GENERAL FUND

Fund Summary

Beginning Balance (carryover)	814,000	814,000
Annual Revenue	$1,347,900	$1,347,900
Annual Expense	$1,772,900	$1,772,900
Annual Surplus (Deficit)	($425,000)	($425,000)
Ending Balance - Contingency	389,000	389,000

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						General Fund Revenue			
378,252	397,322	414,243	432,055	425,000	31-100	Current Taxes	445,000	445,000	
9,239	5,725	5,455	6,081	7,500	31-120	Prior Taxes	7,000	7,000	
157	0	0	0	0	31-135	Coronavirus Relief Funds (CRF)	0	0	
373,597	373,597	0	0	0	31-137	American Rescue Plan Funds (ARP)	0	0	
61,860	65,892	62,510	54,403	60,000	31-140	State Liquor Revenue	57,000	57,000	
3,206	4,306	5,894	5,236	5,300	31-150	State Marijuana Tax	5,500	5,500	
2,810	2,446	2,226	1,964	2,000	31-160	State Cigarette Tax	2,000	2,000	
37,128	118,312	10,676	6,533	40,000	32-100	Bldg Permit Marion Co. Bldg Inspection	40,000	40,000	
3,756	11,130	1,055	2,836	8,000	32-140	Bldg Permit Zoning Apprvl=20% of 32-100	8,000	8,000	
47,826	130,810	6,594	1,792	10,000	32-150	Construction Excise Tax	10,000	10,000	
3,000	8,400	250	50	400	32-160	Drainage Permit Fee	400	400	
11,713	13,035	719	6,580	10,000	32-180	Land Use Application Fees/Deposits	10,000	10,000	
1,080	645	615	420	1,000	32-200	Misc. Licenses	1,000	1,000	
2,250	6,300	75	38	2,000	32-220	Public Impvmnt Construction Permits	2,000	2,000	
0	0	20,575	5,095	0	33-100	MCHA P I L O T	0	0	
15,000	15,000	15,000	20,000	20,000	33-112	MC Econ Dev Grant	20,000	20,000	
0	934	438	0	1,000	33-125	Landmark's Advisory Comm (LAC)	1,000	1,000	
40,460	41,430	39,873	34,376	40,000	33-140	State Revenue Sharing	40,000	40,000	
2,325	2,100	1,350	1,825	3,000	34-100	Lien Search Fees	3,000	3,000	
27,910	25,353	15,253	14,900	40,000	35-100	Court Fines/Citations	40,000	40,000	
	204,865	230,186	242,408	230,000	35-110	Public Safety Fee	240,000	240,000	
28,666	30,634	32,459	40,567	36,000	36-100	Cell Tower Lease	38,000	38,000	
3,228	28,971	41,764	40,371	35,000	36-140	Interest	36,000	36,000	
987	5,280	238	286	500	36-160	Misc./Copy Machine/Fax	500	500	
8,488	7,424	7,694	10,292	10,000	36-180	Property Rental	10,000	10,000	
481,675	575,631	1,005,229	874,532	790,000	36-220	Working Capital Carryover	814,000	814,000	
12,394	10,980	9,458	7,154	12,000	37-100	Cable TV Franchise	10,000	10,000	
20,193	24,433	27,197	26,298	30,000	37-120	NW Natural Gas Franchise	30,000	30,000	
124,814	135,607	155,572	173,126	150,000	37-140	Pacific Power Franchise	175,000	175,000	
12,325	12,498	12,453	12,778	13,000	37-160	Pacific Sanitation Franchise	13,000	13,000	
10,769	6,915	6,271	6,455	10,000	37-180	Telecommunications Franchise	8,000	8,000	
46,886	47,178	50,490	52,832	51,500	37-190	Water Franchise	55,000	55,000	
33,626	34,301	36,144	38,728	38,000	37-195	Sewer Franchise	40,500	40,500	
1,805,620	2,347,454	2,217,956	2,120,011	2,081,200			2,161,900	2,161,900	0

ADMINISTRATION EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
					44-100	**Payroll Related Expenses**			
103,259	112,906	122,227	132,453	141,500	44-102	City Manager/Recorder - 1 FTE 100%	152,500	152,500	
0	0	0	0	0	44-103	City Recorder/Treasurer	0	0	
22,674	25,116	27,217	29,495	31,500	44-105	Deputy Recorder/Clerk - 1 FTE (33%)	34,500	34,500	
3,301	3,671	3,986	4,524	7,500	44-110	FICA	7,500	7,500	
(86)	493	(103)	303	600	44-120	Workers Compensation	600	600	
29,351	26,722	27,371	29,292	32,000	44-130	Employee Health & Welfare	42,500	42,500	
7,522	8,242	8,065	10,345	10,500	44-140	PERS	11,400	11,400	
319	222	254	261	400	44-150	Life Insurance	400	400	
2,636	1,640	2,970	1,658	3,500	44-160	Unemployment	3,500	3,500	
168,976	179,012	191,987	208,331	227,500			252,900	252,900	0

ADMINISTRATION EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10 44-200	Category Materials & Services	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
5,470	6,379	6,570	10,484	10,000	44-212	Office Expense	11,000	11,000	
4,889	3,474	2,738	4,332	5,000	44-214	Advertising	5,000	5,000	
5,786	5,462	4,679	4,945	6,500	44-216	Telephone	6,500	6,500	
3,860	4,633	5,349	5,636	6,000	44-218	Utilities	7,000	7,000	
0	333	996	897	1,500	44-220	Travel	1,000	1,000	
8,648	5,014	14,155	4,218	10,000	44-222	City Complex Cleaning/Maint/Upkeep	10,000	10,000	
2,136	832	580	1,735	2,500	44-224	Conser House Utilities	2,500	2,500	
14,238	19,052	19,484	23,463	24,000	44-226	Insurance	25,000	25,000	
12,202	11,992	14,803	13,665	16,000	44-230	Subscription/Dues	16,000	16,000	
1,435	4,530	5,015	3,744	6,000	44-232	Training/Conferences	6,000	6,000	
4,000	5,000	5,450	5,350	5,500	44-234	Audit	5,500	5,500	
0	0	0	174	0	44-236	Election Expense	100	100	
6,748	7,557	7,525	7,898	8,500	44-238	VISA Machine Fees	9,000	9,000	
445	0	582	0	0	44-240	100th Birthday/NNO	0	0	
5,300	13,627	5,861	5,109	20,000	44-242	Legal Fees	15,000	15,000	
0	0	0	0	100	44-244	Miscellaneous	100	100	
1,728	851	775	1,779	6,000	44-248	Equipment Maintenance/Lease	6,000	6,000	
813	0	2,951	3,217	3,000	44-252	Ordinance Codification (update)	3,500	3,500	
1,133	1,145	933	0	2,600	44-254	Landmarks Advisory Comm Exp (LAC)	2,600	2,600	
3,337	140	0	0	1,000	44-256	Contracted Services	1,000	1,000	
103,687	18,542	5,066	4,279	8,000	44-261	Community Support	5,000	5,000	
7,378	7,744	9,635	13,164	11,000	44-262	Records Management	13,000	13,000	
4,350	5,734	7,806	5,446	8,000	44-264	Holiday Expenses	8,000	8,000	
357	0	1,568	0	0	44-266	City Pride/Cleanup	0	0	
5,654	5,528	5,647	5,400	7,000	44-268	Landscape/Maintenance	7,000	7,000	
581	115	932	200	500	44-272	Awards	500	500	
			500	0	44-274	Property Rental	500	500	
2,157	2,706	2,380	2,481	3,000	44-276	Software Annual Support	3,300	3,300	
206,332	130,390	131,480	128,116	171,700			170,100	170,100	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10 44-500	Category Capital Outlay	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
960	1,426	0	3,219	5,000	44-520	Computer Expense	5,000	5,000	
0	119	2,313	3,547	10,000	44-540	Equipment/Furniture	5,000	5,000	
0	0	0	0	214,000	44-550	Main Street Rehab	20,000	20,000	
0	0	0	58,168	0	44-560	Technology Infrastructure (ARP $)	0	0	
960	1,545	2,313	64,934	229,000			30,000	30,000	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10 600-700	Category Contingency	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	128,500	44-610	Operating Contingency 10%	134,500	134,500	
0	0	0	0	14,500	44-710	Equip Contingency	14,500	14,500	
0	0	0	0	230,000	44-720	Police Srvc Contingency	240,000	240,000	
0	0	0	0	373,000			389,000	389,000	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10 44-800	Category Transfers	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
62,300	51,900	70,000	98,350	114,700	44-810	Tsf to Library Fund 14	118,100	118,100	
100,000	0	0	0	0	44-815	Tsf to Storm Water Fund 39 (ARP $)	0	0	
					44-820	Tsf to Street Improvement Fund 42	225,000	225,000	
150,000	218,200	125,000	37,100	0	44-825	Tsf to Wtr Sys Dev Fund 37 (ARP $)	0	0	
25,000	25,000	25,000	20,000	15,000	44-830	Tsf to Conser House Fund 54	15,000	15,000	
0	0	0	0	0	44-835	Tsf to Cemetery Fund 25	0	0	
15,000	15,000	15,000	40,000	65,000	44-840	Tsf to Parks Fund 16 (MC Econ Grant)	40,000	40,000	
	14,000	0	0	0	44-845	Tsf to Reserve Fund 56	0	0	
352,300	324,100	235,000	195,450	194,700			398,100	398,100	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10	Category Total Administration Expenses	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
728,568	635,047	560,780	596,831	1,195,900			1,240,100	1,240,100	0

COURT EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10 42-200	Category Materials & Services	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
1,720	1,944	2,710	3,000	5,000	42-215	Municipal Judge/Pro-tem	5,000	5,000	
0	0	0	0	0	42-220	Miscellaneous	0	0	
0	280	280	140	1,200	42-225	Interpreter	1,000	1,000	
0	0	0	0	500	42-230	Court Appt/Atty Fees	500	500	
629	1,137	714	602	1,000	42-240	Court Expense	1,000	1,000	
5,629	5,067	2,458	3,208	7,000	42-245	State/County Assessment Fees	5,000	5,000	
490	945	1,067	1,394	1,400	42-250	Schools/Dues	1,600	1,600	
1,834	1,755	1,428	1,479	2,200	42-260	Computer Software/Support	2,500	2,500	
10,302	11,128	8,657	9,823	18,300			16,600	16,600	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10-42	Category Total Court Expenses	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
10,302	11,128	8,657	9,823	18,300			16,600	16,600	0

PLANNING EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10 50-200	Category Materials & Services	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
842	436	500	882	1,500	50-210	Office Expense	1,700	1,700	
655	601	286	825	2,000	50-215	Advertising	1,000	1,000	
0	0	240	330	300	50-225	Subscription/Dues	300	300	
160	158	0	0	1,000	50-230	Training/Conferences	1,000	1,000	
4,881	3,833	12,055	11,342	12,000	50-235	Legal / Attorney Fees	12,000	12,000	
0	0	0	0	0	50-240	Miscellaneous Materials & Supplies	0	0	
11,702	2,699	1,445	3,701	20,000	50-245	Engineering	20,000	20,000	
9,000	7,111	4,879	11,435	16,000	50-250	COG Consultant - Planning Svc	16,000	16,000	
37,128	118,499	11,133	8,016	40,000	50-260	Mar Co Building Insp/Permits	40,000	40,000	
45,913	125,578	6,330	0	9,500	50-263	CET Payment to School Dist.	9,500	9,500	
50	254	0	0	1,000	50-265	Planning Related Refunds	1,000	1,000	
110,331	259,169	36,868	36,531	103,300			102,500	102,500	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10-50	Category Total Planning Dept Expenses	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
110,331	259,169	36,868	36,531	103,300			102,500	102,500	0

POLICE SERVICES EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10 54-200	Category Police Services Materials & Services	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
92	98	132	0	200	54-220	Materials and Supplies	200	200	
380,696	436,783	736,988	543,100	757,500	54-250	Marion County Police Services - 3 deputies	802,500	802,500	
0	0	0	0	6,000	54-252	MCSO OT Shifts	0	0	
380,788	436,881	737,120	543,100	763,700			802,700	802,700	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 10-54	Category Total Police Services Expenses	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
380,788	436,881	737,120	543,100	763,700			802,700	802,700	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	GENERAL FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
1,229,989	1,342,225	1,343,425	1,186,285	2,081,200	10	TOTAL GENERAL FUND EXPENSES	2,161,900	2,161,900	0
1,805,620	2,347,454	2,217,956	2,120,011	2,081,200	10	TOTAL GENERAL FUND REVENUE	2,161,900	2,161,900	0

LIBRARY FUND

Fund Summary

Beginning Balance (carryover)	$16,000	$16,000
Annual Revenue	$155,000	$155,000
Annual Expense	$171,000	$171,000
Annual Surplus (Deficit)	($16,000)	($16,000)
Ending Balance	$0	$0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 14	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						LIBRARY FUND REVENUES			
341	514	416	228	100	30-120	Fines	300	300	
276	1,171	2,696	1,734	2,500	30-140	Interest	2,500	2,500	
439	616	552	847	700	30-160	Miscellaneous fees	700	700	
1,368	870	602	890	500	30-210	Donations/Gifts	500	500	
35,399	43,533	38,743	24,292	13,000	30-220	Working Capital Carryover	16,000	16,000	
20,876	34,657	38,421	28,950	22,200	30-300	Equalizations (CCRLS)	27,200	27,200	
400	320	400	680	500	30-400	Rural Fees	700	700	
62,300	51,900	70,000	98,350	114,700	30-510	Tsf from General Fund 10	118,100	118,100	
11,000	6,359	1,000	3,600	5,000	30-640	Grants	5,000	5,000	
132,399	139,940	152,830	159,571	159,200			171,000	171,000	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 14 40-100	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						Payroll Related Expenses			
40,573	43,046	59,069	64,011	68,600	40-101	Library Director - 1 FTE	74,500	74,500	
16,831	16,636	22,140	23,137	25,000	40-102	Library Asst/Youth Coord - 25hrs/week	25,200	25,200	
4,387	4,557	6,076	6,425	7,000	40-110	FICA	7,500	7,500	
(88)	492	(97)	123	200	40-120	Workers Compensation	300	300	
0	0	9,226	16,654	19,000	40-130	Employee Health & Welfare	23,500	23,500	
2,562	3,540	4,502	5,617	5,700	40-140	PERS	6,000	6,000	
133	98	168	197	200	40-150	Life Insurance	200	200	
1,634	1,548	2,233	1,383	2,300	40-160	Unemployment	2,300	2,300	
66,032	69,917	103,317	117,547	128,000			139,500	139,500	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 14 40-200	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						Materials & Supplies			
765	1,147	886	806	3,500	40-210	Office Expense/Supplies	3,500	3,500	
6,180	6,477	6,317	6,544	7,500	40-215	Books/Periodicals/AV Materials	7,500	7,500	
1,155	911	1,625	1,203	0	40-220	Library Supplies	0	0	
2,349	1,691	1,193	1,247	2,000	40-225	Telephone	2,000	2,000	
2,981	3,459	4,069	4,393	4,000	40-230	Utilities	4,500	4,500	
0	710	45	405	0	40-235	Operations & Maintenance	0	0	
5,994	4,161	8,600	5,807	6,500	40-250	Promotions & Events	6,500	6,500	
182	178	90	90	0	40-255	Computer Operations	0	0	
711	544	784	733	900	40-260	Subscription/Dues	900	900	
200	200	200	200	200	40-265	Audit	200	200	
0	340	0	110	300	40-270	Training / Conferences	300	300	
				4,000	40-273	Grant Purchases	4,000	4,000	
40	0	0	0	100	40-275	Travel	100	100	
1,017	1,000	887	1,000	1,000	40-280	Ready To Read	1,000	1,000	
21,574	20,818	24,696	22,538	30,000			30,500	30,500	0

LIBRARY EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 14 40-500	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						Capital Outlay			
306	0	0	0	200	40-540	Equipment	200	200	
736	10,138	524	0	500	40-545	Computers	400	400	
219	323	0	0	500	40-550	Furniture	400	400	
1,261	10,461	524	0	1,200			1,000	1,000	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	LIBRARY FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
88,867	101,196	128,537	140,085	159,200	14	**TOTAL LIBRARY EXPENSES**	171,000	171,000	0
132,399	139,940	152,830	159,571	159,200	14	**TOTAL LIBRARY REVENUE**	171,000	171,000	0

MUNICIPAL PARKS FUND

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 16	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						MUNICIPAL PARKS REVENUES			
130,380	358,008	6,393	2,131	17,050	30-100	Parks SDC	17,050	17,050	
2,961	0	0	0	100	30-120	Donations	100	100	
			0	300	30-130	Park Rental Fees	300	300	
1,339	13,047	31,085	30,875	20,000	30-140	Interest	25,000	25,000	
169,031	287,843	626,199	609,252	650,000	30-220	Working Capital Carryover	500,000	500,000	
15,000	15,000	15,000	40,000	65,000	30-510	Tsf from General Fund 10	40,000	40,000	
0	0	0	0	100,000	30-600	Grants	250,000	250,000	
318,711	673,898	678,677	682,258	852,450			832,450	832,450	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 16	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
					40-200	**Materials & Services**			
0	0	0	50	500	40-210	Office Expense	500	500	
0	1,785	8,512	10,425	25,000	40-220	Engineering/Legal	25,000	25,000	
494	11	53	353	500	40-230	Utilities	800	800	
0	60	134	35	1,000	40-240	Park Maintenance	1,000	1,000	
494	1,856	8,699	10,863	27,000			27,300	27,300	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 16	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
					40-500	**Capital Outlay**			
0	44,458	34,486	0	602,450	40-565	Park Acquisition & Development/SDC	333,000	333,000	
30,373	1,385	26,240	986	223,000	40-570	Park Acquisition & Development	472,150	472,150	
30,373	45,843	60,726	986	825,450			805,150	805,150	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	MUNICIPAL PARKS FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
30,867	47,699	69,425	11,849	852,450	16	**TOTAL MUNICP. PARKS EXP**	832,450	832,450	0
318,711	673,898	678,677	682,258	852,450	16	**TOTAL MUNICP. PARKS REV**	832,450	832,450	0

STREET FUND

Fund Summary

Beginning Balance (carryover)	$85,000	$85,000	
Annual Revenue	$284,100	$284,100	
Annual Expense	$67,900	$67,900	
Annual Surplus (Deficit)	$216,200	$216,200	
Transfer to Street Improvement Fund	$272,800	$272,800	
Ending Balance - Contingency	$28,400	$28,400	

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 21	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
329	3,105	4,278	4,113	4,000	30-140	Interest	4,000	4,000	
0	0	0	0	100	30-160	Miscellaneous	100	100	
261,616	257,967	262,572	278,562	280,000	30-180	State Gas Tax (99%)	280,000	280,000	
101,357	112,374	114,507	120,241	85,000	30-220	Working Capital Carryover	85,000	85,000	
363,302	373,446	381,357	402,916	369,100			369,100	369,100	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 21 40-100	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
10,346	11,043	11,884	12,091	14,000	40-101	Director of Public Works - 1 FTE (10%)	0	0	
6,988	7,741	8,569	9,735	10,000	40-102	Utility Foreman - 1 FTE (10%)	0	0	
5,413	5,996	6,620	7,041	8,000	40-105	Utility Operator - 1 FTE (10%)	0	0	
3,955	4,988	5,504	5,044	6,500	40-106	Utility Maintenance Worker 1 FTE (10%)	0	0	
2,507	2,778	3,030	3,174	5,000	40-110	FICA	0	0	
1,960	2,666	1,939	2,168	7,000	40-120	Workers Compensation	0	0	
3,541	4,053	4,656	5,333	7,200	40-130	Employee Health & Welfare	0	0	
1,482	1,607	1,811	2,170	2,300	40-140	PERS	0	0	
72	52	58	54	200	40-150	Life Insurance	0	0	
677	630	784	265	1,200	40-160	Unemployment	0	0	
109	15	4	0	100	40-170	Overtime	0	0	
37,050	41,569	44,859	47,075	61,500			0	0	0

STREET FUND EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 21 40-200	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
25	149	16	32	500	40-210	Office Expense	500	500	
469	367	552	614	2,000	40-215	Operations & Maintenance	2,000	2,000	
1,470	4,463	5,066	5,588	6,000	40-225	Street Upkeep/Alley Maint	6,000	6,000	
0	0	0	136	3,000	40-230	Street Signs	3,000	3,000	
644	1,048	1,068	774	2,500	40-235	Fuel	2,500	2,500	
2,252	1,128	943	1,328	3,000	40-240	Vehicle Maintenance	3,000	3,000	
131	143	77	195	400	40-245	Personal Protection Equipment (PPE)	400	400	
0	0	0	253	5,000	40-250	Storm Drain Upkeep	5,000	5,000	
0	0	0	0	0	40-255	Miscellaneous	0	0	
0	149	211	276	4,000	40-260	Engineering / Legal	4,000	4,000	
476	0	0	0	500	40-265	Equipment Rental	500	500	
9,000	7,111	4,879	11,435	16,000	40-275	COG Consultant - Planning Svc	16,000	16,000	
28,611	20,212	25,145	31,431	40,000	40-280	Street Lights	25,000	25,000	
43,078	34,770	37,957	52,062	82,900			67,900	67,900	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 21 40-500	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-540	Equipment Purchase/Lease	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 21 40-600	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	28,400	40-610	Operating Contingency (10%)	28,400	28,400	

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 21 40-800	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
170,800	182,600	178,300	189,500	196,300	40-810	Tsf to Street Improvement 42-30-521	272,800	272,800	
170,800	182,600	178,300	189,500	196,300			272,800	272,800	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	STREET FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
250,928	258,939	261,116	288,637	369,100	21	TOTAL STREET FUND EXPENSES	369,100	369,100	0
363,302	373,446	381,357	402,916	369,100	21	TOTAL STREET FUND REVENUE	369,100	369,100	0

WATER FUND

Fund Summary

Beginning Balance (carryover)	$300,000	$300,000
Annual Revenue	$1,132,800	$1,132,800
Annual Expense	$763,050	$763,050
Annual Surplus (Deficit)	$369,750	$369,750
Transfer to Water System Development Fund	$556,250	$556,250
Ending Balance - Contingency	$113,500	$113,500

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 23	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						WATER FUND REVENUES			
937,723	943,664	1,009,810	1,056,703	1,030,000	30-100	Water Revenues	1,100,000	1,100,000	
3,497	1,638	0	0	2,000	30-110	Connection Fees	3,000	3,000	
	108,723	0	0	0	30-115	Property Sale: 7th St Lot	0	0	
1,344	10,605	14,364	12,602	12,000	30-140	Interest	12,000	12,000	
3,063	2,660	2,997	2,633	5,000	30-150	Miscellaneous Utility Fees	5,000	5,000	
8,420	4,432	1,067	964	1,000	30-160	General Miscellaneous	1,000	1,000	
645	812	449	659	800	30-170	Service Line Warranty Proceeds	800	800	
331,028	386,562	389,253	348,924	300,000	30-220	Working Capital Carryover	300,000	300,000	
9,015	9,932	10,811	11,260	11,000	30-260	Late Penalties	11,000	11,000	
1,294,735	1,469,028	1,428,751	1,433,745	1,361,800			1,432,800	1,432,800	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 23	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
					40-100	**Payroll Related Expenses**			
46,557	49,690	53,479	54,411	60,000	40-101	Director of Public Works - 1 FTE (50%)	68,500	68,500	
31,446	34,833	38,561	43,809	47,500	40-102	Utility Foreman - 1 FTE (50%)	55,000	55,000	
0	0	0	0	0	40-103	Planning/Dvlpmnt Coord	0	0	
					40-104	Utility Operator II - 1 FTE (50%)	19,000	19,000	
24,358	26,981	29,790	31,685	34,000	40-105	Utility Operator I - 1 FTE (50%)	24,000	24,000	
17,795	22,446	24,769	22,700	28,500	40-106	Utility Maintenance Worker - 1 FTE (50%)	34,000	34,000	
22,454	24,873	26,954	30,669	33,100	40-107	Utility/Finance Clerk - 1 FTE (50%)	36,200	36,200	
22,674	25,116	27,218	29,495	31,500	40-108	Deputy Recorder/Clerk - 1 FTE (33%)	34,500	34,500	
0	0	0	0	3,000	40-109	Temporary Help Crew	0	0	
15,021	16,610	18,095	19,114	19,000	40-110	FICA	20,000	20,000	
642	1,957	1,033	1,193	4,500	40-120	Workers Compensation	5,000	5,000	
23,519	25,142	28,024	31,570	45,000	40-130	Employee Health & Welfare	75,000	75,000	
9,324	10,181	11,116	13,544	14,300	40-140	PERS	16,200	16,200	
441	323	366	347	700	40-150	Life Insurance	700	700	
3,047	3,562	3,401	1,819	4,000	40-160	Unemployment	5,000	5,000	
489	68	19	0	500	40-170	Overtime	500	500	
217,767	241,782	262,825	280,356	325,600			393,600	393,600	0

WATER FUND EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 23	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
					40-200	**Materials & Services**			
3,155	2,877	3,070	3,373	5,500	40-210	Office Expense	6,000	6,000	
3,354	3,679	3,348	3,521	6,000	40-216	Telephone	6,000	6,000	
32,681	32,426	39,508	42,377	45,000	40-219	Utilities	45,000	45,000	
13,610	17,310	17,631	20,563	25,000	40-222	Operations & Maintenance	25,000	25,000	
11,064	17,318	3,106	4,004	25,000	40-225	New Wtr Serv Components Exp	25,000	25,000	
135	199	0	277	250	40-228	Travel	250	250	
0	0	69	0	0	40-234	Radio Repair	0	0	
15,868	21,237	26,346	32,759	34,000	40-237	Insurance	35,000	35,000	
2,540	2,360	4,510	5,397	5,000	40-240	Association Dues	5,500	5,500	
7,400	10,250	6,500	8,000	8,000	40-243	Audit	8,000	8,000	
527	648	424	830	900	40-245	Personal Protection Equipment (PPE)	900	900	
2,900	5,574	4,804	3,481	6,000	40-246	Fuel	6,000	6,000	
3,984	4,903	4,081	5,931	6,000	40-249	Vehicle Maintenance	6,000	6,000	
46,886	47,178	50,490	52,832	51,500	40-252	Franchise Fee - 5%	55,000	55,000	
		0	50	2,300	40-254	Utility Assistance Program	2,300	2,300	
28,842	3,828	596	23,911	25,000	40-255	Contracted Services	25,000	25,000	
0	0	0	0	0	40-258	Miscellaneous	0	0	
631	1,444	1,485	1,072	3,000	40-264	Training	3,000	3,000	
5,155	5,579	4,863	3,333	15,000	40-267	Lab Tests	15,000	15,000	
4,946	1,344	1,714	1,154	5,000	40-270	Engineering / Legal	5,000	5,000	
0	0	0	0	500	40-273	Equipment Rental	500	500	
9,000	7,111	4,879	11,435	16,000	40-279	COG Consultant - Planning Svc	16,000	16,000	
19,727	34,420	32,706	34,479	38,000	40-282	Chemicals	38,000	38,000	
212,405	219,685	210,130	258,779	322,950			328,450	328,450	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 23 40-500	Capital Outlay	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
3,431	2,648	0	0	6,000	40-550	Fire Hydrants	6,000	6,000	
201,479	3,759	919	0	10,000	40-595	Water Meters	10,000	10,000	
204,910	6,407	919	0	16,000			16,000	16,000	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 23 40-600	Contingency	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	106,000	40-610	Operating Contingency (10%)	113,500	113,500	

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 23 40-800	Transfers	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
268,090	606,900	595,950	540,450	571,250	40-810	Tsf to Water Sys Dev Fund 37	556,250	556,250	
5,000	5,000	10,000	20,000	20,000	40-812	Tsf to Utility Reserve Fund 56	25,000	25,000	
273,090	611,900	605,950	560,450	591,250			581,250	581,250	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	WATER FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
908,172	1,079,774	1,079,824	1,099,585	1,361,800	23	TOTAL WATER FUND EXPENSES	1,432,800	1,432,800	0
1,294,735	1,469,028	1,428,751	1,433,745	1,361,800	23	TOTAL WATER FUND REVENUE	1,432,800	1,432,800	0

SEWER FUND

Fund Summary

Beginning Balance (carryover)		$230,000	$230,000
	Annual Revenue	$835,300	$835,300
	Annual Expense	$758,050	$758,050
	Annual Surplus (Deficit)	$77,250	$77,250
Transfer to Sewer Expansion Reserve Fund		223,750	223,750
Ending Balance - Contingency		83,500	83,500

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 24	SEWER FUND REVENUES	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
672,512	686,122	722,874	774,632	752,000	30-100	Sewer Revenue	810,000	810,000	
876	6,175	8,533	9,014	7,000	30-140	Interest	8,000	8,000	
3,063	2,660	2,997	2,633	5,000	30-150	Miscellaneous Utility Fees	5,000	5,000	
4,281	476	390	135	500	30-160	General Miscellaneous	500	500	
645	812	449	659	800	30-170	Service Line Warranty Proceeds	800	800	
256,054	226,932	218,826	228,936	210,000	30-220	Working Capital Carryover	230,000	230,000	
9,015	9,932	10,811	11,260	11,000	30-260	Late Penalties	11,000	11,000	
946,446	933,109	964,880	1,027,269	986,300			1,065,300	1,065,300	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 24 40-100	Payroll Related Expenses	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
46,557	49,690	53,479	54,411	60,000	40-110	Director of Public Works - 1 FTE (50%)	68,500	68,500	
31,446	34,833	38,561	43,809	47,500	40-115	Utility Foreman - 1 FTE (50%)	55,000	55,000	
0	0	0	0	0	40-120	Planning/Dvlpmnt Coord	0	0	
					40-125	Utility Operator II - 1 FTE (50%)	19,000	19,000	
24,358	26,981	29,790	31,685	34,000	40-130	Utility Operator I - 1 FTE (50%)	24,000	24,000	
22,454	24,873	26,954	30,669	33,100	40-135	Utility/Finance Clerk -1 FTE (50%)	36,200	36,200	
17,795	22,446	24,769	22,700	28,500	40-140	Utility Maintenance Worker - 1 FTE (50%)	34,000	34,000	
22,674	25,116	27,218	29,495	31,500	40-145	Deputy Recorder/Clerk - 1 FTE (33%)	34,500	34,500	
0	0	0	0	3,000	40-150	Temporary Help Crew	0	0	
15,021	16,610	18,095	19,114	19,000	40-155	FICA	20,000	20,000	
642	1,786	1,033	1,210	4,500	40-160	Workers Compensation	5,000	5,000	
23,519	25,142	28,024	31,570	45,000	40-165	Employee Health & Welfare	75,000	75,000	
9,324	10,181	11,116	13,544	14,300	40-170	PERS	16,200	16,200	
441	323	366	347	700	40-175	Life Insurance	700	700	
3,047	3,562	3,401	1,819	4,000	40-180	Unemployment	5,000	5,000	
489	68	19	0	500	40-185	Overtime	500	500	
217,767	241,611	262,825	280,373	325,600			393,600	393,600	0

SEWER FUND EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 24 40-200	Category Materials & Services	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
2,810	2,720	3,102	3,266	5,500	40-210	Office Expense	6,000	6,000	
3,354	3,679	3,348	3,521	6,000	40-216	Telephone	6,000	6,000	
34,078	34,472	39,547	47,245	47,000	40-219	Utilities	47,000	47,000	
9,782	16,250	21,616	19,974	25,000	40-222	Operations & Maintenance	25,000	25,000	
0	199	0	51	250	40-225	Travel	250	250	
15,067	0	0	16,000	18,000	40-228	UV Bulb Replacement (3yr program)	18,000	18,000	
0	0	0	0	25,000	40-231	Collections/Test Lines & Systems	25,000	25,000	
0	0	69	0	0	40-234	Radio Repair	0	0	
15,868	21,237	26,346	32,759	34,000	40-237	Insurance	35,000	35,000	
3,799	3,707	4,130	3,860	5,000	40-240	Association Dues	5,500	5,500	
7,400	10,250	6,500	8,000	8,000	40-243	Audit	8,000	8,000	
530	647	410	830	800	40-245	Personal Protection Equipment (PPE)	900	900	
2,900	5,574	4,804	3,481	6,000	40-246	Fuel	6,000	6,000	
3,984	4,900	4,067	5,926	6,000	40-249	Vehicle Maintenance	6,000	6,000	
33,626	34,301	36,144	38,728	38,000	40-252	Franchise Fee - 5%	40,500	40,500	
		0	50	2,300	40-254	Utility Assistance Program	2,300	2,300	
0	0	0	0	0	40-255	Miscellaneous	0	0	
			0	25,000	40-260	Contracted Services	25,000	25,000	
639	1,309	480	675	3,000	40-261	Training	3,000	3,000	
5,327	2,771	4,792	4,965	10,000	40-264	Lab Supplies	10,000	10,000	
293	1,344	1,967	1,107	3,500	40-267	Engineering / Legal	3,500	3,500	
0	0	0	0	500	40-270	Equipment Rental	500	500	
9,000	7,111	4,879	11,435	16,000	40-276	COG Consultant - Planning Svc	16,000	16,000	
					40-282	Chemicals	25,000	25,000	
148,457	150,471	162,201	201,873	284,850			314,450	314,450	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 24 40-500	Category Capital Outlay	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	25,000	40-555	I/I Repair	25,000	25,000	
0	0	0	0	25,000			25,000	25,000	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 24 40-600	Category Contingency	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	77,600	40-610	Operating Contingency (10%)	83,500	83,500	

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 24 40-800	Category Transfers	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
348,290	317,200	300,850	282,100	253,250	40-810	Tsf to Sewer Exp Rsrv Fund 27	223,750	223,750	
5,000	5,000	10,000	20,000	20,000	40-820	Tsf to Utility Reserve Fund 56	25,000	25,000	
353,290	322,200	310,850	302,100	273,250			248,750	248,750	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	SEWER FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
719,514	714,282	735,876	784,346	986,300	24	TOTAL SEWER FUND EXPENSES	1,065,300	1,065,300	0
946,446	933,109	964,880	1,027,269	986,300	24	TOTAL SEWER FUND REVENUE	1,065,300	1,065,300	0

CEMETERY FUND

Fund Summary

Beginning Balance (carryover)	$80,000	$80,000
Annual Revenue	$24,600	$24,600
Annual Expense	$102,100	$102,100
Annual Surplus (Deficit)	($77,500)	($77,500)
Transfer to Cemetery Equip Reserve Fund	$0	$0
Ending Balance - Contingency	$2,500	$2,500

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 25	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						CEMETERY FUND REVENUES			
24,250	16,700	9,350	14,959	14,000	30-100	Sale of Lots	14,000	14,000	
210	120	0	0	300	30-120	Fill Dirt	0	0	
324	1,824	3,550	3,457	3,000	30-140	Interest	3,000	3,000	
2,100	0	0	0	100	30-160	Miscellaneous	100	100	
3,328	5,182	7,310	9,298	6,000	30-180	Pioneer Trust - Kester Estate	7,500	7,500	
55,446	66,809	74,730	72,219	70,000	30-220	Working Capital Carryover	80,000	80,000	
0	5,350	0	0	0	30-280	Grants	0	0	
0	0	0	0	0	30-526	Xfer from Cem Equip Fund 26	0	0	
0	0	0	0	0	30-528	Xfer from General Fund 10	0	0	
85,658	95,985	94,940	99,933	93,400			104,600	104,600	0

CEMETERY FUND EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 25	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
					40-100	**Payroll Related Expenses**			
0	7,643	9,830	9,550	12,000	40-101	Caretakers - as needed (100%)	13,000	13,000	
0	0	0	0	0	40-103	City Clerk	0	0	
0	585	752	731	900	40-110	FICA	1,000	1,000	
0	5	(39)	264	500	40-120	Workers Compensation	500	500	
0	0	0	0	0	40-130	Employee Health & Welfare	0	0	
0	0	0	0	0	40-140	PERS	0	0	
0	0	0	0	0	40-150	Life Insurance	0	0	
0	166	309	10	300	40-160	Unemployment	400	400	
0	8,399	10,852	10,555	13,700			14,900	14,900	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 25	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
					40-200	**Materials & Services**			
23	30	25	20	100	40-210	Office Expense	100	100	
1,296	1,665	611	564	6,500	40-215	Operations/Maintenance	6,500	6,500	
297	329	367	366	500	40-225	Utilities	500	500	
2,000	2,300	2,600	3,300	3,300	40-230	Insurance	3,500	3,500	
214	87	500	500	500	40-235	Accounting Software Support	750	750	
200	200	200	200	200	40-240	Audit	200	200	
0	0	117	0	0	40-245	Restroom Maintenance	0	0	
0	311	10	281	500	40-250	Maps & Records	500	500	
0	0	0	0	0	40-255	Miscellaneous	0	0	
0	260	561	18	500	40-260	Equipment Maintenance/Repair	500	500	
1,403	1,537	2,142	2,190	2,200	40-265	Contract Gatekeeper	2,200	2,200	
8,400	700	0	0	0	40-270	Contract Groundkeeper/Lawncare	0	0	
13,833	7,419	7,133	7,439	14,300			14,750	14,750	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 25	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
					40-500	**Capital Outlay**			
0	0	0	0	0	40-510	Building & Additions	0	0	
0	0	0	0	0	40-540	Equipment	0	0	
5,017	5,436	4,737	0	63,100	40-560	Land & Land Improvements	72,450	72,450	
5,017	5,436	4,737	0	63,100			72,450	72,450	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 25	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
					40-600	**Contingency**			
0	0	0	0	2,300	40-610	Operating Contingency (10%)	2,500	2,500	

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 25 40-800	Category Transfers	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-810	Tsf to Cemetery Equip Fund 26	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 25 40-900	Category Unappropriated	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-910	Unapprop Ending Fund Balance	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	CEMETERY FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
18,850	21,254	22,722	17,994	93,400	25	TOTAL CEMETERY FUND EXP	104,600	104,600	0
85,658	95,985	94,940	99,933	93,400	25	TOTAL CEMETERY FUND REV	104,600	104,600	0

CEMETERY EQUIPMENT FUND

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 26	Category CEMETERY EQUIP. FUND REV	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
138	712	1,355	1,363	1,000	30-140	Interest	1,000	1,000	
25,756	25,895	26,607	27,962	29,000	30-220	Working Capital Carryover	23,000	23,000	
0	0		0	0	30-525	Tsf from Cemetery Fund 25	0	0	
25,894	26,607	27,962	29,325	30,000			24,000	24,000	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 26 40-500	Category Capital Outlay	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	30,000	40-540	Equipment	24,000	24,000	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 26 40-800	Category Transfers	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-810	Tsf to Cemetery Fund 25	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	CEMETERY EQ. FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	30,000	26	TOTAL CEMETERY EQ. EXPENSES	24,000	24,000	0
25,894	26,607	27,962	29,325	30,000	26	TOTAL CEMETERY EQ. REVENUE	24,000	24,000	0

SEWER EXPANSION RESERVE FUND

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 27	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
119,130	333,564	5,957	1,985	16,000	30-100	Sewer SDC	16,000	16,000	
			0	13,300	30-120	LID Assessment	13,300	13,300	
15,163	85,769	178,929	183,809	145,000	30-140	Interest	155,000	155,000	
0	0	0	0	0	30-160	Miscellaneous	0	0	
0	0	0	0	0	30-184	Interfund Loan Pmt from General Fund	0	0	
2,587,902	2,867,471	3,431,436	3,723,019	3,800,000	30-220	Working Capital Carryover	4,000,000	4,000,000	
348,290	317,200	300,850	282,100	253,250	30-524	Transfer from Sewer Fund 24	223,750	223,750	
3,070,485	3,604,004	3,917,172	4,190,913	4,227,550		**SEWER EXPANSION RES. REV**	4,408,050	4,408,050	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 27	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-210	Legal Fees	0	0	0
0	0	0	0	0	40-220	Permit Fees	0	0	0
0	0	0	0	0	40-230	Project Administration	0	0	0
0	0	0	0	0	40-240	Engineering	0	0	0
0	0	0	0	0	40-250	Interfund Loan to General Fund 10	0	0	0
0	0	0	0	0		**Materials & Services**	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 27	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
63,110	81,888	77,354	72,530	67,450	40-350	WWTP Loan #G04005 Int. Pmt.	62,010	62,010	
89,934	90,681	96,465	102,288	108,200	40-355	WWTP Loan #G04005 Princpl Pmt.	114,100	114,100	
153,044	172,569	173,819	174,818	175,650		**Debt Service**	176,110	176,110	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 27	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-565	Sewer Expansion	0	0	
0	0	0	0	663,900	40-566	Sewer System Expansion/SDC	670,000	670,000	
49,970	0	20,335	56,782	3,388,000	40-590	Wastewater Treatment Plant	3,561,940	3,561,940	
49,970	0	20,335	56,782	4,051,900		**Capital Outlay**	4,231,940	4,231,940	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	SWR EXPANSION FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
203,014	172,569	194,154	231,600	4,227,550	27	**TOTAL SEWER EXPANSION EXP**	4,408,050	4,408,050	0
3,070,485	3,604,004	3,917,172	4,190,913	4,227,550	27	**TOTAL SEWER EXPANSION REV**	4,408,050	4,408,050	0

WATER RESERVOIR DEBT SERVICE FUND

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 35	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
510	872	0	0	0	30-140	Interest	0	0	0
82,437	81,954	83,133	0	0	30-220	Working Capital Carryover	0	0	0
0	0	0	0	0	30-523	Tsf from Water Fund 23	0	0	0
81,200	161,805	0	0	0	30-537	Tsf from Wtr Sys Dev Fund 37	0	0	0
164,147	244,631	83,133	0	0		**WATER RES DEBT SERVICE REV**	0	0	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 35	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-310	Legal/Administration Fees	0	0	0
13,914	11,770	0	0	0	40-350	98 Water Bond Interest Pmt	0	0	0
68,279	149,727	0	0	0	40-355	98 Water Bond Principle Pmt	0	0	0
82,193	161,497	0	0	0		**Debt Service**	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 35	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
		83,133	0	0	40-810	Tsf/Return Bal to Wtr Sys Dev Fund 37	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 35	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-910	Unappropriated Ending Fund Balance	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	WATER RES DEBT SERV	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
82,193	161,497	83,133	0	0	35	**TOTAL WATER RES DEBT SVC EXP**	0	0	0
164,147	244,631	83,133	0	0	35	**TOTAL WATER RES DEBT SVC REV**	0	0	0

WATER SYSTEM DEVELOPMENT FUND

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 37	Category WATER SYS. DVLPMNT REVENUE	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
143,820	410,475	7,376	2,397	20,000	30-100	Water SDC	20,000	20,000	
0	0	0	0	13,300	30-120	LID Assessments	13,300	13,300	
6,259	38,136	114,854	128,662	100,000	30-140	Interest	125,000	125,000	
0	0	0	0	0	30-145	WTP Safe Drinking Water Loan	0	0	
0	0	0	0	450,000	30-150	Marion County ARPA Grant	450,000	450,000	
0	0	0	0	0	30-165	Miscellaneous	0	0	
2,245,015	859,947	1,742,734	2,489,179	2,500,000	30-220	Working Capital Carryover	3,000,000	3,000,000	
268,090	606,900	595,950	540,450	571,250	30-523	Tsf from Water Fund 23	556,250	556,250	
150,000	218,200	125,000	37,100	0	30-525	Tsf from General Fund (ARP $)	0	0	
		83,133	0	0	30-527	Tsf From Wtr Reservoir Debt Svc Fund 35	0	0	
2,813,184	2,133,658	2,669,047	3,197,788	3,654,550			4,164,550	4,164,550	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 37 40-200	Category Materials & Services	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-210	Legal Fees	0	0	
0	0	0	0	0	40-220	Permit Fees	0	0	
3,954	0	0	2,450	5,000	40-230	Project Administration	5,000	5,000	
124,664	22,085	2,360	4,141	100,000	40-235	Engineering	100,000	100,000	
128,618	22,085	2,360	6,591	105,000			105,000	105,000	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 37 40-300	Category Debt Service	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	147,537	49,522	48,300	40-350	WTP Loan - Interest Pmt	46,700	46,700	
0	0	0	142,367	143,800	40-355	WTP Loan - Principal Pmt.	145,250	145,250	
0	0	147,537	191,889	192,100			191,950	191,950	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 37 40-500	Category Capital Outlay	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	554,100	40-595	Water System - SDC	561,700	561,700	
1,743,419	207,035	29,971	220,992	2,483,350	40-596	Water System - General	2,905,900	2,905,900	
0	0	0	0	320,000	40-597	Membrane Replacement	400,000	400,000	
1,743,419	207,035	29,971	220,992	3,357,450			3,867,600	3,867,600	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 37 40-800	Category Transfers	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
81,200	161,805	0	0	0	40-810	Tsf Out (SDC) to Debt Svc Fund 35	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	WATER SYS. DVLPMNT	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
1,953,237	390,925	179,868	419,472	3,654,550	37	TOTAL WATER SYS DEV. FUND EXP	4,164,550	4,164,550	0
2,813,184	2,133,658	2,669,047	3,197,788	3,654,550	37	TOTAL WATER SYS DEV. FUND REV	4,164,550	4,164,550	0

STORM DRAINAGE FUND

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 39	Category STORM DRAINAGE REVENUES	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
630	8,820	263	52	550	30-100	Storm Water SDC	550	550	
100,000	0	0	0	0	30-110	Tsf from General Fund (ARP Funds)	0	0	
36,357	36,298	37,039	38,217	38,000	30-120	Storm Water Fee	38,500	38,500	
921	4,623	10,733	10,012	9,000	30-140	Interest	9,000	9,000	
72,975	200,689	190,133	238,168	190,000	30-220	Working Capital Carryover	230,000	230,000	
210,883	250,430	238,168	286,449	237,550			278,050	278,050	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 39 40-200	Category Materials & Services	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	5,000	40-210	Engineering/Legal	5,000	5,000	
					40-212	Dump Fees	4,000	4,000	
							9,000	9,000	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 39 40-500	Category Capital Outlay	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	13,405	40-550	Storm Drain SDC	13,600	13,600	
10,193	60,297	0	95,554	219,145	40-570	Storm Drain Maintenance/Repair/Upkeep	255,450	255,450	
10,193	60,297	0	95,554	232,550			269,050	269,050	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	STORM DRAINAGE FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
10,193	60,297	0	95,554	237,550	39	TOTAL STORM DRAIN FUND EXP	278,050	278,050	0
210,883	250,430	238,168	286,449	237,550	39	TOTAL STORM DRAIN FUND REV	278,050	278,050	0

STREET IMPROVEMENT FUND

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 42	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						STREET IMPROVEMENT REVENUES			
100,000	0	0	250,000	250,000	30-120	State Grant - SCA	250,000	250,000	
1,206	8,276	24,941	20,345	15,000	30-140	Interest	18,000	18,000	
0	0	0	0	0	30-160	Miscellaneous	0	0	
306,344	195,413	376,354	549,555	350,000	30-220	Working Capital Carryover	540,000	540,000	
170,800	182,600	178,300	189,500	196,300	30-521	Tsf from Street Fund 21	272,800	272,800	
					30-523	Tsf from General Fund 10	225,000	225,000	
578,350	386,289	579,595	1,009,400	811,300			1,305,800	1,305,800	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 42 40-500	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						Capital Outlay			
382,937	9,935	30,040	624,172	811,300	40-570	Street Improvements	1,305,800	1,305,800	0
382,937	9,935	30,040	624,172	811,300			1,305,800	1,305,800	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 42 40-800	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						Transfers			
0	0	0	0	0	40-810	Tsf out to Bike/Footpath Fund 44	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	STREET IMPRVMNT	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
382,937	9,935	30,040	624,172	811,300	42	**TOTAL STREET IMP. FUND EXP**	1,305,800	1,305,800	0
578,350	386,289	579,595	1,009,400	811,300	42	**TOTAL STREET IMP. FUND REV**	1,305,800	1,305,800	0

BIKE/FOOTPATH FUND

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 44	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						BIKE/FOOTPATH REVENUES			
461	461	461	461	500	30-100	LID Assessments - Hazel St. Sidewalks	500	500	
			0	0	30-120	LID Assessments - 3rd St. Sidewalks	0	0	
14,520	0	0	12,480	15,000	30-125	LID Assessments - 5th St. Sidewalks	8,000	8,000	
160	831	1,642	1,244	1,300	30-140	Interest	1,300	1,300	
2,643	2,606	2,652	2,814	2,900	30-150	State Gas Tax (1%)	2,800	2,800	
0	0	0	0	0	30-160	Miscellaneous	0	0	
45,309	28,092	31,989	35,102	25,000	30-220	Working Capital Carryover	35,000	35,000	
0	0	0	0	0	30-542	Tsf from Street Imp Fund 42	0	0	
0	0	0	0	0	30-600	Bicycle/Pedestrian Grant	0	0	
63,093	31,990	36,744	52,101	44,700			47,600	47,600	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 44 40-500	Category	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
						Materials & Services			
35,000	0	1,642	25,000	44,700	40-510	Bike/Footpath Construction	47,600	47,600	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	BIKE/FOOTPATH FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
35,000	0	1,642	25,000	44,700	44	**TOTAL BIKE/FOOTPATH FUND EXP**	47,600	47,600	0
63,093	31,990	36,744	52,101	44,700	44	**TOTAL BIKE/FOOTPATH FUND REV**	47,600	47,600	0

CONSER HOUSE REHAB GRANT FUND

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 54	Category CONSER HOUSE REHAB REVENUES	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	100	30-100	Local Donations	100	100	
13,835	20,247	27,388	45,253	55,000	30-220	Working Capital Carryover	40,000	40,000	
25,000	25,000	25,000	20,000	15,000	30-510	Tsf from General Fund 10	15,000	15,000	
8,434	3,566	11,849	5,151	16,000	30-600	SHPO Grant	5,000	5,000	
47,269	48,813	64,237	70,404	86,100			60,100	60,100	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 54	Category Materials & Services	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-210	Administration Expense	0	0	
0	0	11,849	0	0	40-220	Inspection/Study	0	0	
27,023	21,424	7,136	11,896	86,100	40-230	Conser House Rehab	60,100	60,100	
27,023	21,424	18,985	11,896	86,100			60,100	60,100	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 54	Category Transfers	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
0	0	0	0	0	40-810	Tsf to General Fund 10	0	0	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	C.H.R. GRANT FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
27,023	21,424	18,985	11,896	86,100	54	TOTAL C.H.R. GRANT FUND EXP	60,100	60,100	0
47,269	48,813	64,237	70,404	86,100	54	TOTAL C.H.R.GRANT FUND REV	60,100	60,100	0

UTILITY RESERVE FUND

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 56	Category Utility Reserve Revenues	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
1,253	4,947	6,264	5,320	6,000	30-140	Interest	6,000	6,000	
0	4,652	6,433	0	0	30-160	Miscellaneous	0	0	
262,204	207,614	145,984	94,509	85,000	30-220	Working Capital Carryover	85,000	85,000	
5,000	5,000	10,000	20,000	20,000	30-510	Tsf from Sewer Fund 24	25,000	25,000	
5,000	5,000	10,000	20,000	20,000	30-512	Tsf from Water Fund 23	25,000	25,000	
	14,000	0	0	0	30-514	Tsf from General Fund 10	0	0	
273,457	241,213	178,681	139,829	131,000			141,000	141,000	0

EXPENSES

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND 56	Category Capital Outlay	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
4,049	0	0	4,969	5,000	40-510	Capital Outlay-General	1,000	1,000	
5,722	1,841	0	0	5,000	40-520	Computer	2,000	2,000	
1,169	4,578	0	11,535	25,000	40-530	Equipment	26,000	26,000	
31,160	33,028	40,411	0	16,000	40-540	Vehicle	10,000	10,000	
0	0	13,169	0	40,000	40-550	Land and Buildings	50,000	50,000	
9,743	41,782	30,592	17,268	30,000	40-560	WWTP Equipment	42,000	42,000	
14,000	14,000	0	0	10,000	40-570	City Business Signs	10,000	10,000	
65,843	95,229	84,172	33,772	131,000			141,000	141,000	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	FUND	UTILITY RESERVE FUND	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
65,843	95,229	84,172	33,772	131,000	56	TOTAL UTILITY RESERVE FUND EXP	141,000	141,000	0
273,457	241,213	178,681	139,829	131,000	56	TOTAL UTILITY RESERVE FUND REV	141,000	141,000	0

FY 2026-27 APPROVED BUDGET TOTALS

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	REVENUE	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
12,193,633	13,000,495	13,714,130	14,901,912	15,126,200		16,566,300	16,566,300	0

Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Budgeted FY 25/26	EXPENSE	Proposed FY 26/27	Approved FY 26/27	Adopted FY 26/27
6,006,627	4,477,245	4,232,919	4,970,247	15,126,200		16,566,300	16,566,300	0