2025-2026 Proposed budget

2022-2023 ACTUALS	2023-2024 "ACTUALS"	2024-25 ADOPTED	2024-2025 ESTIMATES	GENERAL FUND RESOURCES	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 286,824	$ 393,820	402,723	487,644	General Fund Beginning Balance	001-00-4100	$ 629,454.00		
$ 270,000	$ 340,000	340,000	360,000	Taxes Estimated to be Received	001-00-4110	$ 340,000.00		
$ 5,000	$ 5,000	5,000	5,000	Property Taxes-Prior Year	001-00-4111	$ 5,000.00		
$ 500	$ 600	600	0	Fines	001-00-4120	$ 600.00		
$ 12,000	$ 12,850	14,783	10,000	Liquor	001-00-4130	$ 14,387.00		
$ 425	$ 450	494	255	Cigarettes	001-00-4140	$ 473.00		
$ 63,489	$ 65,346	65,346	77,000	Library District	001-00-4160	$ 76,781.00		
$ 13,000	$ 13,500	13,500	27,000	Licenses & Fees	001-00-4190	$ 13,500.00		
$ 37,000	$ 39,000	$39,000	$57,000	Franchises	001-00-4210	$ 53,026.00		
$ 300	$ 400	$400	$0	Planning	001-00-4240	$ 500.00		
$ 1,100	$ 2,800	2,800	15,000	Interest	001-00-4310	$ 16,000.00		
$ 500	$ 500	500	1876	WCDC Grants & Contributions (City) & Revenue	001-00-4600	$ 500.00		
$ 1,000	$ 1,000	1000	1250	Misc/Services	001-00-4610	$ 1,000.00		
$ 75,500	$ 75,500	75,500	0	Historical Landmark Grants & Contributions (City) & Revenue	001-00-4660	$ 700,000.00		
$ 3,310	$ 4,681	4,681	0	Library Windmill Grant	001-00-4680	$ 6,236.00		
$ 200	$ 200	200	0	Library Grants	001-00-4681	$ 200.00		
$ 1,000	$ 1,000	1,000	1,000	Library Ready to Read Grant	001-00-4682	$ 1,000.00		
$ 21,000	$ 21,000	21,000	0	Planning Grants	001-01-4690	$ 127,000.00		
$ 100	$ 100	100	100	Main Street Donations (Brick Fund)	001-01-4694	0		
$ 35,819	$ 45,819	45,819	0	Parks & Rec Grants	001-00-4700	$ 500,000.00		
$ 1,500	$ 1,500	1,500	0	Equipment Sales	001-00-4875	$ 1,500.00		
$ 2,500	$ 2,500	2,500	0	Unanticipated Revenue	001-00-4985	$ 2,500.00		
$ 72,000	$ -	-		Misc Grants (ARPA/Covid)	001-00-4800	0		
		-		Transfer Funds (Revenue)	001-00-4900			
$ 904,067	$ 1,027,566	$ 1,038,446	$ 1,043,125	TOTAL GENERAL FUND RESOURCES		$ 2,489,657.00		

1,327,000 Grants > City Hall - 700,000 / Brick work
back meeting room
window frames
storm windows

Parks & Rec - 500,000 / Handicap access to bathrooms
Veterans Memorial Park

planning - 127,000 / update comprehensive plan

June 3
6:00 pm
Memorial Hall

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	GENERAL FUND EXPENDITURES (Admin)	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 37,747	$ 44,800	37,390	69	City Recorder Salary				
$ 1,200	$ 1,200	3,800	3,800	Assistant City Recorder Salary	001-01-5130	$ 42,433.00		
$ 27,650	$ 32,000	32,000	20,000	Payroll Fringes	001-01-5135	$ 3,886.00		
$ 9,000	$ 9,000	9,000	9,000	Judge	001-01-5330	$ 31,635.00		
$ 7,700	$ 7,900	8,300	994	Utilities/Phones	001-01-6001	$ 12,000.00		
$ 500	$ 500	500	1406	WCDC-Grants & Contributions (City) & Revenue	001-01-6010	$ 7,500.00		
$ 500	$ 500	500	296	Historic Landmark Donations (City Contributions)	001-01-6030	$ 500.00		
$ 500	$ 500	1,000	200	Planning/Training	001-01-6035	$ 500.00		
$ 680	$ 700	710	-400	LOC	001-01-6095	$ 1,500.00		
$ 700	$ 500	500	100	Misc & Services	001-01-6120	$ 1,200.00		
$ 200	$ 200	200	2650	Fines Shared	001-01-6130	$ 1,500.00		
$ 2,000	$ 2,000	3,000	600	Children's & Community Activities	001-01-6150	$ 200.00		
$ 2,700	$ 2,800	2,800	-4,000	Dues/Subscriptions & Annual Fees	001-01-6160	$ 4,000.00		
$ 5	$ 5	4750		City Floral Arrangments	001-01-6180	$ 3,000.00		
$ 600	$ 650	900	90	Pool & Bank Fees/SC	001-01-6181	$ 5,000.00		
$ 3,000	$ 3,300	3,300	-3,000	Equipment Upkeep & Supplies	001-01-6182	$ 1,100.00		
$ 32,000	$ 32,000	35,000	12,000	Legal Expenses & Professional	001-01-6190	$ 6,000.00		
$ 5,000	$ 5,000	7,000	3,000	City Hall Expenses	001-01-6250	$ 38,000.00		
$ 32,000	$ 38,000	40,000	-2,000	CIS	001-01-6270	$ 7,000.00		
$ 15,000	$ 15,500	18,000		Audit	001-01-6280	$ 45,000.00		
$ 3,000	$ 3,000	3,000	3,000	Conferences/Training	001-01-6340	$ 30,000.00		
$ 2,500	$ 4,600	4,600	1,000	Printing/Publishing & Elections	001-01-6370	$ 6,000.00		
$ 100	$ 100	100	89	Main Street (Brick Fund)	001-01-6500	$ 5,000.00		
$ 1,700	$ 3,000	3,000	-2,072	City Hall Software/IT Service/Email/Office	001-01-6694	0		
$ 1,000	$ 1,000	1,200	1,200	Community Activities	001-01-6700	$ 8,000.00		
$ 75,500	$ 75,500	75,500	75,500	Historic Landmark Grant Expenditures	001-01-6800	$ 6,000.00		
$ -	$ -	-		WCDC Grant Expenditures	001-01-7030	$ 700,000.00		
$ 21,000	$ 21,000	21,000	21,000	Planning Grant Expenditures	001-01-7100	0		
$ 20,000	$ -	-		Misc Grant Expenditures (ARPA-Covid)	001-01-7690	$ 127,000.00		
$ 77,000	$ 25,000	30,000		Transfer Out to Other Funds	001-00-7694	0		
$ 380,482	$ 330,255	$ 347,050	$ 144,522	TOTAL EXPENDITURES - 001-01 (Admin)	001-00-9000	$ 75,000.00		
						$ 1,168,954.00		

827,000 Grant expenditures
City Hall - 700,000
Planning - 127,000

				GENERAL FUND-PD		
$ 12,500	$ 12,500	14,560	13,000	Code Enforcement		
$ 3,500	$ 3,500	4,000	2,000	Payroll Fringes	001-02-5165	$ 20,000.00
$ 4,000	$ 4,200	4,400	1,100	Utilities/Phones	001-02-5330	$ 12,000.00
$ 144,087	$ 146,969	148,739	148,439	Police Department-Umatilla County	001-02-6010	$ 3,500.00
$ 5,000	$ 5,000	5,000	4,647	Misc/Annual Fees/Towing	001-02-6170	$ 180,671.00
$ 169,087	**$ 172,169**	**$ 176,699**	**$ 169,186**	**TOTAL EXPENDITURES - 001-02 (PD)**	001-02-6470	$ 6,000.00
				GENERAL FUND-PW		**$ 222,171.00**
$ 6,500	$ 6,670	6,834	400	Waste Water Supervisor Salary		
$ 6,200	$ 5,234	5,843	300	Water Supervisor Salary	001-03-5100	$ 6,867.00
$ 6,480	$ 8,550	8,550	1,400	Utility Worker 3	001-03-5110	$ 6,724.00
$ 11,000	$ 11,950	11,950	3,000	Payroll Fringes	001-03-5120	$ 17,194.00
$ 8,000	$ 8,200	8,500		Utilities/Phones	001-03-5330	$ 17,480.00
$ 5,000	$ 5,000	5,000		Parks-PW	001-03-6010	$ 11,000.00
$ 12,000	$ 13,000	13,000		Shop-PW	001-03-6060	$ 5,000.00
$ 12,000	$ 13,000	13,000		Building Maint-PW	001-03-6070	$ 13,000.00
$ 500	$ 500	500		Parks & Recreation	001-03-6080	$ 13,000.00
$ 35,819	$ 45,819	45,819	45,819	Parks & Recs Improvement Grant Expenditures	001-03-6100	$ 500.00
$ 103,499	**$ 117,923**	**$ 118,996**	**$ 50,919**	**TOTAL EXPENDITURES - 001-03 (PW)**	001-03-7100	$ 500,000.00
				GENERAL FUND-LIBRARY		**$ 590,765.00**
$ 2,000	$ 2,000	4,000	2,000	Substitute Librarian		
$ 44,800	$ 49,000	40,000	6,000	Librarian Salary	001-04-5155	$ 5,000.00
$ 36,300	$ 38,700	32,000	12,000	Payroll Fringes	001-04-5250	$ 45,834.00
$ 3,500	$ 3,500	4,034	500	Utilities/Phones	001-04-5330	$ 30,500.00
$ 200	$ 200	400		Periodicals-Library	001-04-6010	$ 4,500.00
$ 4,000	$ 4,000	4,000	2,000	Books-Library	001-04-6109	$ 400.00
$ 2,000	$ 2,000	2,000	1,000	Supplies/Postage/Repairs-Library	001-04-6111	$ 4,500.00
$ 200	$ 200	250		Dues/Subscriptions & Annual Fees	001-04-6112	$ 2,000.00
$ 1,000	$ 4,300	4,300	3,600	Lib-Office Equipment	001-04-6180	$ 300.00
$ 3,310	$ 4,681	4,681	4,681	Library Windmill Grants	001-04-6190	$ 4,300.00
$ 1,000	$ 1,000	1,000	300	Library Ready to Read Grant	001-04-6265	$ 6,236.00
$ 200	$ 200	200	200	Library Grants	001-04-6266	$ 1,000.00
$ 300	$ 300	300	200	Conferences/Training	001-04-6267	$ 200.00
$ 10,000	$ 20,000	10,000	10,000	Contingency	001-04-6370	$ 300.00
$ 98,810	**$ 110,081**	**$ 107,165**	**$ 42,481**	**TOTAL EXPENDITURES - 001-04 (Lib)**	001-00-9500	$ 15,000.00
$ 904,067	**$ 1,027,566**	**$ 749,910**		**TOTAL EXPENDITURES GENERAL FUND**		**$ 120,070.00**
$ 142,189	$ 277,138	288,536		Unappropriated Ending Balance (Leftover from Funds)		**$ 2,111,460.00**
$ -		1,038,446		**GENERAL FUND**		$ 378,197.00
						$ 2,489,657.00

500,000 Grant Expenditure
Parks & Rec. improvement fund
Veterans Memorial Park

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	STATE STREET RESOURCES-003	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 9,031	$ 146,179	150,150	228,683	State Street Beginning Balance	003-00-4100	$ 151,145.00		
$ 49,500	$ 52,100	55,000	55,000	State Hwy Apportionments (ODOT)	003-00-4260	$ 55,000.00		
$ 425	$ 1,800	1,800	6,500	Interest	003-00-4310	$ 1,800.00		
$ 2,500	$ 2,500	2,500	100	Misc Income	003-00-4350	$ 2,500.00		
$ 490,000	$ 490,000	490,000		Grants	003-00-4650	$ 490,000.00		
$ -	$ -	-		Transfer Funds from the General Fund	003-00-4900	$ 30,000.00		
$ 85,068	$ -	-		Transfer Funds from the Bridge Fund	003-00-4910			
$ 636,524	**$ 692,579**	**$ 699,450**	**$ 61,600**	**TOTAL STATE STREET FUND RESOURCES**		**$ 730,445.00**		

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	STATE STREET FUND EXPENDITURES-003	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 6,500	$ 6,670	6,834	8,329	Waste Water Supervisor Salary	003-00-5100	$ 6,867.00		
$ 6,200	$ 5,234	5,843	5,500	Water Supervisor Salary	003-00-5110	$ 6,724.00		
$ 2,160	$ 2,850	2,850	3,028	Utility Worker 3	003-00-5120	$ 5,737.00		
$ 8,300	$ 8,315	8,700	6,000	Payroll Fringes	003-00-5330	$ 11,123.00		
$ 15,000	$ 15,000	15,000	10,500	Street Lights	003-00-6012	$ 15,000.00		
$ 17,000	$ 17,500	17,500	13,500	Street Maintenance	003-00-6050	$ 17,500.00		
$ 3,500	$ 3,500	3,500	1,350	Snow Removal	003-00-6055	$ 3,500.00		
$ 17,000	$ 17,000	17,000		Streets/Sidewalks	003-00-7050	$ 17,000.00		
$ 25,000	$ 25,000	25,000		Paving Projects	003-00-7060	$ 30,000.00		
$ 490,000	$ 490,000	490,000		Improvement Grant Expenditures	003-00-7070	$ 490,000.00		
$ -	$ -	-		Transfer Out to the Equipment & Repair Fund	003-00-9010	0		
$ 30,000	$ 70,000	50,000	50,000	Contingency	003-00-9500	$ 50,000.00		
$ 636,524	**$ 692,579**	**$ 642,227**	**$ 98,207**	**TOTAL STATE STREET EXPENDITURES**		**$ 653,451.00**		
$ 15,864	$ 31,510	57,223		Unappropriated Ending Balance (Leftover from Funds)		$ 76,994.00		
$ -		699,450		**TOTAL STATE STREET BALANCE**		**$ 730,445.00**		

490,000 Grants
490,000 Grant expenditures

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	STATE REVENUE SHARING FUND RESOURCES-004	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 24,432	$ 32,093	32,506	35,594	State Rev Sharing Beginning Balance	004-00-4100	$ 40,833.00		
$ 11,500	$ 12,300	10,645	2,800	State Allocations Rev Fund 4	004-00-4250	$ 8,500.00		
$ 215	$ 800	800	3,100	Interest	004-00-4310	$ 3,100.00		
				Transfer Funds	004-00-4900	$ -		
$ 36,147	**$ 45,193**	**$ 43,951**	**$ 5,900**	**TOTAL STATE REVENUE SHARING RESOURCES**		**$ 52,433.00**		
2023-24 ACTUALS	**2023-24 ADOPTED**	**2024-2025 ADOPTED**	**2024-2025 ESTIMATES**	**STATE REVENUE SHARING FUND EXPENDITURES-004**	**ACCOUNT NUMBER**	**2025-26 REQUESTED**	**2025-26 APPROVED**	**2025-26 ADOPTED**
$ 3,755	$ 3,500	3,500		Software Program (Assurance/IT/Office)	004-00-6400	$ 6,500.00		
$ -	$ 3,325	3,325	1,346	Program Equipment (PC Replacement)	004-00-6500	$ 6,500.00		
$ 10,000	$ 10,000	10,000		Document Updating	004-00-7500	$ 10,000.00		
$ -	$ 10,000	10,000		Contingency	004-00-9500	$ 5,000.00		
				Transfer Out Funds	004-00-9000			
$ 36,147	**$ 45,193**	**$ 26,825**	**$ 1,346**	**TOTAL STATE REVENUE SHARING EXPENDITURES**		**$ 28,000.00**		
$ 22,392	$ 18,368	17,126		Unappropriated Ending Balance (Leftover from Funds)		$ 24,433.00		
$ -		43,951		**STATE REVENUE SHARING BALANCE**		**$ 52,433.00**		

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	MAJOR BUILDING & REPAIR FUND RESOURCES-008	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 21,466	$ 28,134	28,295	29,025	Building, Repairs & Demolition	008-00-4100	$ 31,034.00		
$ 100	$ 400	400	1500	Interest	008-00-4310	$ 1,500.00		
$ -	$ -	50,000		Grants	008-00-4850	$ 50,000.00		
$ 15,000	$ 15,000	20,000		Transfer Funds from the General Fund	008-00-4900	$ 25,000.00		
$ 36,566	**$ 43,534**	**$ 98,695**	**$ 1,500**	**TOTAL MAJOR BUILDING & REPAIR FUND RESOURCES**		**$ 107,534.00**		

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	MAJOR BUILDING & REPAIR FUND EXPENDITURES-008	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 15,000	$ 20,000	20,000		Building, Repairs & Demolition	008-00-7750	$ 30,000.00		
$ -	$ -	50,000		Grants	008-00-7900	$ 50,000.00		
		-		Transfer Out	008-00-9000			
$ 15,000	$ 15,000	10,000		Contingency	008-00-9500	$ 10,000.00		
$ 36,566	**$ 43,534**	**$ 80,000**	**$ -**	**TOTAL MAJOR BUILDING & REPAIR FUND EXPENDITURES**		**$ 90,000.00**		
$ 6,566	$ 8,534	18,695		Unappropriated Ending Balance (Leftover from Funds)		$ 17,534.00		
$ -		98,695		**MAJOR BUILDING REPAIR FUND BALANCE**		**$ 107,534.00**		

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	WATER UTILITY FUND RESOURCES-009	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 120,195	$ 112,481	136,092	171,881	Water Fund Beginning Balance	009-00-4100	$ 212,414.00		
$ 140,000	$ 150,000	165,000	165,000	Water Receipts	009-00-4121	$ 170,000.00		
$ 750	$ 750	750		Hook-ups	009-00-4150	$ 750.00		
$ 675	$ 5,000	4,000	10,000	Interest	009-00-4310	$ 9,500.00		
$ 595,000	$ 595,000	595,000		Grants	009-00-4655	$ 8,635,000.00		
				Transfer Funds	009-00-4900			
$ 856,620	$ 863,231	$ 900,842	$ 175,000	**TOTAL WATER UTILITY FUND RESOURCES**		$ 9,027,664.00		
2023-24 ACTUALS	**2023-24 ADOPTED**	**2024-2025 ADOPTED**	**2024-2025 ESTIMATES**	**WATER UTILITY FUND EXPENDITURES-009**	**ACCOUNT NUMBER**	**2025-26 REQUESTED**	**2025-26 APPROVED**	**2025-26 ADOPTED**
$ 12,650	$ 13,200	13,667	15,000	Waste Water Supervisor Salary	009-00-5100	$ 13,733.00		
$ 35,600	$ 30,500	35,056	33,160	Water Supervisor Salary	009-00-5110	$ 40,348.00		
$ 6,480	$ 8,550	8,550	5,860	Utility Worker 3	009-00-5120	$ 17,194.00		
$ 8,090	$ 9,600	8,012		City Recorder Salary	009-00-5130	$ 9,092.00		
$ 5,400	$ 5,400	17,100	17,100	Substitute City Recorder Wages	009-00-5135	$ 17,486.00		
$ 43,000	$ 42,350	52,000	20,000	Payroll Fringes	009-00-5330	$ 56,528.00		
$ 31,200	$ 31,400	33,000	8,000	Utilities/Phones	009-00-6010	$ 26,000.00		
$ 2,500	$ 3,000	3,000	-1,500	Conferences/Training	009-00-6370	$ 7,000.00		
$ 20,000	$ 21,000	21,000	17,000	Water Maintenance	009-00-6550	$ 22,000.00		
$ 350	$ 360	360	360	Software for Handhelds	009-00-6500	0		
$ 595,000	$ 595,000	595,000	500,000	Water Improvement Grant Expenditures	009-00-7500	$ 8,635,000.00		
$ 50,000	$ 50,000	20,000	20,000	Contingency	009-00-9500	$ 50,000.00		
$ 10,000	$ 10,000	10,000	10,000	Transfer Out to Utility Reserve Fund	009-00-9000	$ 10,000.00		
$ 10,000	$ 10,000	10,000	10,000	Transfer Out to the Equipment & Repair Fund	009-00-9010	$ 20,000.00		
$ 856,620	$ 863,231	$ 826,745	$ 654,980	**TOTAL WATER UTILITY FUND EXPENDITURES**		$ 8,924,381.00		
$ 26,350	$ 32,871	74,097		Unappropriated Ending Balance (Leftover from Funds)		$ 103,283.00		
$ -		900,842		**WATER UTILITY FUND BALANCE**		$ 9,027,664.00		

8,635,000 Grants > new well, resevoir, Generator

8,635,000 Grant expenditures

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	SEWER UTILITY FUND RESOURCES-010	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ -	$ 226,253	238,253	231,119	Sewer Fund Beginning Balance	010-00-4100	$ 308,243.00		
$ 250,000	$ 235,000	245,000	190,500	Sewer Receipts	010-00-4122	$ 240,000.00		
$ 750	$ 750	750	750	Hook-ups	010-00-4150	$ 750.00		
$ 1,200	$ 4,500	4,500	11,000	Interest	010-00-4310	$ 12,000.00		
$ 1,340,000	$ 1,340,000	1,340,000	144,500	Grants (Sewer + FEMA)	010-00-4655	$ 1,340,000.00		
$ 52,000	$ -			Transfer Funds from the General Fund (ARPA)	010-00-4900			
$ 1,643,950	**$ 1,806,503**	**$ 1,828,503**		**TOTAL SEWER UTILITY FUND RESOURCES**		**$ 1,900,993.00**		
2023-24 ACTUALS	**2023-24 ADOPTED**	**2024-2025 ADOPTED**	**2024-2025 ESTIMATES**	**SEWER UTILITY FUND EXPENDITURES-010**	**ACCOUNT NUMBER**	**2025-26 REQUESTED**	**2025-26 APPROVED**	**2025-26 ADOPTED**
$ 37,450	$ 39,260	41,002	2,000	Waste Water Supervisor Salary	010-00-5100	$ 41,200.00		
$ 12,000	$ 10,522	11,685	600	Water Supervisor Salary	010-00-5110	$ 13,448.00		
$ 6,480	$ 8,550	8,550	2,000	Utility Worker 3	010-00-5120	$ 17,194.00		
$ 8,089	$ 9,600	8,012	-4,000	City Recorder Salary	010-00-5130	$ 9,092.00		
$ 5,400	$ 5,400	17,100	17,100	Substitute City Recorder Wages	010-00-5135	$ 17,486.00		
$ 43,500	$ 46,500	46,500	15,000	Payroll Fringes	010-00-5330	$ 57,668.00		
$ 13,500	$ 13,700	15,700	143,900	Utilities/Phones	010-00-6010	$ 16,000.00		
$ 2,500	$ 3,000	2,500	1,000	Conferences/Training	010-00-6370	$ 3,000.00		
$ 41,000	$ 20,000	24,000	-300	Sewer Maintenance	010-00-6650	$ 27,000.00		
$ 350	$ 360	360	360	Software for Handhelds	010-00-6500	$ -		
$ 1,340,000	$ 1,340,000	1,340,000	1,200,000	Sewer Improvement Grant Expenditures	010-00-7500	$ 1,340,000.00		
$ 25,409	$ 26,458	0	27548	USDA Loan #92-01 Principal	010-00-8431	$ 28,685.00		
$ 50,253	$ 49,204		48113	USDA Loan #92-01 Interest	010-00-8432	$ 46,976.00		
$ 3,866	$ 4,035	4,211	-17,500	USDA Loan #92-03 Principal	010-00-8441	$ 4,396.00		
$ 8,413	$ 8,244	8,067	-45,000	USDA Loan #92-03 Interest	010-00-8442	$ 7,882.00		
$ -	$ -	0		Transfer Out to the Utility Reserve Fund	010-00-9100	$ 10,000.00		
$ 5,000	$ 5,000	5,000	5,000	Transfer Out to the Lagoon Fund	010-00-9200	$ 5,000.00		
$ -	$ 10,000	10,000	10,000	Transfer Out to the Equipment & Repair Fund	010-00-9210	$ 20,000.00		
$ 30,000	$ 30,000	30,000	30,000	Contingency	010-00-9500	$ 30,000.00		
$ 1,643,950	**$ 1,806,503**	**$ 1,648,348**	**$ 1,435,821**	**TOTAL SEWER UTILITY FUND EXPEDITURES**		**$ 1,695,027.00**		
$ 10,740	$ 176,670	180,155		Unappropriated Ending Balance (Leftover from Funds)		$ 205,966.00		
		1,828,503		**TOTAL SEWER FUND BALANCE**		**$ 1,900,993.00**		

1,340,000 Grants

1,340,000 Grant expenditures

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	USDA WASTEWATER FACILITY PLANT FUND RESOURCES-011	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 87,993	$ 87,993	87,993	87,993	USDA Fund Beginning Balance	011-00-4100	$ 87,993.00		
$ -				Interest	011-00-4310			
$ 87,993	**$ 87,993**	**$ 87,993**		**TOTAL USDA WASTEWATER FACILITY PLANT FUND RESOURCES**		**$ 87,993.00**		
2023-24 ACTUALS	**2023-24 ADOPTED**	**2024-2025 ADOPTED**	**2024-2025 ESTIMATES**	**LAGOON SITE RESOURCES-012**	**ACCOUNT NUMBER**	**2025-26 REQUESTED**	**2025-26 APPROVED**	**2025-26 ADOPTED**
$ 61,704	$ 60,293	71,016	71,098	Lagoon Fund Beginning Balance	012-00-4100	$ 71,098.00		
$ 125	$ 500	500	1500	Interest	012-00-4310	$ 1,900.00		
$ 3,500	$ 3,500	4,000	4,000	Irrigation Site	012-00-4500			
$ -	$ -			Grants	012-00-4900	$ 195,000.00		
$ 5,000	$ 5,000	5,000	5,000	Transfer Funds from the Sewer Fund	012-00-4910	$ 5,000.00		
$ 70,329	**$ 69,293**	**$ 80,516**	**$ 10,500**	**TOTAL LAGOON SITE RESOURCES**		**$ 272,998.00**		
2023-24 ACTUALS	**2023-24 ADOPTED**	**2024-2025 ADOPTED**	**2024-2025 ESTIMATES**	**LAGOON SITE EXPENDITURES-012**	**ACCOUNT NUMBER**	**2025-26 REQUESTED**	**2025-26 APPROVED**	**2025-26 ADOPTED**
$ 1,250	$ 1,250	1,300		Property Taxes on Irrigation Site	012-00-6360	$ 1,400.00		
$ 5,700	$ 5,700	20,000	15,000	Lagoon Site & Sewer Improvements	012-00-6365	$ 20,000.00		
$ 7,000	$ 7,000	20,000	20,000	Lagoon Site & Sewer Improvements (capital)	012-00-7365	$ 20,000.00		
$ -	$ -			Grants	012-00-9000	$ 195,000.00		
$ 50,000	$ 50,000	20,000	20,000	Contingency	012-00-9500	$ 20,000.00		
$ 70,329	**$ 69,293**	**$ 61,300**	**$ 55,000**	**TOTAL LAGOON SITE EXPENDITURES**		**$ 256,400.00**		
$ 6,379	$ 5,343	19,216		Unappropriated Ending Balance (Leftover from Funds)		$ 16,598.00		
$ -		80,516		**LAGOON SITE FUND BALANCE**		**$ 272,998.00**		

195,000 Grants > pumps & well testing @ lagoon site

195,000 Grant expenditures

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	EQUIP REPLACEMENT & REPAIR FUND RESOURCES-014	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 79,407	$ 66,016	67,502	38,515	Equipment & Repair Fund Beginning Balance	014-00-4100	$ 26,899.00		
$ 93	$ 300	300	1000	Interest	014-00-4310	$ 1,100.00		
$ -	$ 2,000			Equipment Sales	014-00-4320	$ -		
$ 10,000	$ 10,000	10,000	10,000	Transfer Funds from the General Fund	014-00-4900	$ 20,000.00		
$ -	$ -			Transfer Funds from the State Street Fund	014-00-4910	$ -		
$ 10,000	$ 10,000	10,000	10,000	Transfer Funds from the Water Fund	014-00-4920	$ 20,000.00		
$ -	$ 10,000	10,000	10,000	Transfer Funds from the Sewer Fund	014-00-4930	$ 20,000.00		
99,500	**98,316**	**$ 97,802**	**$ 31,000**	**TOTAL EQUIP REPLACEMENT & REPAIR FUND RESOURCES**		**$ 87,999.00**		
2023-24 ACTUALS	**2023-24 ADOPTED**	**2024-2025 ADOPTED**	**2024-2025 ESTIMATES**	**EQUIP REPLACEMENT & REPAIR FUND EXPENDITURES-014**		**2025-26 REQUESTED**	**2025-26 APPROVED**	**2025-26 ADOPTED**
$ 20,000	$ 15,000	15,000	15,000	Materials & Services	014-00-6365	$ 15,000.00		
$ 7,000	$ 9,000	12,000	4,500	Fuel (all departments)	014-00-6400	$ 12,000.00		
$ 60,000	$ 50,000	50,000	42,000	Equipment & Repair (truck pymt)	014-00 7030	$ 50,000.00		
	$ -	-		Transfer Out	014-00-9000	$ -		
$ 10,000	$ 20,000	10,000	10,000	Contingency	014-00-9500	$ 10,000.00		
$ 97,000	**$ 94,000**	**$ 87,000**	**$ 71,500**	**TOTAL EQUIP REPLACEMENT & REPAIR FUND EXPENDITURES**		**$ 87,000.00**		
$ 2,500	$ 4,316	10,802		Unappropriated Ending Balance (Leftover from Funds)		$ 999.00		
$ 2,500		**97,802**		**EQUIPMENT REPLACEMENT & REPAIR BALANCE**		**$ 87,999.00**		

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	WATER IMPROVEMENT FUND RESOURCES-015	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 5,014			1000	Water Improvement Fund Beginning Balance	015-00-4100			
$ -				Interest	015-00-4310			
$ -				Transfer Funds from the General Fund	015-00-4900			
$ -				Grants	015-00-4190			
$ 5,014	$ -	$ -	$ -	**TOTAL WATER IMPROVEMENT FUND RESOURCES**		$ -		

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	WATER IMPROVEMENT FUND EXPENDITURES-015	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ -				Water System Improvement	015-00-7400			
$ -				Water System Improvement Grant Expenditures	015-00-7500			
$ 5,014				Transfer Out to Utility Reserve Fund	015-00-9000			
$ 5,014	$ -	$ -	$ -	**TOTAL WATER IMPROVEMENT FUND EXPENDITURES**		$ -		
$ -				Unappropriated Ending Balance (Leftover from Funds)				
				WATER IMPROVEMENT FUND BALANCE				

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	BRIDGE FUND RESOURCES-016	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 86,068	$ -	1,000	117,104	Bridge Fund Beginning Balance	016-00-4100			
$ -	$ -			Interest	016-00-4310			
$ -	$ -			SCA Grant	016-00-4655			
$ -	$ -			Bridge Grants (ODOT/Awere)	016-00-4660	$ 3,000,000.00		
$ 1,750,000	$ 1,750,000	1,750,000	1,570,000	Other Bridge Grants (Not SCA or ODOT)	016-00-4680			
	$ -			Transfer Funds from the General Fund	016-00-4900			
$ 1,836,068	**$ 1,750,000**	**$ 1,751,000**		**TOTAL BRIDGE FUND RESOURCES**		**$ 3,000,000.00**		
2023-24 ACTUALS	**2023-24 ADOPTED**	**2024-2025 ADOPTED**	**2024-2025 ESTIMATES**	**BRIDGE FUND EXPENDITURES-016**	**ACCOUNT NUMBER**	**2025-26 REQUESTED**	**2025-26 APPROVED**	**2025-26 ADOPTED**
$ -	$ -			Bridge Repair & Improvement Grant Expenditures (SCA)	016-00-7365			
$ -	$ -			Grant Expenditures	016-00-7375	$ 3,000,000.00		
$ 1,750,000	$ 1,750,000	1,750,000	1,750,000	Other Bridge Grant Expenditures (Not SCA or ODOT)	016-00-7380			
$ 85,068	$ -			Transfer Out to Street Fund	016-00-9000			
$ 1,836,068	**$ 3,586,068**	**$ 1,751,000**		**TOTAL BRIDGE FUND EXPENDITURES**				
$ 1,000		1,000		Unappropriated Ending Balance (Leftover from Funds)				
$ -		1,751,000		**BRIDGE FUND BALANCE**				

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	UTILITY SYSTEM IMPROVEMENT RESERVE FUND-017	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ 62,179	$ 119,804	120,014	120,014	Beginning Fund Balance	017-00-4100	$ 121,716.00		
$ 170	$ 700	700	3000	Interest	017-00-4310	$ 3,000.00		
$ 10,000	$ 10,000	10,000	10,000	Transfer Funds from the Water Utility Fund	017-00-4900	$ 10,000.00		
$ -	$ 10,000	10,000	10,000	Transfer Funds from the Sewer Utility Fund	017-00-4910	$ 10,000.00		
$ 5,014	$ -			Transfer Funds from the Water Improvement Fund	017-00-4920			
$ 77,363	**$ 140,504**	**$ 140,714**	**$ 23,000**	**TOTAL UTILITY SYSTEM IMPRV RESERVE REVENUE**		**$ 144,716.00**		

2023-24 ACTUALS	2023-24 ADOPTED	2024-2025 ADOPTED	2024-2025 ESTIMATES	UTILITY SYSTEM IMPROVEMENT RESERVE FUND-017	ACCOUNT NUMBER	2025-26 REQUESTED	2025-26 APPROVED	2025-26 ADOPTED
$ -	$ -							
$ 10,000	$ 20,000	30,000	15,000	Equipment Repairs-WATER AND SEWER	017-00-6650			
$ 10,000	$ 20,000	30,000	27,000	Equipment Repairs-WATER AND SEWER	017-00-7900	$ 50,000.00		
$ 50,000	$ 70,000	50,000	50,000	Contingency	017-00-7910	$ 50,000.00		
$ 70,000	**$ 140,504**	**$ 110,000**	**$ 92,000**	**TOTAL UTILITY SYSTEM IMPRV RESERVE EXPENSES**	017-00-9500	$ 10,000.00		
						$ 110,000.00		
$ 7,363	$ 30,504	40,714		Unappropriated Ending Balance (Leftover from Funds)		$ 34,716.00		
		140,714		TOTAL UTILITY SYSTEM IMPRV RESERVE BALANCE		$ 144,716.00		