERS		-	50,000	-	-	-	-	-	-	-	-
404-5150-99110	RESERVE FOR FUTURE CAPITAL	-	-	332,704	334,520	-	-	355,877	355,877	-	-
404-5150-99200	UNAPPROPRIATED ENDING FUND BAL	360,627	324,708	-	-	331,965	343,893	-	-	-	-
TOTAL LAND REQUIREMENTS		360,627	374,708	332,704	334,520	331,965	343,893	355,877	355,877	-	-
WATERSHED - 5155											
RESOURCES											
404-5155-47001	INTEREST ON INVESTMENTS	-	2,267	1,638	1,638	237	2,275	2,048	2,048		
	TOTAL INVESTMENTS	-	2,267	1,638	1,638	237	2,275	2,048	2,048	-	-
TOTAL WATERSHED REVENUES		-	2,267	1,638	1,638	237	2,275	2,048	2,048	-	-
404-5155-49101	TRANSFER FROM GENERAL FUND	-	-	50,000	50,000	12,501	50,000				
	Annual Watershed Request							50,000	-	-	-
404-5155-49404	TRANSFER FROM RESERVE FUND	-	50,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	-	50,000	50,000	50,000	12,501	50,000	50,000	-	-	-
TOTAL WATERSHED REVENUES & TRANSFERS		-	52,267	51,638	51,638	12,738	52,275	52,048	2,048	-	-
404-5155-49901	BEGINNING FUND BALANCE	-	-	52,047	52,267	52,267	52,267	104,542	104,542		
TOTAL WATERSHED RESOURCES		-	52,267	103,685	103,905	65,005	104,542	156,590	106,590	-	-
404-5155-99110	RESERVE FOR FUTURE CAPITAL	-	-	103,685	103,905	-	-	156,590	106,590	-	-
404-5155-99200	UNAPPROPRIATED ENDING FUND BAL	-	52,267	-	-	65,005	104,542	-	-	-	-
TOTAL WATERSHED REQUIREMENTS		-	52,267	103,685	103,905	65,005	104,542	156,590	106,590	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
FINANCE - 5160											
RESOURCES											
404-5160-47001	INTEREST ON INVESTMENTS	4,268	10,570	7,437	7,437	1,204	11,558	10,402	10,402		
	TOTAL INVESTMENTS	4,268	10,570	7,437	7,437	1,204	11,558	10,402	10,402	-	-
TOTAL FINANCE REVENUES		4,268	10,570	7,437	7,437	1,204	11,558	10,402	10,402	-	-
404-5160-49101	TRANSFER FROM GENERAL FUND	75,000	75,000	75,000	75,000	18,750	75,000				
	Upgrade Accounting Software							75,000	-	-	-
	TOTAL TRANSFERS FROM	75,000	75,000	75,000	75,000	18,750	75,000	75,000	-	-	-
TOTAL FINANCE REVENUES & TRANSFERS		79,268	85,570	82,437	82,437	19,954	86,558	85,402	10,402	-	-
404-5160-49901	BEGINNING FUND BALANCE	115,763	195,031	279,327	280,601	280,601	280,601	367,159	367,159		
TOTAL FINANCE RESOURCES		195,031	280,601	361,764	363,038	300,555	367,159	452,561	377,561	-	-
CAPITAL OUTLAY											
404-5160-73300	COMPUTER EQUIPMENT ACQUISITION	-	-	-	-	-	-				
	Finance Technology Upgrades							377,561	377,561		
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	377,561	377,561	-	-
TOTAL FINANCE EXPENDITURES		-	-	-	-	-	-	377,561	377,561	-	-
404-5160-99110	RESERVE FOR FUTURE CAPITAL	-	-	361,764	363,038	-	-	75,000	-	-	-
404-5160-99200	UNAPPROPRIATED ENDING FUND BAL	195,031	280,601	-	-	300,555	367,159	-	-	-	-
TOTAL FINANCE REQUIREMENTS		195,031	280,601	361,764	363,038	300,555	367,159	452,561	377,561	-	-
RECREATION SCHOLARSHIPS - 5170											
RESOURCES											
404-5170-47001	INTEREST ON INVESTMENTS	743	1,127	817	817	105	1,008	907	907		
	TOTAL INVESTMENTS	743	1,127	817	817	105	1,008	907	907	-	-
TOTAL RECREATION SCHOLARSHIPS REVENUES		743	1,127	817	817	105	1,008	907	907	-	-
404-5170-49201	TRANSFER FR RECREATION CTR	-	-	300	300	-	150				
	Scholarship Funds Collected							150	150	-	-
	TOTAL TRANSFERS FROM	-	-	300	300	-	150	150	150	-	-
TOTAL RECREATION SCHOLARSHIPS REVENUES & TRANSFERS		743	1,127	1,117	1,117	105	1,158	1,057	1,057	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
404-5170-49901	BEGINNING FUND BALANCE	28,479	24,855	22,203	24,918	24,918	24,918	25,076	25,076		
TOTAL RECREATION SCHOLARSHIPS RESOURCES		29,222	25,982	23,320	26,035	25,023	26,076	26,133	26,133	-	-
404-5170-90201	TRANSFER TO PARKS & RECREATION Scholarships Funds Awarded	4,367	1,064	2,217	2,217	-	1,000	-	-	-	-
	TOTAL TRANSFERS TO	4,367	1,064	2,217	2,217	-	1,000	1,000	1,000	-	-
TOTAL RECREATION SHOLARSHIPS TRANSFERS		4,367	1,064	2,217	2,217	-	1,000	1,000	1,000	-	-
404-5170-99110	RESERVE FOR FUTURE CAPITAL	-	-	21,103	23,818	-	-	25,133	25,133	-	-
404-5170-99200	UNAPPROPRIATED ENDING FUND BAL	24,855	24,918	-	-	25,023	25,076	-	-	-	-
TOTAL RECREATION SHOLARSHIPS REQUIREMENTS		29,222	25,982	23,320	26,035	25,023	26,076	26,133	26,133	-	-
WATER MEMBRANE- 5180											
RESOURCES											
404-5180-49901	BEGINNING FUND BALANCE	476,059	-	-	-	-	-	-	-	-	-
TOTAL WATER MEMBRANE RESOURCES		476,059	-	-	-	-	-	-	-	-	-
404-5180-90403	TRANSFER TO PROP CAP PROJECTS	476,059	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	476,059	-	-	-	-	-	-	-	-	-
TOTAL WATER MEMBRANE TRANSFERS		476,059	-	-	-	-	-	-	-	-	-
404-5180-99200	UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	-	-	-	-	-	-
TOTAL WATER MEMBRANE REQUIREMENTS		476,059	-	-	-	-	-	-	-	-	-
OPIOID SETTLEMENT- 5200											
RESOURCES											
404-5200-47001	INTEREST ON INVESTMENTS	673	4,372	400	400	666	6,394	5,755	5,755		
	TOTAL INVESTMENTS	673	4,372	400	400	666	6,394	5,755	5,755	-	-
TOTAL OPIOID SETTLEMENT REVENUES		673	4,372	400	400	666	6,394	5,755	5,755	-	-
404-5200-49101	TRANSFER FROM GENERAL FUND Annual Opioid Settlement	71,915	81,616	15,401	105,501	122,875	58,479	-	-	-	-
	TOTAL TRANSFERS FROM	71,915	81,616	15,401	105,501	122,875	58,479	58,479	58,479	-	-
TOTAL OPIOID SETTLEMENT REVENUES & TRANSFERS		72,588	85,988	15,801	105,901	123,541	64,873	64,234	64,234	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
404-5200-49901	BEGINNING FUND BALANCE	-	72,588	157,410	158,576	158,576	158,576	69,919	69,919		
TOTAL OPIOID SETTLEMENT RESOURCES		72,588	158,576	173,211	264,477	282,117	223,449	134,153	134,153	-	-
EXPENDITURES											
MATERIAL & SERVICES											
404-5200-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	154,000	244,100	153,530	153,530	58,479	58,479		
TOTAL MATERIAL & SERVICES		-	-	154,000	244,100	153,530	153,530	58,479	58,479	-	-
TOTAL OPIOID SETTLEMENT EXPENDITURES		-	-	154,000	244,100	153,530	153,530	58,479	58,479	-	-
404-5200-99110	RESERVE FOR FUTURE CAPITAL	-	-	19,211	20,377	-	-	75,674	75,674		
404-5200-99200	UNAPPROPRIATED ENDING FUND BAL	72,588	158,576	-	-	128,587	69,919	-	-		
TOTAL OPIOID SETTLEMENT REQUIREMENTS		72,588	158,576	173,211	264,477	282,117	223,449	134,153	134,153	-	-
PERFORMING ARTS CENTER - 5500											
RESOURCES											
404-5500-47001	INTEREST ON INVESTMENTS	15,976	19,128	-	-	-	-	-	-		
TOTAL INVESTMENTS		15,976	19,128	-	-	-	-	-	-	-	-
TOTAL PERFORMING ARTS CENTER REVENUES		15,976	19,128	-	-	-	-	-	-	-	-
404-5500-49901	BEGINNING FUND BALANCE	612,394	628,370	-	-	-	-	-	-		
TOTAL PERFORMING ARTS CENTER RESOURCES		628,370	647,498	-	-	-	-	-	-	-	-
404-5500-90711	TRANSFER TO CITY FACILITIES	-	647,498	-	-	-	-	-	-		
TOTAL TRANSFERS TO		-	647,498	-	-	-	-	-	-	-	-
TOTAL PERFORMING ARTS CENTER TRANSFERS		-	647,498	-	-	-	-	-	-	-	-
404-5500-99200	UNAPPROPRIATED ENDING FUND BAL	628,370	-	-	-	-	-	-	-		
TOTAL PERFORMING ARTS CENTER REQUIREMENTS		628,370	647,498	-	-	-	-	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URA SOUTH BEACH - 5900											
RESOURCES											
404-5900-47001	INTEREST ON INVESTMENTS	1,330	2,371	-	-	-	-	-	-	-	-
	TOTAL INVESTMENTS	1,330	2,371	-	-	-	-	-	-	-	-
TOTAL URA SOUTH BEACH REVENUES		1,330	2,371	-	-	-	-	-	-	-	-
404-5900-49901	BEGINNING FUND BALANCE	50,973	52,303	54,461	54,674	54,674	54,674	-	-	-	-
TOTAL URA SOUTH BEACH RESOURCES		52,303	54,674	54,461	54,674	54,674	54,674	-	-	-	-
404-5900-90403	TRANSFER TO PROP CAP PROJECTS	-	-	54,461	54,461	54,461	54,674	-	-	-	-
	TOTAL TRANSFERS TO	-	-	54,461	54,461	54,461	54,674	-	-	-	-
TOTAL URA SOUTH BEACH TRANSFERS		-	-	54,461	54,461	54,461	54,674	-	-	-	-
404-5900-99110	RESERVE FOR FUTURE CAPITAL	-	-	-	213	-	-	-	-	-	-
404-5900-99200	UNAPPROPRIATED ENDING FUND BAL	52,303	54,674	-	-	213	-	-	-	-	-
TOTAL URA SOUTH BEACH REQUIREMENTS		52,303	54,674	54,461	54,674	54,674	54,674	-	-	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL IMPROVEMENT FUND - 405										
RESOURCES										
STATE SOURCES	-	-	390,000	390,000	-	-	390,000	390,000	-	-
INVESTMENTS	71,476	167,160	107,642	107,642	17,521	167,926	151,097	151,097	-	-
TOTAL REVENUES	71,476	167,160	497,642	497,642	17,521	167,926	541,097	541,097	-	-
EXPENDITURES										
CITY HALL IMPROVEMENTS	19,397	52,245	682,271	682,137	20,735	20,735	645,002	645,002	-	-
CITY HALL POLICE IMPROVEMENTS	-	46,246	24,000	5,755	-	-	-	-	-	-
LIBRARY IMPROVEMENTS	20,614	-	-	10,146	-	-	15,000	15,000	-	-
FIRE IMPROVEMENTS	-	123,076	295,000	308,224	195,000	195,000	100,000	100,000	-	-
PERFORMING ARTS CENTER IMPROVEMENTS	78,270	1,907,688	1,345,890	1,058,750	733,231	1,029,291	22,000	22,000	-	-
VISUAL ARTS CENTER IMPROVEMENTS	4,000	116,991	-	22,546	15,000	15,000	100,000	-	-	-
60+ ACTIVITY CENTER IMPROVEMENTS	17,085	8,800	104,111	146,111	8,410	68,630	-	-	-	-
RECREATION CENTER IMPROVEMENTS	53,197	169,185	1,030,201	1,046,806	17,195	93,954	1,263,000	1,078,000	-	-
PARKS & GROUNDS IMPROVEMENTS	597,696	97,460	1,983,542	2,085,576	190,736	288,674	2,021,125	1,861,125	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	790,259	2,521,691	5,465,015	5,366,051	1,180,307	1,711,284	4,166,127	3,721,127	-	-
CONTINGENCY										
TOTAL EXPENDITURES	790,259	2,521,691	5,465,015	5,366,051	1,180,307	1,711,284	4,166,127	3,721,127	-	-
TRANSFERS:										
TRANSFERS IN	1,854,450	3,507,001	814,805	997,805	499,202	998,205	900,786	455,786	-	-
TRANSFERS OUT	(122,034)	(176,686)	(137,257)	(137,257)	(137,257)	(527,122)	-	(243,942)	-	-
NET TRANSFERS	1,732,416	3,330,315	677,548	860,548	361,945	471,083	900,786	211,844	-	-
EXCESS REVENUES OVER EXPENDITURES	1,013,633	975,784	(4,289,825)	(4,007,861)	(800,841)	(1,072,275)	(2,724,244)	(2,968,186)	-	-
BEGINNING FUND BALANCE	2,051,044	3,064,677	4,289,825	4,040,463	4,040,462	4,040,461	2,968,186	2,968,186	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	32,602	-	-	243,942	-	-	-
UNAPPROPRIATED ENDING FUND BLANCE	3,064,677	4,040,461	-	-	3,239,621	2,968,186	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL IMPROVEMENT FUND - 405											
CITY HALL IMPROVEMENTS - 6310											
RESOURCES											
405-6310-47001	INTEREST ON INVESTMENTS	71,476	167,155	107,642	107,642	17,488	167,885	151,097			
	Replacement of Rec Center Roof (21-22009)								151,097		
	TOTAL INVESTMENTS	71,476	167,155	107,642	107,642	17,488	167,885	151,097	151,097	-	-
TOTAL CITY HALL IMPROVEMENTS REVENUES		71,476	167,155	107,642	107,642	17,488	167,885	151,097	151,097	-	-
405-6310-49711	TRANSFER FROM CITY FACILITIES	94,395	134,600	26,000	26,000	6,500	26,000	-	-	-	-
	TOTAL TRANSFERS FROM	94,395	134,600	26,000	26,000	6,500	26,000	-	-	-	-
TOTAL CITY HALL IMPROVEMENTS REVENUES & TRANSFERS		165,871	301,755	133,642	133,642	23,988	193,885	151,097	151,097	-	-
405-6310-49901	BEGINNING FUND BALANCE	370,857	517,331	685,886	718,354	718,355	718,354				
	City Hall Roof and Seismic Evaluation (21030)							488,671	488,671		
	City Hall Landscape Renovation (22-22023)							156,331	156,331		
	Beginning Funds Not Allocated to a Project Applied to Project 21-22009							92,845	92,845	-	-
TOTAL CITY HALL IMPROVEMENTS RESOURCES		536,728	819,086	819,528	851,996	742,343	912,239	888,944	888,944	-	-
EXPENDITURES											
CAPITAL OUTLAY											
405-6310-71200	BUILDING IMPROVEMENTS	15,339	42,446	488,671	491,220	-	-				
	City Hall Roof and Seismic Evaluation (21030)							488,671	488,671	-	-
405-6310-72100	IMPROVE OTHER THAN BUILDINGS	4,058	9,799	193,600	190,917	20,735	20,735				
	City Hall Landscape Renovation (22-22023)							156,331	156,331	-	-
	TOTAL CAPITAL OUTLAY	19,397	52,245	682,271	682,137	20,735	20,735	645,002	645,002	-	-
TOTAL CITY HALL IMPROVEMENTS EXPENDITURES		19,397	52,245	682,271	682,137	20,735	20,735	645,002	645,002	-	-
405-6310-90101	TRANSFER TO GENERAL FUND	-	48,487	137,257	137,257	137,257	153,657	-	-	-	-
405-6310-90405	TRANSFER TO CAPITAL IMPROVEMTS	-	-	-	-	-	-	-	-	-	-
	Replacement of Rec Center Roof (21-22009)							-	243,942	-	-
	TOTAL TRANSFERS TO	-	48,487	137,257	137,257	137,257	153,657	-	243,942	-	-
TOTAL CITY HALL IMPROVEMENTS EXPENSE & TRANSFERS		19,397	100,732	819,528	819,394	157,992	174,392	645,002	888,944	-	-
405-6310-99110	RESERVE FOR FUTURE CAPITAL	-	-	-	32,602	-	-	243,942	-	-	-
405-6310-99200	UNAPPROPRIATED ENDING FUND BAL	517,331	718,354	-	-	584,351	737,847	-	-	-	-
TOTAL CITY HALL IMPROVEMENTS REQUIREMENTS		536,728	819,086	819,528	851,996	742,343	912,239	888,944	888,944	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CITY HALL POLICE IMPROVEMENTS - 6311											
RESOURCES											
405-6311-49711	TRANSFER FROM CITY FACILITIES	24,000	28,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	24,000	28,000	-	-	-	-	-	-	-	-
	TOTAL CITY HALL POLICE IMPROVEMENTS TRANSFERS	24,000	28,000	-	-	-	-	-	-	-	-
405-6311-49901	BEGINNING FUND BALANCE	6,100	24,000	24,000	5,755	5,754	5,754	-	-	-	-
	TOTAL CITY HALL POLICE IMPROVEMENTS RESOURCES	30,100	52,000	24,000	5,755	5,754	5,754	-	-	-	-
EXPENDITURES											
CAPITAL OUTLAY											
405-6311-71200	BUILDING IMPROVEMENTS	-	46,246	24,000	5,755	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	46,246	24,000	5,755	-	-	-	-	-	-
	TOTAL CITY HALL POLICE IMPROVEMENTS EXPENDITURES	-	46,246	24,000	5,755	-	-	-	-	-	-
405-6311-90101	TRANSFER TO GENERAL FUND	6,100	-	-	-	-	5,754	-	-	-	-
	TOTAL TRANSFERS TO	6,100	-	-	-	-	5,754	-	-	-	-
	TOTAL CITY HALL POLICE IMPROVEMENTS EXP. & TRANSFERS	6,100	46,246	24,000	5,755	-	5,754	-	-	-	-
405-6311-99200	UNAPPROPRIATED ENDING FUND BAL	24,000	5,754	-	-	5,754	-	-	-	-	-
	TOTAL CITY HALL-POLICE IMPROVEMENTS REQUIREMENTS	30,100	52,000	24,000	5,755	5,754	5,754	-	-	-	-
LIBRARY IMPROVEMENTS - 6312											
RESOURCES											
405-6312-49711	TRANSFER FROM CITY FACILITIES	20,000	1,000	-	-	-	-	-	-	-	-
	Library Heater Replacement (21-22014)							4,854	4,854	-	-
	TOTAL TRANSFERS FROM	20,000	1,000	-	-	-	-	4,854	4,854	-	-
	TOTAL LIBRARY IMPROVEMENTS TRANSFERS	20,000	1,000	-	-	-	-	4,854	4,854	-	-
405-6312-49901	BEGINNING FUND BALANCE	43,439	9,146	-	10,146	10,146	10,146	-	-	-	-
	Library Heater Replacement (21-22014)							10,146	10,146	-	-
	TOTAL LIBRARY IMPROVEMENTS RESOURCES	63,439	10,146	-	10,146	10,146	10,146	15,000	15,000	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
EXPENDITURES											
405-6312-71200	CAPITAL OUTLAY BUILDING IMPROVEMENTS Library Heater Replacement (21-22014)	20,614	-	-	10,146	-	-	15,000	15,000	-	-
	TOTAL CAPITAL OUTLAY	20,614	-	-	10,146	-	-	15,000	15,000	-	-
TOTAL LIBRARY IMPROVEMENTS EXPENDITURES		20,614	-	-	10,146	-	-	15,000	15,000	-	-
405-6312-90101	TRANSFER TO GENERAL FUND	33,679	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	33,679	-	-	-	-	-	-	-	-	-
TOTAL LIBRARY IMPROVEMENTS EXPENDITURES & TRANSFERS		54,293	-	-	10,146	-	-	15,000	15,000	-	-
405-6312-99200	UNAPPROPRIATED ENDING FUND BAL	9,146	10,146	-	-	10,146	10,146	-	-	-	-
TOTAL LIBRARY IMPROVEMENTS REQUIREMENTS		63,439	10,146	-	10,146	10,146	10,146	15,000	15,000	-	-
FIRE IMPROVEMENTS - 6320											
RESOURCES											
405-6320-49711	TRANSFER FROM CITY FACILITIES	80,000	130,000	145,000	145,000	36,250	145,000	-	-	-	-
	TOTAL TRANSFERS FROM	80,000	130,000	145,000	145,000	36,250	145,000	-	-	-	-
TOTAL FIRE IMPROVEMENTS TRANSFERS		80,000	130,000	145,000	145,000	36,250	145,000	-	-	-	-
405-6320-49901	BEGINNING FUND BALANCE Fire Department Training Facility Relocation (26-23055)	138,511	156,300	150,000	163,224	163,224	163,224	100,000	100,000	-	-
TOTAL FIRE IMPROVEMENTS RESOURCES		218,511	286,300	295,000	308,224	199,474	308,224	100,000	100,000	-	-
EXPENDITURES											
405-6320-71200	CAPITAL OUTLAY BUILDING IMPROVEMENTS	-	123,076	195,000	208,224	195,000	195,000	-	-	-	-
405-6320-72100	IMPROVE OTHER THAN BUILDINGS Fire Department Training Facility Relocation (26-23055)	-	-	100,000	100,000	-	-	100,000	100,000	-	-
	TOTAL CAPITAL OUTLAY	-	123,076	295,000	308,224	195,000	195,000	100,000	100,000	-	-
TOTAL FIRE IMPROVEMENTS EXPENDITURES		-	123,076	295,000	308,224	195,000	195,000	100,000	100,000	-	-
405-6320-90101	TRANSFER TO GENERAL FUND	62,211	-	-	-	-	13,224	-	-	-	-
	TOTAL TRANSFERS TO	62,211	-	-	-	-	13,224	-	-	-	-
TOTAL FIRE IMPROVEMENTS EXPENDITURES & TRANSFERS		62,211	123,076	295,000	308,224	195,000	208,224	100,000	100,000	-	-
405-6320-99200	UNAPPROPRIATED ENDING FUND BAL	156,300	163,224	-	-	4,474	100,000	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
TOTAL FIRE IMPROVEMENTS REQUIREMENTS		218,511	286,300	295,000	308,224	199,474	308,224	100,000	100,000	-	-
PAC (PERFORMING ARTS CENTER) IMPROVEMENTS - 6325											
RESOURCES											
405-6325-47001	INTEREST ON INVESTMENTS	-	5	-	-	33	41	-	-	-	-
	TOTAL INVESTMENTS	-	5	-	-	33	41	-	-	-	-
TOTAL PAC IMPROVEMENTS REVENUES		-	5	-	-	33	41	-	-	-	-
405-6325-49711	TRANSFER FROM CITY FACILITIES	20,000	2,303,777	235,000	235,000	171,250	235,000	-	-	-	-
	TOTAL TRANSFERS FROM	20,000	2,303,777	235,000	235,000	171,250	235,000	-	-	-	-
TOTAL PAC IMPROVEMENTS REVENUES & TRANSFERS		20,000	2,303,782	235,000	235,000	171,283	235,041	-	-	-	-
405-6325-49901	BEGINNING FUND BALANCE	486,476	428,206	1,110,890	823,750	823,750	823,750				
	Performing Arts Center (PAC) Landscape - East (22-23052)							22,000	22,000	-	-
TOTAL PAC IMPROVEMENTS RESOURCES		506,476	2,731,988	1,345,890	1,058,750	995,033	1,058,791	22,000	22,000	-	-
EXPENDITURES											
CAPITAL OUTLAY											
405-6325-71200	BUILDING IMPROVEMENTS	78,270	1,907,688	1,330,890	1,036,750	733,231	1,029,291	-	-	-	-
405-6325-72100	IMPROVE OTHER THAN BUILDINGS	-	-	15,000	22,000	-	-				
	Performing Arts Center (PAC) Landscape - East (22-23052)							22,000	22,000	-	-
	TOTAL CAPITAL OUTLAY	78,270	1,907,688	1,345,890	1,058,750	733,231	1,029,291	22,000	22,000	-	-
TOTAL PAC IMPROVEMENTS EXPENDITURES		78,270	1,907,688	1,345,890	1,058,750	733,231	1,029,291	22,000	22,000	-	-
405-6325-90101	TRANSFER TO GENERAL FUND	-	330	-	-	-	4,500	-	-	-	-
405-6325-90230	TRANSFER TO ROOM TAX FUND	-	220	-	-	-	3,000	-	-	-	-
	TOTAL TRANSFERS TO	-	550	-	-	-	7,500	-	-	-	-
TOTAL PAC IMPROVEMENTS EXPENDITURES & TRANSFERS		78,270	1,908,238	1,345,890	1,058,750	733,231	1,036,791	22,000	22,000	-	-
405-6325-99200	UNAPPROPRIATED ENDING FUND BAL	428,206	823,750	-	-	261,802	22,000	-	-	-	-
TOTAL PAC IMPROVEMENTS REQUIREMENTS		506,476	2,731,988	1,345,890	1,058,750	995,033	1,058,791	22,000	22,000	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
VAC (VISUAL ARTS CENTER) IMPROVEMENTS - 6326											
RESOURCES											
405-6326-49711	TRANSFER FROM CITY FACILITIES	86,287	34,750	-	15,000	15,000	15,000	-	-	-	-
	ADA Parking Lot Improvements at the VAC (21-25XXX)							100,000	-	-	-
	TOTAL TRANSFERS FROM	86,287	34,750	-	15,000	15,000	15,000	100,000	-	-	-
TOTAL VAC IMPROVEMENTS TRANSFERS		86,287	34,750	-	15,000	15,000	15,000	100,000	-	-	-
405-6326-49901	BEGINNING FUND BALANCE	7,500	89,787	-	7,546	7,546	7,546	-	-	-	-
TOTAL VAC IMPROVEMENTS RESOURCES		93,787	124,537	-	22,546	22,546	22,546	100,000	-	-	-
EXPENDITURES											
CAPITAL OUTLAY											
405-6326-71200	BUILDING IMPROVEMENTS	4,000	116,991	-	22,546	15,000	15,000	-	-	-	-
405-6326-72100	IMPROVE OTHER THAN BUILDINGS	-	-	-	-	-	-	-	-	-	-
	ADA Parking Lot Improvements at the VAC (21-25XXX)							100,000	-	-	-
	TOTAL CAPITAL OUTLAY	4,000	116,991	-	22,546	15,000	15,000	100,000	-	-	-
TOTAL VAC IMPROVEMENTS EXPENDITURES		4,000	116,991	-	22,546	15,000	15,000	100,000	-	-	-
405-6326-90101	TRANSFER TO GENERAL FUND	-	-	-	-	-	3,396	-	-	-	-
405-6326-90230	TRANSFER TO ROOM TAX FUND	-	-	-	-	-	4,150	-	-	-	-
	TOTAL TRANSFERS TO	-	-	-	-	-	7,546	-	-	-	-
TOTAL VAC IMPROVEMENTS EXPENDITURES & TRANSFERS		4,000	116,991	-	22,546	15,000	22,546	100,000	-	-	-
405-6326-99200	UNAPPROPRIATED ENDING FUND BAL	89,787	7,546	-	-	7,546	-	-	-	-	-
TOTAL VAC IMPROVEMENTS REQUIREMENTS		93,787	124,537	-	22,546	22,546	22,546	100,000	-	-	-
60+ ACTIVITY CENTER IMPROVEMENTS - 6330											
RESOURCES											
405-6330-49201	TRANSFER FROM RECREATION FUND	-	53,220	-	35,000	35,000	35,000	-	-	-	-
	TOTAL TRANSFERS FROM	-	53,220	-	35,000	35,000	35,000	-	-	-	-
TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS TRANSFERS		-	53,220	-	35,000	35,000	35,000	-	-	-	-
405-6330-49901	BEGINNING FUND BALANCE	97,027	77,891	104,111	111,111	111,111	111,111	-	-	-	-
TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS RESOURCES		97,027	131,111	104,111	146,111	146,111	146,111	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
EXPENDITURES											
CAPITAL OUTLAY											
405-6330-71200	BUILDING IMPROVEMENTS	17,085	8,800	96,611	131,611	-	60,220	-	-	-	-
405-6330-72100	IMPROVE OTHER THAN BUILDINGS	-	-	7,500	14,500	8,410	8,410	-	-	-	-
	TOTAL CAPITAL OUTLAY	17,085	8,800	104,111	146,111	8,410	68,630	-	-	-	-
TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS EXPENDITURES		17,085	8,800	104,111	146,111	8,410	68,630	-	-	-	-
405-6330-90101	TRANSFER TO GENERAL FUND	2,051	8,400	-	-	-	75,958	-	-	-	-
405-6330-90230	TRANSFER TO ROOM TAX FUND	-	2,800	-	-	-	1,523	-	-	-	-
	TOTAL TRANSFERS TO	2,051	11,200	-	-	-	77,481	-	-	-	-
TOTAL RECREATION CENTER IMPROVEMENTS EXP. & TRANSFERS		19,136	20,000	104,111	146,111	8,410	146,111	-	-	-	-
405-6330-99200	UNAPPROPRIATED ENDING FUND BAL	77,891	111,111	-	-	137,701	-	-	-	-	-
TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS REQUIREMENTS		97,027	131,111	104,111	146,111	146,111	146,111	-	-	-	-
RECREATION CENTER IMPROVEMENTS - 6331											
RESOURCES											
405-6331-49201	TRANSFER FROM RECREATION FUND	627,236	57,820	134,786	167,786	66,697	167,786	-	-	-	-
	Pool Repair and Investigation (21004)							18,793	-	-	-
	Replacement of Rec Center Roof (21-22009)							472,096	71,947	-	-
	Conex Box Climate Control (21-25XXX)							10,000	-	-	-
405-6331-49230	TRANSFER FR ROOM TAX FUND	200,541	-	-	-	-	-	-	-	-	-
405-6331-49405	TRANSFER FROM CAP IMPROVE	-	-	-	-	-	-	-	-	-	-
	Replacement of Rec Center Roof (21-22009)							-	243,942	-	-
	TOTAL TRANSFERS FROM	827,777	57,820	134,786	167,786	66,697	167,786	500,889	315,889	-	-
TOTAL RECREATION CENTER IMPROVEMENTS TRANSFERS		827,777	57,820	134,786	167,786	66,697	167,786	500,889	315,889	-	-
405-6331-49901	BEGINNING FUND BALANCE	229,804	995,930	895,415	879,020	879,020	879,020	-	-	-	-
	Pool Repair and Investigation (21004) Applied to project 21-22009							156,207	156,207	-	-
	HVAC Control System for Recreation Center (21056)							185,000	185,000	-	-
	Replacement of Rec Center Roof (21-22009)							377,904	377,904	-	-
	Installation of Ductless Air Conditioning Units in Aquatic Center Offices (21-24024)							16,000	16,000	-	-
	Replace locker room doors in Aquatic Center (21-24025)							27,000	27,000	-	-
TOTAL RECREATION CENTER IMPROVEMENTS RESOURCES		1,057,581	1,053,750	1,030,201	1,046,806	945,717	1,046,806	1,263,000	1,078,000	-	-
EXPENDITURES											
MATERIAL & SERVICES											
405-6331-60100	PROFESSIONAL SERVICES	5,439	-	-	-	-	-	-	-	-	-
	TOTAL MATERIAL & SERVICES	5,439	-	-	-	-	-	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL OUTLAY											
405-6331-71200	BUILDING IMPROVEMENTS	47,758	169,185	1,030,201	1,046,806	17,195	93,954				
	Pool Repair and Investigation (21004)							175,000	-	-	-
	HVAC Control System for Recreation Center (21056)							185,000	185,000	-	-
	Replacement of Rec Center Roof (21-22009)							850,000	850,000	-	-
	Installation of Ductless Air Conditioning Units in Aquatic Center Offices (21-24024)							16,000	16,000	-	-
	Replace locker room doors in Aquatic Center (21-24025)							27,000	27,000	-	-
	Conex Box Climate Control (21-25XXX)							10,000	-	-	-
	TOTAL CAPITAL OUTLAY	47,758	169,185	1,030,201	1,046,806	17,195	93,954	1,263,000	1,078,000	-	-
TOTAL RECREATION CENTER IMPROVEMENTS EXPENDITURES		53,197	169,185	1,030,201	1,046,806	17,195	93,954	1,263,000	1,078,000	-	-
405-6331-90101	TRANSFER TO GENERAL FUND	8,454	4,159	-	-	-	172,761	-	-	-	-
405-6331-90230	TRANSFER TO ROOM TAX FUND	-	1,386	-	-	-	17,980	-	-	-	-
	TOTAL TRANSFERS TO	8,454	5,545	-	-	-	190,741	-	-	-	-
TOTAL RECREATION CENTER IMPROVEMENTS EXP. & TRANSFERS		61,651	174,730	1,030,201	1,046,806	17,195	284,695	1,263,000	1,078,000	-	-
405-6331-99200	UNAPPROPRIATED ENDING FUND BAL	995,930	879,020	-	-	928,522	762,111	-	-	-	-
TOTAL RECREATION CENTER IMPROVEMENTS REQUIREMENTS		1,057,581	1,053,750	1,030,201	1,046,806	945,717	1,046,806	1,263,000	1,078,000	-	-
PARKS & GROUNDS IMPROVEMENTS - 6380											
RESOURCES											
405-6380-43005	STATE GRANTS	-	-	390,000	390,000	-	-				
	Agate Beach Neighborhood and Dog Park Improvements (22-22022)							390,000	390,000	-	-
	TOTAL STATE SOURCES	-	-	390,000	390,000	-	-	390,000	390,000	-	-
TOTAL PARKS & GROUNDS IMPROVEMENTS REVENUES		-	-	390,000	390,000	-	-	390,000	390,000	-	-
405-6380-49101	TRANSFER FROM GENERAL FUND	30,000	-	-	-	-	-	-	-	-	-
405-6380-49711	TRANSFER FROM CITY FACILITIES	671,991	763,834	274,019	374,019	168,505	374,419				
	Agate Beach Staircase Terminus Improvement (21059)							25,569	25,569	-	-
	Playground Equipment Replacement (22-23038)							75,000	75,000	-	-
	Sam Moore Restroom (22-23039)							34,474	34,474	-	-
	Betty Wheeler Park Fence & Dugout Upgrades (22-25XXX)							160,000	-	-	-
	TOTAL TRANSFERS FROM	701,991	763,834	274,019	374,019	168,505	374,419	295,043	135,043	-	-
TOTAL PARKS & GROUNDS IMPROVEMENTS REVENUES & TRANSFERS		701,991	763,834	664,019	764,019	168,505	374,419	685,043	525,043	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
405-6380-49901	BEGINNING FUND BALANCE	671,330	766,086	1,319,523	1,321,557	1,321,556	1,321,556				
	Deco District Park (18010)							112,041	112,041	-	-
	Ocean to Bay Trail Wayfinding Signage (21043)							27,697	27,697	-	-
	Agate Beach Staircase Terminus Improvement (21059)							191,195	191,195	-	-
	Nye Beach Restroom Floor Resurface (21-23045)							6,500	6,500	-	-
	Agate Beach Neighborhood and Dog Park Improvements (22-22022)							240,148	240,148	-	-
	Urban Orchard (22-22025)							38,500	38,500	-	-
	Playground Equipment Replacement (22-23038)							70,001	70,001	-	-
	Sam Moore Restroom (22-23039)							250,000	250,000	-	-
	Betty Wheeler Park - Retaining Wall Repair (22-23053)							250,000	250,000	-	-
	Frank Wade Bench and Path at Community Garden (22-23068)							10,000	10,000	-	-
	Surf View Village Sports Court (22-24026)							140,000	140,000	-	-
TOTAL PARKS & GROUNDS IMPROVEMENTS RESOURCES		1,373,321	1,529,920	1,983,542	2,085,576	1,490,061	1,695,975	2,021,125	1,861,125	-	-
EXPENDITURES											
MATERIAL & SERVICES											
405-6380-60100	PROFESSIONAL SERVICES	-	48,198	101,000	69,600	5,000	5,000	-	-	-	-
	TOTAL MATERIAL & SERVICES	-	48,198	101,000	69,600	5,000	5,000	-	-	-	-
CAPITAL OUTLAY											
405-6380-71200	BUILDING IMPROVEMENTS	-	13,110	256,500	261,371	-	-	-	-	-	-
	Nye Beach Restroom Floor Resurface (21-23045)							6,500	6,500	-	-
	Sam Moore Restroom (22-23039)							284,474	284,474	-	-
405-6380-72100	IMPROVE OTHER THAN BUILDINGS	597,696	36,152	1,626,042	1,754,605	185,736	283,674				
	Deco District Park (18010)							112,041	112,041	-	-
	Ocean to Bay Trail Wayfinding Signage (21043)							27,697	27,697	-	-
	Agate Beach Staircase Terminus Improvement (21059)							216,764	216,764	-	-
	Agate Beach Neighborhood and Dog Park Improvements (22-22022)							630,148	630,148	-	-
	Urban Orchard (22-22025)							38,500	38,500	-	-
	Playground Equipment Replacement (22-23038)							145,001	145,001	-	-
	Betty Wheeler Park - Retaining Wall Repair (22-23053)							250,000	250,000	-	-
	Frank Wade Bench and Path at Community Garden (22-23068)							10,000	10,000	-	-
	Surf View Village Sports Court (22-24026)							140,000	140,000	-	-
	Betty Wheeler Park Fence & Dugout Upgrades (22-25XXX)							160,000	-	-	-
	TOTAL CAPITAL OUTLAY	597,696	49,262	1,882,542	2,015,976	185,736	283,674	2,021,125	1,861,125	-	-
TOTAL PARKS & GROUNDS IMPROVEMENTS EXPENDITURES		597,696	97,460	1,983,542	2,085,576	190,736	288,674	2,021,125	1,861,125	-	-
405-6380-90101	TRANSFER TO GENERAL FUND	2,645	28,665	-	-	-	66,081	-	-	-	-
405-6380-90230	TRANSFER TO ROOM TAX FUND	2,707	12,401	-	-	-	5,138	-	-	-	-
405-6380-90403	TRANSFER TO PROP CAP PROJECTS	-	69,838	-	-	-	-	-	-	-	-
405-6380-90711	TRANSFER TO CITY FACILITIES	4,187	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	9,539	110,904	-	-	-	71,219	-	-	-	-
TOTAL PARKS & GROUNDS IMPROVEMENTS EXP. & TRANSFERS		607,235	208,364	1,983,542	2,085,576	190,736	359,893	2,021,125	1,861,125	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
405-6380-99200	UNAPPROPRIATED ENDING FUND BAL	766,086	1,321,556	-	-	1,299,325	1,336,082	-	-	-	-
TOTAL PARKS & GROUNDS IMPROVEMENTS REQUIREMENTS		1,373,321	1,529,920	1,983,542	2,085,576	1,490,061	1,695,975	2,021,125	1,861,125	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
RESERVE - PROPRIETARY FUND- 406										
RESOURCES										
INVESTMENTS	-	-	24,798	24,798	2,772	26,610	23,948	23,948	-	-
TOTAL REVENUES	-	-	24,798	24,798	2,772	26,610	23,948	23,948	-	-
EXPENDITURES										
WATER MEMBRANE REPLACEMENT										
WASTEWATER VARIABLE FREQUENCY DRIVE (VFD) REPLACEMENT										
TOTAL EXPENDITURES WITHOUT CONTINGENCY	-	-	-	-	-	-	-	-	-	-
CONTINGENCY										
TOTAL EXPENDITURES	-	-	-	-	-	-	-	-	-	-
TRANSFERS:										
TRANSFERS IN	-	-	811,059	736,059	659,807	736,059	100,000	100,000	-	-
TRANSFERS OUT										
NET TRANSFERS	-	-	811,059	736,059	659,807	736,059	100,000	100,000	-	-
EXCESS REVENUES OVER EXPENDITURES	-	-	835,857	760,857	662,579	762,669	123,948	123,948	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-	762,669	762,669	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	835,857	760,857	-	-	886,617	886,617	-	-
UNAPPROPRIATED ENDING FUND BLANCE	-	-	-	-	662,579	762,669	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
RESERVE - PROPRIETARY FUND- 406											
WATER MEMBRANE REPLACEMENT- 6410											
RESOURCES											
406-6410-47001	INTEREST ON INVESTMENTS	-	-	23,438	23,438	2,759	26,486	23,837	23,837		
	TOTAL INVESTMENTS	-	-	23,438	23,438	2,759	26,486	23,837	23,837	-	-
TOTAL WATER MEMBRANE REPLACEMENT REVENUES		-	-	23,438	23,438	2,759	26,486	23,837	23,837	-	-
406-6410-49403	TRANSFER FROM PROP CAP PROJECT	-	-	651,059	651,059	651,059	651,059	-	-	-	-
406-6410-49601	TRANSFER FROM WATER FUND	-	-	75,000	-	-	-	-	-	-	-
	Reserve - Membrane Module Replacement										
	TOTAL TRANSFERS FROM	-	-	726,059	651,059	651,059	651,059	-	-	-	-
TOTAL WATER MEMBRANE REPLACEMENT REVENUES & TRANS.		-	-	749,497	674,497	653,818	677,545	23,837	23,837	-	-
406-6410-49901	BEGINNING FUND BALANCE	-	-	-	-	-	-	677,545	677,545		
TOTAL WATER MEMBRANE REPLACEMENT RESOURCES		-	-	749,497	674,497	653,818	677,545	701,382	701,382	-	-
406-6410-99110	RESERVE FOR FUTURE CAPITAL	-	-	749,497	674,497	-	-	701,382	701,382	-	-
406-6410-99200	UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	653,818	677,545	-	-	-	-
TOTAL WATER MEMBRANE REPLACEMENT REQUIREMENTS		-	-	749,497	674,497	653,818	677,545	701,382	701,382	-	-
WATER VARIABLE FREQUENCY DRIVE (VFD) REPLACEMENT- 6415											
RESOURCES											
406-6415-47001	INTEREST ON INVESTMENTS	-	-	100	100	4	38	34	34		
	TOTAL INVESTMENTS	-	-	100	100	4	38	34	34	-	-
TOTAL WATER VFD REPLACEMENT REVENUES		-	-	100	100	4	38	34	34	-	-
406-6415-49601	TRANSFER FROM WATER FUND	-	-	10,000	10,000	2,499	10,000	-	-	-	-
	Reserve - Water Variable Frequency Drive (VFD) Replacement							50,000	50,000	-	-
	TOTAL TRANSFERS FROM	-	-	10,000	10,000	2,499	10,000	50,000	50,000	-	-
TOTAL WATER VFD REPLACEMENT REVENUES & TRANSFERS		-	-	10,100	10,100	2,503	10,038	50,034	50,034	-	-
406-6415-49901	BEGINNING FUND BALANCE	-	-	-	-	-	-	10,038	10,038		
TOTAL WATER VFD REPLACEMENT RESOURCES		-	-	10,100	10,100	2,503	10,038	60,072	60,072	-	-
406-6415-99110	RESERVE FOR FUTURE CAPITAL	-	-	10,100	10,100	-	-	60,072	60,072	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
406-6415-99200	UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	2,503	10,038	-	-	-	-
TOTAL WATER VFD REPLACEMENT REQUIREMENTS		-	-	10,100	10,100	2,503	10,038	60,072	60,072	-	-
WASTEWATER VARIABLE FREQUENCY DRIVE (VFD) REPLACEMENT- 6420											
RESOURCES											
406-6420-47001	INTEREST ON INVESTMENTS	-	-	1,260	1,260	9	86	77	77	-	-
	TOTAL INVESTMENTS	-	-	1,260	1,260	9	86	77	77	-	-
TOTAL WASTEWATER VFD REPLACEMENT REVENUES		-	-	1,260	1,260	9	86	77	77	-	-
406-6420-49602	TRANSFER FR. SEWER FUND	-	-	75,000	75,000	6,249	75,000	-	-	-	-
	Reserve - Wastewater Variable Frequency Drive (VFD) Replacement	-	-	-	-	-	-	50,000	50,000	-	-
	TOTAL TRANSFERS FROM	-	-	75,000	75,000	6,249	75,000	50,000	50,000	-	-
TOTAL WASTEWATER VFD REPLACEMENT REVENUES & TRANSFERS		-	-	76,260	76,260	6,258	75,086	50,077	50,077	-	-
406-6420-49901	BEGINNING FUND BALANCE	-	-	-	-	-	-	75,086	75,086	-	-
TOTAL WASTEWATER VFD REPLACEMENT RESOURCES		-	-	76,260	76,260	6,258	75,086	125,163	125,163	-	-
406-6420-99110	RESERVE FOR FUTURE CAPITAL	-	-	76,260	76,260	-	-	125,163	125,163	-	-
406-6420-99200	UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	6,258	75,086	-	-	-	-
TOTAL WASTEWATER VFD REPLACEMENT REQUIREMENTS		-	-	76,260	76,260	6,258	75,086	125,163	125,163	-	-



BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
WATER FUND - 601										
RESOURCES										
MISCELLANEOUS SOURCES	12,856	15,845	-	-	3,606	3,606	-	-	-	-
FEES, FINES & FORFEITURES	4,643,198	4,689,327	5,482,486	5,482,486	3,707,297	5,330,136	5,974,943	5,974,943	-	-
INVESTMENTS	39,215	61,914	34,156	34,156	3,078	29,549	26,594	26,594	-	-
LOAN AND LEASE REVENUE	74,972	1,677	-	-	-	-	-	-	-	-
TOTAL REVENUES	4,770,241	4,768,763	5,516,642	5,516,642	3,713,981	5,363,291	6,001,537	6,001,537	-	-
EXPENDITURES										
WATER PLANT	1,555,786	1,376,453	1,691,796	1,702,296	844,076	1,583,826	1,769,002	1,769,002	-	-
WATER DISTRIBUTION	942,614	1,262,055	1,290,184	1,300,684	906,824	1,238,333	1,335,747	1,335,747	-	-
WATER ADMINISTRATIVE PROGRAMS	988,758	1,179,206	1,129,966	1,129,966	255,687	1,116,327	1,176,006	1,176,006	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	3,487,158	3,817,714	4,111,946	4,132,946	2,006,587	3,938,486	4,280,755	4,280,755	-	-
CONTINGENCY	-	-	339,610	20,824	-	-	-	451,904	-	-
TOTAL EXPENDITURES	3,487,158	3,817,714	4,451,556	4,153,770	2,006,587	3,938,486	4,280,755	4,732,659	-	-
TRANSFERS:										
TRANSFERS IN	-	6,632	-	656	656	656	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	-	292,000	-	-	-	-	-	-	-	-
TRANSFERS OUT	(1,045,753)	(1,258,836)	(1,354,492)	(1,279,492)	(369,441)	(1,287,292)	(2,750,768)	(1,600,768)	-	-
NET TRANSFERS	(1,045,753)	(960,204)	(1,354,492)	(1,278,836)	(368,785)	(1,286,636)	(2,750,768)	(1,600,768)	-	-
EXCESS REVENUES OVER EXPENDITURES	237,330	(9,155)	(289,406)	84,036	1,338,609	138,169	(1,029,986)	(331,890)	-	-
BEGINNING FUND BALANCE	479,233	716,567	1,080,860	707,418	707,418	707,412	845,581	845,581	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	716,563	707,412	791,454	791,454	2,046,027	845,581	(184,405)	513,691	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
WATER FUND - 601											
RESOURCES											
601-3390-48001	MISC. SALES & SERVICES	12,856	15,845	-	-	3,606	3,606	-	-	-	-
	TOTAL MISCELANEOUS SOURCES	12,856	15,845	-	-	3,606	3,606	-	-	-	-
601-3390-45501	WATER USER CHARGES	4,476,795	4,560,610	5,300,000	5,300,000	3,595,056	5,165,095	5,800,000	5,800,000	-	-
601-3390-45503	NEW SERVICES & METERS	110,824	72,483	116,933	116,933	48,486	71,286	75,563	75,563	-	-
601-3390-46015	LATE FEES & PENALTIES	55,579	56,234	65,553	65,553	63,755	93,755	99,380	99,380	-	-
	TOTAL FEES, FINES & FORFEITURES	4,643,198	4,689,327	5,482,486	5,482,486	3,707,297	5,330,136	5,974,943	5,974,943	-	-
601-3390-47001	INTEREST ON INVESTMENTS	39,215	61,914	34,156	34,156	3,078	29,549	26,594	26,594	-	-
	TOTAL INVESTMENTS	39,215	61,914	34,156	34,156	3,078	29,549	26,594	26,594	-	-
601-3390-48512	LEASE PROCEEDS	74,972	1,677	-	-	-	-	-	-	-	-
	TOTAL LOAN & LEASE REVENUES	74,972	1,677	-	-	-	-	-	-	-	-
TOTAL WATER FUND REVENUES		4,770,241	4,768,763	5,516,642	5,516,642	3,713,981	5,363,291	6,001,537	6,001,537	-	-
601-3390-49303	TRANSFER FROM DEBT SERV GOVT	-	6,632	-	656	656	656	-	-	-	-
	TOTAL TRANSFERS FROM	-	6,632	-	656	656	656	-	-	-	-
601-3390-49800	INTERFUND LOAN FROM OTHER FUND	-	292,000	-	-	-	-	-	-	-	-
	TOTAL INTERFUND LOAN FROM	-	292,000	-	-	-	-	-	-	-	-
TOTAL WATER FUND REVENUES & TRANSFERS		4,770,241	5,067,395	5,516,642	5,517,298	3,714,637	5,363,947	6,001,537	6,001,537	-	-
601-3390-49901	BEGINNING FUND BALANCE	479,233	716,567	1,080,860	707,418	707,418	707,412	845,581	845,581	-	-
TOTAL WATER FUND RESOURCES		5,249,474	5,783,962	6,597,502	6,224,716	4,422,055	6,071,359	6,847,118	6,847,118	-	-
WATER PLANT - 3310											
PERSONAL SERVICES											
601-3310-50110	WAGES & SALARIES	336,882	259,084	359,652	359,652	235,856	353,783	353,640	353,640	-	-
601-3310-51110	OVERTIME	7,927	11,117	12,000	12,000	9,377	14,066	15,000	15,000	-	-
601-3310-51120	ON-CALL	32,468	32,647	35,000	35,000	22,250	33,375	35,000	35,000	-	-
601-3310-52110	INSURANCE BENEFITS	97,196	68,147	78,947	78,947	59,001	88,502	87,473	87,473	-	-
601-3310-52120	FICA EXPENSES	27,720	22,213	31,109	31,109	19,840	29,760	30,878	30,878	-	-
601-3310-52130	RETIREMENT	73,231	101,379	39,453	39,453	25,365	38,048	41,824	41,824	-	-
601-3310-52150	WORKER'S COMPENSATION	5,964	5,227	7,725	7,725	4,379	6,569	7,570	7,570	-	-
601-3310-52160	UNEMPLOYMENT INSURANCE	5,895	9,675	8,133	8,133	2,865	4,298	2,825	2,825	-	-
601-3310-52170	PAID LEAVE OREGON	703	1,162	1,627	1,627	1,037	1,556	1,616	1,616	-	-
	TOTAL PERSONAL SERVICES	587,986	510,651	573,646	573,646	379,970	569,957	575,826	575,826	-	-
Total Full Time Equivalent (FTE)		4.00	4.00	4.00	3.80	3.80	3.80	3.80	3.80	-	-

BUDGET WORKSHEETS
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Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
MATERIAL & SERVICES											
601-3310-60100	PROFESSIONAL SERVICES	55,581	36,635	46,700	46,700	43,205	86,000	55,000	55,000		
601-3310-60900	OTHER PROFESSIONAL SERVICES	7,125	7,150	7,080	7,080	4,920	7,380	7,380	7,380		
601-3310-61100	UTILITIES - ELECTRIC	183,344	185,270	195,000	195,000	113,619	175,000	210,000	210,000		
601-3310-61110	UTILITIES - GAS HEATING	7,613	7,135	6,500	6,500	3,164	4,000	4,500	4,500		
601-3310-61190	UTILITIES - OTHER	720	1,343	1,600	1,600	1,350	1,710	1,200	1,200		
601-3310-61200	BUILDING & GROUNDS EXPENSES	36,352	15,318	150,000	150,000	30,159	130,000	150,000	150,000		
601-3310-61300	PERMITS/LICENSES EXPENSES	395	230	500	500	395	395	500	500		
601-3310-62100	CLEANING EXPENSES	12,174	14,502	15,000	15,000	8,796	13,000	15,000	15,000		
601-3310-63100	VEHICLE EXPENSES	6,127	(6,247)	5,566	5,566	6,604	8,308	8,308	8,308		
601-3310-63200	EQUIPMENT EXPENSES	220,779	141,262	180,000	180,000	39,719	150,000	150,000	150,000		
601-3310-63300	MAINTENANCE AGREEMENTS	21,372	21,657	22,000	22,000	21,322	21,822	24,000	24,000		
601-3310-63400	INFRASTRUCTURE EXPENSES	1,818	1,926	2,000	2,000	-	1,000	2,000	2,000		
601-3310-64200	RENTAL EXPENSES	-	-	1,000	1,000	-	1,000	2,000	2,000		
601-3310-65200	COMMUNICATIONS EXPENSES	4,826	5,747	6,000	6,000	3,864	6,000	6,100	6,100		
601-3310-65400	PRINTING & BINDING	127	209	500	500	205	500	500	500		
601-3310-65500	TRAVEL & MEETING EXPENSES	70	281	200	200	79	100	200	200		
601-3310-65550	MEMBERSHIPS, DUES & FEES	1,542	1,469	1,600	1,600	1,641	1,641	1,400	1,400		
601-3310-65600	TRAINING	776	985	2,400	2,400	-	1,500	1,500	1,500		
601-3310-66100	OFFICE SUPPLIES	492	639	1,500	1,500	473	1,500	2,000	2,000		
601-3310-66150	BOOKS/PERIODICALS/DVD & VIDEO	79	-	90	90	264	260	100	100		
601-3310-66200	POSTAGE/SHIPPING EXPENSES	60	7	100	100	61	61	100	100		
601-3310-66350	CHEMICAL & LAB SUPPLIES	290,474	265,663	260,000	260,000	149,999	230,000	275,000	275,000		
601-3310-66600	GENERAL EXPENSES	-	-	100	100	-	50	100	100		
601-3310-66700	SAFETY & HEALTH EXPENSES	-	3,470	1,700	1,700	82	200	1,500	1,500		
601-3310-66800	FUEL	4,016	6,773	5,000	5,000	1,523	3,000	5,000	5,000		
601-3310-67200	OTHER DATA PROCESSING EXPENSES	1,361	3,838	3,000	13,500	9,008	9,500	4,500	4,500		
	TOTAL MATERIAL & SERVICES	857,223	715,262	915,136	925,636	440,452	853,927	927,888	927,888	-	-
CAPITAL OUTLAY											
601-3310-73200	CAPITAL EQUIPMENT ACQUISITION	64,744	132,575	195,000	195,000	23,654	143,654				
	Raw Water Pump 2 VFD Replacement							138,000	138,000		
	Heating Upgrade							21,000	21,000		
	Siletz Station Pump							90,000	90,000		
601-3310-74900	LEASE CAPITAL EXPENSES	37,819	1,677	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	102,563	134,252	195,000	195,000	23,654	143,654	249,000	249,000	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE											
601-3310-84900	LEASE-PRINCIPAL	7,183	13,545	7,183	7,183	-	13,545	13,545	13,545	-	-
601-3310-89900	LEASE-INTEREST	831	2,743	831	831	-	2,743	2,743	2,743	-	-
	TOTAL DEBT SERVICE	8,014	16,288	8,014	8,014	-	16,288	16,288	16,288	-	-
TOTAL WATER PLANT EXPENDITURES		1,555,786	1,376,453	1,691,796	1,702,296	844,076	1,583,826	1,769,002	1,769,002	-	-
WATER DISTRIBUTION - 3320											
PERSONAL SERVICES											
601-3320-50110	WAGES & SALARIES	300,161	339,921	400,617	400,617	245,535	368,303	422,322	422,322	-	-
601-3320-50220	LEAD WORKER PAY	60	255	500	500	349	523	600	600	-	-
601-3320-51110	OVERTIME	15,075	32,719	33,000	33,000	26,793	40,190	41,000	41,000	-	-
601-3320-51120	ON-CALL	14,427	19,457	21,200	21,200	12,097	18,146	21,200	21,200	-	-
601-3320-52110	INSURANCE BENEFITS	82,614	84,285	105,690	105,690	57,729	85,994	105,064	105,064	-	-
601-3320-52120	FICA EXPENSES	23,947	29,327	34,832	34,832	21,351	32,027	37,112	37,112	-	-
601-3320-52130	RETIREMENT	33,331	47,458	41,293	41,293	24,845	37,267	53,705	53,705	-	-
601-3320-52150	WORKER'S COMPENSATION	5,214	5,426	8,685	8,685	4,938	7,407	9,131	9,131	-	-
601-3320-52160	UNEMPLOYMENT INSURANCE	5,037	13,117	9,106	9,106	2,884	4,327	3,396	3,396	-	-
601-3320-52170	PAID LEAVE OREGON	660	1,516	1,821	1,821	1,116	1,675	1,940	1,940	-	-
	TOTAL PERSONAL SERVICES	480,526	573,481	656,744	656,744	397,637	595,859	695,470	695,470	-	-
	Total Full Time Equivalent (FTE)	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
MATERIAL & SERVICES											
601-3320-60100	PROFESSIONAL SERVICES	19,519	16,090	21,000	21,000	6,028	20,000	21,000	21,000	-	-
601-3320-60300	LEGAL PROFESSIONAL SERVICES	26,327	-	10,000	10,000	-	-	-	-	-	-
601-3320-60900	OTHER PROFESSIONAL SERVICES	17,581	10,966	25,000	25,000	18,620	23,054	25,000	25,000	-	-
601-3320-61100	UTILITIES - ELECTRIC	38,262	37,659	42,000	42,000	21,794	30,562	40,175	40,175	-	-
601-3320-61110	UTILITIES - GAS HEATING	5,305	4,591	6,000	6,000	2,524	3,746	5,570	5,570	-	-
601-3320-61190	UTILITIES - OTHER	305	180	1,000	1,000	370	415	320	320	-	-
601-3320-61200	BUILDING & GROUNDS EXPENSES	5,840	3,695	5,000	5,000	2,504	3,072	10,000	10,000	-	-
601-3320-61300	PERMITS/LICENSES EXPENSES	2,197	878	2,200	2,200	1,691	1,994	2,200	2,200	-	-
601-3320-62100	CLEANING EXPENSES	5,085	3,912	5,000	5,000	2,179	3,408	5,339	5,339	-	-
601-3320-63100	VEHICLE EXPENSES	20,622	14,263	25,000	23,000	14,817	14,817	16,965	16,965	-	-
601-3320-63200	EQUIPMENT EXPENSES	28,636	41,623	30,000	30,000	7,053	10,380	30,000	30,000	-	-
601-3320-63300	MAINTENANCE AGREEMENTS	16,588	19,680	22,000	22,000	19,200	38,400	40,000	40,000	-	-
601-3320-63400	INFRASTRUCTURE EXPENSES	161,424	159,050	160,000	160,000	136,700	160,000	160,000	160,000	-	-
601-3320-64200	RENTAL EXPENSES	-	10,698	1,000	1,000	45,622	45,812	12,000	12,000	-	-
601-3320-65200	COMMUNICATIONS EXPENSES	9,906	10,008	10,500	10,500	6,089	10,100	10,500	10,500	-	-
601-3320-65400	PRINTING & BINDING	432	364	320	320	381	648	500	500	-	-
601-3320-65500	TRAVEL & MEETING EXPENSES	3,007	4,899	5,500	5,500	2,661	5,158	5,500	5,500	-	-
601-3320-65550	MEMBERSHIPS, DUES & FEES	1,528	2,135	2,500	2,500	1,545	1,695	500	500	-	-
601-3320-65600	TRAINING	305	1,990	4,000	4,000	1,253	2,506	4,000	4,000	-	-
601-3320-65900	OTHER OPERATING EXPENSES	2,368	-	2,500	2,500	-	-	-	-	-	-
601-3320-66100	OFFICE SUPPLIES	1,174	1,298	1,500	1,500	840	1,306	1,500	1,500	-	-
601-3320-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	36	100	100	23	23	50	50	-	-
601-3320-66200	POSTAGE/SHIPPING EXPENSES	55	38	100	100	22	22	50	50	-	-

BUDGET WORKSHEETS
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Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
601-3320-66250	CONSTRUCTION MATERIAL&SUPPLIES	22,263	7,374	20,000	20,000	4,636	20,000	30,000	30,000		
601-3320-66350	CHEMICAL & LAB SUPPLIES	-	1,337	1,500	1,500	6,064	6,064	500	500		
601-3320-66500	CLOTHING & UNIFORMS	1,008	798	1,500	1,500	1,775	2,262	2,500	2,500		
601-3320-66600	GENERAL EXPENSES	465	1,730	500	500	2,120	4,240	1,000	1,000		
601-3320-66700	SAFETY & HEALTH EXPENSES	4,113	3,182	4,000	4,000	245	2,000	4,000	4,000		
601-3320-66800	FUEL	15,940	19,643	22,500	22,500	6,237	12,000	15,000	15,000		
601-3320-67200	OTHER DATA PROCESSING EXPENSES	3,000	3,000	3,000	13,500	8,100	11,500	3,000	3,000		
	TOTAL MATERIAL & SERVICES	413,255	381,117	435,220	443,720	321,093	435,184	447,169	447,169	-	-
	CAPITAL OUTLAY										
601-3320-73100	VEHICLES	-	288,261	115,000	117,000	116,554	116,554				
	2025 Freightliner Dump Truck (33% Streets, 33% Water Distribution, 33% Wastewater Collections)							50,000	50,000		
601-3320-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	-	-	-	-				
	Neptune AMI Gateway Upgrades							30,000	30,000		
	MALA Easy Core Locator GPR System							25,000	25,000		
601-3320-74900	LEASE CAPITAL EXPENSES	37,153	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	37,153	288,261	115,000	117,000	116,554	116,554	105,000	105,000	-	-
	DEBT SERVICE										
601-3320-84800	INTERFUND LOAN REPAY-PRINC	-	-	58,400	58,400	58,400	58,400	58,400	58,400	-	-
601-3320-84900	LEASE-PRINCIPAL	1,568	8,055	1,568	1,568	-	8,055	8,055	8,055		
601-3320-84905	SUBSCRIPTION-PRINCIPAL	9,560	9,560	9,560	9,560	-	9,560	9,560	9,560		
601-3320-85800	INTERFUND LOAN REPAY-INTEREST	-	-	13,140	13,140	13,140	13,140	10,512	10,512	-	-
601-3320-89900	LEASE-INTEREST	112	1,141	112	112	-	1,141	1,141	1,141		
601-3320-89905	SUBSCRIPTION-INTEREST	440	440	440	440	-	440	440	440		
	TOTAL DEBT SERVICE	11,680	19,196	83,220	83,220	71,540	90,736	88,108	88,108	-	-
	TOTAL WATER DISTRIBUTION EXPENDITURES	942,614	1,262,055	1,290,184	1,300,684	906,824	1,238,333	1,335,747	1,335,747	-	-
	WATER ADMINISTRATIVE PROGRAMS - 3390										
	MATERIAL & SERVICES										
601-3390-60100	PROFESSIONAL SERVICES	-	-	-	-	-	-	67,500	67,500		
	Federal and State Consulting Services \$135,000 (50%)										
601-3390-60200	FINANCIAL PROFESSIONAL SERVICE	43,764	41,105	46,544	46,544	3,796	45,556	47,000	47,000		
601-3390-61140	UTILITIES - WATER & SEWER	4,201	1,719	10,000	10,000	1,380	2,180	10,000	10,000		
601-3390-61310	IN LIEU OF FRANCHISE FEES	45,770	44,113	53,000	53,000	19,657	51,651	58,000	58,000	-	-
601-3390-65100	INSURANCE PREMIUM & EXPENSES	61,494	70,107	77,118	77,118	73,636	73,636	78,791	78,791		
601-3390-69101	SERV PROVIDED BY GENERAL FUND	387,312	408,614	426,144	426,144	71,024	426,144	438,928	438,928	-	-
601-3390-69701	SERV PROVIDED BY PUBLIC WORKS	446,217	613,548	517,160	517,160	86,194	517,160	475,787	475,787	-	-
	TOTAL MATERIAL & SERVICES	988,758	1,179,206	1,129,966	1,129,966	255,687	1,116,327	1,176,006	1,176,006	-	-
	TOTAL WATER ADMINISTRATIVE PROGRAMS EXPENDITURES	988,758	1,179,206	1,129,966	1,129,966	255,687	1,116,327	1,176,006	1,176,006	-	-
	TOTAL WATER FUND EXPENDITURES	3,487,158	3,817,714	4,111,946	4,132,946	2,006,587	3,938,486	4,280,755	4,280,755	-	-

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
601-3390-90251	TRANSFER TO STREET FUND	70,000	70,000	70,000	70,000	17,499	70,000	70,000	70,000	-	-
601-3390-90301	TRANSFER TO DEBT SERVICE-WATER	819,965	880,874	931,651	931,651	282,482	931,651	990,768	990,768	-	-
601-3390-90303	TRANSFER TO DEBT SERVICE-GEN	2,526	5,826	-	-	-	-	-	-	-	-
601-3390-90403	TRANSFER TO PROP CAP PROJECTS	153,262	302,136	267,841	267,841	66,961	275,641	-	-	-	-
	Public Works Shop Upgrade (21-25XXX)							40,000	40,000	-	-
	AC Replacement Program (28-25XXX)							200,000	-	-	-
	Paint South Beach Tank (28-25XXX)							200,000	200,000	-	-
	WTP Clearwell Remediation (28-25XXX)							1,200,000	250,000	-	-
601-3390-90406	TRANSFER TO RESERVE FUND-PROP	-	-	85,000	10,000	2,499	10,000	-	-	-	-
	Reserve - Membrane Module Replacement							-	-	-	-
	Reserve - Water Variable Frequency Drive (VFD) Replacement							50,000	50,000	-	-
	TOTAL TRANSFERS TO	1,045,753	1,258,836	1,354,492	1,279,492	369,441	1,287,292	2,750,768	1,600,768	-	-
TOTAL WATER FUND EXPENDITURES & TRANSFERS		4,532,911	5,076,550	5,466,438	5,412,438	2,376,028	5,225,778	7,031,523	5,881,523	-	-
601-3390-98100	CONTINGENCY ACCOUNT	-	-	339,610	20,824	-	-	-	451,904	-	-
601-3390-99200	UNAPPROPRIATED ENDING FUND BAL	716,563	707,412	791,454	791,454	2,046,027	845,581	(184,405)	513,691	-	-
TOTAL WATER FUND REQUIREMENTS		5,249,474	5,783,962	6,597,502	6,224,716	4,422,055	6,071,359	6,847,118	6,847,118	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
WASTEWATER FUND - 602										
RESOURCES										
MISCELLANEOUS SOURCES	26,075	18,529	7,500	7,500	9,068	10,218	7,500	7,500	-	-
FEES, FINES & FORFEITURES	5,252,241	6,493,004	7,194,981	7,194,981	5,171,325	7,643,561	8,171,000	8,171,000	-	-
INVESTMENTS	3,597	33,146	5,111	5,111	5,775	55,440	49,896	49,896	-	-
LOAN AND LEASE REVENUE	2,692	1,063	-	-	-	-	-	-	-	-
TOTAL REVENUES	5,284,605	6,545,742	7,207,592	7,207,592	5,186,168	7,709,219	8,228,396	8,228,396	-	-
EXPENDITURES										
WASTEWATER PLANT	2,060,931	2,096,637	2,428,684	2,439,184	1,234,538	2,063,261	2,639,386	2,639,386	-	-
WASTEWATER COLLECTIONS	750,486	669,086	1,395,793	1,406,293	800,983	1,221,544	1,152,077	1,152,077	-	-
WASTEWATER ADMINISTRATIVE PROGRAMS	1,142,025	1,360,893	1,306,884	1,306,884	329,334	1,309,352	1,367,348	1,367,348	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	3,953,442	4,126,616	5,131,361	5,152,361	2,364,855	4,594,157	5,158,811	5,158,811	-	-
CONTINGENCY	-	-	505,032	848,483	-	-	-	2,885,200	-	-
TOTAL EXPENDITURES	3,953,442	4,126,616	5,636,393	6,000,844	2,364,855	4,594,157	5,158,811	8,044,011	-	-
TRANSFERS:										
TRANSFERS IN	288,025	220,218	-	311	311	70,416	-	-	-	-
TRANSFERS OUT	(1,648,968)	(923,846)	(2,866,167)	(2,866,167)	(399,099)	(2,866,167)	(2,159,502)	(2,159,502)	-	-
NET TRANSFERS	(1,360,943)	(703,628)	(2,866,167)	(2,865,856)	(398,788)	(2,795,751)	(2,159,502)	(2,159,502)	-	-
EXCESS REVENUES OVER EXPENDITURES	(29,780)	1,715,498	(1,294,968)	(1,659,108)	2,422,525	319,311	910,083	(1,975,117)	-	-
BEGINNING FUND BALANCE	589,145	559,365	1,910,731	2,274,871	2,274,871	2,274,863	2,594,174	2,594,174	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	559,365	2,274,863	615,763	615,763	4,697,396	2,594,174	3,504,257	619,057	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
WASTEWATER FUND - 602											
RESOURCES											
602-3490-48001	MISC. SALES & SERVICES	26,075	18,529	7,500	7,500	9,068	10,218	7,500	7,500		
	TOTAL MISCELANEOUS SOURCES	26,075	18,529	7,500	7,500	9,068	10,218	7,500	7,500	-	-
602-3490-45505	WASTEWATER USER CHARGES	5,156,223	6,326,946	7,050,000	7,050,000	5,103,486	7,528,496	8,050,000	8,050,000		
602-3490-46502	SEPTAGE REVENUE	96,018	166,058	144,981	144,981	67,839	115,065	121,000	121,000		
	TOTAL FEES, FINES & FORFEITURES	5,252,241	6,493,004	7,194,981	7,194,981	5,171,325	7,643,561	8,171,000	8,171,000	-	-
602-3490-47001	INTEREST ON INVESTMENTS	3,597	33,146	5,111	5,111	5,775	55,440	49,896	49,896		
	TOTAL INVESTMENTS	3,597	33,146	5,111	5,111	5,775	55,440	49,896	49,896	-	-
602-3490-48512	LEASE PROCEEDS	2,692	1,063	-	-	-	-	-	-		
	TOTAL LOAN & LEASE REVENUES	2,692	1,063	-	-	-	-	-	-	-	-
TOTAL WASTEWATER FUND REVENUES		5,284,605	6,545,742	7,207,592	7,207,592	5,186,168	7,709,219	8,228,396	8,228,396	-	-
602-3490-49101	TRANSFER FROM GENERAL FUND	278,000	-	-	-	-	-	-	-	-	-
602-3490-49302	TRANSFER FROM DEBT SER-WW	-	11,444	-	180	180	180	-	-	-	-
602-3490-49303	TRANSFER FROM DEBT SERV GOVT	-	1,327	-	131	131	131	-	-	-	-
602-3490-49403	TRANSFER FR. PROP CAP PROJECTS	10,025	207,447	-	-	-	70,105	-	-	-	-
	TOTAL TRANSFERS FROM	288,025	220,218	-	311	311	70,416	-	-	-	-
TOTAL WASTEWATER FUND REVENUES & TRANSFERS		5,572,630	6,765,960	7,207,592	7,207,903	5,186,479	7,779,635	8,228,396	8,228,396	-	-
602-3490-49901	BEGINNING FUND BALANCE	589,145	559,365	1,910,731	2,274,871	2,274,871	2,274,863	2,594,174	2,594,174		
TOTAL WASTEWATER FUND RESOURCES		6,161,775	7,325,325	9,118,323	9,482,774	7,461,350	10,054,498	10,822,570	10,822,570	-	-
WASTEWATER PLANT - 3410											
PERSONAL SERVICES											
602-3410-50110	WAGES & SALARIES	322,475	360,841	454,714	454,714	261,451	396,677	437,400	437,400		
602-3410-50220	LEAD WORKER PAY	-	-	-	-	307	460	600	600		
602-3410-51110	OVERTIME	13,892	26,228	20,000	20,000	27,551	41,326	42,000	42,000		
602-3410-51120	ON-CALL	29,961	33,785	32,300	32,300	21,813	32,720	33,000	33,000		
602-3410-52110	INSURANCE BENEFITS	101,298	98,716	124,179	124,179	63,819	95,728	135,062	135,062		
602-3410-52120	FICA EXPENSES	26,293	31,132	38,787	38,787	23,172	34,758	38,955	38,955		
602-3410-52130	RETIREMENT	20,625	19,160	68,009	68,009	33,383	50,074	69,587	69,587		
602-3410-52150	WORKER'S COMPENSATION	5,440	6,714	9,814	9,814	5,566	8,349	9,729	9,729		
602-3410-52160	UNEMPLOYMENT INSURANCE	5,417	12,849	10,140	10,140	3,174	4,761	3,565	3,565		
602-3410-52170	PAID LEAVE OREGON	575	1,609	2,027	2,027	1,208	1,812	2,037	2,037		
	TOTAL PERSONAL SERVICES	525,976	591,034	759,970	759,970	441,444	666,665	771,935	771,935	-	-
Total Full Time Equivalent (FTE)		6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00		

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
MATERIAL & SERVICES											
602-3410-60100	PROFESSIONAL SERVICES	180,100	73,890	200,000	200,000	73,117	150,000	150,000	150,000		
602-3410-60300	LEGAL PROFESSIONAL SERVICES	-	-	-	-	-	62,000	-	-		
602-3410-60400	EMPLOYMENT SERVICES	89,937	30,478	30,000	30,000	-	-	-	-		
602-3410-61100	UTILITIES - ELECTRIC	237,472	249,071	253,000	253,000	148,806	205,000	220,000	220,000		
602-3410-61140	UTILITIES - WATER & SEWER	-	-	70,614	70,614	46,772	65,558	75,000	75,000		
602-3410-61190	UTILITIES - OTHER	3,146	2,926	4,000	4,000	4,032	4,672	4,000	4,000		
602-3410-61200	BUILDING & GROUNDS EXPENSES	6,341	17,698	12,000	12,000	9,538	12,538	12,000	12,000		
602-3410-61300	PERMITS/LICENSES EXPENSES	19,192	19,171	18,000	18,000	210	19,000	20,000	20,000		
602-3410-62100	CLEANING EXPENSES	34,295	21,524	30,000	30,000	13,824	22,000	30,000	30,000		
602-3410-63100	VEHICLE EXPENSES	8,662	4,342	18,205	18,205	25,051	11,050	4,050	4,050		
602-3410-63200	EQUIPMENT EXPENSES	163,452	347,104	250,000	250,000	118,940	250,000	250,000	250,000		
602-3410-63300	MAINTENANCE AGREEMENTS	19,262	12,554	15,000	15,000	1,741	15,000	15,000	15,000		
602-3410-63400	INFRASTRUCTURE EXPENSES	16,585	9,833	15,000	15,000	-	-	-	-		
602-3410-64200	RENTAL EXPENSES	1,629	-	-	-	-	-	-	-		
602-3410-65200	COMMUNICATIONS EXPENSES	7,849	9,500	8,000	8,000	7,088	11,400	14,000	14,000		
602-3410-65400	PRINTING & BINDING	389	323	900	900	818	755	1,055	1,055		
602-3410-65500	TRAVEL & MEETING EXPENSES	3,506	1,960	4,000	4,000	652	700	300	300		
602-3410-65550	MEMBERSHIPS, DUES & FEES	2,903	1,782	3,000	3,000	3,095	3,095	3,000	3,000		
602-3410-65600	TRAINING	1,070	2,389	2,500	2,500	2,014	2,214	4,500	4,500		
602-3410-65740	BIOSOLID PROGRAM EXPENSES	110,493	117,409	120,000	120,000	69,903	120,000	130,000	130,000		
602-3410-66100	OFFICE SUPPLIES	601	5,219	1,000	1,000	675	700	1,000	1,000		
602-3410-66150	BOOKS/PERIODICALS/DVD & VIDEO	212	865	500	500	-	-	500	500		
602-3410-66200	POSTAGE/SHIPPING EXPENSES	799	233	1,200	1,200	30	100	300	300		
602-3410-66350	CHEMICAL & LAB SUPPLIES	225,393	263,288	200,000	200,000	199,225	250,000	275,000	275,000		
602-3410-66500	CLOTHING & UNIFORMS	-	-	-	-	709	709	500	500		
602-3410-66600	GENERAL EXPENSES	615	1,324	1,300	1,300	(102)	200	500	500		
602-3410-66700	SAFETY & HEALTH EXPENSES	90	1,498	1,200	1,200	1,643	1,643	1,200	1,200		
602-3410-66800	FUEL	13,065	4,929	8,000	8,000	1,304	2,500	4,000	4,000		
602-3410-67200	OTHER DATA PROCESSING EXPENSES	-	1,150	-	10,500	8,100	8,100	3,000	3,000		
	TOTAL MATERIAL & SERVICES	1,147,058	1,200,460	1,267,419	1,277,919	737,185	1,218,934	1,218,905	1,218,905	-	-
CAPITAL OUTLAY											
602-3410-73200	CAPITAL EQUIPMENT ACQUISITION	371,602	287,784	385,000	385,000	55,909	161,366				
	<i>Helisive Spiral Screening Unit Hycore HLS600M35</i>							225,000	225,000		
	<i>Hayward Gordon Sludge Pump Replacement</i>							155,250	155,250		
	<i>Septage Receiving Unit</i>							195,000	195,000		
	<i>Security Cameras at Influent Pump Station</i>							27,000	27,000		
	<i>Perimeter Gate and Access Controls</i>							30,000	30,000		
602-3410-74900	LEASE CAPITAL EXPENSES	-	1,063	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	371,602	288,847	385,000	385,000	55,909	161,366	632,250	632,250	-	-
DEBT SERVICE											
602-3410-84900	LEASE-PRINCIPAL	14,888	15,135	14,888	14,888	-	15,135	15,135	15,135		
602-3410-89900	LEASE-INTEREST	1,407	1,161	1,407	1,407	-	1,161	1,161	1,161		
	TOTAL DEBT SERVICE	16,295	16,296	16,295	16,295	-	16,296	16,296	16,296	-	-

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
TOTAL WASTEWATER PLANT EXPENDITURES		2,060,931	2,096,637	2,428,684	2,439,184	1,234,538	2,063,261	2,639,386	2,639,386	-	-
WASTEWATER COLLECTIONS- 3420											
PERSONAL SERVICES											
602-3420-50110	WAGES & SALARIES	228,816	187,617	266,734	266,734	142,846	214,269	254,562	254,562		
602-3420-50220	LEAD WORKER PAY	380	198	800	800	-	400	800	800		
602-3420-51110	OVERTIME	12,668	19,670	15,000	15,000	22,174	33,260	35,000	35,000		
602-3420-51120	ON-CALL	31,623	28,879	36,000	36,000	20,872	31,308	33,000	33,000		
602-3420-52110	INSURANCE BENEFITS	38,137	27,203	67,523	67,523	33,332	49,998	105,502	105,502		
602-3420-52120	FICA EXPENSES	20,522	17,906	24,414	24,414	14,053	21,080	24,783	24,783		
602-3420-52130	RETIREMENT	14,390	7,735	35,455	35,455	14,152	21,228	36,917	36,917		
602-3420-52150	WORKER'S COMPENSATION	4,564	4,244	6,171	6,171	3,507	5,261	6,187	6,187		
602-3420-52160	UNEMPLOYMENT INSURANCE	4,397	5,303	6,371	6,371	2,138	3,207	2,264	2,264		
602-3420-52170	PAID LEAVE OREGON	450	935	1,274	1,274	735	1,102	1,292	1,292		
TOTAL PERSONAL SERVICES		355,947	299,690	459,742	459,742	253,809	381,113	500,307	500,307	-	-
Total Full Time Equivalent (FTE)		4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00		
MATERIAL & SERVICES											
602-3420-60100	PROFESSIONAL SERVICES	33,495	22,922	145,000	101,772	8,215	23,000	35,000	35,000		
602-3420-61100	UTILITIES - ELECTRIC	79,114	86,532	88,000	88,000	49,497	65,000	90,859	90,859		
602-3420-61110	UTILITIES - GAS HEATING	3,749	3,268	4,700	4,700	1,713	2,200	3,431	3,431		
602-3420-61140	UTILITIES - WATER & SEWER	-	-	8,061	8,061	16,996	23,400	25,000	25,000		
602-3420-61190	UTILITIES - OTHER	5,276	3,964	6,500	6,500	3,990	4,630	4,800	4,800		
602-3420-61200	BUILDING & GROUNDS EXPENSES	3,578	16,672	5,500	5,500	461	4,000	5,500	5,500		
602-3420-61300	PERMITS/LICENSES EXPENSES	915	2,053	2,700	2,700	100	500	2,700	2,700		
602-3420-62100	CLEANING EXPENSES	5,118	3,427	4,000	4,000	5,750	8,500	9,000	9,000		
602-3420-63100	VEHICLE EXPENSES	12,718	21,718	20,000	20,000	3,284	18,000	20,000	20,000		
602-3420-63200	EQUIPMENT EXPENSES	23,805	31,367	30,000	30,000	17,387	33,000	45,000	45,000		
602-3420-63300	MAINTENANCE AGREEMENTS	-	-	1,850	1,850	-	-	-	-		
602-3420-63400	INFRASTRUCTURE EXPENSES	111,605	95,277	110,000	110,000	22,787	110,000	120,000	120,000		
602-3420-64200	RENTAL EXPENSES	142	9,474	500	500	427	600	600	600		
602-3420-65200	COMMUNICATIONS EXPENSES	4,707	4,330	4,900	4,900	2,966	4,700	5,145	5,145		
602-3420-65400	PRINTING & BINDING	(90)	(194)	210	210	229	342	342	342		
602-3420-65500	TRAVEL & MEETING EXPENSES	1,583	2,108	4,000	4,000	335	1,200	4,000	4,000		
602-3420-65550	MEMBERSHIPS, DUES & FEES	208	173	500	500	145	290	300	300		
602-3420-65600	TRAINING	2,042	840	3,000	3,000	970	2,400	3,000	3,000		
602-3420-66100	OFFICE SUPPLIES	1,650	1,269	2,000	2,000	1,327	2,212	2,500	2,500		
602-3420-66200	POSTAGE/SHIPPING EXPENSES	169	-	500	500	23	46	50	50		
602-3420-66300	TRAFFIC SAFETY & SIGNAGE	2,368	-	2,500	2,500	-	2,500	2,500	2,500		
602-3420-66350	CHEMICAL & LAB SUPPLIES	1,031	3,638	4,000	4,000	-	2,000	2,000	2,000		
602-3420-66500	CLOTHING & UNIFORMS	280	584	1,000	1,000	572	600	1,000	1,000		
602-3420-66600	GENERAL EXPENSES	102	3,072	1,700	1,700	2,296	4,600	5,000	5,000		
602-3420-66700	SAFETY & HEALTH EXPENSES	2,038	8,699	7,500	7,500	1,625	5,000	5,000	5,000		
602-3420-66800	FUEL	16,049	15,804	17,000	17,000	5,513	9,500	10,000	10,000		
602-3420-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	10,500	8,100	8,100	8,500	8,500		
TOTAL MATERIAL & SERVICES		311,652	336,997	475,621	442,893	154,708	336,320	411,227	411,227	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CAPITAL OUTLAY											
602-3420-73100	VEHICLES	-	-	160,000	203,228	203,228	203,228				
	2025 Freightliner Dump Truck (33% Streets, 33% Water Distribution, 33% Wastewater Collections)							50,000	50,000		
602-3420-73200	CAPITAL EQUIPMENT ACQUISITION	80,105	31,856	300,340	300,340	189,238	300,340				
	Pioneer 8" Bypass Pump							100,000	100,000		
	Easement Machine (JAJ-600WH)							90,000	90,000		
602-3420-74900	LEASE CAPITAL EXPENSES	2,692	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	82,797	31,856	460,340	503,568	392,466	503,568	240,000	240,000	-	-
DEBT SERVICE											
602-3420-84900	LEASE-PRINCIPAL	89	535	89	89	-	535	535	535		
602-3420-89900	LEASE-INTEREST	1	8	1	1	-	8	8	8		
	TOTAL DEBT SERVICE	90	543	90	90	-	543	543	543	-	-
TOTAL WASTEWATER COLLECTIONS EXPENDITURES		750,486	669,086	1,395,793	1,406,293	800,983	1,221,544	1,152,077	1,152,077	-	-
WASTEWATER ADMINISTRATIVE PROGRAMS - 3490											
MATERIAL & SERVICES											
602-3490-60100	PROFESSIONAL SERVICES	-	-	-	-	-	-	67,500	67,500		
	Federal and State Consulting Services \$135,000 (50%)										
602-3490-60200	FINANCIAL PROFESSIONAL SERVICE	48,963	55,434	54,895	54,895	4,924	59,086	61,000	61,000		
602-3490-61310	IN LIEU OF FRANCHISE FEES	52,259	61,011	70,500	70,500	25,932	75,285	80,500	80,500	-	-
602-3490-65100	INSURANCE PREMIUM & EXPENSES	105,862	116,985	128,684	128,684	123,176	123,176	131,798	131,798		
602-3490-66600	GENERAL EXPENSES	-	-	1,000	1,000	-	-	1,000	1,000		
602-3490-69101	SERV PROVIDED BY GENERAL FUND	458,020	483,211	503,941	503,941	83,990	503,941	519,059	519,059	-	-
602-3490-69220	SERV PROVIDED BY AIRPORT FUND	30,704	30,704	30,704	30,704	5,118	30,704	30,704	30,704		
602-3490-69701	SERV PROVIDED BY PUBLIC WORKS	446,217	613,548	517,160	517,160	86,194	517,160	475,787	475,787	-	-
	TOTAL MATERIAL & SERVICES	1,142,025	1,360,893	1,306,884	1,306,884	329,334	1,309,352	1,367,348	1,367,348	-	-
TOTAL WASTEWATER ADMINISTRATIVE PROGRAMS EXPENDITURES		1,142,025	1,360,893	1,306,884	1,306,884	329,334	1,309,352	1,367,348	1,367,348	-	-
TOTAL WASTEWATER FUND EXPENDITURES		3,953,442	4,126,616	5,131,361	5,152,361	2,364,855	4,594,157	5,158,811	5,158,811	-	-
602-3490-90251	TRANSFER TO STREET FUND	70,000	70,000	70,000	70,000	17,499	70,000	70,000	70,000	-	-
602-3490-90302	TRANSFER TO DEBT SERVICE-WW	1,288,463	611,251	1,219,765	1,219,765	-	1,219,765	1,199,502	1,199,502	-	-
602-3490-90303	TRANSFER TO DEBT SERVICE-GEN	505	1,166	-	-	-	-	-	-	-	-
602-3490-90403	TRANSFER TO PROP CAP PROJECTS	290,000	241,429	1,501,402	1,501,402	375,351	1,501,402	-	-	-	-
	Public Works Shop Upgrade (21-25XXX)							40,000	40,000	-	-
	SW Neff St. Sanitary Sewer Extension (26-25XXX)							150,000	150,000	-	-
	Park St. Pump Station Generator Installation (26-25XXX)							100,000	100,000	-	-
	Sanitary Sewer Rehab and Replacement Program (26-25XXX)							300,000	300,000	-	-
	Nye Beach Pump Station Capacity Upgrade (26-25XXX)							250,000	250,000	-	-
602-3490-90406	TRANSFER TO RESERVE FUND-PROP	-	-	75,000	75,000	6,249	75,000	-	-	-	-
	Reserve - Wastewater Variable Frequency Drive (VFD) Replacement							50,000	50,000	-	-
	TOTAL TRANSFERS TO	1,648,968	923,846	2,866,167	2,866,167	399,099	2,866,167	2,159,502	2,159,502	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
TOTAL WASTEWATER FUND EXPENDITURES & TRANSFERS		5,602,410	5,050,462	7,997,528	8,018,528	2,763,954	7,460,324	7,318,313	7,318,313	-	-
602-3490-98100	CONTINGENCY ACCOUNT	-	-	505,032	848,483	-	-	-	2,885,200		
602-3490-99200	UNAPPROPRIATED ENDING FUND BAL	559,365	2,274,863	615,763	615,763	4,697,396	2,594,174	3,504,257	619,057	-	-
TOTAL WASTEWATER FUND REQUIREMENTS		6,161,775	7,325,325	9,118,323	9,482,774	7,461,350	10,054,498	10,822,570	10,822,570	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
STORMWATER FUND - 603										
RESOURCES										
FEES, FINES & FORFEITURES	1,049,886	1,223,017	1,524,954	1,524,954	995,028	1,512,664	1,600,000	1,600,000	-	-
INVESTMENTS	4,931	15,074	4,201	4,201	59	566	509	509	-	-
TOTAL REVENUES	1,054,817	1,238,091	1,529,155	1,529,155	995,087	1,513,230	1,600,509	1,600,509	-	-
EXPENDITURES										
STORMWATER MAINTENANCE	415,767	802,384	652,223	662,723	300,714	614,170	685,701	685,701	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	415,767	802,384	652,223	662,723	300,714	614,170	685,701	685,701	-	-
CONTINGENCY	-	-	66,189	137,548	-	-	-	224,373	-	-
TOTAL EXPENDITURES	415,767	802,384	718,412	800,271	300,714	614,170	685,701	910,074	-	-
TRANSFERS:										
TRANSFERS IN	-	150,000	-	-	-	48,113	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	-	292,000	-	-	-	-	-	-	-	-
TRANSFERS OUT	(824,790)	(708,461)	(945,459)	(945,459)	(79,863)	(945,459)	(1,204,704)	(904,704)	-	-
NET TRANSFERS	(824,790)	(266,461)	(945,459)	(945,459)	(79,863)	(897,346)	(1,204,704)	(904,704)	-	-
EXCESS REVENUES OVER EXPENDITURES	(185,740)	169,246	(134,716)	(216,575)	614,510	1,714	(289,896)	(214,269)	-	-
BEGINNING FUND BALANCE	311,330	125,593	212,983	294,842	294,842	294,839	296,553	296,553	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	125,590	294,839	78,267	78,267	909,352	296,553	6,657	82,284	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
STORMWATER FUND - 603											
RESOURCES											
603-3790-46504	CAPITAL IMPROVEMENT SURCHARGE	-	-	-	-	(451)	-	-	-	-	-
603-3790-46701	STORM DRAIN UTILITY FEES	-	-	-	-	(411)	-	-	-	-	-
603-3790-46705	STORMWATER FEES	1,049,886	1,223,017	1,524,954	1,524,954	995,890	1,512,664	1,600,000	1,600,000	-	-
	TOTAL FEES, FINES & FORFEITURES	1,049,886	1,223,017	1,524,954	1,524,954	995,028	1,512,664	1,600,000	1,600,000	-	-
603-3790-47001	INTEREST ON INVESTMENTS	4,931	15,074	4,201	4,201	59	566	509	509	-	-
	TOTAL INVESTMENTS	4,931	15,074	4,201	4,201	59	566	509	509	-	-
TOTAL STORMWATER FUND REVENUES		1,054,817	1,238,091	1,529,155	1,529,155	995,087	1,513,230	1,600,509	1,600,509	-	-
603-3790-49403	TRANSFER FR. PROP CAP PROJECTS	-	150,000	-	-	-	48,113	-	-	-	-
	TOTAL TRANSFERS FROM	-	150,000	-	-	-	48,113	-	-	-	-
603-3790-49800	INTERFUND LOAN FROM OTHER FUND	-	292,000	-	-	-	-	-	-	-	-
	TOTAL INTERFUND LOAN FROM	-	292,000	-	-	-	-	-	-	-	-
TOTAL STORMWATER FUND REVENUES & TRANSFERS		1,054,817	1,680,091	1,529,155	1,529,155	995,087	1,561,343	1,600,509	1,600,509	-	-
603-3790-49901	BEGINNING FUND BALANCE	311,330	125,593	212,983	294,842	294,842	294,839	296,553	296,553	-	-
TOTAL STORMWATER FUND RESOURCES		1,366,147	1,805,684	1,742,138	1,823,997	1,289,929	1,856,182	1,897,062	1,897,062	-	-
STORMWATER MAINTENANCE - 3710											
PERSONAL SERVICES											
603-3710-50110	WAGES & SALARIES	96,044	126,749	163,498	163,498	101,625	152,437	155,521	155,521	-	-
603-3710-50220	LEAD WORKER PAY	571	33	600	600	34	51	600	600	-	-
603-3710-51110	OVERTIME	3,609	4,082	4,500	4,500	2,678	4,018	4,500	4,500	-	-
603-3710-51120	ON-CALL	9,014	7,688	10,000	10,000	3,389	5,084	10,000	10,000	-	-
603-3710-52110	INSURANCE BENEFITS	21,335	19,712	49,758	49,758	23,282	34,923	63,433	63,433	-	-
603-3710-52120	FICA EXPENSES	7,909	10,313	13,663	13,663	8,088	12,132	12,995	12,995	-	-
603-3710-52130	RETIREMENT	14,771	4,661	17,247	17,247	9,694	14,541	23,699	23,699	-	-
603-3710-52150	WORKER'S COMPENSATION	3,230	4,523	7,359	7,359	4,154	6,231	6,913	6,913	-	-
603-3710-52160	UNEMPLOYMENT INSURANCE	1,671	2,709	3,572	3,572	1,344	2,016	1,189	1,189	-	-
603-3710-52170	PAID LEAVE OREGON	219	530	713	713	423	634	679	679	-	-
	TOTAL PERSONAL SERVICES	158,373	181,000	270,910	270,910	154,711	232,067	279,529	279,529	-	-
	Total Full Time Equivalent (FTE)	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-	-
MATERIAL & SERVICES											
603-3710-60100	PROFESSIONAL SERVICES	236	3,513	2,000	2,000	4,293	8,000	8,000	8,000	-	-
603-3710-60200	FINANCIAL PROFESSIONAL SERVICE	10,219	10,928	11,000	11,000	958	7,000	10,000	10,000	-	-
603-3710-61100	UTILITIES - ELECTRIC	1,138	1,110	1,300	1,300	741	1,000	1,300	1,300	-	-
603-3710-61110	UTILITIES - GAS HEATING	1,609	1,238	1,900	1,900	641	1,000	1,500	1,500	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
603-3710-61200	BUILDING & GROUNDS EXPENSES	584	483	1,000	1,000	244	600	1,000	1,000		
603-3710-61300	PERMITS/LICENSES EXPENSES	-	168	200	200	-	-	-	-		
603-3710-62100	CLEANING EXPENSES	-	30	100	100	-	-	-	-		
603-3710-63100	VEHICLE EXPENSES	13,354	6,287	15,000	15,000	899	4,000	15,000	15,000		
603-3710-63200	EQUIPMENT EXPENSES	5,316	33,404	10,000	10,000	503	4,000	10,000	10,000		
603-3710-63400	INFRASTRUCTURE EXPENSES	13,200	3,589	10,000	10,000	12,440	14,000	20,000	20,000		
603-3710-64200	RENTAL EXPENSES	-	-	-	-	285	300	500	500		
603-3710-65100	INSURANCE PREMIUM & EXPENSES	1,554	1,911	2,102	2,102	3,779	3,779	4,044	4,044		
603-3710-65200	COMMUNICATIONS EXPENSES	161	404	500	500	246	400	500	500		
603-3710-65500	TRAVEL & MEETING EXPENSES	77	348	700	700	72	400	700	700		
603-3710-65550	MEMBERSHIPS, DUES & FEES	178	145	200	200	145	145	200	200		
603-3710-65600	TRAINING	-	-	2,000	2,000	-	2,000	4,000	4,000		
603-3710-66100	OFFICE SUPPLIES	252	505	800	800	66	100	100	100		
603-3710-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	36	100	100	-	-	-	-		
603-3710-66200	POSTAGE/SHIPPING EXPENSES	59	-	100	100	-	50	50	50		
603-3710-66250	CONSTRUCTION MATERIAL&SUPPLIES	1,615	4,753	6,500	6,500	2,496	14,000	20,000	20,000		
603-3710-66300	TRAFFIC SAFETY & SIGNAGE	3,380	-	4,000	4,000	-	4,000	4,000	4,000		
603-3710-66350	CHEMICAL & LAB SUPPLIES	-	3,638	4,000	4,000	-	-	-	-		
603-3710-66500	CLOTHING & UNIFORMS	656	125	500	500	-	500	500	500		
603-3710-66600	GENERAL EXPENSES	244	624	900	900	558	900	1,000	1,000		
603-3710-66700	SAFETY & HEALTH EXPENSES	431	1,773	2,000	2,000	17	3,418	4,000	4,000		
603-3710-66800	FUEL	3,243	3,953	5,000	5,000	-	5,000	5,000	5,000		
603-3710-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	10,500	8,100	8,100	8,400	8,400		
603-3710-69101	SERV PROVIDED BY GENERAL FUND	64,650	68,206	71,132	71,132	11,856	71,132	73,266	73,266	-	-
603-3710-69701	SERV PROVIDED BY PUBLIC WORKS	135,238	185,952	156,739	156,739	26,124	156,739	144,200	144,200	-	-
	TOTAL MATERIAL & SERVICES	257,394	333,123	309,773	320,273	74,463	310,563	337,260	337,260	-	-
	CAPITAL OUTLAY										
603-3710-73100	VEHICLES	-	288,261	-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	288,261	-	-	-	-	-	-	-	-
	DEBT SERVICE										
603-3710-84800	INTERFUND LOAN REPAY-PRINC	-	-	58,400	58,400	58,400	58,400	58,400	58,400	-	-
603-3710-85800	INTERFUND LOAN REPAY-INTEREST	-	-	13,140	13,140	13,140	13,140	10,512	10,512	-	-
	TOTAL DEBT SERVICE	-	-	71,540	71,540	71,540	71,540	68,912	68,912	-	-
	TOTAL STORMWATER MAINTENANCE EXPENDITURES	415,767	802,384	652,223	662,723	300,714	614,170	685,701	685,701	-	-
603-3790-90305	TRANSFER TO DEBT SERV-STORMWTR	575,000	628,461	626,009	626,009	-	626,009	623,960	623,960	-	-
603-3790-90403	TRANSFER TO PROP CAP PROJECTS	249,790	80,000	319,450	319,450	79,863	319,450	-	-	-	-
	Public Works Shop Upgrade (21-25XXX)							40,000	40,000	-	-
	Stormwater Master Plan Update (27-23007)							240,744	240,744	-	-
	Stormwater Rehab and Replacement Program (27-25XXX)							300,000	-	-	-
	TOTAL TRANSFERS TO	824,790	708,461	945,459	945,459	79,863	945,459	1,204,704	904,704	-	-
	TOTAL STORMWATER FUND EXPENDITURES & TRANSFERS	1,240,557	1,510,845	1,597,682	1,608,182	380,577	1,559,629	1,890,405	1,590,405	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
603-3790-98100	CONTINGENCY ACCOUNT	-	-	66,189	137,548	-	-	-	224,373		
603-3790-99200	UNAPPROPRIATED ENDING FUND BAL	125,590	294,839	78,267	78,267	909,352	296,553	6,657	82,284	-	-
TOTAL STORMWATER FUND REQUIREMENTS		1,366,147	1,805,684	1,742,138	1,823,997	1,289,929	1,856,182	1,897,062	1,897,062	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
	Prior Year	Prior Year	Current Year	Current Year	8 Months	Fiscal Year	Department	Proposed	Approved	Adopted
	Actuals	Actuals	Beg. Budget	Amend. Budget	Actuals	End Estimates	Request	Budget	Budget	Budget
PUBLIC WORKS FUND - 701										
RESOURCES										
MISCELLANEOUS SOURCES	2,907	2,439	-	-	17,380	17,380	-	-	-	-
SERVICES PROVIDED FOR	1,162,911	1,599,002	1,347,800	1,347,800	224,636	1,347,800	1,239,976	1,239,976	-	-
FEES, FINES & FORFEITURES	200	-	17,500	17,500	4,404	6,304	6,500	6,500	-	-
INVESTMENTS	22,724	44,402	29,342	29,342	4,916	47,194	42,475	42,475	-	-
LOAN AND LEASE REVENUE	117,516	36,257	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,306,258	1,682,100	1,394,642	1,394,642	251,336	1,418,678	1,288,951	1,288,951	-	-
EXPENDITURES										
PUBLIC WORKS ADMINISTRATION	507,825	572,443	566,464	597,924	352,419	576,933	616,241	616,241	-	-
ENGINEERING	801,578	827,069	1,453,556	1,477,182	463,057	861,859	1,377,643	1,361,981	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,309,403	1,399,512	2,020,020	2,075,106	815,476	1,438,792	1,993,884	1,978,222	-	-
CONTINGENCY	-	-	193,974	243,345	-	-	-	217,764	-	-
TOTAL EXPENDITURES	1,309,403	1,399,512	2,213,994	2,318,451	815,476	1,438,792	1,993,884	2,195,986	-	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	(3,145)	282,588	(819,352)	(923,809)	(564,140)	(20,114)	(704,933)	(907,035)	-	-
BEGINNING FUND BALANCE	805,962	802,819	980,954	1,085,411	1,085,411	1,085,407	1,065,293	1,065,293	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	802,817	1,085,407	161,602	161,602	521,271	1,065,293	360,360	158,258	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
PUBLIC WORKS FUND - 701											
RESOURCES											
701-3110-48001	MISC. SALES & SERVICES	2,907	2,439	-	-	17,380	17,380	-	-	-	-
	TOTAL MISCELANEOUS SOURCES	2,907	2,439	-	-	17,380	17,380	-	-	-	-
701-3110-45251	SERVICE PROVIDED FOR STR FUND	135,239	185,954	156,741	156,741	26,124	156,741	144,202	144,202	-	-
701-3110-45601	SERVICE PROVIDED WATER	446,217	613,548	517,160	517,160	86,194	517,160	475,787	475,787	-	-
701-3110-45602	SERVICE PROVIDED WASTEWATER	446,217	613,548	517,160	517,160	86,194	517,160	475,787	475,787	-	-
701-3110-45603	SERVICE PROVIDED STORMWATER	135,238	185,952	156,739	156,739	26,124	156,739	144,200	144,200	-	-
	TOTAL SERVICE PROVIDED FOR	1,162,911	1,599,002	1,347,800	1,347,800	224,636	1,347,800	1,239,976	1,239,976	-	-
701-3110-46480	ROW PERMIT	200	-	17,500	17,500	4,404	6,304	6,500	6,500	-	-
	TOTAL FEES, FINES & FORFEITURES	200	-	17,500	17,500	4,404	6,304	6,500	6,500	-	-
701-3110-47001	INTEREST ON INVESTMENTS	22,724	44,402	29,342	29,342	4,916	47,194	42,475	42,475	-	-
	TOTAL INVESTMENTS	22,724	44,402	29,342	29,342	4,916	47,194	42,475	42,475	-	-
701-3110-48512	LEASE PROCEEDS	117,516	36,257	-	-	-	-	-	-	-	-
	TOTAL LOAN & LEASE REVENUES	117,516	36,257	-	-	-	-	-	-	-	-
TOTAL PUBLIC WORKS FUND REVENUES		1,306,258	1,682,100	1,394,642	1,394,642	251,336	1,418,678	1,288,951	1,288,951	-	-
701-3110-49901	BEGINNING FUND BALANCE	805,962	802,819	980,954	1,085,411	1,085,411	1,085,407	1,065,293	1,065,293	-	-
TOTAL PUBLIC WORKS FUND RESOURCES		2,112,220	2,484,919	2,375,596	2,480,053	1,336,747	2,504,085	2,354,244	2,354,244	-	-
PUBLIC WORKS ADMINISTRATION - 3110											
PERSONNEL SERVICES											
701-3110-50110	WAGES & SALARIES	259,479	282,171	295,068	321,324	211,213	316,820	327,786	327,786	-	-
701-3110-51110	OVERTIME	-	119	-	-	275	412	500	500	-	-
701-3110-52110	INSURANCE BENEFITS	55,244	69,275	66,250	66,375	48,641	72,961	72,787	72,787	-	-
701-3110-52120	FICA EXPENSES	19,048	20,929	22,573	24,582	15,806	23,709	25,114	25,114	-	-
701-3110-52130	RETIREMENT	38,350	59,028	31,242	33,310	17,419	26,128	36,829	36,829	-	-
701-3110-52150	WORKER'S COMPENSATION	1,972	1,754	5,765	6,137	3,271	4,907	6,300	6,300	-	-
701-3110-52160	UNEMPLOYMENT INSURANCE	4,047	8,524	5,901	6,426	1,890	2,835	2,298	2,298	-	-
701-3110-52170	PAID LEAVE OREGON	446	1,095	1,180	1,285	826	1,240	1,312	1,312	-	-
	TOTAL PERSONNEL SERVICES	378,586	442,895	427,979	459,439	299,341	449,012	472,926	472,926	-	-
Total Full Time Equivalent (FTE)		3.00	3.00	3.00	3.20	3.20	3.20	3.20	3.20	-	-
MATERIAL & SERVICES											
701-3110-60100	PROFESSIONAL SERVICES	144	-	-	-	-	-	-	-	-	-
701-3110-60200	FINANCIAL PROFESSIONAL SERVICE	425	529	700	700	60	720	750	750	-	-
701-3110-60900	OTHER PROFESSIONAL SERVICES	-	-	-	-	323	100	-	-	-	-
701-3110-61200	BUILDING & GROUNDS EXPENSES	-	3,142	-	-	-	-	-	-	-	-

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
701-3110-61300	PERMITS/LICENSES EXPENSES	7	380	450	450	-	200	200	200	-	-
701-3110-63100	VEHICLE EXPENSES	3,678	14,018	30,089	30,089	15,875	9,346	15,471	15,471	-	-
701-3110-63200	EQUIPMENT EXPENSES	-	-	-	-	10	10	-	-	-	-
701-3110-65100	INSURANCE PREMIUM & EXPENSES	11,694	15,687	17,256	17,256	18,146	18,146	19,416	19,416	-	-
701-3110-65200	COMMUNICATIONS EXPENSES	2,602	3,654	3,800	3,800	3,531	4,491	4,650	4,650	-	-
701-3110-65400	PRINTING & BINDING	-	53	100	100	-	50	100	100	-	-
701-3110-65500	TRAVEL & MEETING EXPENSES	632	2,185	3,000	3,000	201	1,200	3,000	3,000	-	-
701-3110-65550	MEMBERSHIPS, DUES & FEES	730	727	1,000	1,000	755	1,000	1,000	1,000	-	-
701-3110-65600	TRAINING	25	200	3,000	3,000	575	1,000	3,000	3,000	-	-
701-3110-66100	OFFICE SUPPLIES	817	1,431	1,700	1,700	841	1,000	1,500	1,500	-	-
701-3110-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	60	100	100	-	-	-	-	-	-
701-3110-66200	POSTAGE/SHIPPING EXPENSES	102	12	100	100	2	50	50	50	-	-
701-3110-66700	SAFETY & HEALTH EXPENSES	342	-	100	100	-	-	1,000	1,000	-	-
701-3110-66800	FUEL	296	375	700	700	145	400	700	700	-	-
701-3110-67200	OTHER DATA PROCESSING EXPENSES	2,084	-	-	-	-	-	-	-	-	-
701-3110-69101	SERV PROVIDED BY GENERAL FUND	68,783	72,566	75,679	75,679	12,614	75,679	77,949	77,949	-	-
	TOTAL MATERIAL & SERVICES	92,361	115,019	137,774	137,774	53,078	113,392	128,786	128,786	-	-
701-3110-74900	LEASE CAPITAL EXPENSES	36,167	-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	36,167	-	-	-	-	-	-	-	-	-
	DEBT SERVICE										
701-3110-84900	LEASE-PRINCIPAL	527	11,701	527	527	-	11,701	11,701	11,701	-	-
701-3110-89900	LEASE-INTEREST	184	2,828	184	184	-	2,828	2,828	2,828	-	-
	TOTAL DEBT SERVICE	711	14,529	711	711	-	14,529	14,529	14,529	-	-
TOTAL PUBLIC WORKS ADMINISTRATION EXPENDITURES		507,825	572,443	566,464	597,924	352,419	576,933	616,241	616,241	-	-
ENGINEERING - 3120											
	PERSONNEL SERVICES										
701-3120-50110	WAGES & SALARIES	439,362	433,505	748,092	766,531	280,909	439,929	764,591	764,591	-	-
701-3120-51110	OVERTIME	132	614	10,000	10,000	1,482	2,223	2,375	2,375	-	-
701-3120-51120	ON-CALL	-	1,200	-	-	4,556	6,834	7,125	7,125	-	-
701-3120-52110	INSURANCE BENEFITS	87,923	85,525	161,275	161,362	52,675	79,013	163,580	163,580	-	-
701-3120-52120	FICA EXPENSES	31,951	32,844	57,994	59,405	21,481	32,221	59,218	59,218	-	-
701-3120-52130	RETIREMENT	44,410	60,259	99,202	101,415	39,422	59,133	109,948	109,948	-	-
701-3120-52150	WORKER'S COMPENSATION	3,928	5,198	7,251	7,410	4,120	6,180	8,341	8,341	-	-
701-3120-52160	UNEMPLOYMENT INSURANCE	6,714	15,416	15,162	15,531	3,047	4,570	5,419	5,419	-	-
701-3120-52170	PAID LEAVE OREGON	879	1,581	3,032	3,105	1,123	1,685	3,096	3,096	-	-
	TOTAL PERSONNEL SERVICES	615,299	636,142	1,102,008	1,124,759	408,815	631,788	1,123,693	1,123,693	-	-
	Total Full Time Equivalent (FTE)	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
	MATERIAL & SERVICES										
701-3120-60100	PROFESSIONAL SERVICES	16,807	36,452	200,000	200,000	20,531	150,000	150,000	150,000	-	-
701-3120-61300	PERMITS/LICENSES EXPENSES	400	98	-	-	1,520	2,000	2,000	2,000	-	-

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
701-3120-61500	CITY FACILITY RENT	17,485	31,814	25,589	25,589	4,264	25,589	24,929	9,267	-	-
701-3120-62100	CLEANING EXPENSES	475	715	1,000	1,000	-	250	250	250	-	-
701-3120-63100	VEHICLE EXPENSES	1,980	(12,400)	10,000	10,000	6,568	1,000	2,500	2,500	-	-
701-3120-63200	EQUIPMENT EXPENSES	337	-	1,500	1,500	93	93	1,000	1,000	-	-
701-3120-65100	INSURANCE PREMIUM & EXPENSES	4,211	4,807	5,288	5,288	4,993	4,993	5,343	5,343	-	-
701-3120-65200	COMMUNICATIONS EXPENSES	4,617	5,317	8,500	8,500	5,812	6,600	7,500	7,500	-	-
701-3120-65400	PRINTING & BINDING	2,094	2,226	3,500	3,500	3,474	2,323	3,500	3,500	-	-
701-3120-65500	TRAVEL & MEETING EXPENSES	2,170	3,487	5,000	5,000	1,322	2,500	4,000	4,000	-	-
701-3120-65550	MEMBERSHIPS, DUES & FEES	1,099	2,431	3,000	3,000	2,955	2,955	3,000	3,000	-	-
701-3120-65600	TRAINING	125	-	5,000	5,000	100	500	2,500	2,500	-	-
701-3120-66100	OFFICE SUPPLIES	1,272	1,567	3,000	3,000	85	300	1,500	1,500	-	-
701-3120-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	109	1,500	1,500	90	90	500	500	-	-
701-3120-66200	POSTAGE/SHIPPING EXPENSES	318	15	650	650	46	100	300	300	-	-
701-3120-66500	CLOTHING & UNIFORMS	-	733	1,000	1,000	582	500	1,000	1,000	-	-
701-3120-66600	GENERAL EXPENSES	2,043	1,122	2,000	2,000	358	500	1,000	1,000	-	-
701-3120-66700	SAFETY & HEALTH EXPENSES	-	-	400	400	-	100	250	250	-	-
701-3120-66800	FUEL	901	966	1,500	1,500	647	800	1,500	1,500	-	-
701-3120-67200	OTHER DATA PROCESSING EXPENSES	7,412	1,407	10,000	10,875	802	1,000	2,500	2,500	-	-
	TOTAL MATERIAL & SERVICES	63,746	80,866	288,427	289,302	54,242	202,193	215,072	199,410	-	-
	CAPITAL OUTLAY										
701-3120-73100	VEHICLES	-	45,926	-	-	-	-	-	-	-	-
701-3120-73200	CAPITAL EQUIPMENT ACQUISITION	28,064	-	-	-	-	-	-	-	-	-
701-3120-73300	COMPUTER EQUIPMENT ACQUISITION	-	-	50,000	50,000	-	-	-	-	-	-
	Handheld GPS System							11,000	11,000		
701-3120-74900	LEASE CAPITAL EXPENSES	81,348	36,257	-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	109,412	82,183	50,000	50,000	-	-	11,000	11,000	-	-
	DEBT SERVICE										
701-3120-84900	LEASE-PRINCIPAL	12,075	24,115	12,075	12,075	-	24,115	24,115	24,115	-	-
701-3120-89900	LEASE-INTEREST	1,046	3,763	1,046	1,046	-	3,763	3,763	3,763	-	-
	TOTAL DEBT SERVICE	13,121	27,878	13,121	13,121	-	27,878	27,878	27,878	-	-
	TOTAL ENGINEERING EXPENDITURES	801,578	827,069	1,453,556	1,477,182	463,057	861,859	1,377,643	1,361,981	-	-
	TOTAL PUBLIC WORKS FUND EXPENDITURES	1,309,403	1,399,512	2,020,020	2,075,106	815,476	1,438,792	1,993,884	1,978,222	-	-
701-3110-98100	CONTINGENCY ACCOUNT	-	-	193,974	243,345	-	-	-	217,764	-	-
701-3110-99200	UNAPPROPRIATED ENDING FUND BAL	802,817	1,085,407	161,602	161,602	521,271	1,065,293	360,360	158,258	-	-
	TOTAL PUBLIC WORKS FUND REQUIREMENTS	2,112,220	2,484,919	2,375,596	2,480,053	1,336,747	2,504,085	2,354,244	2,354,244	-	-

BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CITY FACILITES FUND - 711										
RESOURCES										
MISCELLANEOUS SOURCES	355,318	1,685,173	653,848	653,848	243,788	660,330	506,987	253,988	-	-
INVESTMENTS	17,402	42,877	25,000	25,000	5,461	52,426	47,183	47,183	-	-
LOAN AND LEASE REVENUE	37,153	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	409,873	1,728,050	678,848	678,848	249,249	712,756	554,170	301,171	-	-
EXPENDITURES										
FACILITIES ADMINISTRATION	438,329	321,824	376,738	385,813	137,746	297,791	570,846	570,696	-	-
CITY HALL FACILITY	223,080	180,314	241,814	241,814	147,199	198,302	235,574	235,574	-	-
FIRE FACILITIES	58,215	65,077	114,381	114,381	53,855	88,950	120,421	120,421	-	-
LIBRARY FACILITY	96,215	98,432	134,954	134,954	88,687	122,392	140,994	140,994	-	-
PARK MAINTENANCE	817,444	768,179	1,024,999	1,055,996	500,381	898,384	1,184,057	933,173	-	-
PARK RESTROOMS	194,167	268,308	312,506	323,047	197,348	327,856	320,162	320,162	-	-
PIER & BOARDWALKS	11,436	16,001	28,154	28,154	14,224	17,131	29,319	29,319	-	-
PERFORMING ARTS CENTER	166,885	155,799	202,997	202,997	91,955	164,031	205,409	202,997	-	-
VISUAL ARTS CENTER	88,473	85,681	104,468	104,468	50,711	94,787	108,006	104,468	-	-
STREET LIGHTS	399,957	418,250	472,000	472,000	276,833	458,018	485,000	476,000	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	2,494,201	2,377,865	3,013,011	3,063,624	1,558,939	2,667,642	3,399,788	3,133,804	-	-
CONTINGENCY	-	-	543,222	751,787	-	-	917,484	381,959	-	-
TOTAL EXPENDITURES	2,494,201	2,377,865	3,556,233	3,815,411	1,558,939	2,667,642	4,317,272	3,515,763	-	-
TRANSFERS:										
TRANSFERS IN	3,298,913	4,470,902	2,783,129	2,899,629	812,288	2,900,029	2,869,499	2,060,989	-	-
TRANSFERS OUT	(999,603)	(3,430,961)	(680,019)	(795,019)	(397,505)	(795,419)	(399,897)	(139,897)	-	-
NET TRANSFERS	2,299,310	1,039,941	2,103,110	2,104,610	414,783	2,104,610	2,469,602	1,921,092	-	-
EXCESS REVENUES OVER EXPENDITURES	214,982	390,126	(774,275)	(1,031,953)	(894,907)	149,724	(1,293,500)	(1,293,500)	-	-
BEGINNING FUND BALANCE	538,659	753,650	886,096	1,143,774	1,143,774	1,143,776	1,293,500	1,293,500	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	111,821	111,821	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BLANCE	753,641	1,143,776	-	-	248,867	1,293,500	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CITY FACILITIES FUND - 711											
FACILITIES ADMINISTRATION & SAFETY- 7001											
RESOURCES											
711-7001-48001	MISC. SALES & SERVICES	5,164	-	-	-	35	35	-	-	-	-
	TOTAL MISCELANEOUS SOURCES	5,164	-	-	-	35	35	-	-	-	-
711-7001-47001	INTEREST ON INVESTMENTS	17,402	42,877	25,000	25,000	5,461	52,426	47,183	47,183	-	-
	TOTAL INVESTMENTS	17,402	42,877	25,000	25,000	5,461	52,426	47,183	47,183	-	-
711-7001-48512	LEASE PROCEEDS	897	-	-	-	-	-	-	-	-	-
	TOTAL LOAN & LEASE REVENUES	897	-	-	-	-	-	-	-	-	-
FACILITIES ADMINISTRATION & SAFETY REVENUES		23,463	42,877	25,000	25,000	5,496	52,461	47,183	47,183	-	-
711-7001-49101	TRANSFER FROM GENERAL FUND Annual Operation Transfer	279,866	219,263	96,500	96,500	24,126	96,500	144,952	144,952	-	-
711-7001-49230	TRANSFER FROM ROOM TAX FUND Annual Facilities Administration Request (38%)	175,422	153,308	143,160	143,160	35,790	143,160	216,921	216,864	-	-
	TOTAL TRANSFERS FROM	455,288	372,571	239,660	239,660	59,916	239,660	361,873	361,816	-	-
TOTAL FACILITIES ADMIN & SAFETY REVENUES & TRANSFERS		478,751	415,448	264,660	264,660	65,412	292,121	409,056	408,999	-	-
711-7001-49901	BEGINNING FUND BALANCE	90,381	130,812	179,962	224,435	224,434	224,436	218,766	218,766	-	-
TOTAL FACILITIES ADMINISTRATION & SAFETY RESOURCES		569,132	546,260	444,622	489,095	289,846	516,557	627,822	627,765	-	-
EXPENDITURES											
PERSONNEL SERVICES											
711-7001-50110	WAGES & SALARIES	143,561	95,573	148,644	151,860	67,742	109,802	228,162	228,162	-	-
711-7001-51110	OVERTIME	1,718	3,123	2,500	2,500	2,464	3,696	4,000	4,000	-	-
711-7001-52110	INSURANCE BENEFITS	28,360	14,768	27,052	27,067	10,759	16,138	48,880	48,880	-	-
711-7001-52120	FICA EXPENSES	10,886	7,702	11,654	11,900	5,352	8,028	17,898	17,898	-	-
711-7001-52130	RETIREMENT	30,290	40,078	13,553	13,746	6,484	9,726	28,425	28,425	-	-
711-7001-52150	WORKER'S COMPENSATION	3,057	2,484	3,703	3,781	2,094	3,142	5,616	5,616	-	-
711-7001-52160	UNEMPLOYMENT INSURANCE	2,272	3,169	3,023	3,087	656	985	1,625	1,625	-	-
711-7001-52170	PAID LEAVE OREGON	264	400	604	617	278	416	929	929	-	-
	TOTAL PERSONNEL SERVICES	220,408	167,297	210,733	214,558	95,829	151,933	335,535	335,535	-	-
Total Full Time Equivalent (FTE)		2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	-	-
MATERIAL & SERVICES											
711-7001-60100	PROFESSIONAL SERVICES	-	1,120	1,500	1,500	-	500	1,500	1,500	-	-
711-7001-60200	FINANCIAL PROFESSIONAL SERVICE	316	501	500	500	66	792	825	825	-	-
711-7001-60400	EMPLOYMENT SERVICES	100	2,400	8,000	8,000	2,150	-	8,000	8,000	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
711-7001-60900	OTHER PROFESSIONAL SERVICES	-	-	1,000	1,000	-	-	10,000	10,000		
711-7001-61100	UTILITIES - ELECTRIC	2,277	2,220	3,000	3,000	1,481	2,510	3,000	3,000		
711-7001-61110	UTILITIES - GAS HEATING	3,214	2,477	2,300	2,300	1,282	2,178	2,300	2,300		
711-7001-61200	BUILDING & GROUNDS EXPENSES	8,272	19,084	27,000	27,000	3,632	22,609	27,000	27,000		
711-7001-61300	PERMITS/LICENSES EXPENSES	-	-	250	250	75	150	250	250		
711-7001-62100	CLEANING EXPENSES	2,837	2,803	3,500	3,500	1,271	1,842	3,500	3,500		
711-7001-63100	VEHICLE EXPENSES	3,370	1,852	3,500	3,500	587	752	3,500	3,500		
711-7001-63200	EQUIPMENT EXPENSES	5,768	2,786	2,500	2,500	2,334	3,528	5,000	5,000		
711-7001-63300	MAINTENANCE AGREEMENTS	-	240	-	-	-	-	-	-		
711-7001-64200	RENTAL EXPENSES	264	2,612	3,000	3,000	1,174	2,348	3,000	3,000		
711-7001-65100	INSURANCE PREMIUM & EXPENSES	3,371	5,738	6,312	6,312	4,365	4,365	4,671	4,671		
711-7001-65200	COMMUNICATIONS EXPENSES	3,556	2,907	3,500	3,500	1,903	3,006	3,650	3,500		
711-7001-65400	PRINTING & BINDING	(30)	111	170	170	58	88	150	150		
711-7001-65500	TRAVEL & MEETING EXPENSES	-	439	200	200	79	158	2,700	2,700		
711-7001-65550	MEMBERSHIPS, DUES & FEES	30	27	50	50	78	100	100	100		
711-7001-65600	TRAINING	-	-	1,000	1,000	-	-	20,000	20,000		
711-7001-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	-	-	5,300	5,300		
711-7001-66100	OFFICE SUPPLIES	725	609	500	500	163	300	600	600		
711-7001-66500	CLOTHING & UNIFORMS	-	318	500	500	367	367	500	500		
711-7001-66700	SAFETY & HEALTH EXPENSES	63	955	1,000	1,000	521	521	24,800	24,800		
711-7001-66800	FUEL	1,742	1,309	2,000	2,000	499	820	2,000	2,000		
711-7001-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	5,250	4,050	4,050	5,250	5,250		
711-7001-69101	SERV PROVIDED BY GENERAL FUND	86,064	90,798	94,693	94,693	15,782	94,693	97,534	97,534	-	-
	TOTAL MATERIAL & SERVICES	121,939	141,306	165,975	171,225	41,917	145,677	235,130	234,980	-	-
	CAPITAL OUTLAY										
711-7001-73100	VEHICLES	95,055	-	-	-	-	-	-	-		
711-7001-73200	CAPITAL EQUIPMENT ACQUISITION	-	13,040	-	-	-	-	-	-		
711-7001-74900	LEASE CAPITAL EXPENSES	897	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	95,952	13,040	-	-	-	-	-	-	-	-
	DEBT SERVICE										
711-7001-84900	LEASE-PRINCIPAL	30	178	30	30	-	178	178	178		
711-7001-89900	LEASE-INTEREST	-	3	-	-	-	3	3	3		
	TOTAL DEBT SERVICE	30	181	30	30	-	181	181	181	-	-
	TOTAL FACILITIES ADMINISTRATION & SAFETY EXPENDITURES	438,329	321,824	376,738	385,813	137,746	297,791	570,846	570,696	-	-
711-7001-98100	CONTINGENCY ACCOUNT	-	-	67,884	103,282	-	-	56,976	57,069	-	-
711-7001-99200	UNAPPROPRIATED ENDING FUND BAL	130,803	224,436	-	-	152,100	218,766	-	-	-	-
	TOTAL FACILITIES ADMINISTRATION & SAFETY REQUIREMENTS	569,132	546,260	444,622	489,095	289,846	516,557	627,822	627,765	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CITY HALL FACILITY - 7010											
RESOURCES											
711-7010-48200	CITY FACILITIES RENTAL INCOME	165,228	300,641	241,813	241,813	40,300	241,813	235,572	87,573	-	-
	TOTAL MISCELANEOUS SOURCES	165,228	300,641	241,813	241,813	40,300	241,813	235,572	87,573	-	-
TOTAL CITY HALL FACILITY REVENUES		165,228	300,641	241,813	241,813	40,300	241,813	235,572	87,573	-	-
711-7010-49101	TRANSFER FROM GENERAL FUND	202,187	156,350	26,000	26,000	6,501	26,000	-	-	-	-
	TOTAL TRANSFERS FROM	202,187	156,350	26,000	26,000	6,501	26,000	-	-	-	-
TOTAL CITY HALL FACILITY REVENUES & TRANSFERS		367,415	456,991	267,813	267,813	46,801	267,813	235,572	87,573	-	-
711-7010-49901	BEGINNING FUND BALANCE	(11,791)	14,149	93,197	128,226	128,226	128,226	171,737	171,737		
TOTAL CITY HALL FACILITY RESOURCES		355,624	471,140	361,010	396,039	175,027	396,039	407,309	259,310	-	-
EXPENDITURES											
MATERIAL & SERVICES											
711-7010-61100	UTILITIES - ELECTRIC	30,074	27,196	31,000	31,000	17,445	29,317	31,000	31,000		
711-7010-61110	UTILITIES - GAS HEATING	858	702	1,200	1,200	432	670	750	750		
711-7010-61140	UTILITIES - WATER & SEWER	-	-	7,578	7,578	1,925	4,439	4,900	4,900		
711-7010-61190	UTILITIES - OTHER	1,218	2,254	2,100	2,100	2,540	3,080	3,200	3,200		
711-7010-61200	BUILDING & GROUNDS EXPENSES	35,173	27,043	45,000	45,000	12,208	24,708	40,000	40,000		
711-7010-61300	PERMITS/LICENSES EXPENSES	223	26	250	250	222	222	250	250		
711-7010-62100	CLEANING EXPENSES	37,994	33,391	38,000	38,000	22,826	35,319	38,000	38,000		
711-7010-63200	EQUIPMENT EXPENSES	43,821	8,268	25,000	25,000	5,302	10,752	20,000	20,000		
711-7010-63300	MAINTENANCE AGREEMENTS	4,744	6,265	7,500	7,500	5,363	6,863	7,500	7,500		
711-7010-64200	RENTAL EXPENSES	285	-	1,500	1,500	246	246	1,500	1,500		
711-7010-65100	INSURANCE PREMIUM & EXPENSES	68,690	75,169	82,686	82,686	78,690	82,686	88,474	88,474		
	TOTAL MATERIAL & SERVICES	223,080	180,314	241,814	241,814	147,199	198,302	235,574	235,574	-	-
TOTAL CITY HALL FACILITY EXPENDITURES		223,080	180,314	241,814	241,814	147,199	198,302	235,574	235,574	-	-
711-7010-90405	TRANSFER TO CAPITAL IMPROVEMTS	118,395	162,600	26,000	26,000	6,500	26,000	-	-	-	-
	TOTAL TRANSFERS TO	118,395	162,600	26,000	26,000	6,500	26,000	-	-	-	-
TOTAL CITY HALL FACILITY EXPENDITURES & TRANSFERS		341,475	342,914	267,814	267,814	153,699	224,302	235,574	235,574	-	-
711-7010-98100	CONTINGENCY ACCOUNT	-	-	43,527	78,556	-	-	171,735	23,736	-	-
711-7010-99120	RESERVE FOR FUTURE EXPENDITURE	-	-	49,669	49,669	-	-	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
711-7010-99200	UNAPPROPRIATED ENDING FUND BAL	14,149	128,226	-	-	21,328	171,737	-	-	-	-
TOTAL CITY HALL FACILITY REQUIREMENTS		355,624	471,140	361,010	396,039	175,027	396,039	407,309	259,310	-	-
FIRE FACILITIES - 7011											
RESOURCES											
711-7011-48200	CITY FACILITIES RENTAL INCOME	63,024	75,093	117,081	117,081	19,514	117,081	120,421	59,421	-	-
	TOTAL MISCELANEOUS SOURCES	63,024	75,093	117,081	117,081	19,514	117,081	120,421	59,421	-	-
TOTAL FIRE FACILITIES REVENUES		63,024	75,093	117,081	117,081	19,514	117,081	120,421	59,421	-	-
711-7011-49101	TRANSFER FROM GENERAL FUND	80,000	130,000	-	-	-	-	-	-	-	-
711-7011-49404	TRANSFER FROM RESERVE FUND	-	-	145,000	145,000	36,250	145,000	-	-	-	-
	TOTAL TRANSFERS FROM	80,000	130,000	145,000	145,000	36,250	145,000	-	-	-	-
TOTAL FIRE FACILITIES REVENUES & TRANSFERS		143,024	205,093	262,081	262,081	55,764	262,081	120,421	59,421	-	-
711-7011-49901	BEGINNING FUND BALANCE	30,216	35,025	17,930	45,042	45,041	45,041	73,172	73,172		
TOTAL FIRE FACILITIES RESOURCES		173,240	240,118	280,011	307,123	100,805	307,122	193,593	132,593	-	-
EXPENDITURES											
MATERIAL & SERVICES											
711-7011-61100	UTILITIES - ELECTRIC	22,630	21,988	27,200	27,200	10,717	21,361	24,000	24,000		
711-7011-61140	UTILITIES - WATER & SEWER	-	-	10,527	10,527	4,793	16,402	30,900	30,900		
711-7011-61190	UTILITIES - OTHER	720	3,241	1,800	1,800	2,065	4,842	5,000	5,000		
711-7011-61200	BUILDING & GROUNDS EXPENSES	5,661	9,012	40,000	40,000	6,690	13,842	25,000	25,000		
711-7011-62100	CLEANING EXPENSES	7,083	7,605	8,300	8,300	5,084	7,997	8,300	8,300		
711-7011-63300	MAINTENANCE AGREEMENTS	-	-	1,000	1,000	-	-	1,000	1,000		
711-7011-65100	INSURANCE PREMIUM & EXPENSES	22,121	23,231	25,554	25,554	24,506	24,506	26,221	26,221		
	TOTAL MATERIAL & SERVICES	58,215	65,077	114,381	114,381	53,855	88,950	120,421	120,421	-	-
TOTAL FIRE FACILITIES EXPENDITURES		58,215	65,077	114,381	114,381	53,855	88,950	120,421	120,421	-	-
711-7011-90405	TRANSFER TO CAPITAL IMPROVEMTS	80,000	130,000	145,000	145,000	36,250	145,000	-	-	-	-
	TOTAL TRANSFERS TO	80,000	130,000	145,000	145,000	36,250	145,000	-	-	-	-
TOTAL FIRE FACILITIES EXPENDITURES & TRANSFERS		138,215	195,077	259,381	259,381	90,105	233,950	120,421	120,421	-	-
711-7011-98100	CONTINGENCY ACCOUNT	-	-	20,630	47,742	-	-	73,172	12,172	-	-
711-7011-99200	UNAPPROPRIATED ENDING FUND BAL	35,025	45,041	-	-	10,700	73,172	-	-	-	-
TOTAL FIRE FACILITIES REQUIREMENTS		173,240	240,118	280,011	307,123	100,805	307,122	193,593	132,593	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
LIBRARY FACILITY - 7012											
RESOURCES											
711-7012-48200	CITY FACILITIES RENTAL INCOME	70,913	112,504	134,954	134,954	22,492	134,954	140,994	96,994	-	-
	TOTAL MISCELLANEOUS SOURCES	70,913	112,504	134,954	134,954	22,492	134,954	140,994	96,994	-	-
TOTAL LIBRARY FACILITY REVENUES		70,913	112,504	134,954	134,954	22,492	134,954	140,994	96,994	-	-
711-7012-49101	TRANSFER FROM GENERAL FUND	17,000	850	-	-	-	-	-	-	-	-
	Library Heater Replacement (21-22014) (85%)							4,126	4,126	-	-
711-7012-49230	TRANSFER FROM ROOM TAX FUND	3,000	150	-	-	-	-	-	-	-	-
	Library Heater Replacement (21-22014) (15%)							728	728	-	-
	TOTAL TRANSFERS FROM	20,000	1,000	-	-	-	-	4,854	4,854	-	-
TOTAL LIBRARY FACILITY REVENUES & TRANSFERS		90,913	113,504	134,954	134,954	22,492	134,954	145,848	101,848	-	-
711-7012-49901	BEGINNING FUND BALANCE	56,927	31,625	38,060	45,697	45,697	45,697	58,259	58,259		
TOTAL LIBRARY FACILITY RESOURCES		147,840	145,129	173,014	180,651	68,189	180,651	204,107	160,107	-	-
EXPENDITURES											
MATERIAL & SERVICES											
711-7012-61100	UTILITIES - ELECTRIC	9,254	8,360	10,000	10,000	5,480	9,022	9,500	9,500		
711-7012-61110	UTILITIES - GAS HEATING	5,453	3,803	6,300	6,300	2,626	3,912	4,500	4,500		
711-7012-61140	UTILITIES - WATER & SEWER	-	-	16,023	16,023	14,495	21,654	23,000	23,000		
711-7012-61190	UTILITIES - OTHER	720	2,112	1,100	1,100	1,300	2,639	2,800	2,800		
711-7012-61200	BUILDING & GROUNDS EXPENSES	10,348	4,976	15,000	15,000	6,734	8,112	15,000	15,000		
711-7012-61300	PERMITS/LICENSES EXPENSES	197	139	250	250	-	145	250	250		
711-7012-62100	CLEANING EXPENSES	46,276	53,052	56,000	56,000	29,681	48,537	54,000	54,000		
711-7012-63300	MAINTENANCE AGREEMENTS	4,809	3,916	6,000	6,000	4,124	4,124	6,000	6,000		
711-7012-65100	INSURANCE PREMIUM & EXPENSES	19,158	22,074	24,281	24,281	24,247	24,247	25,944	25,944		
	TOTAL MATERIAL & SERVICES	96,215	98,432	134,954	134,954	88,687	122,392	140,994	140,994	-	-
TOTAL LIBRARY FACILITY EXPENDITURES		96,215	98,432	134,954	134,954	88,687	122,392	140,994	140,994	-	-
711-7012-90405	TRANSFER TO CAPITAL IMPROVEMTS	20,000	1,000	-	-	-	-	-	-	-	-
	Library Heater Replacement (21-22014)							4,854	4,854	-	-
	TOTAL TRANSFERS TO	20,000	1,000	-	-	-	-	4,854	4,854	-	-
TOTAL LIBRARY FACILITIES EXPENDITURES & TRANSFERS		116,215	99,432	134,954	134,954	88,687	122,392	145,848	145,848	-	-
711-7012-98100	CONTINGENCY ACCOUNT	-	-	24,292	31,929	-	-	58,259	14,259	-	-
711-7012-99120	RESERVE FOR FUTURE EXPENDITURE	-	-	13,768	13,768	-	-	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
711-7012-99200	UNAPPROPRIATED ENDING FUND BAL	31,625	45,697	-	-	(20,498)	58,259	-	-	-	-
TOTAL LIBRARY FACILITY REQUIREMENTS		147,840	145,129	173,014	180,651	68,189	180,651	204,107	160,107	-	-
PARK MAINTENANCE - 7101											
RESOURCES											
711-7101-44003	MISC GRANT	444	-	-	-	-	-	-	-	-	-
711-7101-44005	MATCHING FUNDS	12,443	-	-	-	-	-	-	-	-	-
711-7101-48001	MISC. SALES & SERVICES	7,550	29,504	10,000	10,000	11,447	16,447	10,000	10,000	-	-
TOTAL MISCELANEOUS SOURCES		20,437	29,504	10,000	10,000	11,447	16,447	10,000	10,000	-	-
711-7101-48512	LEASE PROCEEDS	36,256	-	-	-	-	-	-	-	-	-
TOTAL LOAN & LEASE REVENUES		36,256	-	-	-	-	-	-	-	-	-
TOTAL PARK MAINTENANCE REVENUES		56,693	29,504	10,000	10,000	11,447	16,447	10,000	10,000	-	-
711-7101-49101	TRANSFER FROM GENERAL FUND	794,404	615,467	579,009	600,259	166,003	600,459				
	Annual Operation Transfer							442,000	182,500	-	-
	Agate Beach Staircase Terminus Improvement (21059) (50%)							12,784	12,784	-	-
	Playground Equipment Replacement (22-23038) (50%)							37,500	37,500	-	-
	Betty Wheeler Park Fence & Dugout Upgrades (22-25XXX) (50%)							80,000	-	-	-
711-7101-49230	TRANSFER FROM ROOM TAX FUND	441,907	680,533	649,510	672,260	185,128	672,460				
	Annual Park Maintenance Request (50%)							542,029	416,587	-	-
	Part-time Beautification Coordinator (100%)							50,000	50,000	-	-
	Agate Beach Staircase Terminus Improvement (21059) (50%)							12,785	12,785	-	-
	Playground Equipment Replacement (22-23038) (50%)							37,500	37,500	-	-
	Betty Wheeler Park Fence & Dugout Upgrades (22-25XXX) (50%)							80,000	-	-	-
711-7101-49253	TRANSFER FROM SDC FUND	130,000	-	-	57,500	57,500	57,500	-	-	-	-
711-7101-49271	TRANSFER FROM URA-NO SIDE	130,000	-	-	-	-	-	-	-	-	-
711-7101-49405	TRANSFER FROM CAP IMPROVE	4,187	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS FROM		1,500,498	1,296,000	1,228,519	1,330,019	408,631	1,330,419	1,294,598	749,656	-	-
TOTAL PARK MAINTENANCE REVENUES & TRANSFERS		1,557,191	1,325,504	1,238,519	1,340,019	420,078	1,346,866	1,304,598	759,656	-	-
711-7101-49901	BEGINNING FUND BALANCE	139,969	204,795	245,440	293,785	293,786	293,786	367,849	367,849		
TOTAL PARK MAINTENANCE RESOURCES		1,697,160	1,530,299	1,483,959	1,633,804	713,864	1,640,652	1,672,447	1,127,505	-	-
EXPENDITURES											
PERSONNEL SERVICES											
711-7101-50110	WAGES & SALARIES	307,382	300,433	418,114	441,111	221,448	332,172	533,587	378,979		
711-7101-50120	PART TIME/EXTRA HELP WAGES	4,668	30,381	-	-	10,210	15,316	29,541	29,541		
711-7101-51110	OVERTIME	9,355	7,885	13,000	13,000	3,378	5,067	8,000	8,000		
711-7101-52110	INSURANCE BENEFITS	79,325	88,047	101,594	103,462	51,191	76,786	152,605	98,917		

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
711-7101-52120	FICA EXPENSES	23,630	25,148	32,980	32,980	17,496	26,243	43,661	31,833		
711-7101-52130	RETIREMENT	17,748	16,710	49,609	51,698	31,738	47,607	75,702	57,149		
711-7101-52150	WORKER'S COMPENSATION	6,598	6,558	10,123	10,615	5,740	8,611	13,604	9,579		
711-7101-52160	UNEMPLOYMENT INSURANCE	5,034	8,672	8,622	9,082	3,009	4,513	3,995	2,913		
711-7101-52170	PAID LEAVE OREGON	613	1,317	1,725	1,816	915	1,372	2,283	1,664		
	TOTAL PERSONNEL SERVICES	454,353	485,151	635,767	663,764	345,125	517,687	862,978	618,575	-	-
	Total Full Time Equivalent (FTE)	5.92	6.10	6.30	6.30	6.30	6.30	8.55	6.55		
	MATERIAL & SERVICES										
711-7101-60100	PROFESSIONAL SERVICES	32,180	35,519	30,000	30,000	21,677	33,164	34,159	30,000		
711-7101-60400	EMPLOYMENT SERVICES	-	-	34,000	34,000	-	20,000	34,000	34,000		
711-7101-60900	OTHER PROFESSIONAL SERVICES	4,325	-	-	-	49	49	-	-		
711-7101-61100	UTILITIES - ELECTRIC	12,932	13,085	16,200	16,200	7,730	12,000	12,360	12,360		
711-7101-61110	UTILITIES - GAS HEATING	4,644	8,701	10,800	10,800	4,131	8,000	8,240	8,240		
711-7101-61140	UTILITIES - WATER & SEWER	-	-	32,305	32,305	26,942	42,000	43,260	43,260		
711-7101-61200	BUILDING & GROUNDS EXPENSES	77,204	113,503	80,000	80,000	47,551	80,000	82,400	80,078		
711-7101-61300	PERMITS/LICENSES EXPENSES	-	100	100	100	-	100	103	103		
711-7101-62100	CLEANING EXPENSES	16,891	16,818	18,000	18,000	8,751	15,000	15,450	15,450		
711-7101-63100	VEHICLE EXPENSES	7,425	9,037	19,331	19,331	14,430	19,331	19,911	19,911		
711-7101-63200	EQUIPMENT EXPENSES	2,605	10,300	3,500	3,500	2,314	3,500	3,605	3,605		
711-7101-64200	RENTAL EXPENSES	3,238	532	1,200	1,200	451	1,200	1,236	1,236		
711-7101-65100	INSURANCE PREMIUM & EXPENSES	13,419	15,661	17,227	17,227	15,318	15,318	16,390	16,390		
711-7101-65200	COMMUNICATIONS EXPENSES	4,468	5,107	5,700	5,700	2,985	5,700	5,871	5,871		
711-7101-65500	TRAVEL & MEETING EXPENSES	595	-	1,000	1,000	281	1,000	1,030	1,030		
711-7101-65550	MEMBERSHIPS, DUES & FEES	794	170	900	900	428	900	927	927		
711-7101-65600	TRAINING	338	200	1,000	1,000	-	1,000	1,030	1,030		
711-7101-66100	OFFICE SUPPLIES	252	270	500	500	393	300	309	309		
711-7101-66200	POSTAGE/SHIPPING EXPENSES	27	-	100	100	-	100	103	103		
711-7101-66250	CONSTRUCTION MATERIAL&SUPPLIES	6,342	1,648	8,000	8,000	905	8,000	8,240	8,240		
711-7101-66300	TRAFFIC SAFETY & SIGNAGE	55	-	200	200	-	-	-	-		
711-7101-66500	CLOTHING & UNIFORMS	886	1,169	1,000	1,000	237	1,000	1,030	1,030		
711-7101-66600	GENERAL EXPENSES	2,920	1,961	2,000	2,000	93	1,500	1,545	1,545		
711-7101-66700	SAFETY & HEALTH EXPENSES	-	6,036	5,000	5,000	-	3,000	3,090	3,090		
711-7101-66800	FUEL	7,327	8,766	8,500	8,500	590	8,500	8,755	8,755		
	TOTAL MATERIAL & SERVICES	198,867	248,583	296,563	296,563	155,256	280,662	303,044	296,563	-	-
	CAPITAL OUTLAY										
711-7101-72100	IMPROVE OTHER THAN BUILDINGS	6,554	-	15,000	15,000	-	15,000	-	-		
	Signage							10,000	10,000		
711-7101-73100	VEHICLES	52,577	-	60,000	63,000	-	60,000	-	-		
711-7101-73200	CAPITAL EQUIPMENT ACQUISITION	68,168	26,410	17,000	17,000	-	17,000	-	-		
711-7101-74900	LEASE CAPITAL EXPENSES	36,256	-	-	-	-	-	-	-		
	TOTAL CAPITAL OUTLAY	163,555	26,410	92,000	95,000	-	92,000	10,000	10,000	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE											
711-7101-84900	LEASE-PRINCIPAL	564	6,900	564	564	-	6,900	6,900	6,900	-	-
711-7101-89900	LEASE-INTEREST	105	1,135	105	105	-	1,135	1,135	1,135	-	-
	TOTAL DEBT SERVICE	669	8,035	669	669	-	8,035	8,035	8,035	-	-
TOTAL PARK MAINTENANCE EXPENDITURES		817,444	768,179	1,024,999	1,055,996	500,381	898,384	1,184,057	933,173	-	-
711-7101-90101	TRANSFER TO GENERAL FUND	1,465	-	-	-	-	-	-	-	-	-
711-7101-90230	TRANSFER TO ROOM TAX FUND	1,465	-	-	-	-	-	-	-	-	-
711-7101-90405	TRANSFER TO CAPITAL IMPROVEMTS	671,991	468,334	274,019	374,019	168,505	374,419	-	-	-	-
	Agate Beach Staircase Terminus Improvement (21059)							25,569	25,569	-	-
	Playground Equipment Replacement (22-23038)							75,000	75,000	-	-
	Betty Wheeler Park Fence & Dugout Upgrades (22-25XXX)							160,000	-	-	-
	TOTAL TRANSFERS TO	674,921	468,334	274,019	374,019	168,505	374,419	260,569	100,569	-	-
TOTAL PARK MAINTENANCE EXPENDITURES & TRANSFERS		1,492,365	1,236,513	1,299,018	1,430,015	668,886	1,272,803	1,444,626	1,033,742	-	-
711-7101-98100	CONTINGENCY ACCOUNT	-	-	184,941	203,789	-	-	227,821	93,763	-	-
711-7101-99200	UNAPPROPRIATED ENDING FUND BAL	204,795	293,786	-	-	44,978	367,849	-	-	-	-
TOTAL PARK MAINTENANCE REQUIREMENTS		1,697,160	1,530,299	1,483,959	1,633,804	713,864	1,640,652	1,672,447	1,127,505	-	-
PARK RESTROOMS - 7102											
RESOURCES											
711-7102-49101	TRANSFER FROM GENERAL FUND	23,385	3,150	-	-	-	-	-	-	-	-
	Annual Operation Transfer							-	-	-	-
	Sam Moore Restroom (22-23039) (10%)							3,447	3,447	-	-
711-7102-49230	TRANSFER FROM ROOM TAX FUND	212,288	539,577	281,255	281,255	70,314	281,255	288,146	288,146	-	-
	Annual Public Restroom Facilities Request (90%)							31,027	31,027	-	-
	Sam Moore Restroom (22-23039) (90%)							-	-	-	-
711-7102-49253	TRANSFER FROM SDC FUND	-	25,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	235,673	567,727	281,255	281,255	70,314	281,255	322,620	322,620	-	-
TOTAL PARK RESTROOMS TRANSFERS		235,673	567,727	281,255	281,255	70,314	281,255	322,620	322,620	-	-
711-7102-49901	BEGINNING FUND BALANCE	95,616	137,122	130,629	155,041	155,041	155,041	108,440	108,440	-	-
TOTAL PARK RESTROOMS RESOURCES		331,289	704,849	411,884	436,296	225,355	436,296	431,060	431,060	-	-
EXPENDITURES											
PERSONNEL SERVICES											
711-7102-50110	WAGES & SALARIES	93,980	139,051	136,732	145,535	97,102	145,652	142,036	142,036	-	-
711-7102-50120	PART TIME/EXTRA HELP WAGES	12,671	20,413	20,726	20,726	16,251	24,377	22,098	22,098	-	-

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
711-7102-51110	OVERTIME	1,875	1,909	3,500	3,500	1,268	1,902	2,500	2,500		
711-7102-52110	INSURANCE BENEFITS	32,576	44,752	41,313	41,355	32,426	67,128	49,734	49,734		
711-7102-52120	FICA EXPENSES	7,767	11,862	12,313	12,986	8,509	12,764	12,747	12,747		
711-7102-52130	RETIREMENT	4,645	9,307	16,981	17,590	13,977	20,966	24,168	24,168		
711-7102-52150	WORKER'S COMPENSATION	2,016	2,610	4,028	4,231	2,296	3,443	4,096	4,096		
711-7102-52160	UNEMPLOYMENT INSURANCE	1,660	7,641	3,219	3,395	579	868	1,166	1,166		
711-7102-52170	PAID LEAVE OREGON	213	622	644	679	445	667	668	668		
	TOTAL PERSONNEL SERVICES	157,403	238,167	239,456	249,997	172,853	277,767	259,213	259,213	-	-
	Total Full Time Equivalent (FTE)	2.51	2.80	2.70	2.70	2.70	2.70	2.70	2.70		
	MATERIAL & SERVICES										
711-7102-60100	PROFESSIONAL SERVICES	1,939	1,692	3,500	3,500	-	1,000	1,030	1,030		
711-7102-60900	OTHER PROFESSIONAL SERVICES	406	-	-	-	-	-	-	-		
711-7102-61100	UTILITIES - ELECTRIC	7,201	6,376	8,000	8,000	3,081	7,000	7,210	7,210		
711-7102-61140	UTILITIES - WATER & SEWER	-	-	27,294	27,294	5,025	8,000	8,240	8,240		
711-7102-61200	BUILDING & GROUNDS EXPENSES	16,806	15,319	25,000	25,000	10,292	25,000	35,000	35,000		
711-7102-62100	CLEANING EXPENSES	3,630	-	-	-	-	-	-	-		
711-7102-63100	VEHICLE EXPENSES	1,820	1,071	2,000	2,000	-	2,000	2,060	2,060		
711-7102-65100	INSURANCE PREMIUM & EXPENSES	2,073	2,596	2,856	2,856	2,689	2,689	2,877	2,877		
711-7102-66800	FUEL	2,889	3,087	4,400	4,400	3,408	4,400	4,532	4,532		
	TOTAL MATERIAL & SERVICES	36,764	30,141	73,050	73,050	24,495	50,089	60,949	60,949	-	-
	TOTAL PARK RESTROOMS EXPENDITURES	194,167	268,308	312,506	323,047	197,348	327,856	320,162	320,162	-	-
711-7102-90405	TRANSFER TO CAPITAL IMPROVEMTS	-	281,500	-	-	-	-	-	-		
	Sam Moore Restroom (22-23039)							34,474	34,474		
	TOTAL TRANSFERS TO	-	281,500	-	-	-	-	34,474	34,474	-	-
	TOTAL PARK RESTROOMS EXPENDITURES & TRANSFERS	194,167	549,808	312,506	323,047	197,348	327,856	354,636	354,636	-	-
711-7102-98100	CONTINGENCY ACCOUNT	-	-	56,251	70,122	-	-	76,424	76,424		
711-7102-99120	RESERVE FOR FUTURE EXPENDITURE	-	-	43,127	43,127	-	-	-	-		
711-7102-99200	UNAPPROPRIATED ENDING FUND BAL	137,122	155,041	-	-	28,007	108,440	-	-		
	TOTAL PARK RESTROOMS REQUIREMENTS	331,289	704,849	411,884	436,296	225,355	436,296	431,060	431,060	-	-
	PIERS & BOARDWALKS - 7103										
	RESOURCES										
711-7103-49101	TRANSFER FROM GENERAL FUND	4,125	2,400	-	-	-	-	-	-		
	Annual Operation Transfer										

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
711-7103-49230	TRANSFER FROM ROOM TAX FUND	19,352	33,983	25,339	25,339	6,336	25,339				
	Annual Piers & Boardwalks Request (90%)							26,387	26,387	-	-
	TOTAL TRANSFERS FROM	23,477	36,383	25,339	25,339	6,336	25,339	26,387	26,387	-	-
TOTAL PIERS & BOARDWALKS REVENUES & TRANSFERS		23,477	36,383	25,339	25,339	6,336	25,339	26,387	26,387	-	-
711-7103-49901	BEGINNING FUND BALANCE	1,937	13,978	13,140	20,359	20,360	20,360	28,568	28,568		
TOTAL PIERS & BOARDWALKS RESOURCES		25,414	50,361	38,479	45,698	26,696	45,699	54,955	54,955	-	-
EXPENDITURES											
MATERIAL & SERVICES											
711-7103-61100	UTILITIES - ELECTRIC	766	766	1,000	1,000	464	748	1,000	1,000		
711-7103-61190	UTILITIES - OTHER	-	-	500	500	-	-	500	500		
711-7103-61200	BUILDING & GROUNDS EXPENSES	222	1,703	12,000	12,000	174	1,414	12,000	12,000		
711-7103-64100	LEASE EXPENSES	76	1,536	1,709	1,709	2,752	1,617	1,709	1,709		
711-7103-65100	INSURANCE PREMIUM & EXPENSES	7,853	9,478	10,426	10,426	10,834	10,834	11,592	11,592		
	TOTAL MATERIAL & SERVICES	8,917	13,483	25,635	25,635	14,224	14,613	26,801	26,801	-	-
DEBT SERVICE											
711-7103-84900	LEASE-PRINCIPAL	1,636	1,663	1,636	1,636	-	1,663	1,663	1,663		
711-7103-89900	LEASE-INTEREST	883	855	883	883	-	855	855	855		
	TOTAL DEBT SERVICE	2,519	2,518	2,519	2,519	-	2,518	2,518	2,518	-	-
TOTAL PIERS & BOARDWALKS EXPENDITURES		11,436	16,001	28,154	28,154	14,224	17,131	29,319	29,319	-	-
711-7103-90405	TRANSFER TO CAPITAL IMPROVEMTS	-	14,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	14,000	-	-	-	-	-	-	-	-
TOTAL PIERS & BOARDWALKS EXPENDITURES & TRANSFERS		11,436	30,001	28,154	28,154	14,224	17,131	29,319	29,319	-	-
711-7103-98100	CONTINGENCY ACCOUNT	-	-	5,068	12,287	-	-	25,636	25,636	-	-
711-7103-99120	RESERVE FOR FUTURE EXPENDITURE	-	-	5,257	5,257	-	-	-	-	-	-
711-7103-99200	UNAPPROPRIATED ENDING FUND BAL	13,978	20,360	-	-	12,472	28,568	-	-	-	-
TOTAL PIERS & BOARDWALKS REQUIREMENTS		25,414	50,361	38,479	45,698	26,696	45,699	54,955	54,955	-	-
PERFORMING ARTS CENTER - 7201											
RESOURCES											
711-7201-44005	MATCHING FUNDS	-	1,161,179	150,000	150,000	150,000	150,000	-	-	-	-
711-7201-48001	MISC. SALES & SERVICES	30,552	6,252	-	-	-	-	-	-	-	-
	TOTAL MISCELLANEOUS SOURCES	30,552	1,167,431	150,000	150,000	150,000	150,000	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
TOTAL PERFORMING ARTS CENTER REVENUES		30,552	1,167,431	150,000	150,000	150,000	150,000	-	-	-	-
711-7201-49101	TRANSFER FROM GENERAL FUND Annual Operation Transfer	114,236	400,060	163,800	163,800	40,950	163,800	112,800	47,100	-	-
711-7201-49230	TRANSFER FROM ROOM TAX FUND Annual Performing Arts Center Request (40%)	69,451	265,928	115,199	115,199	28,800	115,199	82,164	81,199	-	-
711-7201-49404	TRANSFER FROM RESERVE FUND	-	647,498	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	183,687	1,313,486	278,999	278,999	69,750	278,999	194,964	128,299	-	-
TOTAL PERFORMING ARTS CENTER REVENUES & TRANSFERS		214,239	2,480,917	428,999	428,999	219,750	428,999	194,964	128,299	-	-
711-7201-49901	BEGINNING FUND BALANCE	16,482	43,836	45,606	65,178	65,177	65,177	95,145	95,145		
TOTAL PERFORMING ARTS CENTER RESOURCES		230,721	2,524,753	474,605	494,177	284,927	494,176	290,109	223,444	-	-
EXPENDITURES											
MATERIAL & SERVICES											
711-7201-61100	UTILITIES - ELECTRIC	19,917	20,612	24,000	24,000	9,523	15,523	24,000	24,000		
711-7201-61110	UTILITIES - GAS HEATING	6,283	-	7,300	7,300	-	-	-	-		
711-7201-61140	UTILITIES - WATER & SEWER	-	-	7,567	7,567	3,784	6,584	9,240	9,240		
711-7201-61190	UTILITIES - OTHER	420	1,367	450	450	560	1,477	1,500	1,500		
711-7201-61200	BUILDING & GROUNDS EXPENSES	30,287	16,484	32,500	32,500	8,558	14,432	32,500	30,088		
711-7201-61300	PERMITS/LICENSES EXPENSES	45	-	60	60	45	45	60	60		
711-7201-63300	MAINTENANCE AGREEMENTS Oregon Coast Council for the Arts (OCCA) (60%) \$105,482	100,190	105,178	118,000	118,000	54,653	110,858	122,000	122,000		
711-7201-65100	INSURANCE PREMIUM & EXPENSES	9,444	11,382	12,520	12,520	12,999	12,999	13,909	13,909		
711-7201-65200	COMMUNICATIONS EXPENSES	299	776	600	600	1,833	2,113	2,200	2,200		
	TOTAL MATERIAL & SERVICES	166,885	155,799	202,997	202,997	91,955	164,031	205,409	202,997	-	-
TOTAL PERFORMING ARTS CENTER EXPENDITURES		166,885	155,799	202,997	202,997	91,955	164,031	205,409	202,997	-	-
711-7201-90405	TRANSFER TO CAPITAL IMPROVEMTS TOTAL TRANSFERS TO	20,000	2,303,777	235,000	235,000	171,250	235,000	-	-	-	-
		20,000	2,303,777	235,000	235,000	171,250	235,000	-	-	-	-
TOTAL PERFORMING ARTS CENTER EXPENDITURES & TRANSFERS		186,885	2,459,576	437,997	437,997	263,205	399,031	205,409	202,997	-	-
711-7201-98100	CONTINGENCY ACCOUNT	-	-	36,608	56,180	-	-	84,700	20,447	-	-
711-7201-99200	UNAPPROPRIATED ENDING FUND BAL	43,836	65,177	-	-	21,722	95,145	-	-	-	-
TOTAL PERFORMING ARTS CENTER REQUIREMENTS		230,721	2,524,753	474,605	494,177	284,927	494,176	290,109	223,444	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
VISUAL ARTS CENTER - 7202											
RESOURCES											
711-7202-49101	TRANSFER FROM GENERAL FUND Annual Operation Transfer	95,432	44,137	37,800	44,550	16,200	44,550	-	-	-	-
711-7202-49211	TRANSFER FR PUB PARKING FUND ADA Parking Lot Improvements at the VAC (21-25XXX)	-	-	-	-	-	-	37,800	20,600	-	-
711-7202-49230	TRANSFER FROM ROOM TAX FUND Annual Visual Arts Center Request (55%)	97,671	73,831	57,457	65,707	22,614	65,707	100,000	-	-	-
	TOTAL TRANSFERS FROM	193,103	117,968	95,257	110,257	38,814	110,257	59,403	57,457	-	-
TOTAL VISUAL ARTS CENTER REVENUES & TRANSFERS		193,103	117,968	95,257	110,257	38,814	110,257	197,203	78,057	-	-
711-7202-49901	BEGINNING FUND BALANCE	20,510	38,853	28,028	36,389	36,390	36,390	36,860	36,860		
TOTAL VISUAL ARTS CENTER RESOURCES		213,613	156,821	123,285	146,646	75,204	146,647	234,063	114,917	-	-
EXPENDITURES											
MATERIAL & SERVICES											
711-7202-61100	UTILITIES - ELECTRIC	4,006	3,858	4,500	4,500	2,297	3,946	4,500	4,500		
711-7202-61110	UTILITIES - GAS HEATING	2,168	1,948	2,300	2,300	1,117	1,969	2,300	2,300		
711-7202-61140	UTILITIES - WATER & SEWER	-	-	3,481	3,481	-	-	3,481	3,481		
711-7202-61190	UTILITIES - OTHER	360	892	600	600	1,185	1,640	1,700	1,700		
711-7202-61200	BUILDING & GROUNDS EXPENSES	14,057	7,033	16,000	16,000	4,265	10,429	16,000	11,962		
711-7202-61300	PERMITS/LICENSES EXPENSES	197	-	200	200	-	-	200	200		
711-7202-63200	EQUIPMENT EXPENSES	-	-	500	500	-	-	-	500		
711-7202-63300	MAINTENANCE AGREEMENTS Oregon Coast Council for the Arts (OCCA) (40%) \$70,322	63,139	66,552	71,000	71,000	35,224	69,360	72,000	72,000		
711-7202-65100	INSURANCE PREMIUM & EXPENSES	3,099	3,715	4,087	4,087	4,229	4,229	4,525	4,525		
711-7202-65200	COMMUNICATIONS EXPENSES	1,447	1,683	1,800	1,800	2,394	3,214	3,300	3,300		
	TOTAL MATERIAL & SERVICES	88,473	85,681	104,468	104,468	50,711	94,787	108,006	104,468	-	-
TOTAL VISUAL ARTS CENTER EXPENDITURES		88,473	85,681	104,468	104,468	50,711	94,787	108,006	104,468	-	-
711-7202-90405	TRANSFER TO CAPITAL IMPROVEMTS ADA Parking Lot Improvements at the VAC (21-25XXX)	86,287	34,750	-	15,000	15,000	15,000	-	-	-	-
	TOTAL TRANSFERS TO	86,287	34,750	-	15,000	15,000	15,000	100,000	-	-	-
TOTAL VISUAL ARTS CENTER EXPENDITURES & TRANSFERS		174,760	120,431	104,468	119,468	65,711	109,787	208,006	104,468	-	-
711-7202-98100	CONTINGENCY ACCOUNT	-	-	18,817	27,178	-	-	26,057	10,449	-	-
711-7202-99200	UNAPPROPRIATED ENDING FUND BAL	38,853	36,390	-	-	9,493	36,860	-	-	-	-
TOTAL VISUAL ARTS CENTER REQUIREMENTS		213,613	156,821	123,285	146,646	75,204	146,647	234,063	114,917	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
STREET LIGHTS - 7301											
RESOURCES											
711-7301-49101	TRANSFER FROM GENERAL FUND	283,500	334,500	321,500	321,500	80,376	321,500				
	Annual Operation Transfer							321,500	246,500	-	-
711-7301-49230	TRANSFER FROM ROOM TAX FUND	121,500	144,917	141,600	141,600	35,400	141,600				
	Annual Street Lights Request (30%)							145,500	142,800	-	-
	TOTAL TRANSFERS FROM	405,000	479,417	463,100	463,100	115,776	463,100	467,000	389,300	-	-
TOTAL STREET LIGHTS TRANSFERS		405,000	479,417	463,100	463,100	115,776	463,100	467,000	389,300	-	-
711-7301-49901	BEGINNING FUND BALANCE	98,412	103,455	94,104	129,622	129,622	129,622	134,704	134,704		
TOTAL STREET LIGHTS RESOURCES		503,412	582,872	557,204	592,722	245,398	592,722	601,704	524,004	-	-
EXPENDITURES											
MATERIAL & SERVICES											
711-7301-61100	UTILITIES - ELECTRIC	390,353	415,875	453,000	453,000	271,941	452,126	466,000	466,000		
711-7301-61200	BUILDING & GROUNDS EXPENSES	9,604	2,375	19,000	19,000	4,892	5,892	19,000	10,000		
	TOTAL MATERIAL & SERVICES	399,957	418,250	472,000	472,000	276,833	458,018	485,000	476,000	-	-
TOTAL STREET LIGHTS EXPENDITURES		399,957	418,250	472,000	472,000	276,833	458,018	485,000	476,000	-	-
711-7301-90402	TRANSFER TO CAPITAL PROJECTS	-	35,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	35,000	-	-	-	-	-	-	-	-
TOTAL STREET LIGHTS EXPENDITURES & TRANSFERS		399,957	453,250	472,000	472,000	276,833	458,018	485,000	476,000	-	-
711-7301-98100	CONTINGENCY ACCOUNT	-	-	85,204	120,722	-	-	116,704	48,004	-	-
711-7301-99200	UNAPPROPRIATED ENDING FUND BAL	103,455	129,622	-	-	(31,435)	134,704	-	-	-	-
TOTAL STREET LIGHTS REQUIREMENTS		503,412	582,872	557,204	592,722	245,398	592,722	601,704	524,004	-	-

Fund	Department	Description	Department Request	Proposed Budget
101 - General	IT	Computer Equipment Replacement	90,000	55,000
101 - General	Police	Interior and Exterior Drone Program	15,000	15,000
101 - General	Police	Side by Side ATV for Beach and Wooded Patrols	18,600	0
101 - General	Police	GETAC Laptops	15,000	10,000
101 - General	Police	Lease Two Ford Interceptor Police Cars	142,873	142,873
101 - General	Fire	Lease Fire Command Vehicle	92,090	92,090
201 - Recreation	Recreation Center	Audio and Control System	10,000	10,000
251 - Street	Street	Ford F-350	60,000	60,000
	Street, Water Dist,			
251 - Street, 601 - Water,	Wastewater			
602 - Wastewater	Collections	2025 Freightliner Dump Truck	150,000	150,000
404 - Reserve Govt'l	Library	Replace Library Furniture Upstairs and Downstairs	40,000	40,000
404 - Reserve Govt'l	Finance	Finance Technology Upgrades	377,561	377,561
601 - Water	Water Plant	Raw Water Pump 2 VFD Replacement	138,000	138,000
601 - Water	Water Plant	Heating Upgrade	21,000	21,000
601 - Water	Water Plant	Siletz Station Pump	90,000	90,000
601 - Water	Water Dist.	Neptune AMI Gateway Upgrades	30,000	30,000
601 - Water	Water Dist.	MALA Easy Core Locator GPR System	25,000	25,000
602 - Wastewater	Wastewater Plant	Helisive Spiral Screening Unit Hycore HLS600M35	225,000	225,000
602 - Wastewater	Wastewater Plant	Hayward Gordon Sludge Pump Replacement	155,250	155,250
602 - Wastewater	Wastewater Plant	Septage Receiving Unit	195,000	195,000
602 - Wastewater	Wastewater Plant	Security Cameras at Influent Pump Station	27,000	27,000
602 - Wastewater	Wastewater Plant	Perimeter Gate and Access Controls	30,000	30,000
602 - Wastewater	Wastewater Collect.	Pioneer 8" Bypass Pump	100,000	100,000
602 - Wastewater	Wastewater Collect.	Easement Machine (JAJ-600WH)	90,000	90,000
701 - Public Works	Engineering	Handheld GPS System	11,000	11,000
711 - City Facilities	Parks Maintenance	Signage	10,000	10,000
		Total	2,158,374	2,099,774

Capital Projects
Fiscal Year 2025-2026

Requested By	Project Name	Project Number	Expense Account	Department Request	Proposed Budget	Revenue Source	Revenue Account
Engineering	SB Utility Undergrounding (AKA Ferry Slip Utility Undergrounding) Phase 2 & 3	15017	402-6110-75100	614,609	614,609	BFB (URA-South Beach)	402-6110-49901
Community Dev.	South Beach Right-of-Way Acquisition	17004	402-6110-70100	125,777	125,777	BFB (URA-South Beach)	402-6110-49901
Community Dev.	Chestnut Street Trail Project	17005	402-6110-75100	25,540	25,540	URA-South Beach Fund/BFB (URA-South Beach)	402-6110-49270
Engineering	Big Creek Bridge Abutment Repair	17009	402-6110-75100	450,000	553,000	Streets Fund/BFB (Streets)	402-6110-49251
Airport	AIP 32 Obstruction Removal Phase 1 - Design & Bidding Services	17023	402-6130-60100	123,783	123,783	FAA Grant	402-6130-42001
Community Dev.	US 101: NW 25th to NW 36th Street Sidewalk Project	19009	402-6110-75100	205,200	205,200	BFB (URA-South Beach)	402-6110-49901
Community Dev.	Downtown Revitalization Plan - Land Use and Business Façade Loan/Grant Component	21023	402-6110-60100	15,000	15,000	BFB (URA-North Side)	402-6110-49901
Community Dev.	Conduct Intersection Control Eval. & Signal Warrant Analysis NE 36th and SE 40th and 101	21049	402-6110-60100	15,000	15,000	BFB (SDC)	402-6110-49901
Engineering	Windows/Siding at the Greater Newport Chamber of Commerce Building	21-23041	402-6110-71200	200,000	200,000	BFB (Room Tax)	402-6110-49901
Community Dev.	Access Improvements to Yaquina Head ONA (Lighthouse to Lighthouse Trail)	21-23059	402-6110-75100	250,000	250,000	BFB (URA-North Side)	402-6110-49901
Community Dev.	Large Septic Installation at Newport Municipal Airport	23-22003	402-6130-74700	1,800,000	1,800,000	BFB (URA-South Beach)	402-6130-49901
Community Dev.	Automate City of Newport-Seal Rock Water District Intertie to Improve Airport Fire Flows	23-22007	402-6130-74700	500,000	500,000	BFB (URA-South Beach)	402-6130-49901
Airport	AIP 33 BIL Projects such as Addition of Hangers	23-23040	402-6130-74700	123,514	123,514	FAA Bill/ODA Grant/BFB (Gen 70%/Room Tax 30%)	402-6130-42001
Airport	Install New FMU Reader at Self-Serve	23-24009	402-6130-74700	22,000	22,000	BFB (Airport)	402-6130-49901
Airport	T-Hangar Re-Roofing	23-24010	402-6130-74700	85,000	85,000	BFB (Gen 70%/Room Tax 30%)	402-6130-49901
Airport	AIP 35 AWOS Install	23-24011	402-6130-74700	700,000	700,000	FAA Grant/BFB (Gen 70%/Room Tax 30%)	402-6130-42001
Airport	Reside/ Re-Roof Yellow Double Wide	23-24012	402-6130-74700	27,992	27,992	BFB (Gen 70%/Room Tax 30%)	402-6130-49901
Airport	AIP 34 FAA BIL T-hangar Construction	23-25XXX	402-6130-74700	1,306,034	1,306,034	FAA BIL/ODA Grant/Airport Fund/BFB (Gen 70%/Room Tax 30%)	402-6130-42001
Community Dev.	Annexation of Unincorporated Pockets in South Beach	24-22002	402-6110-60100	460,000	460,000	BFB (URA-South Beach)	402-6110-49901
Community Dev.	Parking Study Implementation	24-23060	402-6110-60100	50,000	50,000	BFB (Parking)	402-6110-49901
Community Dev.	Demolition and Abatement - Various Northside Sites	24-23071	402-6110-60100	59,110	59,110	BFB (URA-North Side)	402-6110-49901
Community Dev.	Update of the City of Newport's 2017 SDC Methodology	24-24001	402-6110-60100	63,750	63,750	BFB (SDC)	402-6110-49901
Community Dev.	City Center Business Improvement Loan/Grant Program	24-25XXX	402-6110-65700	1,500,000	1,500,000	URA-Northside Fund	402-6110-49271
Engineering	Enhanced Pedestrian Crossing at NW 60th & US 101	25-22030	402-6110-75100	750,000	200,000	BFB (URA-Northside)	402-6110-49901
Community Dev.	South Beach Loop Path Improvements	25-22031	402-6110-75100	1,270,000	1,270,000	BFB (URA-South Beach)	402-6110-49901
Community Dev.	South Beach Placemaking Improvement Package	25-22032	402-6110-75100	1,435,822	1,435,822	DLCD Grant/URA-South Beach/BFB (URA-South Beach)	402-6110-43002
Community Dev.	Moore/Harney/US 20 Intersection and Street Improvements	25-22034	402-6110-75100	1,982,920	1,982,920	DLCD Grant/BFB (URA-North Side)	402-6110-43002
Community Dev.	Improve intersection at US 101 and 57th (Movie Theater driveway)	25-22036	402-6110-75100	750,000	750,000	BFB (URA-North Side)	402-6110-49901
Engineering	Street Repair and Improvement Program	25-23010	402-6110-75100	2,000,000	883,415	Street Fund	402-6110-49251
Engineering	Sidewalk and Bicycle Improvements	25-23011	402-6110-75100	50,000	50,000	BFB (Streets)	402-6110-49901
Public Works	Slurry/Crack Seal Pilot	25-23014	402-6110-60100	30,000	30,000	BFB (Streets)	402-6110-49901
Engineering	W Olive Street Improvements from Nye Street to Coast Street	25-24004	402-6110-75100	1,267,486	767,486	BFB (Streets)	402-6110-49901
Community Dev.	Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street	25-24005	402-6110-75100	2,600,000	2,600,000	URA-South Beach Fund/BFB (URA-South Beach)	402-6110-49270
Community Dev.	NW 55th Street Improvement Project	25-24006	402-6110-75100	360,000	360,000	BFB (URA-North Side)	402-6110-49901
Community Dev.	Resurface SE 1st, 2nd, Fogarty, and Grant Streets	25-24007	402-6110-75100	625,000	625,000	BFB (URA-North Side)	402-6110-49901
Community Dev.	Bayfront Abandoned Driveway Approach and Sidewalk Improvements	25-25XXX	402-6110-75100	200,000	200,000	Parking Fund	402-6110-49211
Engineering	Fall Street Improvements from Elizabeth Street - US 101	25-25XXX	402-6110-75100	1,000,000	0	Streets Fund	402-6110-49251
Total for Capital Projects - Governmental Fund (402)				23,043,537	19,979,952		
Engineering	Big Creek Dam Preliminary Design	11025	403-6210-75100	208,315	208,315	BFB (Water-Bonds)	403-6210-49901
Engineering	Golf Course Drive Water System Improvement Design	15035	403-6210-75100	198,043	198,043	BFB (2022 Water Bond/Streets/Previous Water Bonds)	403-6210-49901
Engineering	Main Tanks Replacement	16013	403-6210-75100	11,380,134	11,380,134	FEMA Grant/State Grant/BFB (2022 Water Bonds/Previous Water Bonds)	403-6210-42050
Engineering	NE 54th PS Replacement (AKA Northside Fire Flow Improvement)	17020	403-6210-75100	2,923,953	2,923,953	FEMA Grant/BFB (Water/2022 Water Bond)	403-6210-42050
Public Works	Water System Master Plan	19022	403-6210-60100	355,430	355,430	BFB (Bonds/SDC/General)	403-6210-49901
Public Works	Easement Acquisitions - Utilities	20002	403-6220-70100	58,500	58,500	BFB (Wastewater/Stormwater)	403-6220-49901
Fire	Big Creek Dam Early Warning System	21005	403-6210-75100	75,000	75,000	BFB (2022 Water Bond)	403-6210-49901
Community Dev.	Underbay Waterline Crossing	21014	403-6210-75100	4,055,091	4,055,091	FEMA Grant/BFB (URA-South Beach/Water/SDC)	403-6210-42050
Engineering	Big Creek Dam #2 Spillway Hazard Mitigation/Valve & Drain Pipe Repair	21053	403-6210-75100	684,335	684,335	BFB (ARPA/Water/2022 Water Bond)	403-6210-49901
Public Works	Public Works Shop Upgrade	21-25XXX	403-6210-75100	160,000	160,000	Water Fund/Wastewater Fund/Street Fund/Stormwater Fund	403-6210-49251
Public Works	Big Creek Watershed Forest Stewardship Plan	24-24038	403-6210-60100	50,000	50,000	Safe Drinking Water Grant	403-6210-42002
Public Works	Clarifier #1 Refurbishment	26-22038	403-6220-75100	180,874	180,874	BFB (Wastewater/General)	403-6220-49901
Public Works	Lift Station Security	26-23048	403-6220-75100	74,060	74,060	BFB (Wastewater/ARPA)	403-6220-49901

Capital Projects
Fiscal Year 2025-2026

Requested By	Project Name	Project Number	Expense Account	Department Request	Proposed Budget	Revenue Source	Revenue Account
Public Works	WWTP Centrifuge Project	26-23050	403-6220-75100	27,538	27,538	BFB (ARPA)	403-6220-49901
Public Works	NW 73rd Wastewater Redirection - Design	26-24014	403-6220-75100	100,000	100,000	BFB (Wastewater)	403-6220-49901
Public Works	Design Replacement of 55th/56th Pump/Wet Well Station	26-24015	403-6220-75100	150,000	150,000	BFB (Wastewater)	403-6220-49901
Public Works	NW 66TH Drive Sanitary Sewer Reroute	26-24016	403-6220-75100	150,000	150,000	BFB (Wastewater)	403-6220-49901
Engineering	Northside WWTP Improvements	26-24017	403-6220-75100	4,841,695	4,916,519	State Grant/BFB (Wastewater)	403-6220-43005
Wastewater Collect.	Park St. Pump Station Generator Installation	26-25XXX	403-6220-75100	100,000	100,000	Wastewater Fund	403-6220-49602
Wastewater Collect.	SW Neff St. Sanitary Sewer Extension	26-25XXX	403-6220-75100	150,000	150,000	Wastewater Fund	403-6220-49602
Engineering	Nye Beach Pump Station Capacity Upgrade	26-25XXX	403-6220-75100	250,000	250,000	Wastewater Fund	403-6220-49602
Community Dev.	McLean Point Wastewater Lift Station	26-25XXX	403-6220-75100	300,000	300,000	URA-McLean Fund	403-6220-49272
Wastewater Collect.	Sanitary Sewer Rehab and Replacement Program	26-25XXX	403-6220-75100	300,000	300,000	Wastewater Fund	403-6220-49602
Engineering	Stormwater Master Plan Update	27-23007	403-6230-60100	500,000	517,472	Stormwater Fund/BFB (Stormwater)	403-6230-49603
Community Dev.	Supplemental Dredging of SE 40th Street Pond	27-24019	403-6230-60100	54,674	54,674	BFB (URA-South Beach)	403-6230-49901
Engineering	SW Hurbert and SW Bay Storm Improvements	27-24021	403-6230-75100	134,000	134,000	BFB (Stormwater)	403-6230-49901
Stormwater	Stormwater Rehab and Replacement Program	27-25XXX	403-6230-75100	300,000	0	Stormwater Fund	403-6230-49603
Public Works	Catholic Protection - Engineering & Construction	28-22037	403-6210-75100	87,487	87,487	BFB (Water/Wastewater/General)	403-6210-49901
Engineering	Big Creek Dam (Detailed Design & Construction	28-22040	403-6210-75100	7,125,738	7,125,738	Lottery Bond	403-6210-43005
Public Works	Main Water Storage Tank Roof Inspection & Repair	28-23043	403-6210-75100	100,000	100,000	BFB (Water/ARPA/Stormwater)	403-6210-49901
Public Works	Re-Roof Public Works Shops Building #2	28-24013	403-6210-75100	32,500	32,500	BFB (Streets/Water/Wastewater/Stormwater)	403-6210-49901
Water Distribution	AC Replacement Program	28-25XXX	403-6210-75100	200,000	0	Water Fund	403-6210-49601
Water Distribution	Paint South Beach Tank	28-25XXX	403-6210-75100	200,000	200,000	Water Fund	403-6210-49601
Water Plant	WTP Clearwell Remediation	28-25XXX	403-6210-75100	1,200,000	503,767	Water Fund	403-6210-49601
	Total for Capital Projects - Proprietary Fund (403)			36,707,367	35,603,430		
Fire	Community Disaster Cache and Cert Storage	24-22026	404-5121-72100	52,800	52,800	BFB Reserve Fund-Emergency Coordinator	404-5121-49901
	Total for Reserve Fund - Governmental Fund (404)			52,800	52,800		
Parks Master	Deco District Park	18010	405-6380-72100	112,041	112,041	BFB Capital Projects	405-6380-49901
Recreation Master	Pool Repair and Investigation	21004	405-6331-71200	175,000	0	BFB (Gen 75%/Room Tax 25%)	405-6331-49901
Engineering	City Hall Roof and Seismic Evaluation	21030	405-6310-71200	488,671	488,671	BFB (General)	405-6310-49901
Parks Master	Ocean to Bay Trail Wayfinding Signage	21043	405-6380-72100	27,697	27,697	BFB (Room Tax)	405-6380-49901
Recreation Master	HVAC Control System for Rec Center	21056	405-6331-71200	185,000	185,000	BFB (75% Gen/25% Room Tax)	405-6331-49901
Parks Master	Agate Beach Terminus Project	21059	405-6380-72100	216,764	216,764	General Fund 50%/Room Tax Fund 50%/BFB (Gen 50%/Room Tax 50%)	405-6380-49711
Recreation Master	Replacement of Rec Center Roof	21-22009	405-6331-71200	850,000	850,000	General Fund 75%/Room Tax Fund 25%/BFB (Gen 75%/Room Tax 25%)	405-6331-49201
Library	Library Heater Replacement	21-22014	405-6312-71200	15,000	15,000	General Fund 85%/Room Tax Fund 15%/BFB (Gen 85% / Room Tax 15%)	405-6312-49711
Parks Master	Nye Beach Restroom Resurface	21-23045	405-6380-71200	6,500	6,500	BFB (Gen 50%/Room Tax 50%)	405-6380-49901
Recreation Master	Installation of Ductless AC Unit in Aquatic Center Offices	21-24024	405-6331-71200	16,000	16,000	BFB (75% Gen/25% Room Tax)	405-6331-49901
Recreation Master	Replace Locker Room Doors in Aquatic Center	21-24025	405-6331-71200	27,000	27,000	BFB (75% Gen/25% Room Tax)	405-6331-49901
Recreation Master	Conex Box Climate Control	21-25XXX	405-6331-71200	10,000	0	General Fund 75%/Room Tax Fund 25%	405-6331-49201
Community Dev.	ADA Parking Lot Improvements at the VAC	21-25XXX	405-6326-72100	100,000	0	Public Parking Fund	405-6326-49711
Parks Master	Agate Beach Neighborhood and Dog Park Improvements	22-22022	405-6380-72100	630,148	630,148	State Grant/BFB (Gen 50%/Room Tax 50%)	405-6380-43005
Parks Master	City Hall Landscape Renovation	22-22023	405-6310-72100	156,331	156,331	BFB (Gen 100%)	405-6310-49901
Parks Master	Urban Orchard	22-22025	405-6380-72100	38,500	38,500	BFB (General)	405-6380-49901
Parks Master	Playground Equipment Fund	22-23038	405-6380-72100	145,001	145,001	General Fund 50%/Room Tax Fund 50%/BFB (Gen 50%/Room Tax 50%)	405-6380-49711
Parks Master	Sam Moore Restroom	22-23039	405-6380-71200	284,474	284,474	General Fund 10%/Room Tax Fund 90%/BFB (Gen 10%/Room Tax 90%)	405-6380-49711
Parks Master	Performing Arts Center (PAC) Landscape - East	22-23052	405-6325-72100	22,000	22,000	BFB (60% Gen/40% Room Tax)	405-6325-49901
Parks Master	Betty Wheeler Park - Retaining Wall Repair	22-23053	405-6380-72100	250,000	250,000	BFB (Gen 50%/Room Tax 50%)	405-6380-49901
Parks Master	Frank Wade Bench and Path at Community Garden	22-23068	405-6380-72100	10,000	10,000	BFB (General 50%/Room Tax 50%)	405-6380-49901
Parks Master	Surf View Village Sports Court	22-24026	405-6380-72100	140,000	140,000	BFB (Gen 50%/Room Tax 50%)	405-6380-49901
Parks Master	Betty Wheeler Park Fence & Dugout Upgrades	22-25XXX	405-6380-72100	160,000	0	General Fund 50%/Room Tax Fund 50%	405-6380-49711
Fire	Fire Department Training Facility Relocation	26-23055	405-6320-72100	100,000	100,000	BFB (General)	403-6220-49901
	Total for Capital Improvements Fund (405)			4,166,127	3,721,127		



CITY OF NEWPORT, OREGON
SCHEDULE OF DEBT PRINCIPAL TRANSACTIONS
for the fiscal year ended June 30, 2025

Debt Fund		Interest Rate	Date of Issue	Years of Maturity	Outstanding July 1, 2024	Adjusted or Issued During Year	Matured/ Paid off During Year	Outstanding June 30, 2025
GOVERNMENTAL ACTIVITIES								
352	2013 General Obligation-Swimming Pool	2.00-4.00	12/19/13	2013-2033	\$ 5,190,000	\$ -	\$ 435,000	\$ 4,755,000
303	2007B Series LoCap (1)	3.90-5.00	10/04/07	2007-2024	-	-	-	-
303	2018 Airport Fuel Farm Borrowing	4.5	09/04/18	2022-2023	-	-	-	-
304	URA Short-Term Loan	5	6/30/25	2025-2027	-	4,180,000	-	4,180,000
304	2015A&B Series URA Obligation	2.45-3.45	03/26/15	2024-2025	992,000	-	992,000	-
	Total governmental activities				<u>\$ 6,182,000</u>	<u>\$ 4,180,000</u>	<u>\$ 1,427,000</u>	<u>\$ 8,935,000</u>
BUSINESS-TYPE ACTIVITIES								
351	2009B General Obligation-Water Bonds	3.50	03/31/09	2009-2029	\$ 4,582,162	\$ -	\$ 992,889	\$ 3,589,273
302	DEQ Note R68933 - Wastewater	2.48	04/08/14	2022-2042	9,209,637	-	426,131	8,783,506
NA	DEQ Note R68934 - Wastewater	1	04/22/16	2023-2043	791,484	-	38,024	753,460
NA	DEQ Note R68936 - Wastewater	2.06	08/28/18	2023-2043	6,837,691	-	297,383	6,540,308
301	2020 Clean Water SRF DEQ Note R68935	1.50	03/31/16	2020-2039	3,345,775	-	200,598	3,145,177
301	2007 Seal Rock Water District	4.75	12/08/07	2007-2042	505,577	-	39,942	465,635
302	2010A Series Obligation- Wastewater	2.00-4.25	07/14/10	2010-2023	-	-	-	-
301	2014 Loan Agreement - Water	3.95	12/16/14	2033-2034	2,953,311	-	218,650	2,734,661
305	2018 Series Full Faith Stormwater Borrowing	3.00	6/28/18	2027-2028	1,412,000	-	337,000	1,075,000
301	2019 Loan Agreement - Water	2.46	6/11/19	2033-2034	2,521,000	-	225,000	2,296,000
301	2022 Series Full Faith Water Borrowing	2.24	02/15/22	2022-2037	4,464,000	-	145,000	4,319,000
	Total business-type activities				<u>\$ 36,622,637</u>	<u>\$ -</u>	<u>\$ 2,920,617</u>	<u>\$ 33,702,020</u>

(1) Oregon Economic Development Department

CITY OF NEWPORT, OREGON
SCHEDULE OF DEBT INTEREST TRANSACTIONS
for the fiscal year ended June 30, 2025

	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Outstanding July 1, 2024</u>	<u>Interest on Debt Issued, During Year</u>	<u>Interest Retired Year</u>	<u>Outstanding June 30, 2025</u>
GOVERNMENTAL ACTIVITIES						
2013 General Obligation-Swimming Pool	2.00-4.00	12/19/13	\$ 1,106,375	\$ -	\$ 195,469	\$ 910,906
2007B Series LoCap (1)	3.90-5.00	10/04/07	-	-	-	-
2018 Airport Fuel Farm Borrowing	4.5	9/4/2018	-	-	-	-
URA Short-Term Loan	5	6/30/25	-	221,178	-	221,178
2015A&B Series URA Obligation	2.45-3.45	03/26/15	24,641	-	24,641	-
Total governmental activities			\$ 1,131,016	\$ 221,178	\$ 220,110	\$ 1,132,084
BUSINESS-TYPE ACTIVITIES						
2009B General Obligation-Water Bonds	5.00	03/31/09	\$ 7,807,839	\$ -	\$ 1,342,111	\$ 6,465,728
DEQ Note R68933 - Wastewater	2.98	04/08/14	2,630,137	-	270,762	2,359,375
DEQ Note R68934 - Wastewater	1.50	04/22/16	118,325	-	11,683	106,642
DEQ Note R68936 - Wastewater	2.56	08/28/18	1,805,761	-	172,782	1,632,979
2020 Clean Water SRF DEQ Note R68935	1.50	03/31/16	415,820	-	49,687	366,133
2007 Seal Rock Water District	4.75	12/08/07	214,039	-	29,587	184,452
2010A Series Obligation- Wastewater	2.00-4.5	07/14/10	-	-	-	-
2014 Loan Agreement - Water	3.95	12/15/14	687,546	-	112,337	575,209
2017 Series Full Faith Stormwater Borrowing	3.00	6/28/18	107,490	-	42,360	65,130
2019 Loan Agreement - Water	2.46	06/11/19	353,625	-	62,017	291,608
2022 Series Full Faith Water Borrowing	2.24	02/15/22	825,608	-	99,994	725,614
Total business-type activities			\$14,966,190	\$ -	\$ 2,193,320	\$ 12,772,870

(1) Oregon Economic Development Department

CITY OF NEWPORT, OREGON
SCHEDULE OF FUTURE DEBT PRINCIPAL AND INTEREST REQUIREMENTS
GOVERNMENTAL ACTIVITIES

June 30, 2025

Years of Maturity	Total Requirements			General Obligation Swimming Pool, Series 2013		South Beach URA URA Short-Term Loan	
	Principal	Interest	Total	Principal	Interest	Principal	Interest
2025-2026	2,502,869	345,139	2,848,008	465,000	182,419	2,037,869	162,720
2026-2027	2,637,131	226,346	2,863,477	495,000	167,888	2,142,131	58,458
2027-2028	530,000	151,800	681,800	530,000	151,800	-	-
2028-2029	570,000	130,600	700,600	570,000	130,600	-	-
2029-2030	610,000	107,800	717,800	610,000	107,800	-	-
2030-2031	650,000	83,400	733,400	650,000	83,400	-	-
2031-2032	695,000	57,400	752,400	695,000	57,400	-	-
2032-2033	740,000	29,600	769,600	740,000	29,600	-	-
	<u>\$ 8,935,000</u>	<u>\$ 1,132,084</u>	<u>\$10,067,084</u>	<u>\$ 4,755,000</u>	<u>\$ 910,906</u>	<u>\$ 4,180,000</u>	<u>\$ 221,178</u>

CITY OF NEWPORT, OREGON
SCHEDULE OF FUTURE DEBT PRINCIPAL AND INTEREST REQUIREMENTS
BUSINESS-TYPE ACTIVITIES
June 30, 2025

Years of Maturity	Total Requirements			General Obligation 2009B Water		Seal Rock Water Loan		2022 CWSRF DEQ Note R68933		2020 CWSRF DEQ Note R68935		2023 CWSRF DEQ Note R68934	
	Principal	Interest	Total	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025-2026	2,990,123	2,248,766	5,238,889	953,895	1,451,105	40,448	27,780	436,765	257,971	202,609	46,673	38,405	11,111
2026-2027	3,067,386	2,300,809	5,368,195	915,503	1,559,498	42,338	25,928	447,663	244,862	204,640	43,629	38,790	10,533
2027-2028	3,083,462	2,353,835	5,437,297	878,144	1,671,857	44,210	23,981	458,834	231,425	206,692	40,554	39,179	9,949
2028-2029	2,719,776	2,404,316	5,124,092	841,733	1,783,268	43,553	21,946	470,284	217,653	208,764	37,448	39,572	9,359
2029-2030	1,925,587	569,671	2,495,258	-	-	45,870	19,625	482,019	203,537	210,857	34,311	39,968	8,764
2030-2031	1,971,558	517,430	2,488,988	-	-	47,741	17,747	494,048	189,068	212,971	31,143	40,369	8,162
2031-2032	2,019,897	463,524	2,483,421	-	-	50,081	15,493	506,376	174,239	215,106	27,943	40,774	7,554
2032-2033	2,066,448	408,165	2,474,613	-	-	48,705	13,128	519,012	159,040	217,262	24,712	41,183	6,940
2033-2034	2,117,680	351,423	2,469,103	-	-	51,055	10,778	531,963	143,462	219,441	21,446	41,596	6,320
2034-2035	1,998,026	291,142	2,289,168	-	-	40,531	6,320	545,238	127,494	221,641	18,149	42,013	5,694
2035-2036	1,817,141	238,817	2,055,958	-	-	1,417	416	558,843	111,129	223,862	14,820	42,434	5,062
2036-2037	1,862,522	187,394	2,049,916	-	-	1,470	363	572,788	94,355	226,106	11,457	42,859	4,424
2037-2038	1,248,441	149,151	1,397,592	-	-	1,525	308	587,082	77,162	228,373	8,059	43,288	3,780
2038-2039	1,273,911	117,389	1,391,300	-	-	1,583	250	601,732	59,540	230,663	4,627	43,723	3,127
2039-2040	1,183,154	84,940	1,268,094	-	-	1,642	191	616,747	41,479	116,190	1,162	44,161	2,469
2040-2041	1,091,232	54,124	1,145,356	-	-	1,703	130	632,137	22,967	-	-	44,603	1,806
2041-2042	790,125	23,782	813,907	-	-	1,763	68	321,975	3,992	-	-	45,051	1,133
2042-2043	475,553	8,192	483,745	-	-	-	-	-	-	-	-	45,492	455
	<u>\$ 33,702,021</u>	<u>\$ 12,772,870</u>	<u>\$ 46,474,891</u>	<u>\$ 3,589,274</u>	<u>\$ 6,465,728</u>	<u>\$ 465,635</u>	<u>\$ 184,452</u>	<u>\$ 8,783,506</u>	<u>\$ 2,359,375</u>	<u>\$ 3,145,177</u>	<u>\$ 366,133</u>	<u>\$ 753,460</u>	<u>\$ 106,642</u>

Years of Maturity	2023 CWSRF DEQ Note R68936		2014 Series Obligations Loan		2018 Series obligations Stormwater Loan		2019 Series obligations Water Loan		2022 Series obligations Water Loan	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025-2026	303,541	165,122	227,460	103,527	348,000	32,250	231,000	56,481	208,000	96,746
2026-2027	309,826	157,303	236,626	94,361	358,000	21,810	237,000	50,799	277,000	92,086
2027-2028	316,242	149,322	246,161	84,826	369,000	11,070	242,000	44,969	283,000	85,882
2028-2029	322,790	141,177	256,080	74,907	0	0	248,000	39,016	289,000	79,542
2029-2030	329,474	132,862	266,399	64,588	0	0	255,000	32,915	296,000	73,069
2030-2031	336,295	124,377	277,134	53,853	0	0	261,000	26,642	302,000	66,438
2031-2032	343,259	115,714	288,301	42,686	0	0	267,000	20,221	309,000	59,674
2032-2033	350,367	106,872	299,919	31,068	0	0	274,000	13,653	316,000	52,752
2033-2034	357,621	97,848	312,004	18,983	0	0	281,000	6,912	323,000	45,674
2034-2035	365,026	88,637	324,577	6,410	0	0	-	-	459,000	38,438
2035-2036	372,585	79,234	0	0	0	0	-	-	618,000	28,156
2036-2037	380,299	69,638	0	0	0	0	-	-	639,000	7,157
2037-2038	388,173	59,842	0	0	0	0	-	-	-	-
2038-2039	396,210	49,845	0	0	0	0	-	-	-	-
2039-2040	404,414	39,639	0	0	0	0	-	-	-	-
2040-2041	412,789	29,221	0	0	0	0	-	-	-	-
2041-2042	421,336	18,589	0	0	0	0	-	-	-	-
2042-2043	430,061	7,737	-	-	-	-	-	-	-	-
	<u>\$ 6,540,308</u>	<u>\$ 1,632,979</u>	<u>2,734,661</u>	<u>575,209</u>	<u>1,075,000</u>	<u>65,130</u>	<u>\$ 2,296,000</u>	<u>\$ 291,608</u>	<u>\$ 4,319,000</u>	<u>\$ 725,614</u>

**Non Union Employees - Non-Exempt
Effective July 1, 2025 through June 30, 2026**

Range	Steps					Job Title
	1	2	3	4	5	
N 400	3,090	3,245	3,407	3,577	3,756	
N 401	3,167	3,326	3,492	3,667	3,850	
N 402	3,247	3,409	3,580	3,760	3,948	Building Attendant
N 403	3,328	3,495	3,670	3,853	4,046	Lifeguard I
N 404	3,411	3,582	3,762	3,950	4,148	Library Specialist I
N 405	3,497	3,672	3,855	4,048	4,251	
N 406	3,584	3,764	3,952	4,150	4,357	
N 407	3,674	3,857	4,050	4,253	4,465	
N 408	3,766	3,954	4,152	4,360	4,578	Library Specialist II
N 409	3,859	4,052	4,255	4,468	4,692	Bi-lingual Community Resource Specialist - Library, Financial Administrative Specialist - Rec.
N 410	3,956	4,154	4,362	4,580	4,809	Custodial
N 411	4,055	4,258	4,471	4,695	4,930	
N 412	4,156	4,364	4,582	4,811	5,052	Library Specialist III, Airport Specialist, Parks Maintenance Worker I, Facilities Maintenance Worker I
N 413	4,260	4,473	4,697	4,932	5,178	
N 414	4,366	4,585	4,814	5,055	5,308	Permit Technician, Executive Assistant - Community Development, Lead Parks Maintenance Worker, Executive Assistant I - Public Works
N 415	4,475	4,699	4,934	5,181	5,440	Executive Assistant to the Chief, Aquatic Specialist, Recreation Program Specialist, Senior Airport Specialist, Parks Beautification Coordinator
N 416	4,588	4,817	5,058	5,312	5,577	Bi-Lingual Community Engagement Specialist, Facilities Maintenance Worker II, Account Technician - Utility Billing, Account Technician - Receivables, Account Technician - Front Desk/Cash/Court
N 417	4,702	4,937	5,184	5,444	5,715	Executive Assistant II - Public Works
N 418	4,819	5,060	5,314	5,580	5,859	Administrative Project Support-Engineering, Executive Assistant III, Account Technician - A/P
N 419	4,940	5,187	5,447	5,719	6,005	Facilities Maintenance Worker III, Librarian I, Landscaping Specialist
N 420	5,063	5,317	5,583	5,862	6,155	Deputy City Recorder
N 421	5,190	5,450	5,723	6,009	6,310	Accounting Technician - Payroll, Accounting Technician - Procurement, Librarian II
N 422	5,320	5,586	5,865	6,158	6,466	Librarian III, Senior Facilities Maintenance Worker
N 423	5,453	5,726	6,012	6,313	6,628	Communications Specialist
N 424	5,589	5,868	6,161	6,469	6,793	Senior Executive Assistant-CMO
N 425	5,729	6,015	6,316	6,632	6,964	Urban Renewal Project Manager, Associate Planner, Emergency Preparedness Coordinator
N 426	5,872	6,166	6,474	6,797	7,137	Systems Administrator I, GIS Technician
N 427	6,019	6,320	6,636	6,968	7,316	
N 428	6,170	6,479	6,803	7,143	7,500	Systems Administrator I - Police
N 429	6,324	6,640	6,972	7,320	7,686	
N 430	6,483	6,807	7,147	7,505	7,880	Senior Planner
N 431	6,645	6,977	7,326	7,693	8,077	Junior Project Manager
N 432	6,810	7,151	7,509	7,885	8,279	
N 433	6,980	7,329	7,696	8,081	8,485	Systems Administrator II
N 434	7,154	7,512	7,888	8,282	8,696	
N 435	7,334	7,700	8,086	8,490	8,915	
N 436	7,517	7,893	8,287	8,701	9,136	Police Sergeant
N 437	7,704	8,090	8,494	8,919	9,365	
N 438	7,897	8,292	8,707	9,142	9,600	Building Official
N 439	8,095	8,500	8,925	9,371	9,840	
N 440	8,297	8,712	9,147	9,605	10,085	
N 441	8,504	8,929	9,375	9,844	10,336	
N 442	8,716	9,152	9,609	10,089	10,594	

Non Union Employees - Exempt
Effective July 1, 2025 through June 30, 2026

Range	Steps					Job Title
	1	2	3	4	5	
E 500	5,150	5,408	5,678	5,963	6,260	
E 501	5,279	5,542	5,820	6,111	6,417	
E 502	5,411	5,681	5,966	6,264	6,578	
E 503	5,546	5,823	6,114	6,420	6,741	
E 504	5,685	5,969	6,268	6,581	6,909	
E 505	5,827	6,118	6,424	6,745	7,082	Executive Assistant - HR
E 506	5,972	6,271	6,584	6,913	7,259	
E 507	6,121	6,427	6,749	7,086	7,441	Supervising Librarian, 60 + Center Supervisor, Aquatic Supervisor, Sports Program Supervisor
E 508	6,275	6,589	6,919	7,265	7,628	
E 509	6,431	6,753	7,091	7,445	7,817	Facility and Safety/Risk Supervisor
E 510	6,592	6,922	7,268	7,631	8,012	
E 511	6,757	7,095	7,449	7,822	8,213	Assistant Finance Director, Assistant Library Director
E 512	6,926	7,272	7,635	8,018	8,418	Operations Superintendent - Water
E 513	7,099	7,454	7,827	8,218	8,629	City Recorder/Special Project Director, Recreation Superintendent, Grant Manager, Waste Water Treatment Plant Supervisor, Public Works Operations Superintendent, Parks Maintenance Supervisor
E 514	7,276	7,640	8,022	8,422	8,844	Project Manager
E 515	7,458	7,831	8,222	8,633	9,065	
E 516	7,645	8,027	8,428	8,850	9,293	Senior Project Manager
E 517	7,836	8,228	8,639	9,070	9,523	
E 518	8,032	8,434	8,855	9,298	9,762	Assistant City Engineer, Assistant Fire Chief/Fire Marshal
E 519	8,233	8,645	9,077	9,532	10,009	Airport Director
E 520	8,439	8,861	9,304	9,770	10,258	Assistant Public Works Director/WTP Supervisor
E 521	8,650	9,083	9,537	10,014	10,514	HR Director, Administrative Lieutenant, Patrol Lieutenant
E 522	8,866	9,309	9,775	10,264	10,777	
E 523	9,088	9,542	10,019	10,519	11,046	Information Technology Director, Library/Community Engagement Director, Parks and Recreation Director
E 524	9,315	9,781	10,270	10,784	11,324	Fire Chief, Community Development Director, City Engineer
E 525	9,548	10,026	10,528	11,054	11,607	Finance Director, Public Works Director
E 526	9,787	10,276	10,790	11,330	11,897	
E 527	10,032	10,534	11,060	11,613	12,194	
E 528	10,284	10,797	11,337	11,904	12,499	
E 529	10,541	11,068	11,621	12,202	12,812	Chief of Police
E 530	10,805	11,345	11,913	12,508	13,134	

Executive Employees

Job Title	Contract
Municipal Judge	1,884 *
City Attorney	12,085 *
City Manager	14,806 *

* Budget based on fiscal year 2024-2025 rates with a 3.00% COLI increase.

Contracts approved by City Council.

**Non Union Employees - Part-Time, Seasonal, and Temporary
Effective July 1, 2025 through June 30, 2026**

Range	Steps					Job Title
	1	2	3	4	5	
P 100	17.01	17.59	18.21	18.84	19.51	Lifeguard I, Recreation Leader, Recreation Leader-Sports
P 101	18.13	18.77	19.43	20.11	20.81	Lifeguard II, Instructor, Control Desk, 60+ Office Clerk
P 102	19.27	19.95	20.63	21.36	22.09	Building Attendant, Recreation Sports Specialist, Custodial, Library Specialist I
P 103	20.39	21.10	21.85	22.62	23.42	Lead Recreation Leader, Library Specialist II, Lead Building Attendant, Lead Lifeguard, Lead Control Desk
P 104	21.54	22.29	23.06	23.88	24.71	Certified Pool Operator
P 105	22.67	23.46	24.28	25.12	26.01	Library Specialist III, Administrative Support I, Permit Technician Trainee
P 106	23.80	24.64	25.50	26.38	27.32	
P 107	24.94	25.80	26.72	27.63	28.61	Social Media/Special Projects
P 108	26.07	26.99	27.93	28.89	29.90	Audio video Technician, Landscape Specialist
P 109	27.20	28.15	29.13	30.15	31.21	Engineering Tech 1, Fitness Specialist, Administrative Assistant-Parks and Recreation, Executive Assistant Fire
P 110	28.34	29.32	30.34	31.40	32.52	Seasonal Firefighter, Administrative Support II, Building Inspector Trainee
P 111	29.53	30.57	31.64	32.75	33.91	Human Resource Specialist

NEWPORT EMPLOYEES ASSOCIATION -Fiscal Year 2025-2026 *

RANGE	POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
ET1	Engineering Tech I	4,492	4,807	5,144	5,502	5,886
ET2	Engineering Tech II	4,720	5,050	5,403	5,784	6,186
ET3	Engineering Tech III	5,132	5,492	5,875	6,285	6,726
UWS1	Utility Worker I - Streets	4,062	4,346	4,650	4,976	5,325
UWS2	Utility Worker II - Streets	4,434	4,746	5,077	5,435	5,921
UWS3	Utility Worker III - Streets	4,657	4,982	5,330	5,703	6,104
SUWS	Sr. Utility Worker - Streets	4,890	5,233	5,599	5,989	6,410
UWW1	Utility Worker I - Water	4,142	4,432	4,744	5,076	5,432
UWW2	Utility Worker II - Water	4,520	4,836	5,174	5,536	5,923
UWW3	Utility Worker III - Water	4,839	5,178	5,541	5,928	6,342
SUWW	Sr. Utility Worker - Water	5,584	5,977	6,395	6,840	7,320
UWC1	Utility Worker I - Collections	4,263	4,563	4,882	5,224	5,590
UWC2	Utility Worker II - Collections	4,434	4,746	5,078	5,436	5,815
UWC3	Utility Worker III - Collections	5,075	5,430	5,810	6,217	6,653
SUWC	Sr. Utility Worker - Collections	5,329	5,702	6,103	6,530	6,986
WTPO1	Water Treatment Plant Operator I	4,393	4,698	5,028	5,379	5,756
WTPO2	Water Treatment Plant Operator II	4,839	5,178	5,540	5,928	6,343
WTPO3	Water Treatment Plant Operator III	5,179	5,542	5,929	6,344	6,789
SWTPO	Sr. Water Treatment Plant Operator	5,863	6,160	6,712	7,182	7,684

CITY OF NEWPORT

SALARY SCHEDULES

WWTPO1	Wastewater Treatment Plant Operator I	4,306	4,609	4,933	5,277	5,646
WWTPO2	Wastewater Treatment Plant Operator II	4,566	4,885	5,227	5,592	5,984
WWTPO3	Wastewater Treatment Plant Operator III	5,329	5,702	6,102	6,529	6,986
SWWTPO	Sr. Wastewater Treatment Plant Operator	5,756	6,158	6,589	7,050	7,544
WWECS1	Environmental Compliance Specialist I	4,718	5,049	5,402	5,780	6,184
WWECS2	Environmental Compliance Specialist II	5,632	6,026	6,447	6,899	7,382

* Salary Will be adjusted after New contract signed

CITY OF NEWPORT - STEPS FOR POLICE ASSOC EMPLOYEES - Fiscal Year 2025-2026

RANGE	POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
PO	Police Officer	5,817	6,284	6,596	6,928	7,275	7,638
CSO	Comm Service Officer	4,952	5,199	5,460	5,733	6,019	6,321
REC	Records/Evidence Clerk	4,148	4,355	4,574	4,802	5,043	5,295
PEO	Parking Enforcement Officer	3,345	3,911	4,066	4,109	4,379	4,575

CITY OF NEWPORT - STEPS FOR IAFF (Fire Fighters) - Fiscal Year 2025-2026

RANGE	POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
FF	Firefighter	5,922	6,307	6,345	6,567	6,797
FE	Engineer	6,583	6,813	7,051	7,298	7,553
FC	Captain	7,420	7,643	7,909	8,149	8,392



CITY OF NEWPORT
PROPOSED BUDGET
PROPERTY TAX LEVY CALCULATION
FISCAL YEAR 2025-2026

	Actual FISCAL YEAR 2024-2025	ESTIMATED FISCAL YEAR 2025-2026	GENERAL FUND	DEBT SERVICE GO BONDS	TOTAL	NURA South Beach District	NURA North District	NURA McLean District
Tax Assessor at 10/26/23								
A. ANALYSIS OF TAXES REQUIRED IN FY 2025-2026								
Property Tax Calculation Subject to Measure 50								
<u>2025-2026 Assessed Value Projected @ 3.00% Increase Over 2024-2025</u>								
Assessed Value on Tax Roll	1,838,908,390	1,894,075,642						
Less Assessed Value Excess:								
Urban Renewal	(291,830,894)	(300,585,821)						
Assessed Value - Calculate Rate @ \$5.5938 per \$1,000 AV	<u>1,547,077,496</u>	<u>1,593,489,821</u>	8,913,663	-	8,913,663	-	-	-
Add: Rounding factor			-	-	-	-	-	-
Property Taxes for General Obligation Bonded Debt								
Tax Levy for Water Treatment Plant Bonds - 2009 Issue			-	2,328,444	2,328,444	-	-	-
Tax Levy for Swimming Pool Bonds - 2013 Issue			-	625,649	625,649	-	-	-
Tax Levy for NURA - South Beach District			-	-	-	2,075,667	-	-
Tax Levy for NURA - North Side District			-	-	-	-	1,228,932	-
Tax Levy for NURA - McLean District			-	-	-	-	-	49,966
PROJECTED TOTAL TAXES REQUIRED - FY 2025-2026			<u>8,913,663</u>	<u>2,954,093</u>	<u>11,867,756</u>	<u>2,075,667</u>	<u>1,228,932</u>	<u>49,966</u>
B. BUDGET REQUIREMENTS FOR THE ENSUING FISCAL YEAR 2025-2026 BEGINNING JULY 1, 2025								
PROJECTED TOTAL TAXES TO BE REQUIRED								
			8,913,663	2,954,093	11,867,756	2,075,667	1,228,932	49,966
Less: Estimated Property Taxes Not to be Received in First Year @ 6.59%								
Uncollected Amounts and Discounts Allowed			(587,410)	(194,675)	(782,085)	(136,786)	(80,987)	(3,293)
TAXES NECESSARY TO BALANCE THE BUDGET			<u>8,326,253</u>	<u>2,759,418</u>	<u>11,085,671</u>	<u>1,938,881</u>	<u>1,147,945</u>	<u>46,673</u>
Add: Budget Resources, Except Taxes to be Levied or Imposed in FY 2025-2026			(8,326,253)	(2,759,418)	(11,085,671)	(1,938,881)	(1,147,945)	(46,673)
TOTAL BUDGET REQUIREMENTS - General Fund & Debt Service Accounts			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. GENERAL TAX RATE ON TAXES TO BE IMPOSED - Per \$1,000 Assessed Value								
		Permanent Rate	<u>5.5938</u>					
D. BONDED DEBT - Combined Estimated Tax Rate per \$1,000 AV on Imposed Taxes of \$2,954,093								
			<u>1.8539</u>					
Tax Levy for Water Treatment Plant Bonds - 2009 Issue			1.4612					
Tax Levy for Swimming Pool Bonds - 2013 Issue			0.3926					

CITY OF NEWPORT, OREGON
Oregon State Shared Revenue
GENERAL ECONOMIC FACTORS AFFECTING THE FY 2025-2026 BUDGET

I. POPULATION ESTIMATES: (Portland State - December 15, 2023)

	Population	Number Change	Percent Change
July 1, 2024 (December 15, 2024)	10,623	65	0.62%
July 1, 2023 (revised)	10,565	7	0.07%
July 1, 2022 (revised)	10,558	86	0.82%
July 1, 2021 (revised)	10,472	109	1.05%
July 1, 2020 (revised)	10,363	78	0.76%
April 1, 2020 Census	10,256		

II. STATE SHARED REVENUES

	Liquor Tax Tax	Cigarette Tax	State Gas Tax	Marijuana Tax
A. Per Capita Rates				
FY 2025-26 (estimated)	15.90	0.59	81.25	1.50
FY 2024-25 (estimated)	17.59	0.62	81.66	1.42
FY 2023-24 (actuals)	18.55	0.66	77.57	1.41
FY 2022-23 (actuals)	18.69	0.74	76.48	1.42

B. Distributed on Per Capita Basis

	Liquor Tax Tax	Cigarette Tax	State Gas Tax	Marijuana Tax
FY 2025-26 (estimated)	168,906.00	6,268.00	863,119.00	15,935.00
FY 2024-25 (estimated)	186,859.00	6,586.00	867,474.00	15,085.00
FY 2023-24 (actuals)	195,981.00	6,973.00	819,527.00	14,897.00
FY 2022-23 (actuals)	197,329.00	7,813.00	807,476.00	14,992.00
Estimated Revenue Increase (Decrease)	(17,953.00)	(318.00)	(4,355.00)	850.00

C. Distributed Other Than by Per Capita

	State Shared Liquor Revenue
FY 2025-26 - Proposed Budget	160,000.00
FY 2024-25 - Adopted Budget	170,000.00
FY 2023-24 - Actuals	160,768.00
FY 2022-23 - Actuals	167,772.00

Administrative Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
Public Records Requests Fee Schedule - 48001					
	Copies/prints up to 10 pages	\$0.25 per page	\$15.00		101-1900-48001
	Copies/prints per additional page after 10 pages	\$0.25	\$0.50	\$ 0.25	101-1900-48001
	Oversized documents (larger than 11" x 17") per page	\$5.00	\$5.00	\$ -	101-1900-48001
	Research, retrieval of public records, and/or scanning of documents	Total staff cost (salary plus benefits)	Total staff cost (salary plus benefits)		101-1900-48001
	Postage/Shipping	Actual costs	Actual costs		101-1900-48001
	Certified copy	\$5.00	\$5.00	\$ -	101-1900-48001
	Audio tape	\$10.00	Free online	\$ (10.00)	101-1900-48001
	If tape is provided by requestor	\$5.00	Free online	\$ (5.00)	101-1900-48001
	Maps	Actual printing costs plus costs listed above (copies, research, postage, and/or certified)	Actual printing costs plus costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	Lists and labels	Costs listed above (copies, research, postage, and/or certified)	Costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	Photos	Photo costs plus costs listed above (copies, research, postage, and/or certified)	Photo costs plus costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	CD's or USB's	\$15.00 per CD or USB plus costs listed above (research, postage, and/or certified)	\$20.00 per CD or USB plus costs listed above (research, postage, and/or certified)	\$ 5.00	101-1900-48001
	Other document/publication copies	Publication costs plus costs listed above (copies, research, postage, and/or certified)	Publication costs plus costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	Dishonored Checks Fee (non-sufficient funds) - 48001	\$40.00	\$40.00	\$ -	101-1900-48001
	Special Event Fees/Waivers - 48001 (City Manager)	Based on fiscal impact	Based on fiscal impact		101-1900-48001

Administrative Fees and Charges

	Services Description	2024-25	2025-26	Changed	GL Account
Social Gaming Registration Fee- 48001					
	Social Gaming Application Fee	\$100.00	\$100.00	\$ -	101-1900-48001
	Annual Renewal Fee	\$35.00	\$35.00	\$ -	101-1900-48001
	Annual Table Fee	\$50 per table	\$50 per table	\$ -	101-1900-48001
	Reviewed by:	<i>Allie Anderson</i>			
	Date:	<i>4/5/25</i>			

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
Land Use Fees by Permit Type - 46003					
	Annexation	\$948	\$975	\$ 26.91	101-1900-46003
	Annexation – each additional parcel in separate ownership	\$60	\$65	\$ 4.51	101-1900-46003
	Appeal – first hearing	\$250	\$250	-	101-1900-46003
	Appeal – second hearing *	\$394	\$415	\$ 20.75	101-1900-46003
	Comprehensive plan amendment:				
	A. Text	\$1,594	\$1,640	\$ 46.30	101-1900-46003
	B. Map	\$1,594	\$1,640	\$ 46.30	101-1900-46003
	Conditional use permit:				
	A. Planning commission	\$1,013	\$1,050	\$ 37.25	101-1900-46003
	B. Staff	\$814	\$850	\$ 36.46	101-1900-46003
	Estuarine use permit	\$781	\$800	\$ 18.79	101-1900-46003
	Design review – Nye Beach	\$817	\$840	\$ 23.33	101-1900-46003
	Design Review - Small Wireless Facility (per unit)	\$120	\$125	\$ 5.05	101-1900-46003
	Encroachment – right-of-way	\$630	\$650	\$ 20.03	101-1900-46003
	Exception to statewide goal	\$499	\$525	\$ 26.45	101-1900-46003
	Geologic permit	\$272	\$300	\$ 27.78	101-1900-46003
	A. Peer review in active landslide areas	\$4,969	\$5,000	\$ 31.15	101-1900-46003
	Interpretation	\$560	\$575	\$ 15.12	101-1900-46003
	Land use compatibility signoff	\$72	\$75	\$ 3.03	101-1900-46003
	Minor plat	\$422	\$435	\$ 12.58	101-1900-46003
	Nonconforming use permit	\$1,013	\$1,040	\$ 27.25	101-1900-46003
	Partition	\$422	\$435	\$ 12.58	101-1900-46003
	Planned destination resort:				
	A. Conceptual Master Plan	\$1,769	\$2,000	\$ 231.07	101-1900-46003
	B. Per acre charge	\$64	\$65	\$ 1.72	101-1900-46003
	C. Preliminary Development Plan	\$1,535	\$1,750	\$ 214.70	101-1900-46003
	D. Charge per each lot	\$64	\$65	\$ 1.72	101-1900-46003
	E. Final Development Plan	\$1,394	\$1,750	\$ 355.51	101-1900-46003
	Planned unit development:				
	A. Tentative plan	\$1,535	\$1,600	\$ 64.70	101-1900-46003
	B. Charge per each unit	\$64	\$65	\$ 1.72	101-1900-46003
	C. Final plan	\$1,394	\$1,600	\$ 205.51	101-1900-46003
	D. Charge per unit	\$64	\$65	\$ 1.72	101-1900-46003
	Property line adjustment	\$407	\$425	\$ 18.23	101-1900-46003
	SB 1537 Adjustment	\$636	\$653	\$ 17.00	101-1900-46003
	Shoreland impact permit	\$673	\$700	\$ 27.26	101-1900-46003

Community Development Fees and Charges				
Services Description	2024-25	2025-26	Changed	GL Account
Signs:				
A. One temporary/portable sign**	\$39	\$40	\$ 1.41	101-1900-46003
B. Each additional portable sign	\$13	\$15	\$ 2.48	101-1900-46003
C. Other signs (new, replacement, or reconstruction)	\$160	\$165	\$ 5.42	101-1900-46003
Sign demolition	\$13	\$15	\$ 2.48	101-1900-46003
Surcharge for mural sign in excess of wall sign limits***	\$136	\$140	\$ 4.41	101-1900-46003
Subdivisions:				
A. Tentative plan	\$1,283	\$1,320	\$ 37.11	101-1900-46003
B. Charge per each unit	\$64	\$65	\$ 1.72	101-1900-46003
C. Final plan	\$559	\$575	\$ 15.95	101-1900-46003
D. Charge per unit	\$64	\$65	\$ 1.72	101-1900-46003
Temporary structures permit	\$54	\$60	\$ 5.76	101-1900-46003
Traffic impact analysis (with no other land use)	\$814	\$850	\$ 36.46	101-1900-46003
Trip assessment or vesting letter	\$70	\$75	\$ 5.12	101-1900-46003
Trip reserve fund	\$1,013	\$1,040	\$ 27.25	101-1900-46003
Urban growth boundary amendment	\$1,916	\$2,000	\$ 84.01	101-1900-46003
Vacations (streets and plats)****	\$1,024	\$1,050	\$ 25.77	101-1900-46003
Variance/adjustments:				
A. Planning commission	\$781	\$825	\$ 43.79	101-1900-46003
B. Staff	\$673	\$700	\$ 27.26	101-1900-46003
Zoning Ordinance Amendments:				
A. Text	\$1,594	\$1,640	\$ 46.30	101-1900-46003
B. Map	\$1,594	\$1,640	\$ 46.30	101-1900-46003
Other staff level permits requiring public notice	\$636	\$650	\$ 13.77	101-1900-46003
*Plus cost of producing a verbatim transcript of the initial evidentiary hearing (\$500 cap).				101-1900-46003
**Plus \$25 per month that the temporary signs remain within the right-of-way, not to exceed \$100 per calendar year. Nonprofit organizations are exempt from fees for temporary signs.				101-1900-46003
***Nonprofit organizations are exempt from this surcharge fee.				
****Plus appraisal cost and damages.				101-1900-46003

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Consistent with NMC Chapter 14.60, the fees established herein, shall be reviewed and adjusted each year to account for inflation using the Bureau of Labor Statistics Consumer Price index for Urban Consumers (CPI-U).				
	The applicant requiring notification under ORS 227.186 shall pay, in addition to the land use application fee, the cost of preparing and mailing the notification. The estimated cost shall be paid within five (5) business days after notification of such cost determination or the application shall be subject to dismissal.				101-1900-46003
	The appeals of land use actions, the appellant shall pay the actual cost of preparing a verbatim written transcript up to \$500. If there is more than one appellant, each such appellant shall pay an appeal fee and the cost of preparing a written transcript. All of the appellants shall be jointly and severally liable for the cost and charges of such transcripts, and any or all appeals pending in any matters may be dismissed by the Newport City Council in the event of failure to make payment of the transcript fees. The estimated cost of the appeals transcript shall be paid within five (5) business days after notification of such determination, or the appeal shall be subject to dismissal.				101-1900-46003
	In addition to the filing fee for withdrawal of annexations, the owner of each parcel of property to be so withdrawn shall, as a condition of such withdrawal action and prior thereto, pay or make arrangements satisfactory to the city for the payment of any bonded indebtedness or any other charges attributable to such property which may become a debt, obligation, or liability of the City of Newport by reason of such withdrawal.				101-1900-46003
	All previously adopted resolutions or enactments establishing fees for land use actions are repealed to the extent that their provisions conflict with the fees set by this comprehensive fees and charges resolution.				
	Business License Fees - 46405				
	Business application fee (for-profit) - per business & multiple locations*	\$42	\$43	\$ 1.00	101-1900-46405
	Business application fee (not-for-profit)**	\$42	\$43	\$ 1.00	101-1900-46405

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Annual renewal fee - per business & multiple locations*	\$138	\$142	\$ 4.00	101-1900-46405
	Duplicate business license fee	\$13	\$13	\$ -	101-1900-46405
	Initial license – full price until December 31. Applications received after December 31 will be pro-rated by month.	Varies	Varies		101-1900-46405
	Business license - late fee (after August 15th)	\$18	\$19	\$ 1.00	101-1900-46405
	* A person who does business from more than one physical location, and under a different business name or as a different business entity at the separate location, shall obtain a separate business license for each such location, name and entity. An owner or real property for rent or offers for rent more than one dwelling unit of real property need only obtain one business license.				
	** Not-for-profit entities shall not be charged a business license annual fee. Such entities must still obtain a business license, pay the business license application fee, and annually renew the license at no cost.				
<u>Business License Fees Surcharge - 46407</u>					
	Nye Beach Area Economic Improvement District:				
	Business provides no off-street parking spaces	\$250	\$250	\$ -	211-4550-46407
	Business provides 1-3 off-street parking spaces	\$150	\$150	\$ -	211-4550-46407
	All other businesses	\$100	\$100	\$ -	211-4550-46407
	City Center Area Economic Improvement District:				
	All businesses	\$35	\$35	\$ -	211-4550-46408
<u>Short-Term Rental Fees - 46400</u>					
	Short-term rental application fee (includes one inspection)	\$373	\$400	\$ 27.00	101-1900-46400
	Re-inspection fee per visit	\$100	\$100	\$ -	101-1900-46400
	Annual endorsement renewal fee (per unit)	\$286	\$300	\$ 14.00	101-1900-46400
<u>Vending Endorsement -46405</u>					
	Endorsement application surcharge added to business license to offset a portion of the City's cost to process the application.	\$13	\$15	\$2.00	101-1900-46405
	A fee of \$50.00 per calendar year shall be charged to endorse mobile food units vending on property where a temporary use permit is required pursuant to NMC Chapter 14.09.				101-1900-46405

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	An additional fee of \$50.00 per calendar month of operation shall be charged for each fixed stand in business vending areas for each mobile stand.				101-1900-46405
	An additional fee of \$50.00 per calendar month, not to exceed a total of \$250.00 per calendar year shall be charged to holders of endorsements to operate stands adjacent to the business, as permitted by NMC Section 4.10.025(A.)(2.).				101-1900-46405
<u>Building Permit and Plan Review Fees - 240 Varies</u>					
	Construction valuation:				
	A. \$1.00 to \$2,000.00	\$13.00 for the first \$500.00 plus \$1.95 for each additional \$100.00 or fraction thereof, to and including \$2,000.00	\$75		240-4410-46420
	B. \$2,001.00 to \$25,000.00	\$42.25 for the first \$2,000.00 plus \$7.80 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00		240-4410-46420
	C. \$25,001 to \$50,000.00	\$221.65 for the first \$25,000 plus \$5.85 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00		240-4410-46420
	D. \$50,001 to \$100,000.00	\$367.90 for first \$50,000.00 plus \$3.90 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00		240-4410-46420
	E. Over \$100,000.00	\$562.90 for the first \$100,000.00 plus \$3.25 for each additional \$1,000.00 or fraction thereof	\$779.50 for the first \$100,000.00 plus \$4.25 for each additional \$1,000.00 or fraction thereof		240-4410-46420
	F. Commercial fire suppression systems				
	I. Plan review: \$200.00 + \$50 per floor above three levels	Varies	Varies		240-4410-46421
	II. Permit fee: by valuation listed above (A-E)	Varies	Varies		240-4410-46420

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	G. Residential Fire Suppression – Standalone System, fee includes plan review. [See Plumbing Fee section for Continuous Loop/Multipurpose System]				
	0 - 2,000 sq ft	\$0	\$200.00	\$ 200.00	240-4410-46420
	2,001 - 3,600 sq ft	\$0	\$250.00	\$ 250.00	240-4410-46420
	3,601 - 7,200 sq ft	\$0	\$325.00	\$ 325.00	240-4410-46420
	7,201 sq ft and greater	\$0	\$410.00	\$ 410.00	240-4410-46420
	H. Installation of Solar Units				
	I. Solar structural (prescriptive), fee includes plan review	\$156.00	\$210.00	\$ 54.00	240-4410-46420
	II. Solar structural (non-prescriptive): Fee as per Structural Permit Fee table by valuation to include the solar panels, racking, mounting elements, rails and the cost of labor to install. Solar electrical equipment including collector panels and inverters shall be excluded from the Structural Permit valuation.	Varies	Varies		240-4410-46420
	I. Plan Review Fees shall be 65 percent of the permit fee for structural review, when required, and shall be 40 percent of the permit fee for fire & life safety review, when required.				240-4410-46421
	J. Additional plan review (per hour)	\$68.00	\$100.00	\$ 32.00	240-4410-46421
	K. Phased Project Plan Review Fee – in addition to project plan review fees	\$261.00	\$350.00 minimum phasing (application) fee plus 10% of the TOTAL project building permit fee not to exceed \$1,500.00 per phase		240-4410-46420
	L. Plan review for phased applications shall be 10% of the construction value for each phase of development	Varies	Varies		240-4410-46421
	M. Special inspection/Reinspection fee (per hour)	\$68.00	\$75.00	\$ 7.00	240-4410-46420
	I. Each additional inspection, above allowable – per each	\$0.00	\$75.00	\$ 75.00	240-4410-46420
	II. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$0.00	\$75.00	\$75.00	240-4410-46420
	III. Inspection outside of normal business hours - hourly (min 2 hours)	\$0.00	\$150.00	\$ 150.00	240-4410-46420
	N. Structural Minimum fee	\$68.00	\$75.00	\$ 7.00	240-4410-46420
	O. Deferred Submittal Plan Review Fee – in addition to project plan review fees (65% of the building permit fee calculated using the value of the deferred portion with a \$100 minimum)	\$104.00	65% of building permit fee with 100.00 minimum		240-4410-46420
	P. Structural Demolition permit - residential/small commercial - complete demolition not subject to State Surcharge	\$104.00	\$140.00	\$ 36.00	240-4410-46420

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Q. Structural Demolition permit - large commercial (over 4,000 sq. ft.) - complete demolition not subject to State Surcharge	\$261.00	\$350.00	\$ 89.00	240-4410-46420
	R. Structural alteration (not demo) – partial, soft, interior	\$0.00	See Structural Permit Fee table by valuation, incurs State Surcharge		240-4410-46420
	S. Change of occupancy/use - tenant improvement, other - administrative	\$0.00	\$50.00	\$ 50.00	240-4410-46420
	Fee for appeal of Building Official decision set by formula set forth in NMC 11.05.160.				
	When applicable, structural permits use valuation as determined by ICC Valuation Table current as of April 1 of each year, as per OAR 918-050-0100.				
	When a structural permit is required by the state building code for retaining walls, decks, fences, accessory structures, etc – see Structural Permit fees by valuation				
Electrical Permit Fees - 46430					
	A. Residential per Unit Service included:				
	I. 1,000 sq. ft. or less	\$175.00	\$175.00	\$ -	240-4410-46430
	II. Each additional 50 sq. ft. or portion thereof	\$38.00	\$37.50	\$ (0.50)	240-4410-46430
	III. Limited energy new residential construction	\$38.00	\$22.10	\$ (15.90)	240-4410-46430
	IV. Each manufactured home or modular dwelling service	\$94.00	\$93.50	\$ (0.50)	240-4410-46430
	V. New Multifamily Construction	\$0.00	Fee for largest unit calculated using above sq ft rates - plus 50% of permit fee for each additional unit.		240-4410-46430
	VI. Multifamily, new construction – Limited Energy System – per floor	\$0.00	\$45.00	\$ 45.00	240-4410-46430
	VII. Multifamily, new construction – Protective Signaling – per floor	\$0.00	\$63.00	\$ 63.00	240-4410-46430
	B. Services or feeders-installations, alterations, or relocations				
	I. 200 amps or less	\$94.00	\$93.50	\$ (0.50)	240-4410-46430
	II. 201 amps to 400 amps	\$119.00	\$118.50	\$ (0.50)	240-4410-46430
	III. 401 amps to 600 amps	\$188.00	\$187.20	\$ (0.80)	240-4410-46430
	IV. 601 amps to 1,000 amps	\$250.00	\$250.00	\$ -	240-4410-46430
	V. Over 1,000 amps or volts	\$551.00	\$550.00	\$ (1.00)	240-4410-46430
	VI. Reconnect only	\$75.00	\$75.00	\$ -	240-4410-46430

Community Development Fees and Charges				
Services Description	2024-25	2025-26	Changed	GL Account
C. Temporary services or feeders-installations, alterations, or relocations				
I. 200 amps or less	\$75.00	\$75.00	\$ -	240-4410-46430
II. 201 amps to 400 amps	\$88.00	\$87.50	\$ (0.50)	240-4410-46430
III. 401 amps to 600 amps	\$156.00	\$156.00	\$ -	240-4410-46430
IV. 601 amps to 1,000 amps	\$238.00	\$237.25	\$ (0.75)	240-4410-46430
V. Over 1,000 amps or volts	\$501.00	\$500.00	\$ (1.00)	240-4410-46430
D. Renewable electrical energy systems				
I. 5kva or less	\$99.00	\$98.50	\$ (0.50)	240-4410-46430
II. 5.01kva through 15kva	\$118.00	\$117.25	\$ (0.75)	240-4410-46430
III. 15.01kva through 25kva	\$195.00	\$195.00	\$ -	240-4410-46430
IV. Renewable energy for wind systems - 25.01kva through 50kva (flat rate)	\$0.00	\$255.00	\$ 255.00	240-4410-46430
V. Renewable energy for wind systems - 50.01kva through 100kva (flat rate)	\$0.00	\$585.00	\$ 585.00	240-4410-46430
VI. Solar generation in excess of 25kva				
a. Each additional KVA over 25kva	\$8.00	\$6.25 per kva over 25 kva, \$156.00 for first 25 kva – maximum fee at 100 kva		240-4410-46430
b. The permit charge will not increase beyond the calculation for 100 kva				
E. Electrical Special inspection/Reinspection fee (per hour)	\$0	\$75	\$ 75.00	240-4410-46430
I. Each additional inspection, above allowable – per each	\$0	\$75	\$ 75.00	240-4410-46430
II. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$0	\$75	\$ 75.00	240-4410-46430
III. Inspection outside of normal business hours - hourly (min 2 hours)	\$0	\$150	\$ 150.00	240-4410-46430
F. Branch circuits-new, alterations, or extension per panel				
I. Each Branch Circuit with purchase of service or feeder fee	\$6.00	\$6.25	\$ 0.25	240-4410-46430
II. Branch Circuits without purchase of service or feeder fee:				
a. First branch circuit	\$75.00	\$75.00	\$ -	240-4410-46430
b. Each additional branch circuit	\$9.00	\$8.75	\$ (0.25)	240-4410-46430
G. Miscellaneous (service or feeder not included)				
I. Each pump or irrigation cycle	\$63.00	\$62.50	\$ (0.50)	240-4410-46430
II. Each sign or outline lighting	\$63.00	\$62.50	\$ (0.50)	240-4410-46430
III. Signal Circuit(s) or a limited energy panel, alteration, or extension	\$63.00	\$62.50	\$ (0.50)	240-4410-46430
IV. Swimming Pool (incl panel, circuits and bonding)	\$0.00	\$100.00	\$ 100.00	240-4410-46430
V. Master Permit – application fee, one time at initial application; renews annually as applicable	\$0.00	\$105.00	\$ 105.00	240-4410-46430

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	VI. Master Permit – inspection fee – per hour; includes travel time, inspection, and report writing	\$0.00	\$120.00	\$ 120.00	240-4410-46430
	H. Each additional inspection over the allowable in any of the foregoing for those not covered under residential inspection caps, per inspection *	\$106.00	\$106.00	\$ -	240-4410-46430
	I. Minimum fee	\$75.00	\$75.00	\$ -	240-4410-46430
	J. Electrical Plan Review (30% of permit total)	30% of fee	30% of fee		240-4410-46431
	K. Additional Plan Review (per hour)	\$0.00	\$100.00		240-4410-46431
	* Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.				
Plumbing Inspections and Services Fees - 46440					
	A. One & two family dwelling (includes one kitchen, first 100 feet each of site utilities, hose bibbs, icemakers, underfloor low-point drains, and rain drain packages that include the piping, gutters, downspouts, and perimeter system. Half bath counted as whole				
	I. One & two family – 1 bath, 1 kitchen	\$95.00	\$122.25	\$ 27.25	240-4410-46440
	II. One & two family – 2 bath, 1 kitchen	\$167.00	\$214.50	\$ 47.50	240-4410-46440
	III. One & two family – 3 bath, 1 kitchen	\$201.00	\$258.00	\$ 57.00	240-4410-46440
	IV. One & two family – each additional bathroom (over 3) or kitchen (over 1)	\$50.00	\$63.75	\$ 13.75	240-4410-46440
	V. One & two family – solar (when connected with potable water)	\$50.00	\$63.75	\$ 13.75	240-4410-46440
	VI. Each additional 100 ft or fraction thereof of site utilities – water, sewer, storm (which includes rain, footing, trench, and leach) – first 100 ft included in bathroom/kitchen fee	\$0.00	\$59.50	\$59.50	240-4410-46440
	B. Commercial/industrial/single-family:				
	I. Fixtures or items				
	a. Absorption valve	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	b. Backflow preventer	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	c. Clothes washer	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	d. Dishwasher	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	e. Drinking fountain	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	f. Ejectors/sump pump	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	g. Expansion tank	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	h. Fixture cap	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	i. Floor drain/floor sink/hub drain	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	j. Garbage disposal	\$17.00	\$22.10	\$ 5.10	240-4410-46440

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	k. Hose bib	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	l. Ice maker	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	m. Primer	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	n. Roof drain	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	o. Sink/basin/lavatory	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	p. Stormwater retention/detention tank/facility	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	q. Tub/shower/shower pan	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	r. Urinal	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	s. Water closet	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	t. Alternate Potable Water Heating System	\$50.00	\$63.75	\$ 13.75	240-4410-46440
	u. Backwater valve	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	v. Septic abandonment	\$0.00	\$22.10	\$ 22.10	240-4410-46440
	w. Swimming pool piping	\$0.00	\$63.75	\$ 63.75	240-4410-46440
	x. Interceptor/grease trap	\$0.00	\$22.10	\$ 22.10	240-4410-46440
	y. Catch basin or area drain	\$0.00	\$22.10	\$ 22.10	240-4410-46440
	z. Drywell	\$0.00	\$22.10	\$ 22.10	240-4410-46440
	aa. Manholes	\$0.00	\$22.10	\$ 22.10	240-4410-46440
	ab. Other fixture	\$0.00	\$22.10	\$ 22.10	240-4410-46440
	II. Commercial and Non-New Residential Site utilities				
	a. Water service – first 100 feet or fraction thereof	\$50.00	\$63.75	\$ 13.75	240-4410-46440
	b. Water service – each additional 100 feet or fraction thereof	\$27.00	\$35.20	\$ 8.20	240-4410-46440
	c. Sanitary sewer – first 100 feet or fraction thereof	\$50.00	\$63.75	\$ 13.75	240-4410-46440
	d. Sanitary sewer – each additional 100 feet or fraction thereof	\$27.00	\$35.20	\$ 8.20	240-4410-46440
	e. Storm– first 100 feet or fraction thereof	\$50.00	\$63.75	\$ 13.75	240-4410-46440
	f. Storm- each additional 100 feet or fraction thereof	\$27.00	\$35.20	\$ 8.20	240-4410-46440
	g. Repiping / retrofit water supply	\$17.00	\$22.10	\$ 5.10	240-4410-46440
	h. Trench drain (100ft or fraction thereof)	\$17.00	\$59.50	\$ 42.50	240-4410-46440
	III. Medical gas (valuation)				
	a. \$1-\$2,000	\$13.00 for the first \$500.00 plus \$1.95 for each additional \$100.00 or fraction thereof, to and including \$2,000.00	\$75		240-4410-46440
	b. \$2,001-\$25,000	\$42.25 for the first \$2,000.00 plus \$7.80 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00		240-4410-46440

Community Development Fees and Charges				
Services Description	2024-25	2025-26	Changed	GL Account
c. \$25,001-\$50,000	\$221.65 for the first \$25,000 plus \$5.85 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00		240-4410-46440
d. \$50,000-\$100,000	\$367.90 for first \$50,000.00 plus \$3.90 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00		240-4410-46440
e. \$100,001+	\$562.90 for the first \$100,000.00 plus \$3.25 for each additional \$1,000.00 or fraction thereof	\$779.50 for the first \$100,000.00 plus \$4.25 for each additional \$1,000.00 or fraction thereof		240-4410-46440
C. Manufactured homes:				
I. M/H park sewer connection & water distribution system - per space	\$50.00	\$63.75	\$ 13.75	240-4410-46440
II. M/H service connection – sewer, water, and storm - not within a M/H park (see section B (II))				
D. Residential Fire Suppression – Multipurpose/Continuous Loop System, fee includes plan review. (Square footage of Area to be Covered) [See Structural Fee section for Standalone System]				
0 - 2,000 sq ft	\$209.00	\$200.00	\$ (9.00)	240-4410-46440
2,001 - 3,600 sq ft	\$261.00	\$250.00	\$ (11.00)	240-4410-46440
3,601 - 7,200 sq ft	\$339.00	\$325.00	\$ (14.00)	240-4410-46440
7,201 sq ft and greater	\$428.00	\$410.00	\$ (18.00)	240-4410-46440
E. Plumbing Miscellaneous (when applicable)				
I. Plumbing Minimum permit fee	\$63.00	\$75.00	\$ 12.00	240-4410-46440
II. Prefabricated structures/site inspections – includes site development and connection of the prefabricated structure (This permit is intended to cover the review and inspection of private plumbing connections from the city main to the prefabricated structure.)	\$50.00	\$63.75	\$ 13.75	240-4410-46440
III. Plan review (25% of permit fee total)	Varies	Varies		240-4410-46441
IV. Additional Plan Review (per hour)	\$42.00	\$100.00	\$ 58.00	240-4410-46441
V. Special Inspections (per hour)	\$42.00	\$75.00	\$ 33.00	240-4410-46440
a. Each additional inspection, above allowable – per each	\$0.00	\$75.00	\$ 75.00	240-4410-46440
b. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$0.00	\$75.00	\$ 75.00	240-4410-46440

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	c. Inspection outside of normal business hours - hourly (min 2 hours)	\$0.00	\$150.00	\$ 150.00	240-4410-46440
	VI. Re-inspection fee (per hour)	\$42.00	\$75.00	\$ 33.00	240-4410-46440
	VII. Fixture Fee	\$17.00	\$22.00	\$ 5.00	240-4410-46440
<u>Mechanical Inspections and Services Fees - 46450</u>					
	A. Residential				
	I. Appliances				
	a. Air conditioner	\$21.00	\$26.80	\$ 5.80	240-4410-46450
	b. Air handling unit				
	1. Up to 10,000 cfm	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	2. 10,001 cfm and over	\$10.00	\$13.10	\$ 3.10	240-4410-46450
	c. Appliance or piece of equipment regulated by code but not classified in other appliance categories	\$10.00	\$12.75	\$ 2.75	240-4410-46450
	d. Attic/crawl space fans	\$8.00	\$9.90	\$ 1.90	240-4410-46450
	e. Boiler/compressor/absorption system				
	1. Up to 3 HP or 100,000 BTU	\$8.00	\$10.50	\$ 2.50	240-4410-46450
	2. Up to 15 HP or 500,000 BTU	\$15.00	\$19.50	\$ 4.50	240-4410-46450
	3. Up to 30 HP or 1,000,000 BTU	\$20.00	\$26.00	\$ 6.00	240-4410-46450
	4. Up to 50 HP or 1,750,000 BTU	\$31.00	\$40.00	\$ 9.00	240-4410-46450
	5. Over 50 HP or 1,750,000 BTU	\$51.00	\$66.00	\$ 15.00	240-4410-46450
	e. Barbeque	\$11.00	\$14.75	\$ 3.75	240-4410-46450
	f. Chimney/liner/flue/vent	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	g. Clothes dryer exhaust	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	h. Decorative gas furnace	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	i. Evaporative cooler other than portable	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	j. Floor furnace, including vent	\$8.00	\$10.45	\$ 2.45	240-4410-46450
	k. Flue vent for water heater or gas fireplace	\$11.00	\$14.75	\$ 3.75	240-4410-46450
	l. Furnace/Burner				
	1. Furnace up to 100,000 BTU	\$8.00	\$10.50	\$ 2.50	240-4410-46450
	2. Furnace greater than 100,000 BTU	\$10.00	\$13.10	\$ 3.10	240-4410-46450
	3. Furnace/Burner including duct work/vent/liner	\$20.00	\$25.50	\$ 5.50	240-4410-46450
	m. Gas or wood fireplace/insert	\$11.00	\$14.75	\$ 3.75	240-4410-46450
	n. Gas fuel piping outlets (\$2.60 first 4 outlets, \$0.65 for each additional)	Varies	Varies		240-4410-46450
	o. Heat pump	\$8.00	\$10.45	\$ 2.45	240-4410-46450
	p. Hood served by mechanical exhaust, including ducts for hood	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	q. Hydronic hot water system	\$11.00	\$14.75	\$ 3.75	240-4410-46450
	r. Installation or relocation domestic-type incinerator	\$10.00	\$13.10	\$ 3.10	240-4410-46450
	s. Mini split system	\$26.00	\$33.50	\$ 7.50	240-4410-46450

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	t. Oil tank/gas/diesel generators	\$23.00	\$29.50	\$ 6.50	240-4410-46450
	u. Pool or spa heater, kiln	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	v. Radon mitigation	\$23.00	\$29.50	\$ 6.50	240-4410-46450
	w. Range hood/other kitchen equipment	\$11.00	\$14.75	\$ 3.75	240-4410-46450
	x. Repair, alteration, or addition to mechanical appliance including installation of controls	\$8.00	\$10.50	\$ 2.50	240-4410-46450
	y. Suspended heater, recessed wall heater, or floor mounted unit heater	\$23.00	\$29.50	\$ 6.50	240-4410-46450
	z. Ventilation fan connected to single duct	\$4.00	\$5.25	\$ 1.25	240-4410-46450
	aa. Ventilation system not a portion of heating or air-conditioning system authorized by permit	\$11.00	\$14.75	\$ 3.75	240-4410-46450
	ab. Water heater	\$11.00	\$14.75	\$ 3.75	240-4410-46450
	ac. Wood/pellet stove	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	ad. Other heating/cooling	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	ae. Other fuel appliance	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	af. Other environment exhaust/ventilation	\$6.00	\$7.85	\$ 1.85	240-4410-46450
	ag. Appliance vent installation, relocation, or replacement not included in an appliance permit	\$30.00	\$38.30	\$ 8.30	240-4410-46450
	ah. Ductwork – no appliance/appurtenance	\$0.00	\$14.75	\$ 14.75	240-4410-46450
	ai. ERV/HRV	\$0.00	\$14.75	\$ 14.75	240-4410-46450
	B. Commercial				
	I. \$1-\$2,000	\$13.00 for the first \$500.00 plus \$1.95 for each additional \$100.00 or fraction thereof, to and including \$2,000.00	\$75		240-4410-46450
	II. \$2,001-\$25,000	\$42.25 for the first \$2,000.00 plus \$7.80 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00		240-4410-46450
	III. \$25,001-\$50,000	\$221.65 for the first \$25,000 plus \$5.85 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00		240-4410-46450

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	IV. \$50,000-\$100,000	\$367.90 for first \$50,000.00 plus \$3.90 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00		240-4410-46450
	V. \$100,001+	\$562.90 for the first \$100,000.00 plus \$3.25 for each additional \$1,000.00 or fraction thereof	\$779.50 for the first \$100,000.00 plus \$4.25 for each additional \$1,000.00 or fraction thereof		240-4410-46450
	C. Re-inspection fee (per hour)	\$57.00	\$75.00	\$ 18.00	240-4410-46450
	D. Special Inspection fee (per hour)	\$68.00	\$75.00	\$ 7.00	240-4410-46450
	I. Each additional inspection, above allowable – per each	\$0.00	\$75.00	\$ 75.00	240-4410-46450
	II. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$0.00	\$75.00	\$ 75.00	240-4410-46450
	III. Inspection outside of normal business hours - hourly (min 2 hours)	\$0.00	\$150.00	\$ 150.00	240-4410-46450
	E. Mechanical Minimum fee	\$78.00	\$75.00	\$ (3.00)	240-4410-46450
	F. Plan Review (40% of permit total)	Varies	Varies		240-4410-46451
	G. Mechanical additional plan review per hour	\$78.00	\$100.00	\$ 22.00	240-4410-46450
	Surcharge Fee - 240 varies				
	A 12% surcharge shall be imposed on all building, grading, electrical, plumbing, mechanical and manufactured dwelling permits (not to include plan review) the proceeds from which are to be remitted to the Oregon Building Codes Division	Varies	Varies		Varies between 46422 and 46452
	Grading Permits - 240 Varies				
	50 cubic yards or less	\$0.00	\$0.00	\$ -	240-4410-46420
	51 cubic yards to 100 cubic yards	\$65.00	\$65.00	\$ -	240-4410-46420
	101 to 1,000 cubic yards: \$65 for the first 100 cubic yards plus \$25.00 for each additional 100 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
	1,001 to 10,000 cubic yards: \$290 for the first 1,000 cubic yards plus \$30.00 for each additional 1,000 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
	10,001 to 100,000 cubic yards: \$560 for the first 10,000 cubic yards plus \$50.00 for each additional 10,000 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
	100,001 cubic yards and above: \$1,010 for the first 100,000 cubic yards plus \$35.00 for each additional 10,000 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
	Re-inspection fee	\$65.00	\$65.00	\$ -	240-4410-46420

Community Development Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Grading Plan Review Fees shall be 65 percent of the permit fee	Varies	Varies		240-4410-46421
Manufactured Dwelling/Modular - 46460					
	Manufactured Dwelling Placement fee *Includes the concrete slab, runners or foundations that are prescriptive, electrical feeder and plumbing connections and all cross-over connections and up to 30 lineal feet of site utilities. Decks, other accessory structures, and foundations that are not prescriptive, utility connections beyond 30 lineal feet, new electrical services or additional branch circuits, and new plumbing - may require separate permits. All decks 30" above ground, carports, garages, porches, and patios are based on valuation and may also require separate permits.	\$167.00	\$220.00	\$ 53.00	240-4410-46460
	Earthquake-resistant bracing system installation permit fee	\$115.00	\$150.00	\$ 35.00	240-4410-46460
	State (Cabana) Fee	\$31.00	\$30.00	\$ (1.00)	240-4410-46460
	Manufactured Dwelling/RV Parks – Area Development Permit (ADP) - The Area Development Permit fee to be calculated based on the valuations shown in Table 2 of OAR 918-600-0030 for Manufactured Dwelling/Mobile Home Parks and Table 2 of OAR 918-650-0030 for Recreational Park & Organizational Camp – and applying the valuation amount to Table 1 as referenced for each.	\$0.00	Varies		240-4410-46460
	Re-inspection fee (per hour)	\$68.00	\$75.00	\$ 7.00	240-4410-46460
	Special inspections (per hour)	\$68.00	\$75.00	\$ 7.00	240-4410-46460
Miscellaneous Fees and Charges - 240 varies					
	Investigation fees - <i>actual or average cost; may include supervision, overhead, equipment, and/or rate/wage of the employee(s) involved. Applicable to all disciplines and is surchargeable as inspection.</i>	Varies	\$75.00 per hour (min. 1 hr)		240-4410-46420
	Permit retention fee for refunds shall be 20%, 50% or 75% considering actual time spent to review the application	Varies	Varies		Varies
	Reviewed by:	Derrick I. Tokos, AICP			
	Date:	4/7/2025			

Airport Fees and Charges

	Services Description	2024-25	2025-26	Changed	GL Account
<u>Airport Landing Fees - 45006</u>					
	Twin-piston/Diesel	\$0.00	\$10.00	\$ 10.00	220-4210-45008
	Turboprop	\$0.00	\$15.00	\$ 15.00	220-4210-45008
	Twin Turboprop	\$0.00	\$20.00	\$ 20.00	220-4210-45008
	Jet < 12,500	\$0.00	\$30.00	\$ 30.00	220-4210-45008
	Jet > 12,500	\$50.00	\$150.00	\$ 100.00	220-4210-45008
	Federal, state, and leaseholders are exempt.				
<u>Catering orders</u>					
	1. Pickup and delivery charge.	cost plus 20%	\$30.00 pickup and delivery charge		220-4210-45005
<u>Airport Fuel Flow Fees - 45001</u>					
	Fuel flow fee per gallon	\$0.15	\$0.15	\$ -	220-4210-45001
<u>Lease Rates for T-Hangars Space - 46002</u>					
	1. South T-hangar building	\$300.00	\$300.00	\$0.00	220-4210-46002
	2. Basic rate for non-commercial aircraft North T-hangar building per month.	\$229.00	\$236.63	\$ 7.63	220-4210-46002
	3. Basic rate for non-commercial aircraft North T-Hangar building lease signed after July 1, 2023, per month.	\$266.00	\$274.86	\$ 8.86	220-4210-46002
	4. <u>Non-commercial aircraft hangar ground lease:</u> per square foot per year. Base rate shall be annually adjusted on July 1st to reflect the percentage increase.	\$0.294	\$0.300	\$ 0.01	220-4210-46002
	5. <u>Commercial aircraft ground lease:</u> Per square foot per year. Base rate shall be annually adjusted on July 1st to reflect the percentage increase.	\$0.32	\$0.33	\$ 0.01	220-4210-46002
	6. Commercial office space per square foot.	\$15.00	\$15.50	\$ 0.50	220-4210-46002
<u>Transient and/or tenant junk removal</u>					
	1. Removal administrative fee.	\$0.00	\$500.00 administrative fee.		220-4210-48001
<u>Limited Aeronautical Licenses other than Mobile Mechanics - 48001</u>					
	1. Specialized Aviation Service Operations (SASO'S) annual fee	\$0.00	\$200.00	\$ 200.00	220-4210-48001
	2. Mobile Services Provider (MSP) annual fee	\$0.00	\$100.00	\$ 100.00	220-4210-48001

Airport Fees and Charges

	Services Description	2024-25	2025-26	Changed	GL Account
	3. Must have a City of Newport business License. See business license section for business license fees.				
Used engine oil recycle					
	1. Per container	\$0.00	\$10.00	\$ 10.00	220-4210-48001
FBO lounge and patio rental rate with a maximum 2-hour limit.					
	1. 2 hours usage maximum.	\$0.00	\$35.00	\$ 35.00	220-4210-48001
	5. Cleaning fee. The Clean is waived if the renter cleans the area after the event's conclusion.	\$0.00	\$50.00	\$ 50.00	220-4210-48001
Aircraft only washing area maximum 2-hour limit.					
	1. Use of aircraft washing areas. Non-aviation equipment is prohibited in wash areas, i.e., personal vehicles, boats, RVs, and trailers. Does not apply to Corporate lease holders.	\$0.00	\$50.00	\$50.00	220-4210-48001
Fire Department Standby Fee - 48001					
	1. A fee for each hour, or any part thereof, during which a City Fire Truck is on standby at the Airport for non-governmental aeronautical operations.	\$199.00	\$199.00	\$ -	220-4210-48001
	2. A Fire Department Standby Fee for scheduled airlines and municipal, state, and federal agencies may be set by resolution or agreement.				
	3. The City Council may, upon request, waive fees resulting from Fire Department standby at non-profit public events at the Newport Airport.				
Outside regular business hours call-out					
	1. Per call-out	\$100.00 or \$60.00 with fuel purchase	\$120.00 or \$80.00 per call-out with a minimum fuel purchase of 100 gallons		220-4210-48001

Airport Fees and Charges

	Services Description	2024-25	2025-26	Changed	GL Account
Long-Term Vehicle Parking - 48001					
	1. Unpaved area south of Box hangars per year (Base Rate) for customers with legitimate business with the airprot. No boats, RV's, and trailers permitted. The Base rate shall be annually adjusted on July 1 to reflect the percentage increase, if any, in the CPI-U form the index available.	\$30 Vehicle per month and \$50 Boat/RV per month	\$40.00 per month or \$410.00 annual		220-4210-48001
	2. Short-term vehicle parking fee per night, no longer than 14 days. Does not apply to Corporate lease holders.	\$0.00	\$5.00	\$ 5.00	220-4210-48001
Aircraft Tie-Down Fee - 45006					
	1. Aircraft Overnight Fee main apron and Jet Parking per night				
	a. Twin piston/Diesel	\$5.00	\$10.00	\$ 5.00	220-4210-45006
	b. Tubroprop	\$5.00	\$15.00	\$ 10.00	220-4210-45006
	c. Twin Turboprop	\$5.00	\$20.00	\$ 15.00	220-4210-45006
	d. Jet <12,500	\$5.00	\$30.00	\$ 25.00	220-4210-45006
	e. Jet >12,500	\$5.00	\$150.00	\$ 145.00	220-4210-45006
	f. Helicopters	\$5.00	\$15.00	\$ 10.00	220-4210-45006
	Federal and State are exempt.				
	2. Long-term aircraft parking transient apron east of box hangars				
	a. Aircraft < 12,500	\$10.00 per night, \$100.00 per month, \$1,200 per year	\$10.00 per night, \$200.00 per month, \$2,400 per year		220-4210-45006
	b. Aircraft > 12,500	\$10.00 per night, \$100.00 per month, \$1,200 per year	\$10.00 per night, \$225.00 per month, \$2,700.00 per year		220-4210-45006
Overnight Transient T-hangar					
	Pending availability of T-hangar opening on longer than 7 days. Aircraft size smaller than a Cessna 310.	\$0.00	\$35.00 per night	\$35.00	220-4210-48001

Airport Fees and Charges

	Services Description	2024-25	2025-26	Changed	GL Account
	<u>Administration processing fee for leases - 48001</u>	\$100.00 per lease	\$100.00 per lease		220-4210-48001
	Reviewed by:	<i>Lance Vanderbeck</i>			
	Date:	<i>04/08/25</i>			

Fire Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
Fire Department Standby Fee at Newport Airport					
<u>Burn Permit Fee Section 3-1</u>		\$0.00	\$0.00	\$ -	101-1900-46413
<u>Inspection Reports Section 3-2</u>		\$15.00	\$15.00	\$0.00	101-1900-46413
Alarm response fees:					
	First 2 no charge	N/C	N/C		101-1900-46413
	3rd response	\$50.00	\$50.00	\$ -	
	4th response	\$75.00	\$75.00	\$ -	
	5th response	\$100.00 + personnel & apparatus costs	\$100.00 + personnel & apparatus costs		
	6th response	Full reimbursement of fire response, including personnel and equipment cost	Full reimbursement of fire response, including personnel and equipment cost		101-1900-46413
Medical response fees:					
	First 3 no charge	N/C	N/C		
	4th response	N/C	N/C		
	5th response	N/C	N/C		
	6th response	N/C	N/C		
	Appeal fee	\$50.00	\$50.00	\$ -	101-1900-46413
<u>Fire Prevention Section 3-3</u>					
	Initial inspection w/ 1 follow up verification inspection	N/C	N/C		
	2nd Follow up	\$75.00	\$75.00	\$ -	101-1900-46413
	3rd Follow up & any additional	\$150.00	\$150.00	\$ -	101-1900-46413
	Plans review/approval	\$20.00	\$20.00	\$ -	101-1900-46413
	Specialty system inspection/certification/test	\$60.00	\$60.00	\$ -	101-1900-46413
	1 & 2 Family Residential	\$50.00	\$50.00	\$ -	101-1900-46413
	Commercial Building	\$100.00	\$100.00	\$ -	101-1900-46413
	Business application inspection	\$75.00	\$75.00	\$ -	101-1900-46413
	Inspections required by outside agency	\$75.00	\$75.00	\$ -	101-1900-46413
	Illegal Occupancy	\$250.00	\$250.00	\$ -	101-1900-46413
<u>Permits Section 3-4</u>					
	Temporary Structures/membranes	\$50.00	\$50.00	\$ -	101-1900-46413
	Pyrotechnics	\$150.00	\$150.00	\$ -	101-1900-46413

Fire Fees and Charges				
	2024-25	2025-26	Changed	GL Account
LP Tanks above 2000 gallons	\$150.00	\$150.00	\$ -	101-1900-46413
Assist/Standby Section 3-5				
Type I engine w/staff per hour.	\$275.00	\$300.00	\$ 25.00	101-1900-46413
Type VI engine w/staff (2) per hour.	\$140.00	\$160.00	\$ 20.00	101-1900-46413
Type I water tender w/ staff (2) per hour.	\$160.00	\$190.00	\$ 30.00	101-1900-46413
Type II rescue w/staff (3) per hour.	\$250.00	\$250.00	\$ -	101-1900-46413
Administrative Fees Section 3-6				
Flash drive (plus postage if mailed)	\$15.00	\$20.00	\$ 5.00	101-1900-46413
Research fees (haz mat underground storage tanks)				
File review	Total staff cost (salary plus benefits)	Total staff cost (salary plus benefits)		101-1900-46413
Attorney review, if necessary	Total staff cost (salary plus benefits)	Total staff cost (salary plus benefits)		101-1900-46413
Fire reports	\$15.00	\$15.00	\$ -	101-1900-46413
Photos (see flash drive)	\$15.00	\$20.00	\$ 5.00	
Postage	actual costs	actual costs		101-1900-46413
Shipping	actual costs	actual costs		101-1900-46413
Certified copy	\$5.00 Plus actual costs	\$5.00 Plus actual costs		101-1900-46413
Other document/publication copies	Actual copy and research costs	Actual copy and research costs		101-1900-46413
Reviewed by:	<i>T. Sakaris</i>			
Date:	<i>1/9/25</i>			

Municipal Court Fees and Charges

	Services Description	2024-25	2025-26	Changed	GL Account
Payment Plan Fees - 46004					
	A. \$25.00 collection fee if amount owing is less than \$150.00.	\$25.00	\$25.00	\$ -	101-1900-46004
	B. Fifteen percent (15%) of any amount owing above \$150, with a collection fee of \$125.00.				101-1900-46004
Collection Referral Fee - 46004					
	Twenty-five percent (25%) of the monetary obligation imposed by the court without the addition of the costs of collection, but shall not exceed \$250.00.				101-1900-46004
Reviewed by:		<i>Steve Baugher</i>			
Date:		<i>4/5/2025</i>			

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
Newport Recreation Center Rental Schedule - NEWPORT RESIDENTS - 46002					
	Facility/room:	Per Hour	Per Hour		
	Multi-purpose room (124A or B) @ 1 hour	\$38.00	\$38.75	\$ 0.75	201-4190-46002
	Full multi-purpose room (124)	\$75.00	\$76.50	\$ 1.50	201-4190-46002
	Aerobics room (129)	\$29.00	\$29.50	\$ 0.50	201-4190-46002
	Meeting room (105)	\$24.00	\$24.25	\$ 0.25	201-4190-46002
	Full classroom (117)	\$24.00	\$24.25	\$ 0.25	201-4190-46002
	Main gym @ one-half room	\$39.00	\$39.75	\$ 0.75	201-4190-46002
	Full gym	\$76.00	\$77.50	\$ 1.50	201-4190-46002
	Small gym	\$39.00	\$39.75	\$ 0.75	201-4190-46002
	Kitchen	\$8.00	\$8.25	\$ 0.25	201-4190-46002
	Play equipment (newborn thru age 4)	\$8.00	\$8.25	\$ 0.25	201-4190-46002
	Big Creek Park – 4 hours or less	\$32.00	\$32.50	\$ 0.50	201-4190-46002
	Big Creek Park – over 4 hours	\$62.00	\$63.25	\$ 1.25	201-4190-46002
	Big Creek equipment rental (refundable \$10 damage deposit)	\$19.00	\$19.25	\$ 0.25	201-4190-46002
	Don & Ann Davis Park rental (2 hour increments)	\$26.00	\$26.50	\$ 0.50	201-4190-46002
	TV/VCR, portable sound system & overhead projector each	\$23.00	\$23.25	\$ 0.25	201-4190-46002
	Coffeemaker	\$23.00	\$23.25	\$ 0.25	201-4190-46002
	Polycom conference phone	\$20.00	\$20.25	\$ 0.25	201-4190-46002
	Rentals outside of normal operating hours will be the standard rental rate plus additional staff fee per hour	\$39.50	\$41.00	\$ 1.50	201-4190-46002
	Track	\$22.50	\$ 22.75	\$ 0.25	201-4190-46002
	Lobby (when used for event admission)	\$22.50	\$ 22.75	\$ 0.25	201-4190-46002
	Hallway (when tables are used for vendors in hallway)	\$20.00	\$ 20.25	\$ 0.25	201-4190-46002
	Dumpster fee	\$114.00	\$ 116.25	\$ 2.25	201-4190-46002
	Covering large gym floor	\$52.00	\$ 53.00	\$ 1.00	201-4190-46002
	Birthday party package A (1-15 guests)	\$200.00	\$ 204.00	\$ 4.00	201-4190-46002
	Birthday party package A (16-30 guests)	\$250.00	\$ 255.00	\$ 5.00	201-4190-46002
	Birthday party package A (31-45 guests)	\$310.00	\$ 316.00	\$ 6.00	201-4190-46002
	Birthday party package B (1-15 guests)	\$185.00	\$ 188.50	\$ 3.50	201-4190-46002
	Birthday party package B (16-30 guests)	\$225.00	\$ 229.50	\$ 4.50	201-4190-46002
	Birthday party package B (31-45 guests)	\$255.00	\$ 260.00	\$ 5.00	201-4190-46002
	Birthday party package C (1-15 guests)	\$225.00	\$ 229.50	\$ 4.50	201-4190-46002
	Birthday party package C (16-30 guests)	\$310.00	\$ 316.00	\$ 6.00	201-4190-46002
	Birthday party package C (31-45 guests)	\$400.00	\$ 408.00	\$ 8.00	201-4190-46002

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Non-profit rentals will be at 50% of the normal rental fee. Newport youth sports organizations providing a service to the City will receive free meeting space for organizational meetings.				
<u>Newport Recreation Center Rental Schedule - NON-RESIDENTS - 46002</u>					
	Facility/room:	Per Hour			
	Multi-purpose room (124A or B) @ 1 hour	\$45.00	\$45.75	\$ 0.75	201-4190-46002
	Full multi-purpose room (124)	\$90.00	\$91.75	\$ 1.75	201-4190-46002
	Aerobics room (129)	\$35.00	\$35.50	\$ 0.50	201-4190-46002
	Meeting room (105)	\$28.00	\$28.50	\$ 0.50	201-4190-46002
	Full classroom (117)	\$28.00	\$28.50	\$ 0.50	201-4190-46002
	Main gym @ one-half room	\$46.00	\$46.75	\$ 0.75	201-4190-46002
	Full gym	\$90.00	\$91.75	\$ 1.75	201-4190-46002
	Small gym	\$47.00	\$47.75	\$ 0.75	201-4190-46002
	Kitchen	\$10.00	\$10.25	\$ 0.25	201-4190-46002
	Play equipment (newborn thru age 4)	\$10.00	\$10.25	\$ 0.25	201-4190-46002
	Big Creek Park – 4 hours or less	\$38.00	\$38.75	\$ 0.75	201-4190-46002
	Big Creek Park – over 4 hours	\$75.00	\$76.50	\$ 1.50	201-4190-46002
	Big Creek equipment rental (refundable \$10 damage deposit)	\$22.00	\$22.25	\$ 0.25	201-4190-46002
	Don & Ann Davis Park rental (2 hour increments)	\$32.00	\$32.50	\$ 0.50	201-4190-46002
	TV/VCR, portable sound system & overhead projector each	\$27.00	\$27.50	\$ 0.50	201-4190-46002
	Coffeemaker	\$27.00	\$27.50	\$ 0.50	201-4190-46002
	Polycam conference phone	\$24.00	\$24.25	\$ 0.25	201-4190-46002
	Rentals outside of normal operating hours will be the standard rental rate plus additional staff fee per hour	\$39.50	\$41.00	\$ 1.50	201-4190-46002
	Track	\$26.00	\$26.50	\$ 0.50	201-4190-46002
	Lobby (when used for event admission)	\$26.00	\$26.50	\$ 0.50	201-4190-46002
	Hallway (when tables are used for vendors in hallway)	\$24.00	\$24.24	\$ 0.24	201-4190-46002
	Dumpster fee	\$114.00	\$116.25	\$ 2.25	201-4190-46002
	Covering large gym floor	\$52.00	\$53.00	\$ 1.00	201-4190-46002
	Birthday party package A (1-15 guests)	\$240.00	\$244.75	\$ 4.75	201-4190-46002
	Birthday party package A (16-30 guests)	\$300.00	\$306.00	\$ 6.00	201-4190-46002
	Birthday party package A (31-45 guests)	\$372.00	\$379.25	\$ 7.25	201-4190-46002
	Birthday party package B (1-15 guests)	\$222.00	\$226.25	\$ 4.25	201-4190-46002

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Birthday party package B (16-30 guests)	\$270.00	\$275.25	\$ 5.25	201-4190-46002
	Birthday party package B (31-45 guests)	\$320.00	\$326.25	\$ 6.25	201-4190-46002
	Birthday party package C (1-15 guests)	\$270.00	\$275.25	\$ 5.25	201-4190-46002
	Birthday party package C (16-30 guests)	\$372.00	\$379.25	\$ 7.25	201-4190-46002
	Birthday party package C (31-45 guests)	\$480.00	\$489.50	\$ 9.50	201-4190-46002
	Non-profit rentals will be at 50% of the normal rental fee. Newport youth sports organizations providing a service to the City will receive free meeting space for organizational meetings.				
<u>Newport Recreation Center and Aquatic Center Pool Combined Fees – NEWPORT RESIDENTS - 46202</u>					
	Drop-in:				
	Youth 3-17 years	\$5.25	\$5.50	\$ 0.25	201-4190-46202
	Adult 18-59 years	\$7.00	\$7.25	\$ 0.25	201-4190-46202
	Senior 60+ years	\$6.25	\$6.50	\$ 0.25	201-4190-46202
	Infant 0-2 years	\$3.25	\$3.50	\$ 0.25	201-4190-46202
	10 Pass:				
	Youth 3-17 years	\$39.00	\$39.75	\$ 0.75	201-4190-46202
	Adult 18-59 years	\$55.00	\$56.00	\$ 1.00	201-4190-46202
	Senior 60+ years	\$45.00	\$45.75	\$ 0.75	201-4190-46202
	Infant 0-2 years	\$29.00	\$29.50	\$ 0.50	201-4190-46202
	3-Month:				
	Youth 3-17 years	\$76.50	\$78.00	\$ 1.50	201-4190-46202
	Adult 18-59 years	\$188.00	\$191.75	\$ 3.75	201-4190-46202
	Senior 60+ years	\$125.50	\$128.00	\$ 2.50	201-4190-46202
	Annual:				
	Youth 3-17 years	\$235.50	\$240.00	\$ 4.50	201-4190-46202
	Adult 18-59 years	\$512.00	\$522.00	\$ 10.00	201-4190-46202
	Senior 60+ years	\$376.00	\$383.50	\$ 7.50	201-4190-46202
	<u>Annual Pass Discount</u>				
	Any 2 at 10%				
	Any 3 at 15%				
	Any 4 at 30%				

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	<u>3-Month Discount</u>				
	Any 2 at 5%				
	Any 3 at 10%				
	Any 4 at 15%				
	Any 5 at 20%				
	Any additional youth above 2 children (of the same family) = \$75 each				
	All passes are subject to an early cancellation fee.				
	Active duty military personnel and their dependents will have free access of the Newport Recreation/Aquatic Center through the 2024 calendar year. This includes active duty Coast Guard, National Guard, Army, Navy, Air Force, Marines, and NOAA personnel.				
	City employees (based on contract) are given free membership to the Recreation & Aquatic Center.				
	<u>Group Rate Discount</u>				
	Group rates are available for Annual Passes and include both the Newport Recreation Center and Aquatic Center.				
	To be eligible for this special discounted rate, your group must have a minimum of 10 people enrolled, and they must all commit to an annual membership.				
	<u>Newport Recreation Center and Aquatic Center Pool Combined Fees – NON-RESIDENTS - 46202</u>				
	Drop-in:				
	Youth 3-17 years	\$6.25	\$6.50	\$ 0.25	201-4190-46202
	Adult 18-59 years	\$8.25	\$8.50	\$ 0.25	201-4190-46202
	Senior 60+ years	\$7.75	\$8.00	\$ 0.25	201-4190-46202
	Infant 0-2 years	\$3.75	\$4.00	\$ 0.25	201-4190-46202
	10 Pass:				
	Youth 3-17 years	\$45.00	\$45.75	\$ 0.75	201-4190-46202
	Adult 18-59 years	\$66.00	\$67.25	\$ 1.25	201-4190-46202
	Senior 60+ years	\$54.00	\$55.00	\$ 1.00	201-4190-46202
	Infant 0-2 years (Swim & Indoor Park)	\$35.00	\$35.50	\$ 0.50	201-4190-46202
	3-Month:				
	Youth 3-17 years	\$92.00	\$93.75	\$ 1.75	201-4190-46202
	Adult 18-59 years	\$225.50	\$230.00	\$ 4.50	201-4190-46202
	Senior 60+ years	\$150.50	\$153.50	\$ 3.00	201-4190-46202

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Annual:				
	Youth 3-17 years	\$282.50	\$288.00	\$ 5.50	201-4190-46202
	Adult 18-59 years	\$614.25	\$626.50	\$ 12.25	201-4190-46202
	Senior 60+ years	\$451.00	\$460.00	\$ 9.00	201-4190-46202
	<u>Out-of-City Discount Card (12-month period, non retro-active):</u>				
	per family of 3 or less	\$65.00	\$66.25	\$ 1.25	201-4190-46202
	per family of 4 or more	\$130.00	\$132.50	\$ 2.50	201-4190-46202
	<u>Annual Pass Discount</u>				
	Any 2 at 10%				
	Any 3 at 15%				
	Any 4 at 30%				
	<u>3-Month Discount</u>				
	Any 2 at 5%				
	Any 3 at 10%				
	Any 4 at 15%				
	Any 5 at 20%				
	Any additional youth above 2 children (of the same family) = \$75 each				
	All passes are subject to an early cancellation fee.				
	Active duty military personnel and their dependents will have free access of the Newport Recreation/Aquatic Center through the 2024 calendar year. This includes active duty Coast Guard, National Guard, Army, Navy, Air Force, Marines, and NOAA personnel.				
	City employees (based on contract) are given free membership to the Recreation & Aquatic Center.				
	<u>Group Rate Discount</u>				
	Group rates are available for Annual Passes and include both the Newport Recreation Center and Aquatic Center.				
	To be eligible for this special discounted rate, your group must have a minimum of 10 people enrolled, and they must all commit to an annual membership.				

Parks & Recreation Fees and Charges						
	Services Description	2024-25	2025-26	Changed	GL Account	
Newport Recreation Center Programs - NEWPORT RESIDENTS - 201 Various						
	Equipment Training & Program Design (1-hour)	Per person fee:	\$47.00	\$47.75	\$ 0.75	201-4190-46208
	Stretch N' Flex	Free w/Annual Pass or one-class fee:	\$8.50	\$8.75	\$ 0.25	201-4190-46208
		10 classes:	\$76.50	\$78.75	\$ 2.25	201-4190-46208
	Aqua Interval	One-class fee:	\$8.50	\$8.75	\$ 0.25	201-4190-46208
		10 classes:	\$76.50	\$78.75	\$ 2.25	201-4190-46208
	Cardio Fitness Plus	One-class fee:	\$8.50	\$8.75	\$ 0.25	201-4190-46208
		10 classes:	\$76.50	\$78.75	\$ 2.25	201-4190-46208
	Teen fitness Training		\$35.00	\$35.50	\$ 0.50	201-4190-46206
	Low-Tide Learning; Survival Foods (1-time class)	Individual:	\$12.50	\$12.75	\$ 0.25	201-4190-48004
	King Tide Trips	Individual:	\$47.00	\$47.75	\$ 0.75	201-4190-46208
	Edible Berries and Nature Walk	Individual:	\$12.50	\$12.75	\$ 0.25	201-4190-46208
	Woods Walk	Individual:	\$12.50	\$12.75	\$ 0.25	201-4190-46208
	Cardio & More Class	Free w/Annual Pass or one-class fee:	\$8.50	\$8.75	\$ 0.25	201-4190-46208
		10 classes:	\$76.50	\$78.75	\$ 2.25	201-4190-46208
	Kickboxing	Individual:	\$8.50	\$8.75	\$ 0.25	201-4190-46208
		10 classes:	\$76.50	\$78.75	\$ 2.25	201-4190-46208
	Zumba	Individual:	\$8.50	\$8.75	\$ 0.25	201-4190-46208
		10 classes:	\$76.50	\$78.75	\$ 2.25	201-4190-46208
	Yoga Flow	Individual:	\$8.50	\$8.75	\$ 0.25	201-4190-46208
		10 classes:	\$76.50	\$78.75	\$ 2.25	201-4190-46208
	Wagons and Waves	one-time fee:	\$15.50	\$15.75	\$ 0.25	201-4190-46208
		with shipping for medal:	\$5.25	\$5.50	\$ 0.25	201-4190-46204
	Indoor Park	per child:	\$3.00	\$3.25	\$ 0.25	201-4190-46206
	Summer Activity Club	half-day fee:	\$26.50	\$27.00	\$ 0.50	201-4190-46206
		daily fee:	\$46.00	\$46.75	\$ 0.75	201-4190-46206
	Spring and Fall Art Show	per booth fee:	\$38.00	\$38.75	\$ 0.75	201-4190-48004
		corner booth fee:	\$43.00	\$43.75	\$ 0.75	201-4190-48004
		booth w/o table fee:	\$8.00	\$8.25	\$ 0.25	201-4190-48004
	Artist's Reception		\$10.00	\$10.25	\$ 0.25	201-4190-48004
	Sensory Gym	daily fee:	\$8.50	\$8.75	\$ 0.25	201-4190-46208
		10 punch pass:	\$76.50	\$78.75	\$ 2.25	201-4190-46208
	Breakfast with Santa		\$12.00	\$12.25	\$ 0.25	201-4190-46206
	My VIP and Me		\$10.00	\$10.25	\$ 0.25	201-4190-46206

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Recreation Programs that are run by independent contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor, unless otherwise stated in their agreement.				201-4190-46206, 46208, 46213, 46214, 46215
	Recreation Programs that are run by City staff (excluding youth) will set fees to cover 100% of total direct and indirect costs.				201-4190-46206, 46208, 46213, 46214, 46215
	Fees for classes, events or programs are subject to change without notice.				
	Recreation Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				201-4190-46206, 46208, 46213, 46214, 46215
<u>Newport Recreation Center Programs - NON-RESIDENTS - 201 Various</u>					
	Equipment Training & Program Design (1-hour) Per person fee:	\$50.00	\$51.00	\$ 1.00	201-4190-46208
	Stretch N' Flex Free w/Annual Pass or one-class fee:	\$10.00	\$10.25	\$ 0.25	201-4190-46208
	10 classes:	\$90.00	\$92.25	\$ 2.25	201-4190-46208
	Aqua Interval One-class fee:	\$10.00	\$10.25	\$ 0.25	201-4190-46208
	10 classes:	\$90.00	\$92.25	\$ 2.25	201-4190-46208
	Cardio Fitness Plus One-class fee:	\$10.00	\$10.25	\$ 0.25	201-4190-46208
	10 classes:	\$90.00	\$92.25	\$ 2.25	201-4190-46208
	Teen fitness Training Individual:	\$40.00	\$40.75	\$ 0.75	201-4190-46206
	Low-Tide Learning; Survival Foods (1-time class) Individual:	\$14.50	\$14.75	\$ 0.25	201-4190-48004
	King Tide Trips Individual:	\$51.00	\$52.00	\$ 1.00	201-4190-46208
	Edible Berries and Nature Walk Individual:	\$14.50	\$14.75	\$ 0.25	201-4190-46208
	Woods Walk Individual:	\$14.50	\$14.75	\$ 0.25	201-4190-46208
	Cardio & More Class Free w/Annual Pass or one-class fee:	\$10.00	\$10.25	\$ 0.25	201-4190-46208
	10 classes:	\$90.00	\$92.25	\$ 2.25	201-4190-46208
	Kickboxing Individual:	\$10.00	\$10.25	\$ 0.25	201-4190-46208
	10 classes:	\$90.00	\$92.25	\$ 2.25	201-4190-46208
	Zumba Individual:	\$10.00	\$10.25	\$ 0.25	201-4190-46208
	10 classes:	\$90.00	\$92.25	\$ 2.25	201-4190-46208
	Yoga Flow Individual:	\$10.00	\$10.25	\$ 0.25	201-4190-46208
	10 classes:	\$90.00	\$92.25	\$ 2.25	201-4190-46208
	Wagons and Waves one-time fee:	\$18.50	\$18.75	\$ 0.25	201-4190-46204
	with shipping for medal:	\$5.25	\$5.50	\$ 0.25	201-4190-46204
	Indoor Park per child:	\$3.50	\$3.75	\$ 0.25	201-4190-46206

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Summer Activity Club	half-day fee: \$31.50	\$32.00	\$ 0.50	201-4190-46206
		daily fee: \$47.00	\$47.75	\$ 0.75	201-4190-46206
	Spring and Fall Art Show	standard booth fee: \$38.00	\$38.75	\$ 0.75	201-4190-46206
		corner booth fee: \$43.00	\$43.86	\$ 0.86	201-4190-46206
		booth w/o table fee: \$8.00	\$8.25	\$ 0.25	201-4190-46206
	Artist's Reception	\$9.50	\$9.75	\$ 0.25	201-4190-46206
	Sensory Gym	daily fee: \$85.50	\$87.75	\$ 2.25	201-4190-48004
		10 punch pass: \$90.00	\$92.25	\$ 2.25	201-4190-48004
	Breakfast with Santa	\$15.00	\$15.25	\$ 0.25	201-4190-48004
	My VIP and Me	\$10.00	\$10.25	\$ 0.25	
	Recreation Programs that are run by contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor, unless otherwise stated in their agreement.				
	Recreation Programs that are run by City staff (excluding youth) will set fees to cover 100% of total direct and indirect costs.				
	Fees for classes, events or programs are subject to change without notice.				
	Recreation Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Newport Sports Programs - NEWPORT RESIDENT - 201 Varies				
	Youth Volleyball (per participant)	\$69.00	\$70.25	\$ 1.25	201-4190-46214
	Youth Basketball (per participant)	\$69.00	\$70.25	\$ 1.25	201-4190-46214
	Youth Indoor Soccer (per participant)	\$35.00	\$35.00	\$ -	201-4190-46214
	Youth Sports Sponsorship	\$200.00	\$200.00	\$ -	201-4190-46214
	Middle School Cross Country (per participant)	\$135.00	\$137.75	\$ 2.75	201-4190-46214
	Middle School Volleyball (per participant)	\$105.00	\$107.10	\$ 2.10	201-4190-46214
	Middle School Wrestling (per participant)	\$135.00	\$137.75	\$ 2.75	201-4190-46214
	Middle School Basketball (per participant)	\$135.00	\$137.75	\$ 2.75	201-4190-46214
	Middle School Track & Field (per participant)	\$135.00	\$137.75	\$ 2.75	201-4190-46214
	Middle School Sports Sponsorship	\$300.00	\$300.00	\$ -	201-4190-46214
	Parkour Camp (per participant)	\$449.00	\$458.00	\$ 9.00	201-4190-46214
	Little Ninja Parkour Camp (per participant)	\$415.00	\$423.25	\$ 8.25	201-4190-46214

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Fish, Fire, and Forage Camp (per participant)	\$569.00	\$580.25	\$ 11.25	201-4190-46214
	Intro to Mountain Biking Camp (per participant)	\$79.00	\$80.50	\$ 1.50	201-4190-46214
	Summer Basketball Camp (per participant)	\$79.00	\$80.50	\$ 1.50	201-4190-46214
	Intro to Survival Camp (per participant)	\$325.00	\$331.50	\$ 6.50	201-4190-46214
	Advance Survival Camp (per participant)	\$399.00	\$407.00	\$ 8.00	201-4190-46214
	Adventure Paddling Camp (per participant)	\$99.00	\$101.00	\$ 2.00	201-4190-46214
	Archery Camp (per participant)	\$129.00	\$131.50	\$ 2.50	201-4190-46214
	Tennis Camp (per participant)	\$79.00	\$80.50	\$ 1.50	201-4190-46214
	Skateboard Camp (per participant)	\$79.00	\$80.50	\$ 1.50	201-4190-46214
	Men's 35+ Soccer League (per participant)	\$99.00	\$101.00	\$ 2.00	201-4190-46213
	Coed Soccer League (per team)	\$39.00	\$40.00	\$ 1.00	201-4190-46213
	Adult 5-on-5 Basketball League (per team)	\$575.00	\$586.50	\$ 11.50	201-4190-46213
	Men's Softball League (per team)	\$625.00	\$637.50	\$ 12.50	201-4190-46213
	Coed Softball League (per team)	\$625.00	\$637.50	\$ 12.50	201-4190-46213
	Coast Hills Classic Mountain Bike Race (per participant)	\$60.00	\$61.25	\$ 1.25	201-4190-46215
	Agate Beach Surf Classic (per participant)	\$60.00	\$61.25	\$ 1.25	201-4190-46215
	Newport 5k Fun Runs (per participant)	\$35.00	\$35.75	\$ 0.75	201-4190-46215
	Newport Volleyball Academy (per participant per practice)	\$19.00	\$19.25	\$ 0.25	201-4190-46215
	Field Reservation (Hourly)	\$20.00	\$20.50	\$ 0.50	201-4190-46213
	Field Reservation (Day)	\$75.00	\$76.50	\$ 1.50	201-4190-46213
	Golf Simulator (Hourly)	\$40.00	\$40.00	\$ -	201-4190-46213
	Dodgeball League (per team)	\$100.00	\$100.00	\$ -	201-4190-46213
	Sports Programs that are run by independent contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor unless otherwise noted in their agreement.				201-4190-46214, 46213, 46215
	Sports Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46213, 46215
	Fees for classes, events or programs are subject to change without notice.				
	Sports Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				201-4190-46214, 46213, 46215
	<u>Newport Sports Programs - NON-RESIDENT - 201 Varies</u>				
	Youth Volleyball (per participant)	\$89.00	\$91.00	\$ 2.00	201-4190-46214
	Youth Basketball (per participant)	\$89.00	\$91.00	\$ 2.00	201-4190-46214

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Youth Indoor Soccer (per participant)	\$49.00	\$50.00	\$ 1.00	201-4190-46214
	Youth Sports Sponsorship	\$200.00	\$200.00	\$ -	201-4190-46214
	Middle School Cross Country (per participant)	\$159.00	\$162.25	\$ 3.25	201-4190-46214
	Middle School Volleyball (per participant)	\$129.00	\$131.50	\$ 2.50	201-4190-46214
	Middle School Wrestling (per participant)	\$159.00	\$162.25	\$ 3.25	201-4190-46214
	Middle School Basketball (per participant)	\$159.00	\$162.25	\$ 3.25	201-4190-46214
	Middle School Track & Field (per participant)	\$159.00	\$162.25	\$ 3.25	201-4190-46214
	Middle School Sports Sponsorship	\$300.00	\$300.00	\$ -	201-4190-46214
	Parkour Camp (per participant)	\$499.00	\$509.00	\$ 10.00	201-4190-46214
	Little Ninja Parkour Camp (per participant)	\$399.00	\$407.00	\$ 8.00	201-4190-46214
	Fish, Fire, and Forage Camp (per participant)	\$419.00	\$427.25	\$ 8.25	201-4190-46214
	Intro to Mountain Biking Camp (per participant)	\$99.00	\$101.00	\$ 2.00	201-4190-46214
	Summer Basketball Camp (per participant)	\$99.00	\$101.00	\$ 2.00	201-4190-46214
	Intro to Survival Camp (per participant)	\$449.00	\$458.00	\$ 9.00	201-4190-46214
	Advance Survival Camp (per participant)	\$575.00	\$586.50	\$ 11.50	201-4190-46214
	Adventure Paddling Camp (per participant)	\$125.00	\$127.50	\$ 2.50	201-4190-46214
	Archery Camp (per participant)	\$149.00	\$152.00	\$ 3.00	201-4190-46214
	Tennis Camp (per participant)	\$119.00	\$121.25	\$ 2.25	201-4190-46214
	Skateboard Camp (per participant)	\$119.00	\$121.25	\$ 2.25	201-4190-46214
	Men's 35+ Soccer League (per participant)	\$119.00	\$121.25	\$ 2.25	201-4190-46213
	Coed Soccer League (per team)	\$49.00	\$50.00	\$ 1.00	201-4190-46213
	Adult 5-on-5 Basketball League (per team)	\$575.00	\$586.50	\$ 11.50	201-4190-46213
	Men's Softball League (per team)	\$625.00	\$637.50	\$ 12.50	201-4190-46213
	Coed Softball League (per team)	\$625.00	\$637.50	\$ 12.50	201-4190-46213
	Coast Hills Classic Mountain Bike Race (per participant)	\$60.00	\$61.25	\$ 1.25	201-4190-46215
	Agate Beach Surf Classic (per participant)	\$60.00	\$61.25	\$ 1.25	201-4190-46215
	Newport 5k Fun Runs (per participant)	\$35.00	\$35.75	\$ 0.75	201-4190-46215
	Newport Volleyball Academy (per participant per practice)	\$25.00	\$25.50	\$ 0.50	201-4190-46215
	Field Reservation (Hourly)	\$25.00	\$25.50	\$ 0.50	201-4190-46213
	Field Reservation (Day)	\$100.00	\$102.00	\$ 2.00	201-4190-46213
	Golf Simulator (Hourly)	\$50.00	\$50.00	\$ -	201-4190-46213
	Dodgeball League (per team)	\$100.00	\$100.00	\$ -	201-4190-46213

Parks & Recreation Fees and Charges

	Services Description	2024-25	2025-26	Changed	GL Account
	Sports Programs that are run by independent contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor unless otherwise noted in their agreement.				201-4190-46214, 46213, 46215
	Sports Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46213, 46215
	Fees for classes, events, or programs are subject to change without notice.				
	Sports Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				201-4190-46214, 46213, 46215
Aquatic Center Only Rental Fees – NEWPORT RESIDENTS - 46254					
	Rentals:				
	1-20	\$115.00	\$117.25	\$ 2.25	201-4190-46254
	21-40	\$135.00	\$137.50	\$ 2.50	201-4190-46254
	41-80	\$155.00	\$158.00	\$ 3.00	201-4190-46254
	61-80	\$179.00	\$182.50	\$ 3.50	201-4190-46254
	81-100	\$199.00	\$202.75	\$ 3.75	201-4190-46254
	Contractual Team Lane Fee	\$4.95	\$5.00	\$ 0.05	201-4190-46254
	Lane Rental	\$25.00	\$25.50	\$ 0.50	201-4190-46254
	Rental outside of normal operating hours will be the standard rental rate plus additional staff fee of \$16.50 per lifeguard per hour.	\$19.00	\$19.75	\$ 0.75	201-4190-46254
	Swim meet fees = \$3.50 per participant per day (a day is defined as any hours up to 10 hours in a 12:00 am to 11:59 pm period that the pool is utilized for a swim meet, including set-up, the swim meet, clean-up, and after swim meet events).				201-4190-46254
	Nonprofit rentals will be at 50% of the normal rental fee.				
Aquatic Center Only Rental Fees – NON-RESIDENTS - 46254					
	Rentals:				
	1-20	\$139.00	\$141.75	\$2.75	201-4190-46254
	21-40	\$165.00	\$168.25	\$3.25	201-4190-46254
	41-80	\$189.00	\$192.75	\$3.75	201-4190-46254
	61-80	\$215.00	\$219.25	\$4.25	201-4190-46254
	81-100	\$239.00	\$243.78	\$4.78	201-4190-46254
	Contractual Team Lane Fee	\$4.95	\$5.00	\$0.05	201-4190-46254
	Lane Rental	\$25.00	\$25.50	\$0.50	201-4190-46254

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Rental outside of normal operating hours will be the standard rental rate plus additional staff fee of \$16.50 per lifeguard per hour.	\$19.00	\$19.75	\$0.75	201-4190-46254
	Swim meet fees = \$3.50 per participant per day (a day is defined as any hours up to 10 hours in a 12:00 am to 11:59 pm period that the pool is utilized for a swim meet, including set-up, the swim meet, clean-up, and after swim meet events).				201-4190-46254
	Nonprofit rentals will be at 50% of the normal rental fee.				
<u>Aquatic Center Only Lesson Fees – NEWPORT RESIDENTS - 46252</u>					
	Group Swim Lessons	\$65.00	\$60.00	(\$5.00)	201-4190-46252
	Private Swim Lessons - 1/2 hour	\$75.00	\$80.00	\$5.00	201-4190-46252
	*For semi private swim lessons, both students must pay the full private lesson fee.		\$72.00	\$72.00	201-4190-46252
	Swim lesson clinic	\$15.00	\$15.25	\$0.25	201-4190-46252
	Aqua Boot Camp	\$8.50	\$8.50	\$0.00	201-4190-46252
	1 class fee				
	10 classes	\$76.50	\$78.00	\$1.50	201-4190-46252
<u>Aquatic Center Only Lesson Fees – NON-RESIDENTS - 46252</u>					
	Group Swim Lessons	\$79.00	\$75.00	(\$4.00)	201-4190-46252
	Private Swim Lessons - 1/2 hour	\$89.00	\$95.00	\$6.00	201-4190-46252
	*For semi private swim lessons, both students must pay the full private lesson fee.		\$80.00	\$80.00	201-4190-46252
	Swim lesson clinic	\$19.00	\$19.25	\$0.25	201-4190-46252
	Aqua Boot Camp	\$10.00	\$10.00	\$0.00	201-4190-46252
	1 class fee				
	10 classes	\$90.00	\$91.75	\$1.75	201-4190-46252
<u>Aquatic Center Only Program Fees – NEWPORT RESIDENT - 46256</u>					
	Egg Dive	\$9.00	\$9.00	\$ -	201-4190-46256
	Back to School Splash	\$9.00	\$9.00	\$ -	201-4190-46256
	Spring Break Splash Specials	\$9.00	\$9.00	\$ -	201-4190-46256
	Spooky Swim	\$9.00	\$9.00	\$ -	201-4190-46256
	Winter Carnival	\$11.00	\$11.00	\$ -	201-4190-46256
	Community CPR Class	\$85.00	\$100.00	\$ 15.00	201-4190-46252
	Fun Fridays	\$9.00	\$9.00	\$ -	201-4190-46256
	Under the Sea	\$11.00	\$11.00	\$ -	201-4190-46256
	Splish Splash Story Time	\$9.00	\$9.00	\$ -	201-4190-46256
	Santa Swim	\$9.00	\$9.00	\$ -	201-4190-46256

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Water Safety Day & Splash Bash	\$9.00	\$9.00	\$ -	201-4190-46256
	Dive-In Movies	\$9.00	\$9.00	\$ -	201-4190-46256
	Introduction to Snorkeling	\$75.00	\$76.50	\$ 1.50	201-4190-46256
	Noon Year's Eve	\$9.00	\$9.00	\$ -	201-4190-46256
	Mermaid School	\$69.00	\$70.25	\$ 1.25	201-4190-46256
	Lifeguard Certification Class	\$0.00	\$175.00	\$ 175.00	201-4190-46256
	Scuba certification class	\$600.00	\$612.00	\$ 12.00	201-4190-46256
	Aquatic Programs that are run by contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor unless otherwise noted in their agreement.				201-4190-46256
	Aquatic Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46256
	Fees for classes, events, or programs are subject to change without notice.				
	Aquatic Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				201-4190-46256
	Aquatic Center Only Program Fees – NON-RESIDENT - 46256				
	Egg Dive	\$11.00	\$11.00	\$ -	201-4190-46256
	Back to School Splash	\$11.00	\$11.00	\$ -	201-4190-46256
	Spring Break Splash Specials	\$11.00	\$11.00	\$ -	201-4190-46256
	Spooky Swim	\$11.00	\$11.00	\$ -	201-4190-46256
	Winter Carnival	\$13.00	\$13.25	\$ 0.25	201-4190-46256
	Community CPR Class	\$99.00	\$115.00	\$ 16.00	201-4190-46252
	Fun Fridays	\$11.00	\$11.00	\$ -	201-4190-46256
	Under the Sea	\$13.00	\$13.25	\$ 0.25	201-4190-46256
	Splish Splash Story Time	\$11.00	\$11.00	\$ -	201-4190-46256
	Santa Swim	\$11.00	\$11.00	\$ -	201-4190-46256
	Water Safety Day & Splash Bash	\$11.00	\$11.00	\$ -	201-4190-46256
	Dive-In Movies	\$11.00	\$11.00	\$ -	201-4190-46256
	Introduction to Snorkeling	\$89.00	\$90.75	\$ 1.75	201-4190-46256
	Noon Year's Eve	\$11.00	\$11.00	\$ -	201-4190-46256
	Mermaid School	\$79.00	\$80.50	\$ 1.50	201-4190-46256
	Lifeguard Certification Class	\$0.00	\$185.00	\$ 185.00	
	Scuba certification class	\$625.00	\$637.50	\$ 12.50	201-4190-46256

Parks & Recreation Fees and Charges

	Services Description	2024-25	2025-26	Changed	GL Account
	Aquatic Programs that are run by contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor unless otherwise noted in their agreement.				201-4190-46256
	Aquatic Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46256
	Fees for classes, events, or programs are subject to change without notice.				
	Aquatic Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				201-4190-46256
<u>Newport 60+ Center Membership Rates - NEWPORT RESIDENT - 46257</u>					
	Annual Membership - All Access	\$39.00	\$39.50	\$0.50	201-4190-46257
	Annual Social Membership	\$10.50	\$10.75	\$0.25	201-4190-46257
	One Month pass	\$7.50	\$7.75	\$0.25	201-4190-46257
	3 Month pass	\$19.00	\$19.25	\$0.25	201-4190-46257
	Drop In	\$2.75	\$3.00	\$0.25	201-4190-46257
	Annual Pass Discount				
	Any 2 at 10%				
<u>Newport 60+ Center Membership Rates- NON-RESIDENT - 46257</u>					
	Annual Membership - All Access	\$45.00	\$45.50	\$0.50	201-4190-46257
	Annual Social Membership	\$15.00	\$15.25	\$0.25	201-4190-46257
	One Month pass	\$9.00	\$9.25	\$0.25	201-4190-46257
	3 Month pass	\$25.00	\$25.25	\$0.25	201-4190-46257
	Drop In	\$3.50	\$3.75	\$0.25	201-4190-46257
	Annual Pass Discount				
	Any 2 at 10%				
<u>Newport 60+ Center Facility Rental Rates - 46258</u>					
	1. Non-Profit/Civic Organizations/Senior Program Rental				
MP Room	For groups from in and out of City, open to the public, or with a 501(c)(3) status. These rates are 50% off the Public/Private/For-Profit rental fee.	\$22.50	\$22.75	\$ 0.25	201-4190-46258
Lounge	Examples include: County, state, civic non-profit agencies, churches	\$14.50	\$14.75	\$ 0.25	201-4190-46258

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Education Room	\$7.00	\$7.15	\$ 0.15	201-4190-46258
	Wellness Center	\$17.50	\$17.75	\$ 0.25	201-4190-46258
	2. Public/Private/For-Profit Rental				
	For groups where activity is private in nature, and not open to the general public	\$45.00	\$45.50	\$0.50	201-4190-46258
	Examples include: weddings, family reunions, political meetings, sales meetings	\$19.00	\$19.50	\$0.50	201-4190-46258
		\$15.00	\$15.50	\$0.50	201-4190-46258
		\$35.00	\$35.00	\$0.00	
	3. Storage Rental (Per Month)				
	60+ Storage (Large) 6' x 8', 5' x 7'	\$19.00	\$19.25	\$0.25	
	60+ Storage (Medium) 30" x 57"	\$15.00	\$15.25	\$0.25	
	60+ Storage (Small) 29" x 23"-32"	\$9.00	\$9.25	\$0.25	
	60+ Storage (Other) 29" x 23"-32"	\$9.00	\$9.25	\$0.25	
	<u>Newport 60+ Center Program/Trip Fees - 46257 & 46259</u>				
	Asian Celebration, Eugene, OR	\$26.00	\$26.50	\$0.50	201-4190-46259
	Beaver Creek Natural Area, Seal Rock	\$5.25	\$5.50	\$0.25	201-4190-46259
	Benton County Historical Museum, Corvallis, OR	\$21.00	\$21.50	\$0.50	201-4190-46259
	Beverly Beach State Park, Newport	\$5.25	\$5.50	\$0.25	201-4190-46259
	Brooks Gardens Peonies & Schreiner's Iris Garden, Salem, OR	\$31.50	\$32.50	\$1.00	201-4190-46259
	Brownsville Antique Faire, Brownsville, OR	\$21.00	\$21.50	\$0.50	201-4190-46259
	Candy Cane Express, Garibaldi, OR	\$67.50	\$69.00	\$1.50	201-4190-46259
	Carriage Me Back, Brownsville, OR (cancelled)	\$36.50	\$37.53	\$1.03	201-4190-46259
	Chinook Winds Casino, Lincoln City, OR	\$15.50	\$15.75	\$0.25	201-4190-46259
	Civil War Reenactment: Battle for Clatsop County, Astoria, OR	\$47.00	\$48.00	\$1.00	201-4190-46259
	Discovery Loop/Giant Spruce Trail, Yachats	\$10.50	\$10.75	\$0.25	201-4190-46259
	Drift Creek Falls Trail, Lincoln City	\$10.50	\$10.75	\$0.25	201-4190-46259
	Evergreen Aviation & Space Museum, McMinnville, OR	\$36.50	\$37.25	\$0.75	201-4190-46259
	Fall Splendor Excursion, Rockaway Beach, OR	\$47.00	\$48.00	\$1.00	201-4190-46259
	Farm Fest & Plowing Competition, McMinnville, OR	\$31.50	\$32.50	\$1.00	201-4190-46259
	French Prairie Pumpkin Patch, Pig Races, St. Paul, OR	\$41.50	\$42.25	\$0.75	201-4190-46259

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Gerdemann Botanic Preserve, Yachats	\$5.25	\$5.50	\$0.25	201-4190-46259
	Heceta Head, Florence	\$10.50	\$10.75	\$0.25	201-4190-46259
	Historic Carousel & Museum, Albany, OR	\$21.00	\$21.50	\$0.50	201-4190-46259
	Holiday Lights @ Shore Acres, Coos Bay, OR	\$26.00	\$26.50	\$0.50	201-4190-46259
	John Maré Woodland Loop, Waldport	\$5.25	\$5.50	\$0.25	201-4190-46259
	McKenzie River Lavender Bloom, Springfield, OR	\$26.00	\$26.50	\$0.50	201-4190-46259
	Mt. Angel Oktoberfest, Mt. Angel, OR	\$26.00	\$26.50	\$0.50	201-4190-46259
	Olalla Reservoir Trail, Toledo	\$10.50	\$10.75	\$0.25	201-4190-46259
	Oregon Coast Trail 804, Yachats	\$10.50	\$10.75	\$0.25	201-4190-46259
	Oregon Coastal Excursion, Rockaway Beach, OR	\$47.00	\$48.00	\$1.00	201-4190-46259
	Oregon State Fair, Salem, OR	\$26.00	\$26.50	\$0.50	201-4190-46259
	Scandinavian Festival, Junction City, OR	\$21.00	\$21.50	\$0.50	201-4190-46259
	Silverton Christmas Market-Oregon Garden, Silverton, OR	\$41.50	\$42.25	\$0.75	201-4190-46259
	South Beach State Park	\$5.25	\$5.50	\$0.25	201-4190-46259
	Strawberry Festival, Lebanon, OR	\$31.50	\$32.50	\$1.00	201-4190-46259
	Valley River Center Shopping Trip, Eugene, OR	\$26.00	\$26.50	\$0.50	201-4190-46259
	Volksfest, Mt. Angel, OR	\$26.00	\$26.50	\$0.50	201-4190-46259
	Wooden Shoe Tulip Festival, Woodburn, OR	\$36.50	\$37.25	\$0.75	201-4190-46259
	60+ Center Programs/Trips that are run by City staff or volunteers will set fees to cover 100% of total direct and indirect costs.				201-4190-46259
	60+ Center Programs/Trips will be added/removed on a periodic basis in consideration of participation and budget levels.				201-4190-46259
	60+ Center resident patrons will receive a \$5.00 resident discount for trips costing \$20 or more. All patrons attending trips under \$20 will pay the full trip price.				

Parks & Recreation Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
<u>Newport Parks Maintenance - Fees 48001</u>					
	Memorial Bench Fee	\$2,500.00	\$2,500.00	\$0.00	711-7101-48001
	City Mitigation Tree Fund	\$250.00	\$250.00	\$0.00	711-7101-48001
	Reviewed by:	<i>Mike Cavanaugh</i>			
	Date:	<i>01/10/25</i>			

Police Fees and Charges									
Services Description	2024-25			2025-26			Changed	GL Account	
	0 – 10 days	11-20 Days	21-30 Days	0 – 10 days	11-20 Days	21-30 Days			
Parking Bail Schedule – If Paid Within the Timeframe Noted - 46006									
Violation	0 – 10 days	11-20 Days	21-30 Days	0 – 10 days	11-20 Days	21-30 Days			
Overtime parking	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
Citation for Meter Violation	\$30.00	\$60.00	\$95.00	\$30.00	\$60.00	\$95.00		211-4550-46006	
Facing traffic	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
Backed into angle	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
Bus/taxi zone	\$10.00	\$25.00	\$50.00	\$10.00	\$25.00	\$50.00		211-4550-46006	
Double parked	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
No parking	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Tow zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Yellow zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Green zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
72 hour violation	\$100.00	\$205.00	\$400.00	\$100.00	\$205.00	\$400.00		211-4550-46006	
Fire hydrant	\$75.00	\$105.00	\$205.00	\$75.00	\$105.00	\$205.00		211-4550-46006	
Handicapped permit	\$250.00	\$325.00	\$450.00	\$250.00	\$325.00	\$450.00		211-4550-46006	
Improper parking	\$15.00	\$30.00	\$55.00	\$15.00	\$30.00	\$55.00		211-4550-46006	
Displaying vehicle for sale	\$45.00	\$90.00	\$130.00	\$45.00	\$90.00	\$130.00		211-4550-46006	
Parking in fire zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Nuisance vehicle	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00		211-4550-46006	
Vehicle Impoundment Fee - 46004									
		\$100.00			\$100.00		\$0.00	101-1900-46004	
Vehicle Immobilization - 46004									
		\$50.00			\$50.00		\$0.00	101-1900-46004	
Traffic Citation Assessment Fee - 46004									
		\$10.00			\$10.00		\$0.00	101-1900-46004	
Firearms Discharge Permit - 46004									
		\$50.00			\$50.00		\$0.00	101-1900-46004	
Police Reports - 46409									
Police reports up to 10 pages		\$15.00			\$15.00		\$0.00	101-1900-46409	
Each Additional Page		\$0.00			\$0.50		\$0.50	101-1900-46409	
Copy of police photographs on CD		\$15.00			\$20.00		\$5.00	101-1900-46409	
Police body camera recording, plus redaction costs (if required)		\$35.00			\$35.00		\$0.00	101-1900-46409	
Video Redaction per hour		\$0.00			\$45.00		\$45.00	101-1900-46409	
CAD Incident Response Reports		\$0.00			\$10.00		\$10.00	101-1900-46409	
Address/Name Records Checks up to 10 pages		\$0.00			\$10.00		\$10.00	101-1900-46409	
Each additional page		\$0.00			\$0.50		\$0.50	101-1900-46409	
Taxicab Fees - 46405									
Taxicab endorsement application fee added to business license (0-10 drivers)		\$100.00			\$100.00		\$0.00	101-1900-46405	
Taxicab endorsement application fee added to business license (11+ drivers)		\$150.00			\$150.00		\$0.00	101-1900-46405	
Taxicab endorsement annual renewal fee (0-10 drivers)		\$100.00			\$100.00		\$0.00	101-1900-46405	
Taxicab endorsement annual renewal fee (11+ drivers)		\$150.00			\$150.00		\$0.00	101-1900-46405	

Police Fees and Charges

Services Description		2024-25	2025-26	Changed	GL Account
	Taxicab driver fingerprinting fee	\$0.00	\$0.00	\$0.00	101-1900-46405
	Temporary taxicab driver's permit	\$0.00	\$0.00	\$0.00	101-1900-46405
	Taxicab driver permit application fee	\$0.00	\$0.00	\$0.00	101-1900-46405
Liquor Licenses - 46406					
	New applications	\$100.00	\$100.00	\$0.00	101-1900-46406
	Change of ownership	\$75.00	\$75.00	\$0.00	101-1900-46406
	Change of location	\$75.00	\$75.00	\$0.00	101-1900-46406
	Change of privilege	\$75.00	\$75.00	\$0.00	101-1900-46406
	Renewal	\$35.00	\$35.00	\$0.00	101-1900-46406
	Temporary license	\$35.00	\$35.00	\$0.00	101-1900-46406
	Off premises fee	\$35.00	\$35.00	\$0.00	101-1900-46406
Medical & Recreational Marijuana Fees - 46405					
	Medical marijuana facilities endorsement				
	Application/surcharge fee	\$100.00	\$100.00	\$0.00	101-1900-46405
	Background checks of each employee	\$35.00	\$35.00	\$0.00	101-1900-46405
	Annual renewal fee	\$40.00	\$40.00	\$0.00	101-1900-46405
	Recreational marijuana facilities endorsement				
	Application/surcharge fee	\$100.00	\$100.00	\$0.00	101-1900-46405
	Background checks of each employee	\$35.00	\$35.00	\$0.00	101-1900-46405
	Annual renewal fee	\$40.00	\$40.00	\$0.00	101-1900-46405
	Reviewed by:	<i>Jason Malloy</i>			
	Date:	<i>2/12/2025</i>			

Parking Fees and Charges								
Services Description	2024-25			2025-26			Changed	GL Account
	One-time	Monthly	Annual	One-time	Monthly	Annual		
Parking Permit - Daily during Peak season May through October								
Zone A Permit	N/A	\$ 45.00	N/A	N/A	\$ 45.00	N/A	\$ 0.00	211-4550-46412
Zone B Permit	N/A	\$ 45.00	N/A	N/A	\$ 45.00	N/A	\$ 0.00	211-4550-46412
Zone C Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$ 0.00	211-4550-46412
Zone D Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$ 0.00	211-4550-46412
Commercial Fishing Community Permit	N/A	\$ 45.00	N/A	N/A	\$ 45.00	N/A	\$ 0.00	211-4550-46412
Commercial Fishing Community Single Use Permit	\$ 10.00			\$ 10.00			\$ 0.00	211-4550-46412
Recreational Fishing Charter Day Permit	\$ 8.00			\$ 8.00			\$ 0.00	211-4550-46412
Lodging Day Permit	\$ 10.00			\$ 10.00			\$ 0.00	211-4550-46412
Temporary Courtesy Permit January through April 2024								
Parking Permit - Weekends during off-season November through April								
Zone A Permit	N/A	\$ 15.00	N/A	N/A	\$ 15.00	N/A	\$ 0.00	211-4550-46412
Zone B Permit	N/A	\$ 15.00	N/A	N/A	\$ 15.00	N/A	\$ 0.00	211-4550-46412
Zone C Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$ 0.00	211-4550-46412
Zone D Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$ 0.00	211-4550-46412
Commercial Fishing Community Permit	N/A	\$ 15.00	N/A	N/A	\$ 15.00	N/A	\$ 0.00	211-4550-46412
Commercial Fishing Community Single Use Permit	\$ 10.00			\$ 10.00			\$ 0.00	211-4550-46412
Recreational Fishing Charter Day Permit	\$ 8.00			\$ 8.00			\$ 0.00	211-4550-46412
Lodging Day Permit	\$ 10.00			\$ 10.00			\$ 0.00	211-4550-46412
Temporary Courtesy Permit January through April 2024								
Bayfront Meter Rates - Daily during peak season May through October and weekends during off-season November through April								
Hourly Meter Rates (where posted)		\$ 1.00			\$ 1.00		\$ 0.00	211-4550-46412
Bayfront Payment in Lieu of Required Parking -								
Additional Demand (per stall fee)								
1 to 5 spaces	\$ 0.00	each		\$ -	each		\$ 0.00	211-4550-46409
6 to 10 spaces	\$ 5,000.00	each		\$ 5,000.00	each		\$ 0.00	211-4550-46409
11 to 15 spaces	\$ 7,500.00	each		\$ 7,500.00	each		\$ 0.00	211-4550-46409
16 to 20 spaces	\$ 10,000.00	each		\$ 10,000.00	each		\$ 0.00	211-4550-46409
Reviewed by:		<i>Derrick J. Tokos, AJCP</i>						
Date:		<i>1/13/2025</i>						

Public Works Utility Fees and Charges					
Services Description	2024-25	2025-26	Changed	GL Account	
Water Utility Rates and Charges					
Connection Fee and Street Opening Fee - Section 8-1					
A. Installing a water meter to an existing service meter size:					
Meter Size	Connection Fee	Connection Fee			
5/8" x 3/4" meter to an existing 5/8" x 3/4" service	\$374.00	\$396.00	\$22.00	601-3390-45503	
1" meter to an existing 1" service	\$431.00	\$457.00	\$26.00	601-3390-45503	
1.5" meter to an existing 1.5" service	\$1,783.00	\$1,890.00	\$107.00	601-3390-45503	
2" meter or larger	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503	
Meter installation charges to convert from smaller meter/service, to larger or smaller service	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503	
B. Meter removal charge (charge to remove meter on customer request):					
Meter Size	Removal Fee	Removal Fee			
5/8" x 3/4"	\$374.00	Actual cost plus 10%		601-3390-45503	
1"	\$431.00	Actual cost plus 10%		601-3390-45503	
1.5"	\$1,783.00	Actual cost plus 10%		601-3390-45503	
2" to 4"	\$2,041.00	Actual cost plus 10%		601-3390-45503	
6" or larger	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503	
C. The fee for a new connection to the water system is based on the size of service. The fees for new connections are:					
Meter Size	Connection Fee	Connection Fee			
5/8" x 3/4"	\$3,007.00	\$3,187.00	\$180.00	601-3390-45503	
1 inch	\$3,496.00	\$3,706.00	\$210.00	601-3390-45503	
Larger than 1 inch	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503	
D. If cutting and restoration of asphalt streets is necessary, actual costs of the repair plus 10% will be added to the above costs.					
Deposit - Section 8-2					
The amount of deposit required under NMC 5.10.020 is based upon meter size and is generally equal to two months of average usage. A refundable deposit will be collected upon the start of new service for a property owner, or a renter/tenant account. The deposit is fully refundable, after 12 months of account history with no late fees, or disconnect notices. Deposits for new utility accounts are:					
Meter Size	Deposit	Deposit			
5/8" x 3/4"	\$375.00	\$0.00	(\$375.00)		
1 inch	\$459.00	\$0.00	(\$459.00)		
1 1/4" X 1 1/2"	\$1,735.00	\$0.00	(\$1,735.00)		
2 inch	\$2,280.00	\$0.00	(\$2,280.00)		
3 inch and larger	\$3,360.00	\$0.00	(\$3,360.00)		

Public Works Utility Fees and Charges						
	Services Description	2024-25		2025-26	Changed	GL Account
	Miscellaneous Charges - Section 8-3					
	A. Account change fee. Will be charged at each new account setup, or each change of existing account into new account holder, or property owner name.	\$29.00		\$31.00	\$2.00	601-3390-48001
	B. The reconnection fee following a for-cause (delinquent payment or other cause) disconnect.	\$51.00		\$54.00	\$3.00	601-3390-48001
	C. City test water meter by customer request (refunded if test indicates meter reads higher than correct, meters are specified to be 99.87% accurate).	\$40.00		\$42.00	\$2.00	601-3390-48001
	D. Test compound water meter if requested by customer.	Actual cost plus 10%		Actual cost plus 10%		
	E. Tamper fee (1st step).	\$115.00		\$122.00	\$7.00	601-3390-48001
	F. Tamper fee with meter lock off (2nd step).	\$173.00		\$183.00	\$10.00	601-3390-48001
	G. Remove meter due to tampering/meter re-install fee (3rd step).	\$489.00		\$518.00	\$29.00	601-3390-48001
	H. Penalty fee replacing a damaged meter/component (due to tampering).	Actual cost plus 10%		Actual cost plus 10%		601-3390-48001
	I. Late fees on past due balances (starts on 16th day).	2% per month applied to the unpaid portion of the customer's bill		2% per month applied to the unpaid portion of the customer's bill		601-3390-48001
	<i>* Illegal conduct will be documented and referred for prosecution. See ORS 164.365 Criminal Mischief in the First Degree. Fee is not a civil compromise.</i>					
	Rates for Water Service Within the City - Section 8-4					
	The rates in this Subsection 4 apply to all service areas.					
	The minimum monthly charge shall be based on the size of each meter except as otherwise defined within this section.					
	The minimum charge for unmetered fire suppression systems shall be based upon the size of the service line entering the property.					
	A. The charges in this Subsection 4.A apply within the City of Newport.					
	Meter Size	Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons	
	Single-family residence					
201	5/8" or 3/4"	\$27.46	\$5.93	\$29.11	\$1.65	601-3390-45501
202	1"	\$36.47		\$38.66	\$2.19	601-3390-45501
203	1 1/4" or 1 1/2"	\$55.52		\$58.85	\$3.33	601-3390-45501
204	2"	\$95.07		\$100.77	\$5.70	601-3390-45501
205	3"	\$141.91		\$150.42	\$8.51	601-3390-45501
206	4"	\$235.67		\$249.81	\$14.14	601-3390-45501
	6"	\$392.00		\$415.52	\$23.52	601-3390-45501
	8" or larger	\$627.00		\$664.62	\$37.62	601-3390-45501

Public Works Utility Fees and Charges							
	Services Description	2024-25		2025-26		Changed	GL Account
	Single-family residence - low income qualified - 30% discount						
	5/8" or 3/4"	\$19.22	\$4.15	\$20.38	\$4.40	\$1.16	601-3390-45501
	1"	\$25.53		\$27.06		\$1.53	601-3390-45501
	1 1/4" or 1 1/2"	\$38.86		\$41.20		\$2.34	601-3390-45501
	2"	\$66.55		\$70.54		\$3.99	601-3390-45501
	3"	\$99.34		\$105.29		\$5.95	601-3390-45501
	4"	\$164.97		\$174.87		\$9.90	601-3390-45501
	6"	\$274.40		\$290.86		\$16.46	601-3390-45501
	8" or larger	\$438.90		\$465.23		\$26.33	601-3390-45501
	Multi-family residential						
201	5/8" or 3/4"	\$27.46	\$5.93	\$29.11	\$6.29	\$1.65	601-3390-45501
202	1"	\$36.47		\$38.66		\$2.19	601-3390-45501
203	1 1/4" or 1 1/2"	\$55.52		\$58.85		\$3.33	601-3390-45501
204	2"	\$95.07		\$100.77		\$5.70	601-3390-45501
205	3"	\$141.91		\$150.42		\$8.51	601-3390-45501
206	4"	\$235.67		\$249.81		\$14.14	601-3390-45501
	6"	\$392.00		\$415.52		\$23.52	601-3390-45501
	8" or larger	\$627.00		\$664.62		\$37.62	601-3390-45501
	Commercial						
207	5/8" or 3/4"	\$32.50	\$6.68	\$35.75	\$7.35	\$3.25	601-3390-45501
208	1"	\$43.14		\$47.45		\$4.31	601-3390-45501
209	1 1/4" or 1 1/2"	\$65.75		\$72.33		\$6.58	601-3390-45501
210	2"	\$112.55		\$123.81		\$11.26	601-3390-45501
211	3"	\$167.98		\$184.78		\$16.80	601-3390-45501
212	4"	\$279.25		\$307.18		\$27.93	601-3390-45501
	6"	\$465.00		\$511.50		\$46.50	601-3390-45501
	8" or larger	\$743.00		\$817.30		\$74.30	601-3390-45501
	Rates for Water Service Outside the City - Section 8-5						
	B. The charges in this subsection 5 apply outside the City of Newport.						
	Meter Size	Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
	Single-family residence						
221	5/8" or 3/4"	\$52.38	\$5.93	\$55.52	\$6.29	\$3.14	601-3390-45501
222	1"	\$71.35		\$75.63		\$4.28	601-3390-45501
223	1 1/4" or 1 1/2"	\$99.16		\$105.11		\$5.95	601-3390-45501
224	2"	\$174.82		\$185.31		\$10.49	601-3390-45501
225	3"	\$260.13		\$275.74		\$15.61	601-3390-45501
226	4"	\$426.94		\$452.56		\$25.62	601-3390-45501
	6"	\$711.00		\$753.66		\$42.66	601-3390-45501
	8" or larger	\$1,136.00		\$1,204.16		\$68.16	601-3390-45501

Public Works Utility Fees and Charges							
	Services Description	2024-25		2025-26		Changed	GL Account
	Multi-family residential						
221	5/8" or 3/4"	\$52.38		\$55.52		\$3.14	601-3390-45501
222	1"	\$71.35		\$75.63		\$4.28	601-3390-45501
223	1 1/4" or 1 1/2"	\$99.16		\$105.11		\$5.95	601-3390-45501
224	2"	\$174.82	\$5.93	\$185.31	\$6.29	\$10.49	601-3390-45501
225	3"	\$260.13		\$275.74		\$15.61	601-3390-45501
226	4"	\$426.94		\$452.56		\$25.62	601-3390-45501
	6"	\$711.00		\$753.66		\$42.66	601-3390-45501
	8" or larger	\$1,136.00		\$1,204.16		\$68.16	601-3390-45501
	Commercial						
227	5/8" or 3/4"	\$52.38		\$57.62		\$5.24	601-3390-45501
228	1"	\$71.35		\$78.49		\$7.14	601-3390-45501
229	1 1/4" or 1 1/2"	\$99.16		\$109.08		\$9.92	601-3390-45501
330	2"	\$174.82	\$6.68	\$192.30	\$7.35	\$17.48	601-3390-45501
331	3"	\$260.13		\$286.14		\$26.01	601-3390-45501
332	4"	\$426.94		\$469.63		\$42.69	601-3390-45501
	6"	\$711.00		\$782.10		\$71.10	601-3390-45501
	8" or larger	\$1,136.00		\$1,249.60		\$113.60	601-3390-45501
	Temporary Service Through Fire Hydrant - Section 8-6						
	Fire hydrant temporary service installation (hydrant meter)	\$467.00		\$495.00		\$28.00	601-3390-45503
	Monthly charge (no usage included)	\$360.00		\$382.00		\$22.00	601-3390-45503
	Usage (billed monthly)	\$10.00	per 1,000	\$11.00	per 1,000	\$1.00	601-3390-45503
	Hydrant tampering/illegal connection	\$500.00		\$530.00		\$30.00	601-3390-45503
	Water Purchased and Privately Transported - Section 8-7						
	The amount charged for water purchased and transported by the purchaser directly from any authorized city facility is \$11 per 1,000 gallons.	\$10.00	per 1,000	\$11.00	per 1000	\$1.00	601-3390-45501
	Right of Way Permit Review Fee - Section 8-8						
	Right of way permit review fee.	\$50.00		\$53.00		\$3.00	601-3390-48001
	Wastewater Utility Rates and Charges						
	Connection Fee - Section 8-9						
	A. Sewer lateral inspection fee per connection.	\$230.00		\$244.00		\$14.00	602-3490-48001
	Metered Rates - Section 8-10						
	The charges imposed in this Subsection 1 apply to properties that have sanitary sewer service.						

Public Works Utility Fees and Charges							
	Services Description	2024-25		2025-26		Changed	GL Account
		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
	A-1. Single-family residences and duplexes within City limits						
	The charge for sewer service for single-family dwellings and duplexes within city limits shall be \$43.78 per month, plus \$11.23 per 1,000 gallons of water usage.	\$41.30	\$10.59	\$43.78	\$11.23	\$2.48	602-3490-45505
	A-2. Single-family residences and duplexes within City limits (low income qualified)						
		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
401/501	The charge for sewer service for single-family dwellings and duplexes within city limits shall be \$43.78 per month, plus \$11.23 per 1,000 gallons of water usage. These rates will be discounted by 30% for those residents who qualify.	\$28.91	\$7.41	\$30.65	\$7.86	\$1.74	602-3490-45505
	B. Multi-family residences, and single-family residences and duplexes outside of City limits						
		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
403/503	The basic charge for service for residential properties with three or more dwelling units, for all commercial properties, and for single-family residences and duplexes outside of City limits shall be \$50.48 per month plus \$16.64 per 1,000 gallons of water usage.	\$47.62	\$15.70	\$50.48	\$16.64	\$2.86	602-3490-45505
	C. Commercial properties						
		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
405/505	The basic charge for service for residential properties with three or more dwelling units, for all commercial properties, and for single-family residences and duplexes outside of City limits shall be \$52.38 per month plus \$17.27 per 1,000 gallons of water usage.	\$47.62	\$15.70	\$52.38	\$17.27	\$4.76	602-3490-45505
	An "Extra Strength Charge" of \$1.29 per pound of biochemical oxygen demand applies to commercial properties users when the biochemical oxygen demand exceeds 300 parts per million.	\$1.29	per pound	\$1.37	per pound	\$0.08	602-3490-45505
	An "Extra Strength Charge" of \$1.20 per pound of total suspended solids applies to significant industrial users.	\$1.20	per pound	\$1.27	per pound	\$0.07	602-3490-45505
	The charges for monitoring sewage discharge shall be \$21.32 per combined sample & \$11.13 per test.	\$21.32 per combined sample & \$11.13 per test		\$21.32 per combined sample & \$11.13 per test			602-3490-45505

Public Works Utility Fees and Charges						
Services Description	2024-25		2025-26		Changed	GL Account
C. Fish plants						
The charge for sewer service for fish plants within city limits shall be based on meter size. If a plant has two meters they will be charged two individual rates based on the size of the meter.	No Change		No Change			
Individually Determined Rate - Section 8-11						
Commercial customers that are legally disposing of all or part of their processing wastewater to an acceptable waterway in conformance with applicable federal, state, and city laws, regulations and permits shall have a sewer user charge established by the City Manager based on an individual determination of the impact of the property on the sewer system. The City Manager shall take into account, when establishing the sewer rate, the estimated quantity in gallons, as well as, any adverse treatment or maintenance costs that may be incurred by the city handling extra strength wastewater that is being returned to the city sanitary sewers.	No Change		No Change			
Septage/Sludge Disposal - Section 8-12						
A. The rate for disposal of septage at the city's wastewater treatment plant per gallon.	\$0.25	per gallon	\$0.50	per gallon	\$0.25	602-3490-46502
B. The rate for disposal of sludge at the city's wastewater treatment plant per gallon.	\$0.50	per gallon	\$1.00	per gallon	\$0.50	602-3490-46502
Class A Sludge Sales - Section 8-13						
Class A sludge manufactured at the city's wastewater treatment plant may be purchased per cubic yard. The transportation of the sludge is the responsibility of the customer.	No Charge		No Charge			602-3490-48001
Right of Way Permit Review Fee - Section 8-14						
Right of way permit review fee.	\$50.00		\$53.00		\$3.00	602-3490-48001
Stormwater Utility Fees						
Storm Water Utility Fee - Section 8-15						
A. The charges imposed in this subsection 1 will be applied to each properties impervious surface area or Equivalent Service Area (ESU). ESU is defined as follows: One ESU equals 2700 square feet of impervious surface area. Thus each residential unit will be assumed to be one ESU whereas a Multifamily and Commercial account will be assigned an ESU based on their impervious surface area.						
Residential - 1 ESU	\$12.39		\$13.13		\$0.74	603-3790-46705
Multi-family - Each ESU	\$12.39		\$13.13		\$0.74	
Commercial - Each ESU	\$12.39		\$13.13		\$0.74	
Street Fees - Section 8-16						
Installation of Banners and Signs that Promote Attractions and Events						
A. A fee is established for City crews to install and remove promotional banners per pole.	\$150.00	per pole	\$159.00	per pole	\$9.00	251-3210-48001
B. A fee for Type II Barricade with signage for Special Event Permits	\$0.00		\$7.00		\$7.00	251-3210-48001
C: A fee for Type II Barricade for Special Event Permits	\$0.00		\$5.00		\$5.00	251-3210-48001
D: A fee for Type III Barricade with signage for Special Event Permits	\$0.00		\$10.50		\$10.50	251-3210-48001
E: A fee of for Type III Barricade for Special Event Permits	\$0.00		\$8.50		\$8.50	251-3210-48001

Public Works Utility Fees and Charges						
Services Description	2024-25		2025-26		Changed	GL Account
F: A fee for 24" for Traffic Cone for Special Event Permits	\$0.00		\$2.00		\$2.00	251-3210-48001
G: A fee for 48" for Candlestick Cone for Special Event Permits	\$0.00		\$5.00		\$5.00	251-3210-48001
H: A fee for Reader Board for Special Event Permits	\$0.00		\$345.00		\$345.00	251-3210-48001
I: A fee for Traffic Control Signage with Stand for Special Event Permits	\$0.00		\$12.00		\$12.00	251-3210-48001
J. The City Manager is authorized to waive fees related to signs the City owns or for which the event is City Sponsored.						
Right of Way Permit Review Fee - Section 8-17						
Right of way permit review fee.	\$50.00		\$53.00		\$3.00	603-3790-48001
Reviewed by:	<i>Justin Scharbrough</i>					
Date:	<i>4/7/2025</i>					

Engineering Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
Right of way (ROW) permit includes the base fee plus one or more of the other ROW fees:					
	ROW Base Fee	\$100.00	\$100.00	\$0.00	701-3110-46480
	ROW Expedited Review Fee (less than 2-week review)	\$100.00	\$100.00	\$0.00	701-3110-46480
	ROW Permit Extension Fee for additional 60 days	\$100.00	\$100.00	\$0.00	701-3110-46480
	Working Without a ROW Permit Fee (Per Day Work Occurs Without a Permit)	Up to \$500/Day	Up to \$500/Day		701-3110-46480
	Traffic Study Request Fee	\$500.00	\$500.00	\$0.00	701-3110-4XXXX
	Modification of Building Permit Fee to Include Review Hours	TBD (50% of Building Permit fee)	TBD (50% of Building Permit fee)		701-3110-4XXXX
	NOTE: Engineering/Infrastructure Permit to be developed.				
	Engineering Plan Review Fee	65% of Building Permit Fee	65% of Building Permit Fee		701-3110-4XXXX
	1/9/24 Update - 2 fees will be eliminated in 2024-2025. ROW Closure Under 30-Days (Included in Base Fee) and ROW Closure Over 30-Days (up to additional 30 day ROW closure - add to base fee). Additionally, the names of the fees have changed slightly. To date, no fees have been implemented for 2023-24. Our goal is to have the 2024-25 fees in-place on July 1, 2024.				
	Reviewed by:	<i>Chris Beatty</i>			
	Date:	<i>02/19/25</i>			

Library Fees and Charges

	Services Description	2024-25	2025-26	Changed	GL Account
Library - 46007					
	Public access fees				
	Lost materials processing fee	\$5.00	\$5.00	0.00	101-1900-46007
	Interlibrary loans (ILL) per item Received	\$1.00	\$1.00	0.00	101-1900-46007
	Black & white copies and prints per page	\$0.10	\$0.10	0.00	101-1900-46007
	Color copies and prints per page	\$1.00	\$1.00	0.00	101-1900-46007
	Non-resident library card per household - yearly	\$49.00	\$49.00	0.00	101-1900-46007
	Visitor's library card nonrefundable fee - max of 3 months	\$5.00	\$5.00	0.00	101-1900-46007
	Internet & Wi-Fi	\$0.00	\$0.00	0.00	101-1900-46007
	Scan & faxes	\$0.00	\$0.00	0.00	101-1900-46007
	Replacement Fees				
	Adult non-fiction	\$30.00	\$30.00	0.00	101-1900-46007
	Adult fiction	\$30.00	\$30.00	0.00	101-1900-46007
	Mystery	\$30.00	\$30.00	0.00	101-1900-46007
	Romance	\$16.00	\$20.00	4.00	101-1900-46007
	Western	\$25.00	\$25.00	0.00	101-1900-46007
	Sci-fiction and fantasy	\$15.00	\$20.00	5.00	101-1900-46007
	Large print	\$38.00	\$40.00	2.00	101-1900-46007
	Reference	\$125.00	\$125.00	0.00	101-1900-46007
	Young adult	\$15.00	\$20.00	5.00	101-1900-46007
	CD	\$15.00	\$20.00	5.00	101-1900-46007
	Paperback	\$10.00	\$15.00	5.00	101-1900-46007
	Magazine	\$7.00	\$10.00	3.00	101-1900-46007
	Juvenile magazine	\$7.00	\$10.00	3.00	101-1900-46007
	Juvenile non-fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Juvenile fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Easy non-fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Easy fiction	\$17.00	\$20.00	3.00	101-1900-46007
	Non-circulating material	\$50.00	\$50.00	0.00	101-1900-46007
	Audio book on CD	\$50.00	\$50.00	0.00	101-1900-46007
	Playaway audio book	\$80.00	\$80.00	0.00	101-1900-46007
	DVD and Blu-ray	\$18.00	\$20.00	2.00	101-1900-46007

Library Fees and Charges

	Services Description	2024-25	2025-26	Changed	GL Account
	Multi-disc DVD and Blu-ray	\$40.00	\$40.00	0.00	101-1900-46007
	Replacement DVD/Blu-ray cases	\$5.00	\$5.00	0.00	101-1900-46007
	Replacement library card	\$1.00	\$1.00	0.00	101-1900-46007
	Replacement Mobile Hotspot	\$100.00	\$100.00	0.00	101-1900-46007
	Replacement Culture Pass Program card	\$5.00	\$5.00	0.00	101-1900-46007
	Replacement Laptops and Devices	\$300.00	\$300.00	0.00	101-1900-46007
	Replacement Library of Things Items	Cost of Actual Item	Cost of Actual Item		101-1900-46007
	Replacement Laptop and Device Cord	\$50.00	\$50.00	0.00	101-1900-46007
	Cleaning of Library of Things Items	\$10.00	\$10.00	0.00	101-1900-46007
Library - section 1-2					
	Large public meeting room fee per hour to for-profit and no charge to clubs, non-profits, community groups, etc.	\$20.00	\$20.00	0.00	101-1900-48001
	Large public meeting room fee per hour to for-profit and no charge to clubs, non-profits, community groups, etc.	\$10.00	\$10.00	0.00	101-1900-48001
	Reviewed by:	<i>Laura Kimberly</i>			
	Date:	<i>12/31/24</i>			

Miscellaneous Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
Rates and Charges Set by Separate Resolutions - SDC 46408					
<u>System Development Charges (SDCs)</u>					
<u>Resolution No. 3786 - SDC Methodology, Rates, and Adjustment Procedure</u>					
Requires SDC rates be adjusted based upon the most recent Construction Cost Index available as of April 1st of each year.					
1. Water System Development Charge:					
Single family, per square foot (SF)					
	0-1,700	\$0.75	\$0.76	0.01	253-3620-46408
	1,701-2,900	\$0.61	\$0.62	0.01	253-3620-46408
	2,900+	\$0.49	\$0.50	0.01	253-3620-46408
	All other, per Equivalent Dwelling Unit (EDU)	\$1,493.86	\$1,518.00	24.14	253-3620-46408
2. Wastewater System Development Charge:					
Single family, per SF					
	0-1,700	\$1.32	\$1.34	0.02	253-3630-46408
	1,701-2,900	\$1.06	\$1.07	0.01	253-3630-46408
	2,900+	\$0.87	\$0.89	0.02	253-3630-46408
	All other, per EDU	\$2,650.16	\$2,692.00	41.84	253-3630-46408
3. Stormwater System Development Charge					
Single family, per SF					
	0-1,700	\$1.00	\$1.02	0.02	253-3650-46408
	1,701-2,900	\$0.60	\$0.61	0.01	253-3650-46408
	2,900+	\$0.48	\$0.49	0.01	253-3650-46408
	All other, per Impervious Surface Feet (ISA)	\$0.55	\$0.56	0.01	253-3650-46408
4. Transportation System Development Charge					
Single family, per SF					
	0-1,700	\$1.51	\$1.53	0.02	253-3610-46408
	1,701-2,900	\$1.43	\$1.45	0.02	253-3610-46408
	2,900+	\$1.31	\$1.33	0.02	253-3610-46408
	All other, per Average Daily Vehicle Trip (ADVT)	\$397.06	\$403.00	5.94	253-3610-46408

Miscellaneous Fees and Charges					
	Services Description	2024-25	2025-26	Changed	GL Account
	Retail/Restaurant ADVT trip discount (within Bayfront, Nye Beach, City Center and Wilder Special Districts)	20%	20%	0.00	253-3610-46408
	5. Parks Development Charge				
	Single family, per SF	\$0.63	\$0.64	0.01	253-3640-46408
	All other, per Unit	\$783.86	\$796.00	12.14	253-3640-46408
	6. System Development Charge Administration Fee	4.18%	4.18%	0.00	253-3660-46408
	<u>Resolution No. 3390 – Agate Beach Closure Fund Fees</u>				
	<u>Resolution No. 3650A – Fees In Lieu of Franchise Fees by City-Owned Utilities</u>				
	Reviewed by:	<i>Derrick I. Tokos, AICP</i>			
	Date:	<i>01/13/25</i>			

BUDGET WORKSHEETS - RESOURCES/REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
CITY OF NEWPORT URBAN RENEWAL AGENCY- RESOURCES										
PROPERTY TAXES	3,837,754	4,009,646	3,985,213	3,985,213	3,999,817	4,073,766	4,239,585	4,239,585	-	-
OTHER TAXES	-	-	-	-	-	-	-	-	-	-
FRANCHISES	-	-	-	-	-	-	-	-	-	-
FEDERAL SOURCES	-	-	-	-	-	-	-	-	-	-
STATE SOURCES	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	-	-	-	-	-	-	-	-	-	-
SERVICES PROVIDED FOR	-	-	-	-	-	-	-	-	-	-
FEES, FINES & FORFEITURES	42,000	24,500	-	-	-	-	-	-	-	-
INVESTMENTS	153,974	232,635	114,591	114,591	12,030	115,488	103,939	103,939	-	-
LOAN AND LEASE REVENUE	-	-	4,180,000	4,180,000	-	4,180,000	-	-	-	-
TOTAL REVENUES	4,033,728	4,266,781	8,279,804	8,279,804	4,011,847	8,369,254	4,343,524	4,343,524	-	-
TRANSFERS FROM OTHER FUNDS	1,351,508	1,080,283	845,896	845,896	-	845,896	2,201,589	2,201,589	-	-
INTERFUND LOAN FROM OTHER FUND	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	5,385,236	5,347,064	9,125,700	9,125,700	4,011,847	9,215,150	6,545,113	6,545,113	-	-
BEGINNING FUND BALANCE	5,474,075	4,289,871	4,524,454	4,751,711	4,751,711	4,751,712	3,903,048	3,903,048	-	-
TOTAL RESOURCES	10,859,311	9,636,935	13,650,154	13,877,411	8,763,558	13,966,862	10,448,161	10,448,161	-	-
CITY OF NEWPORT URBAN RENEWAL AGENCY- REQUIREMENTS										
PERSONNEL SERVICES	74,261	170,775	141,586	144,460	98,745	148,116	154,006	154,006	-	-
MATERIAL & SERVICES	58,407	75,540	86,591	86,591	19,112	79,594	87,481	87,481	-	-
CAPITAL OUTLAY	-	360,911	475,000	475,000	-	475,000	-	-	-	-
DEBT SERVICE	1,353,772	1,016,820	1,017,642	1,017,642	12,355	1,016,642	2,201,589	2,201,589	-	-
TOTAL EXPENDITURES	1,486,440	1,624,046	1,720,819	1,723,693	130,212	1,719,352	2,443,076	2,443,076	-	-
TRANSFERS OUT	5,083,000	3,261,177	8,304,462	8,304,462	1,864,642	8,344,462	5,851,589	5,301,589	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	3,623,778	3,848,346	-	-	2,144,610	2,694,610	-	-
TOTAL APPROPRIATIONS	6,569,440	4,885,223	13,649,059	13,876,501	1,994,854	10,063,814	10,439,275	10,439,275	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	1,095	910	-	-	8,886	8,886	-	-
UNAPPROPRIATED ENDING FUND BALANCE	4,289,871	4,751,712	-	-	6,768,704	3,903,048	-	-	-	-
TOTAL REQUIREMENTS	10,859,311	9,636,935	13,650,154	13,877,411	8,763,558	13,966,862	10,448,161	10,448,161	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URBAN RENEWAL AGENCY-SOUTH BEACH FUND - 270										
PROPERTY TAXES	2,465,072	2,550,928	2,536,730	2,536,730	2,478,213	2,525,574	2,601,341	2,601,341	-	-
FEES, FINES & FORFEITURES	42,000	24,500	-	-	-	-	-	-	-	-
INVESTMENTS	46,887	88,262	25,000	25,000	1,134	10,886	9,797	9,797	-	-
LOAN AND LEASE REVENUE	-	-	4,180,000	4,180,000	-	4,180,000	-	-	-	-
TOTAL REVENUES	2,553,959	2,663,690	6,741,730	6,741,730	2,479,347	6,716,460	2,611,138	2,611,138	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	2,553,959	2,663,690	6,741,730	6,741,730	2,479,347	6,716,460	2,611,138	2,611,138	-	-
BEGINNING FUND BALANCE	1,472,294	835,613	1,579,335	1,732,117	1,732,117	1,732,117	1,682,427	1,682,427	-	-
TOTAL RESOURCES	4,026,253	3,499,303	8,321,065	8,473,847	4,211,464	8,448,577	4,293,565	4,293,565	-	-
URBAN RENEWAL AGENCY-NORTH SIDE FUND - 271										
PROPERTY TAXES	1,310,394	1,394,498	1,384,815	1,384,815	1,460,237	1,485,718	1,574,080	1,574,080	-	-
INVESTMENTS	98,324	126,944	77,258	77,258	9,046	86,842	78,158	78,158	-	-
TOTAL REVENUES	1,408,718	1,521,442	1,462,073	1,462,073	1,469,283	1,572,560	1,652,238	1,652,238	-	-
TRANSFERS FROM OTHER FUNDS	1,508	60,283	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	1,410,226	1,581,725	1,462,073	1,462,073	1,469,283	1,572,560	1,652,238	1,652,238	-	-
BEGINNING FUND BALANCE	3,712,617	3,097,895	2,508,971	2,578,531	2,578,531	2,578,531	1,870,169	1,870,169	-	-
TOTAL RESOURCES	5,122,843	4,679,620	3,971,044	4,040,604	4,047,814	4,151,091	3,522,407	3,522,407	-	-

BUDGET WORKSHEETS - RESOURCES
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URBAN RENEWAL AGENCY-MCLEAN FUND - 272										
PROPERTY TAXES	62,288	64,220	63,668	63,668	61,367	62,474	64,164	64,164	-	-
INVESTMENTS	4,690	10,955	6,540	6,540	1,150	11,040	9,936	9,936	-	-
TOTAL REVENUES	66,978	75,175	70,208	70,208	62,517	73,514	74,100	74,100	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	66,978	75,175	70,208	70,208	62,517	73,514	74,100	74,100	-	-
BEGINNING FUND BALANCE	132,256	199,153	269,100	274,200	274,200	274,200	347,614	347,614	-	-
TOTAL RESOURCES	199,234	274,328	339,308	344,408	336,717	347,714	421,714	421,714	-	-
DEBT SERVICE-URBAN RENEWAL AGENCY FUND - 304										
INVESTMENTS	4,073	6,474	5,793	5,793	700	6,720	6,048	6,048	-	-
TOTAL REVENUES	4,073	6,474	5,793	5,793	700	6,720	6,048	6,048	-	-
TRANSFERS FROM OTHER FUNDS	1,350,000	1,020,000	845,896	845,896	-	845,896	2,201,589	2,201,589	-	-
TOTAL REVENUES & TRANSFERS	1,354,073	1,026,474	851,689	851,689	700	852,616	2,207,637	2,207,637	-	-
BEGINNING FUND BALANCE	156,908	157,210	167,048	166,863	166,863	166,864	2,838	2,838	-	-
TOTAL RESOURCES	1,510,981	1,183,684	1,018,737	1,018,552	167,563	1,019,480	2,210,475	2,210,475	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URBAN RENEWAL AGENCY-SOUTH BEACH FUND - 270										
PERSONNEL SERVICES	39,703	85,673	70,793	72,230	49,373	74,058	77,003	77,003	-	-
MATERIAL & SERVICES	55,936	62,363	54,366	54,366	16,058	51,196	55,654	55,654	-	-
CAPITAL OUTLAY										
DEBT SERVICE										
TOTAL EXPENDITURES	95,639	148,036	125,159	126,596	65,431	125,254	132,657	132,657	-	-
TRANSFERS OUT	3,095,000	1,619,150	6,640,896	6,640,896	1,448,750	6,640,896	3,501,589	3,501,589	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	1,555,010	1,706,355	-	-	659,319	659,319	-	-
TOTAL APPROPRIATIONS	3,190,639	1,767,186	8,321,065	8,473,847	1,514,181	6,766,150	4,293,565	4,293,565	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	835,614	1,732,117	-	-	2,697,283	1,682,427	-	-	-	-
TOTAL REQUIREMENTS	4,026,253	3,499,303	8,321,065	8,473,847	4,211,464	8,448,577	4,293,565	4,293,565	-	-
URBAN RENEWAL AGENCY-NORTH SIDE FUND - 271										
PERSONNEL SERVICES	34,558	85,102	70,793	72,230	49,372	74,058	77,003	77,003	-	-
MATERIAL & SERVICES	2,389	13,049	32,125	32,125	3,040	28,298	31,702	31,702	-	-
CAPITAL OUTLAY	-	360,911	475,000	475,000	-	475,000	-	-	-	-
DEBT SERVICE										
	36,947	459,062	577,918	579,355	52,412	577,356	108,705	108,705	-	-
TRANSFERS OUT	1,988,000	1,642,027	1,663,566	1,663,566	415,892	1,703,566	2,050,000	1,500,000	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	1,729,560	1,797,683	-	-	1,363,702	1,913,702	-	-
TOTAL APPROPRIATIONS	2,024,947	2,101,089	3,971,044	4,040,604	468,304	2,280,922	3,522,407	3,522,407	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	3,097,896	2,578,531	-	-	3,579,510	1,870,169	-	-	-	-
TOTAL REQUIREMENTS	5,122,843	4,679,620	3,971,044	4,040,604	4,047,814	4,151,091	3,522,407	3,522,407	-	-

BUDGET WORKSHEETS - REQUIREMENTS
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URBAN RENEWAL AGENCY-MCLEAN FUND - 272										
PERSONNEL SERVICES										
MATERIAL & SERVICES	82	128	100	100	14	100	125	125	-	-
CAPITAL OUTLAY										
DEBT SERVICE										
TOTAL EXPENDITURES	82	128	100	100	14	100	125	125	-	-
TRANSFERS OUT	-	-	-	-	-	-	300,000	300,000	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	339,208	344,308	-	-	121,589	121,589	-	-
TOTAL APPROPRIATIONS	82	128	339,308	344,408	14	100	421,714	421,714	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	199,152	274,200	-	-	336,703	347,614	-	-	-	-
TOTAL REQUIREMENTS	199,234	274,328	339,308	344,408	336,717	347,714	421,714	421,714	-	-
DEBT SERVICE-URBAN RENEWAL AGENCY FUND - 304										
PERSONNEL SERVICES										
MATERIAL & SERVICES										
CAPITAL OUTLAY										
DEBT SERVICE	1,353,772	1,016,820	1,017,642	1,017,642	12,355	1,016,642	2,201,589	2,201,589	-	-
TOTAL EXPENDITURES	1,353,772	1,016,820	1,017,642	1,017,642	12,355	1,016,642	2,201,589	2,201,589	-	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
TOTAL APPROPRIATIONS	1,353,772	1,016,820	1,017,642	1,017,642	12,355	1,016,642	2,201,589	2,201,589	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	1,095	910	-	-	8,886	8,886	-	-
UNAPPROPRIATED ENDING FUND BALANCE	157,209	166,864	-	-	155,208	2,838	-	-	-	-
TOTAL REQUIREMENTS	1,510,981	1,183,684	1,018,737	1,018,552	167,563	1,019,480	2,210,475	2,210,475	-	-



BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URBAN RENEWAL AGENCY (URA)-SOUTH BEACH FUND - 270										
RESOURCES										
PROPERTY TAXES	2,465,072	2,550,928	2,536,730	2,536,730	2,478,213	2,525,574	2,601,341	2,601,341	-	-
FEES, FINES & FORFEITURES	42,000	24,500	-	-	-	-	-	-	-	-
INVESTMENTS	46,887	88,262	25,000	25,000	1,134	10,886	9,797	9,797	-	-
LOAN AND LEASE REVENUE	-	-	4,180,000	4,180,000	-	4,180,000	-	-	-	-
TOTAL REVENUES	2,553,959	2,663,690	6,741,730	6,741,730	2,479,347	6,716,460	2,611,138	2,611,138	-	-
EXPENDITURES										
URA-SO BEACH	95,639	148,036	125,159	126,596	65,431	125,254	132,657	132,657	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	95,639	148,036	125,159	126,596	65,431	125,254	132,657	132,657	-	-
CONTINGENCY	-	-	1,555,010	1,706,355	-	-	659,319	659,319	-	-
TOTAL EXPENDITURES	95,639	148,036	1,680,169	1,832,951	65,431	125,254	791,976	791,976	-	-
TRANSFERS:										
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	(3,095,000)	(1,619,150)	(6,640,896)	(6,640,896)	(1,448,750)	(6,640,896)	(3,501,589)	(3,501,589)	-	-
NET TRANSFERS	(3,095,000)	(1,619,150)	(6,640,896)	(6,640,896)	(1,448,750)	(6,640,896)	(3,501,589)	(3,501,589)	-	-
EXCESS REVENUES OVER EXPENDITURES	(636,680)	896,504	(1,579,335)	(1,732,117)	965,166	(49,690)	(1,682,427)	(1,682,427)	-	-
BEGINNING FUND BALANCE	1,472,294	835,613	1,579,335	1,732,117	1,732,117	1,732,117	1,682,427	1,682,427	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	835,614	1,732,117	-	-	2,697,283	1,682,427	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URBAN RENEWAL AGENCY (URA)-SOUTH BEACH FUND - 270											
RESOURCES											
270-9120-40001	CURRENT PROPERTY TAXES	2,419,702	2,503,284	2,489,193	2,489,193	2,448,126	2,476,421	2,550,713	2,550,713		
270-9120-40005	DELINQUENT PROPERTY TAXES	45,370	47,644	47,537	47,537	30,087	49,153	50,628	50,628		
	TOTAL PROPERTY TAXES	2,465,072	2,550,928	2,536,730	2,536,730	2,478,213	2,525,574	2,601,341	2,601,341	-	-
270-9120-46002	RENTS & LEASES	42,000	24,500	-	-	-	-	-	-		
	TOTAL FEES, FINES & FORFEITURES	42,000	24,500	-	-	-	-	-	-	-	-
270-9120-47001	INTEREST ON INVESTMENTS	46,887	88,262	25,000	25,000	1,134	10,886	9,797	9,797		
	TOTAL INVESTMENTS	46,887	88,262	25,000	25,000	1,134	10,886	9,797	9,797	-	-
270-9120-48500	BOND & LOAN PROCEEDS	-	-	4,180,000	4,180,000	-	4,180,000	-	-		
	TOTAL LOAN & LEASE REVENUES	-	-	4,180,000	4,180,000	-	4,180,000	-	-	-	-
TOTAL URA-SOUTH BEACH FUND REVENUES		2,553,959	2,663,690	6,741,730	6,741,730	2,479,347	6,716,460	2,611,138	2,611,138	-	-
270-9120-49402	TRANSFER FROM CAP PROJ FUND	-	-	-	-	-	-	-	-		
	TOTAL TRANSFERS FROM	-	-	-	-	-	-	-	-	-	-
TOTAL URA-SOUTH BEACH FUND REVENUES & TRANSFERS		2,553,959	2,663,690	6,741,730	6,741,730	2,479,347	6,716,460	2,611,138	2,611,138	-	-
270-9120-49901	BEGINNING FUND BALANCE	1,472,294	835,613	1,579,335	1,732,117	1,732,117	1,732,117	1,682,427	1,682,427		
TOTAL URA-SOUTH BEACH FUND RESOURCES		4,026,253	3,499,303	8,321,065	8,473,847	4,211,464	8,448,577	4,293,565	4,293,565	-	-
EXPENDITURES											
PERSONNEL SERVICES											
270-9120-50110	WAGES & SALARIES	24,616	56,485	50,463	51,698	34,472	51,707	53,239	53,239		
270-9120-52110	INSURANCE BENEFITS	7,261	14,090	10,879	10,882	8,155	12,233	12,054	12,054		
270-9120-52120	FICA EXPENSES	1,769	4,086	3,860	3,954	2,498	3,747	4,073	4,073		
270-9120-52130	RETIREMENT	5,612	9,304	4,320	4,394	3,752	5,628	6,989	6,989		
270-9120-52150	WORKER'S COMPENSATION	25	64	61	62	42	63	63	63		
270-9120-52160	UNEMPLOYMENT INSURANCE	377	1,385	1,009	1,034	323	484	373	373		
270-9120-52170	PAID LEAVE OREGON	43	259	201	206	131	196	212	212		
	TOTAL PERSONNEL SERVICES	39,703	85,673	70,793	72,230	49,373	74,058	77,003	77,003	-	-
Total Full Time Equivalent (FTE)		0.725	0.725	0.575	0.575	0.575	0.575	0.575	0.575		
MATERIAL & SERVICES											
270-9120-60100	PROFESSIONAL SERVICES	8,350	12,167	15,000	15,000	9,637	13,374	15,000	15,000		
270-9120-60200	FINANCIAL PROFESSIONAL SERVICE	765	953	1,000	1,000	14	1,000	1,000	1,000		
270-9120-60300	LEGAL PROFESSIONAL SERVICES	-	-	1,500	1,500	-	-	1,500	1,500		
270-9120-61100	UTILITIES - ELECTRIC	494	996	1,377	1,377	-	1,000	1,100	1,100		
270-9120-61140	UTILITIES - WATER & SEWER	854	1,042	1,133	1,133	1,265	1,566	1,650	1,650		
270-9120-61300	PERMITS/LICENSES EXPENSES	-	-	250	250	-	100	250	250		
270-9120-65550	MEMBERSHIPS, DUES & FEES	729	-	750	750	(400)	800	800	800		

BUDGET WORKSHEETS
for Fiscal Year 2025-2026

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
270-9120-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	100	100	-	100	100	100	-	-
270-9120-69101	SERV PROVIDED BY GENERAL FUND	44,744	47,205	33,256	33,256	5,542	33,256	34,254	34,254	-	-
	TOTAL MATERIAL & SERVICES	55,936	62,363	54,366	54,366	16,058	51,196	55,654	55,654	-	-
TOTAL URA-SOUTH BEACH FUND EXPENDITURES		95,639	148,036	125,159	126,596	65,431	125,254	132,657	132,657	-	-
270-9120-90304	TRANSFER TO DEBT SERVICE-URA	1,350,000	1,020,000	845,896	845,896	-	845,896	2,201,589	2,201,589	-	-
270-9120-90402	TRANSFER TO CAPITAL PROJECTS	1,745,000	274,150	5,045,000	5,045,000	1,261,250	5,045,000	-	-	-	-
	South Beach Placemaking Improvement Package (25-22032) Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street (25-24005)							50,000	50,000	-	-
270-9120-90403	TRANSFER TO PROP CAP PROJECTS	-	325,000	750,000	750,000	187,500	750,000	1,250,000	1,250,000	-	-
	TOTAL TRANSFERS TO	3,095,000	1,619,150	6,640,896	6,640,896	1,448,750	6,640,896	3,501,589	3,501,589	-	-
TOTAL URA-SOUTH BEACH FUND EXPENDITURES & TRANSFERS		3,190,639	1,767,186	6,766,055	6,767,492	1,514,181	6,766,150	3,634,246	3,634,246	-	-
270-9120-98100	CONTINGENCY ACCOUNT	-	-	1,555,010	1,706,355	-	-	659,319	659,319	-	-
270-9120-99200	UNAPPROPRIATED ENDING FUND BAL	835,614	1,732,117	-	-	2,697,283	1,682,427	-	-	-	-
TOTAL URA-SOUTH BEACH FUND REQUIREMENTS		4,026,253	3,499,303	8,321,065	8,473,847	4,211,464	8,448,577	4,293,565	4,293,565	-	-



BUDGET WORKSHEETS = FUND SUMMARY
for Fiscal Year 2025-2026

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URBAN RENEWAL AGENCY (URA)-NORTH SIDE FUND - 271										
RESOURCES										
PROPERTY TAXES	1,310,394	1,394,498	1,384,815	1,384,815	1,460,237	1,485,718	1,574,080	1,574,080	-	-
INVESTMENTS	98,324	126,944	77,258	77,258	9,046	86,842	78,158	78,158	-	-
TOTAL REVENUES	1,408,718	1,521,442	1,462,073	1,462,073	1,469,283	1,572,560	1,652,238	1,652,238	-	-
EXPENDITURES										
URA-NO SIDE	36,947	459,062	577,918	579,355	52,412	577,356	108,705	108,705	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	36,947	459,062	577,918	579,355	52,412	577,356	108,705	108,705	-	-
CONTINGENCY	-	-	1,729,560	1,797,683	-	-	1,363,702	1,913,702	-	-
TOTAL EXPENDITURES	36,947	459,062	2,307,478	2,377,038	52,412	577,356	1,472,407	2,022,407	-	-
TRANSFERS:										
TRANSFERS IN	1,508	60,283	-	-	-	-	-	-	-	-
TRANSFERS OUT	(1,988,000)	(1,642,027)	(1,663,566)	(1,663,566)	(415,892)	(1,703,566)	(2,050,000)	(1,500,000)	-	-
NET TRANSFERS	(1,986,492)	(1,581,744)	(1,663,566)	(1,663,566)	(415,892)	(1,703,566)	(2,050,000)	(1,500,000)	-	-
EXCESS REVENUES OVER EXPENDITURES	(614,721)	(519,364)	(2,508,971)	(2,578,531)	1,000,979	(708,362)	(1,870,169)	(1,870,169)	-	-
BEGINNING FUND BALANCE	3,712,617	3,097,895	2,508,971	2,578,531	2,578,531	2,578,531	1,870,169	1,870,169	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	3,097,896	2,578,531	-	-	3,579,510	1,870,169	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URBAN RENEWAL AGENCY (URA)-NORTH SIDE FUND - 271											
RESOURCES											
271-9210-40001	CURRENT PROPERTY TAXES	1,290,436	1,369,992	1,362,280	1,362,280	1,444,018	1,459,708	1,547,290	1,547,290		
271-9210-40005	DELINQUENT PROPERTY TAXES	19,958	24,506	22,535	22,535	16,219	26,010	26,790	26,790		
	TOTAL PROPERTY TAXES	1,310,394	1,394,498	1,384,815	1,384,815	1,460,237	1,485,718	1,574,080	1,574,080	-	-
271-9210-47001	INTEREST ON INVESTMENTS	98,324	126,944	77,258	77,258	9,046	86,842	78,158	78,158		
	TOTAL INVESTMENTS	98,324	126,944	77,258	77,258	9,046	86,842	78,158	78,158	-	-
TOTAL URA-NORTH SIDE FUND REVENUES		1,408,718	1,521,442	1,462,073	1,462,073	1,469,283	1,572,560	1,652,238	1,652,238	-	-
271-9210-49402	TRANSFER FROM CAP PROJECTS	1,508	60,283	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	1,508	60,283	-	-	-	-	-	-	-	-
TOTAL URA-NORTH SIDE FUND REVENUES & TRANSFERS		1,410,226	1,581,725	1,462,073	1,462,073	1,469,283	1,572,560	1,652,238	1,652,238	-	-
271-9210-49901	BEGINNING FUND BALANCE	3,712,617	3,097,895	2,508,971	2,578,531	2,578,531	2,578,531	1,870,169	1,870,169		
TOTAL URA-NORTH SIDE FUND RESOURCES		5,122,843	4,679,620	3,971,044	4,040,604	4,047,814	4,151,091	3,522,407	3,522,407	-	-
EXPENDITURES											
PERSONNEL SERVICES											
271-9210-50110	WAGES & SALARIES	25,694	56,485	50,463	51,698	34,472	51,707	53,239	53,239		
271-9210-52110	INSURANCE BENEFITS	1,038	13,565	10,879	10,882	8,155	12,233	12,054	12,054		
271-9210-52120	FICA EXPENSES	1,769	4,085	3,860	3,954	2,498	3,747	4,073	4,073		
271-9210-52130	RETIREMENT	5,612	9,304	4,320	4,394	3,751	5,628	6,989	6,989		
271-9210-52150	WORKER'S COMPENSATION	25	64	61	62	42	63	63	63		
271-9210-52160	UNEMPLOYMENT INSURANCE	377	1,385	1,009	1,034	323	484	373	373		
271-9210-52170	PAID LEAVE OREGON	43	214	201	206	131	196	212	212		
	TOTAL PERSONNEL SERVICES	34,558	85,102	70,793	72,230	49,372	74,058	77,003	77,003	-	-
	Total Full Time Equivalent (FTE)	0.73	0.725	0.575	0.575	0.575	0.575	0.575	0.575		
MATERIAL & SERVICES											
271-9210-60100	PROFESSIONAL SERVICES	-	8,343	10,000	10,000	-	7,500	10,000	10,000		
271-9210-60200	FINANCIAL PROFESSIONAL SERVICE	1,798	1,482	1,500	1,500	110	1,500	1,750	1,750		
271-9210-61140	UTILITIES - WATER & SEWER	-	2,600	4,000	4,000	87	2,600	2,750	2,750		
271-9210-65100	INSURANCE PREMIUM & EXPENSES	-	-	-	-	73	73	78	78		
271-9210-69101	SERV PROVIDED BY GENERAL FUND	591	624	16,625	16,625	2,770	16,625	17,124	17,124	-	-
	TOTAL MATERIAL & SERVICES	2,389	13,049	32,125	32,125	3,040	28,298	31,702	31,702	-	-
CAPITAL OUTLAY											
271-9210-70100	LAND ACQUISITION	-	360,911	475,000	475,000	-	475,000	-	-		
	TOTAL CAPITAL OUTLAY	-	360,911	475,000	475,000	-	475,000	-	-	-	-
TOTAL URA-NORTH SIDE FUND EXPENDITURES		36,947	459,062	577,918	579,355	52,412	577,356	108,705	108,705	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
271-9210-90402	TRANSFER TO CAPITAL PROJECTS City Center Business Improvement Loan/Grant Program (24-25XXX) Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)	1,858,000	1,642,027	1,663,566	1,663,566	415,892	1,703,566	- 1,500,000 550,000	- 1,500,000 -	- - -	- - -
271-9210-90711	TRANSFER TO CITY FACILITIES	130,000	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	1,988,000	1,642,027	1,663,566	1,663,566	415,892	1,703,566	2,050,000	1,500,000	-	-
TOTAL URA-NORTH SIDE FUND EXPENDITURES & TRANSFERS		2,024,947	2,101,089	2,241,484	2,242,921	468,304	2,280,922	2,158,705	1,608,705	-	-
271-9210-98100	CONTINGENCY ACCOUNT	-	-	1,729,560	1,797,683	-	-	1,363,702	1,913,702	-	-
271-9210-99200	UNAPPROPRIATED ENDING FUND BAL	3,097,896	2,578,531	-	-	3,579,510	1,870,169	-	-	-	-
TOTAL URA-NORTH SIDE FUND REQUIREMENTS		5,122,843	4,679,620	3,971,044	4,040,604	4,047,814	4,151,091	3,522,407	3,522,407	-	-



	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URBAN RENEWAL AGENCY (URA)-MCLEAN FUND - 272										
RESOURCES										
PROPERTY TAXES	62,288	64,220	63,668	63,668	61,367	62,474	64,164	64,164	-	-
INVESTMENTS	4,690	10,955	6,540	6,540	1,150	11,040	9,936	9,936	-	-
TOTAL REVENUES	66,978	75,175	70,208	70,208	62,517	73,514	74,100	74,100	-	-
EXPENDITURES										
URA-MCLEAN	82	128	100	100	14	100	125	125	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	82	128	100	100	14	100	125	125	-	-
CONTINGENCY	-	-	339,208	344,308	-	-	121,589	121,589	-	-
TOTAL EXPENDITURES	82	128	339,308	344,408	14	100	121,714	121,714	-	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT	-	-	-	-	-	-	(300,000)	(300,000)	-	-
NET TRANSFERS	-	-	-	-	-	-	(300,000)	(300,000)	-	-
EXCESS REVENUES OVER EXPENDITURES	66,896	75,047	(269,100)	(274,200)	62,503	73,414	(347,614)	(347,614)	-	-
BEGINNING FUND BALANCE	132,256	199,153	269,100	274,200	274,200	274,200	347,614	347,614	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	199,152	274,200	-	-	336,703	347,614	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
URBAN RENEWAL AGENCY (URA)-MCLEAN FUND - 272											
RESOURCES											
272-9310-40001	CURRENT PROPERTY TAXES	61,472	63,173	62,818	62,818	60,634	61,346	63,002	63,002		
272-9310-40005	DELINQUENT PROPERTY TAXES	816	1,047	850	850	733	1,128	1,162	1,162		
	TOTAL PROPERTY TAXES	62,288	64,220	63,668	63,668	61,367	62,474	64,164	64,164	-	-
272-9310-47001	INTEREST ON INVESTMENTS	4,690	10,955	6,540	6,540	1,150	11,040	9,936	9,936		
	TOTAL INVESTMENTS	4,690	10,955	6,540	6,540	1,150	11,040	9,936	9,936	-	-
	TOTAL URA-MCLEAN FUND REVENUES	66,978	75,175	70,208	70,208	62,517	73,514	74,100	74,100	-	-
272-9310-49901	BEGINNING FUND BALANCE	132,256	199,153	269,100	274,200	274,200	274,200	347,614	347,614		
	TOTAL URA-MCLEAN FUND RESOURCES	199,234	274,328	339,308	344,408	336,717	347,714	421,714	421,714	-	-
EXPENDITURES											
MATERIAL & SERVICES											
272-9310-60200	FINANCIAL PROFESSIONAL SERVICE	82	128	100	100	14	100	125	125		
	TOTAL MATERIAL & SERVICES	82	128	100	100	14	100	125	125	-	-
	TOTAL URA-MCLEAN FUND EXPENDITURES	82	128	100	100	14	100	125	125	-	-
272-9310-90403	TRANSFER TO PROP CAP PROJECTS	-	-	-	-	-	-	-	-		
	Mclean Point Wastewater Lift Station (26-25XXX)							300,000	300,000	-	-
	TOTAL TRANSFERS TO	-	-	-	-	-	-	300,000	300,000	-	-
	TOTAL URA-MCLEAN FUND EXPENDITURES & TRANSFERS	82	128	100	100	14	100	300,125	300,125	-	-
272-9310-98100	CONTINGENCY ACCOUNT	-	-	339,208	344,308	-	-	121,589	121,589		
272-9310-99200	UNAPPROPRIATED ENDING FUND BAL	199,152	274,200	-	-	336,703	347,614	-	-		
	TOTAL URA-MCLEAN FUND REQUIREMENTS	199,234	274,328	339,308	344,408	336,717	347,714	421,714	421,714	-	-

	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-URBAN RENEWAL AGENCY (URA) FUND - 304										
RESOURCES										
INVESTMENTS	4,073	6,474	5,793	5,793	700	6,720	6,048	6,048	-	-
TOTAL REVENUES	4,073	6,474	5,793	5,793	700	6,720	6,048	6,048	-	-
EXPENDITURES										
DEBT SERVICE-URA	1,353,772	1,016,820	1,017,642	1,017,642	12,355	1,016,642	2,201,589	2,201,589	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,353,772	1,016,820	1,017,642	1,017,642	12,355	1,016,642	2,201,589	2,201,589	-	-
CONTINGENCY										
TOTAL EXPENDITURES	1,353,772	1,016,820	1,017,642	1,017,642	12,355	1,016,642	2,201,589	2,201,589	-	-
TRANSFERS:										
TRANSFERS IN	1,350,000	1,020,000	845,896	845,896	-	845,896	2,201,589	2,201,589	-	-
TRANSFERS OUT										
NET TRANSFERS	1,350,000	1,020,000	845,896	845,896	-	845,896	2,201,589	2,201,589	-	-
EXCESS REVENUES OVER EXPENDITURES	301	9,654	(165,953)	(165,953)	(11,655)	(164,026)	6,048	6,048	-	-
BEGINNING FUND BALANCE	156,908	157,210	167,048	166,863	166,863	166,864	2,838	2,838	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	1,095	910	-	-	8,886	8,886	-	-
UNAPPROPRIATED ENDING FUND BLANCE	157,209	166,864	-	-	155,208	2,838	-	-	-	-

Account No.	Description	FY 2022-2023 Prior Year Actuals	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Current Year Beg. Budget	FY 2024-2025 Current Year Amend. Budget	FY 2024-2025 8 Months Actuals	FY 2024-2025 Fiscal Year End Estimates	FY 2025-2026 Department Request	FY 2025-2026 Proposed Budget	FY 2025-2026 Approved Budget	FY 2025-2026 Adopted Budget
DEBT SERVICE-URBAN RENEWAL AGENCY (URA) FUND - 304											
RESOURCES											
304-9130-47001	INTEREST ON INVESTMENTS	4,073	6,474	5,793	5,793	700	6,720	6,048	6,048		
	TOTAL INVESTMENTS	4,073	6,474	5,793	5,793	700	6,720	6,048	6,048	-	-
TOTAL DEBT SERVICE-URA FUND REVENUES		4,073	6,474	5,793	5,793	700	6,720	6,048	6,048	-	-
304-9130-49270	TRANSFER FROM URA-SO BEACH	1,350,000	1,020,000	845,896	845,896	-	845,896	2,201,589	2,201,589	-	-
	TOTAL TRANSFERS FROM	1,350,000	1,020,000	845,896	845,896	-	845,896	2,201,589	2,201,589	-	-
TOTAL DEBT SERVICE-URA FUND REVENUES & TRANSFERS		1,354,073	1,026,474	851,689	851,689	700	852,616	2,207,637	2,207,637	-	-
304-9130-49901	BEGINNING FUND BALANCE	156,908	157,210	167,048	166,863	166,863	166,864	2,838	2,838		
TOTAL DEBT SERVICE-URA FUND RESOURCES		1,510,981	1,183,684	1,018,737	1,018,552	167,563	1,019,480	2,210,475	2,210,475	-	-
EXPENDITURES											
DEBT SERVICE											
304-9130-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
304-9130-81180	2010B SERIES OBLIG - PRINCIPAL	550,000	-	-	-	-	-	-	-		
304-9130-81240	2015 SERIES OBLIGATION-PRINC	718,000	968,000	992,000	992,000	-	992,000	-	-		
304-9130-81315	URA SHORT-TERM LOAN-PRINC	-	-	-	-	-	-	2,037,869	2,037,869		
304-9130-85180	2010B SERIES OBLIG - INTEREST	19,250	-	-	-	-	-	-	-		
304-9130-85240	2015 SERIES OBLIGATION-INTEREST	66,522	48,820	24,642	24,642	12,355	24,642	-	-		
304-9130-85315	URA SHORT-TERM LOAN-INTEREST	-	-	-	-	-	-	162,720	162,720		
	TOTAL DEBT SERVICE	1,353,772	1,016,820	1,017,642	1,017,642	12,355	1,016,642	2,201,589	2,201,589	-	-
TOTAL DEBT SERVICE-URA FUND EXPENDITURES		1,353,772	1,016,820	1,017,642	1,017,642	12,355	1,016,642	2,201,589	2,201,589	-	-
304-9130-99100	LOAN RESERVE	-	-	1,095	910	-	-	8,886	8,886	-	-
304-9130-99200	UNAPPROPRIATED ENDING FUND BAL	157,209	166,864	-	-	155,208	2,838	-	-	-	-
TOTAL DEBT SERVICE-URA FUND REQUIREMENTS		1,510,981	1,183,684	1,018,737	1,018,552	167,563	1,019,480	2,210,475	2,210,475	-	-