



BAKER CITY, OREGON BUDGET BOARD MEETING AGENDA

BUDGET MEETING

MAY 19, 2025 - 6:00 PM

Baker County Natural Resources & Parks Office

MAYOR:
Randy Daugherty
COUNCILORS
Roger Coles
Loran Joseph
Helen Loennig
Doni Bruland
Stephen Carr
Gratton Miller
CITY MANAGER
Barry Murphy

Call to Order/Introduction

1. Call to Order	Mayor Daugherty	Procedural
2. Roll Call	Megan Langan	Procedural
3. Approval of Minutes	Mayor Daugherty	Action Item
4. Budget Message	Barry Murphy	Procedural
5. Appoint Chair and Vice-Chair	Mayor/Committee	Action Item
6. Public hearing for testimony regarding the proposed 2025-2026 budget	Chairperson	Discussion
7. Public hearing regarding the possible use of State Revenue Sharing dollars	Chairperson	Discussion
8. Review the Proposed Budget	Chairperson	Information
9. Vote to Approve the Budget	Chairperson	Discussion
10. Vote to Approve the City's Ad Valorem Property Tax Rate of \$6.3314 per \$1,000 of Assessed Value of the City's Operations	Chairperson	Action Item
11. Adjourn	Chairperson	Procedural

Baker City operates under an EEO policy and complies with section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act. Assistance is available for individuals with disabilities by calling 541-523-6541.



BAKER CITY, OREGON BUDGET BOARD MEETING MINUTES

MAYOR:
Randy Daugherty
COUNCILORS
Loran Joseph
Roger Coles
Doni Bruland
Larry Pearson
Nic Carman
Helen Loennig
CITY MANAGER
Barry Murphy

BUDGET MEETING
MAY 20, 2024 - 6:00 PM
CITY HALL COUNCIL CHAMBERS

Call to Order/Introduction

- | | |
|--|---|
| 1. Call to Order | The meeting was called to order at 6:00pm by Mayor Daugherty in the Baker City Hall Council Chambers. |
| 2. Roll Call | Roll call was answered by Mayor Daugherty and Councilors Bruland, Joseph, Coles, Pearson, Dan McQuisten, Robin Nudd, Derek Blankenship, Norman Kerr, Jason Spriet and Michael Russell.
Also present were City Manager Barry Murphy, Public Works Director Joyce Bornstedt, Finance Director Paula Brown, Human Resources Manager Heidi Quintela, Police Chief Ty Duby, PD Office Manager Stacy Spriet and Seargent Wayne Chastain. |
| 3. Approval of Minutes | Moved the approval of 2023 meeting minutes to tomorrow. |
| 4. Budget Message | City Manager Barry Murphy went over key points of his Budget Message. |
| 5. Appoint Chair and Vice-Chair | MOTION MADE BY: Board Member Jason Spriet
MOTION: To nominate Dan McQuisten as Budget Chair
SECONDED: Councilor Coles
IN FAVOR: Unanimous
OPPOSED: None
Motion Passed.

MOTION MADE BY: Councilor Jopseh
MOTION: Nominate Jason Spiret as Vice Chair of Budget Board
SECONDED: Mayor Daugherty
IN FAVOR: Unanimous
OPPOSED: None
Motion Passed. |
| 6. Public hearing for testimony regarding the proposed 2024-2025 budget | Chairperson Dan McQuisten opened up the public hearing.
Jean Sphinx made a public comment about wanting to check out the process and see how things work. |
| 7. Public hearing regarding the possible uses of state Revenue Sharing dollars | Chairperson Dan McQuisten opened up the public hearing.
No comments.
Chairperson Dan McQuisten closed the public hearing. |
| 8. Review of the Proposed 2024-2025 Budget | City Manager Barry Murphy and the department directors went over the funds. Please see attachments for changes to the funds.
The budget board, City Council and City Staff had a discussion. |

9. Vote to Approve the 2024-2025 Budget	Postponed to the meeting tomorrow.
10. Vote to Approve the City's Ad Valorem Property Tax Rate of \$6.3314 per \$1,000 of Assessed Value of the City's Operations	Postponed to the meeting tomorrow.
11. Adjourn	Chairperson Dan McQuisten adjourned the meeting at 8:17pm.

Signed: _____
Mayor

Attest: _____
City Recorder

A link to this City Council meeting can be found www.bakercity.com or upon request to the City Recorder.

101-101 - ADMINISTRATION DEPARTMENT

Summary of Changes

- \$10K increase in salaries/wages with some associated increases in benefits as well
- Building maintenance was over budget this year because of the increases in janitorial service charges – now \$1100 per month.
- Copy machine supplies needed a \$1200 increase due to current year spending. Printing is driven primarily by printed material for Council meetings, so we will try to reduce hard copies for agenda items that have a large number of pages.
- Insurance rates are expected to go up 22% this year due to claims and litigation (this will affect all the funds). Limiting insurance claims and litigation is something City Staff is doing everything within its control to accomplish.
- Line item 101-101-5200220 used to include Dues/Fees/Subscriptions. Because this line item included dues, subscriptions, bank fees, bank charges, and other miscellaneous fees, we broke out this line item into three separate ones to better track the expenditures.
 - o Dues and Subscriptions include all the charges for dues to organizations like LOC, etc. Subscriptions are any charges for subscription-based services (minus IT).
 - o Miscellaneous Fees (101-101-5200221) are any other fees received including late fees for missing payments.
 - o Bank charges (101-101-5200294) are bank fees for credit card payments or other fee-based services. During the first three quarters this amount was \$7202.
- Contracted services will now include the \$1100 janitorial charges. Those were placed in the building maintenance line item for most of this current budget year.
- Legal fees should be less this upcoming year, but without knowing for sure we maintained the same amount.
- Capital Outlay – Assets include \$5,722 for a second floor carpet replacement and \$12,878 for a furnace replacement.
- Transfer to Fire Reserve will come out of the Fire Department budget. Any additional amounts to the Fire Reserve fund could occur at the end of the budget year if the ending fund balance is higher than expected.
- Transfer to 162 FAA match is the City's cost share for the FAA/OR State grants.

- Transfer to Golf Course 123 is to pay the City's share of operating expenses at the course. This number is in line with previous budget years. ALORA has committed to paying 50% of operating expenses next budget year.

101-102 - POLICE DEPARTMENT

Summary of Changes

- Personnel costs increased by \$126,241 this budget year which was driven by the 4.3% COLA in the union agreement. Personnel costs and police car leases drove almost all the increases to the PD budget. Materials and services only increased by \$1,457 total.
- Travel and training covers training tuition costs, lodging costs, and meal costs while at training. Costs are driven mostly by required training occurring on the western side of the State. Training includes the DPSST Basic Police Academy and meeting the minimum required standard of 84 training hours every three years. The PD also invested in a web-based subscription service that tracks training records which has increased efficiency on the administrative side.
- Inflation is driving increases in the gasoline and oil budget line, but the PD is working to see where they can reduce some of these expenditures over the next year.
- IT increased this year due to the purchase of new body cams. The cameras are on a four year lease starting in 2024 with annual payments of \$14,163.
- The PD was able to find several budget lines to cut expenses in order to offset some of the increased costs in personnel and a few materials and service budget lines.
- Police vehicles are now nearly upgraded with two assessed vehicles remaining. The PD proposed budget includes leasing one additional vehicle this year with the plan to do the other one next year. Below are all the vehicles under lease with the one proposed:

2024-2025	\$ 75,416.00	2- 2021 Dodge Chargers	25,162.00.	Lease Apr 2026
		1 -2022 Dodge Durango	16,680.00.	Lease ends Oct 2026
		1 2023 Dodge Durango	17,233.00.	Lease ends 2027
		Want to lease 1 Durango at 16,341.00		
- Roof replacement at the PD will be deferred until next fiscal year as the leaks were fixed this year. The estimated remaining life on the roof is 3-5 years.

101-103 - FIRE DEPARTMENT

Summary of Changes

- Personnel costs were incorrectly inputted into the budget during the last budget year as the budgeted amount did not accurately reflect the salaries of the 6 firefighters and 3 lieutenants outlined in the previous budget. The actual increase in salaries is much less significant when factoring in this error. The increases in personnel expenses are driven by potential increases in COLA similar to the PD.
- Overall, the FD budget stayed at essentially the same level as last year since the FD was able to offset all the increases with decreases elsewhere in its budget.
- Travel and training decreased due to less of a need over this next budget year. The need is still high, however, due to the majority of firefighters being relatively new hires. They will require continued training over the next few years to gain various certifications that will develop them into more effective firefighters.
- Contracted services are expected to be significantly less next year as this budget line included all the costs of using Baker Rural's help to fill gaps in staffing. This line will include required hearing and annual physicals that were not previously budgeted.
- Uniform replacement and fire turnouts also had significant decreases now that the new firefighters are equipped with gear.
- Much of the savings for this budget year were transferred to the \$50K capital outlay line which will go to the Fire Equipment Reserve to help save for future fire engine or equipment requirements. The FD will work to budget this amount or more in future years to ensure enough funds are available when new vehicles or equipment are required.

101-104 - CEMETERY DEPARTMENT

Summary of Changes

- The cemetery department's personnel costs reflect the salaries and benefits of Public Works employees who perform work at the cemetery.
- Building maintenance includes roof sealing of the mausoleum and ground maintenance is half the cost of baby heart prune/gravel costs/squirrel abatement.
- Contracted services will include the overall contract to care for the cemetery, weed abatement, internments, and other miscellaneous costs.

101-105 - PARKS DEPARTMENT

Summary of Changes

- The park department's personnel costs reflect the salaries and benefits of Public Works employees who perform work at the park.
- Building maintenance includes flush valves for the restrooms, painting the outbuilding, and GP Park archway.
- Ground maintenance includes Baker Sanitary charges, LAMP tree removal, and Pathway rehab (N of H Street to the bridge. It also includes about \$3000 for trees and other miscellaneous charges.
- Contracted services includes weed abatement, restroom lockup, weed spraying and other miscellaneous charges.

101-106 - AIRPORT DEPARTMENT

Summary of Changes

- The airport department's personnel costs reflect the salaries and benefits of Public Works employees who perform work at the airport.
- Building maintenance includes flush valves for the restrooms, painting the outbuilding, and GP Park archway.
- Ground maintenance costs increased significantly due to the need for a more aggressive herbicide program. Weeds were still growing on taxiways and runways as well as in the fields surrounding the airport. These weeds can have a negative affect on farm fields close by, so we are using a different mix of chemicals and application.
- Contracted services includes payments to Baker Aircraft to run the airfield as well as the expenses related to the CARES grant that we still have open – there was \$32,000 remaining with \$8900 projected to be expended.

101-109 - PLANNING DEPARTMENT

Summary of Changes

- The Planning Department has two major changes
 1. Planning received a state grant of \$51,500 to have a consultant review our entire planning code in order to streamline the code to facilitate more effective housing development.
 2. Currently we pay the County \$71,000 to run city planning and the County Planning Department collects/uses our city planning fee revenue. This payment is supposed to cover 1 FTE of work. Baker County is updating our Planning IGA this year, and one of their requests is to eventually have the city pay for 2 FTE. For a few years, the Planning Department has spent about 2 FTE of work on city planning tasks. The cost for that would eventually be about double what we're paying now, and we plan to phase in that new cost over 3-5 years. This year, we budgeted for a \$20,000 increase in our payment to the County.

101-111 - HYDRO-ELECTRIC DEPARTMENT

Summary of Changes

- No major changes in this department. The \$8,000 fee is a payment to OTEC for use of their power lines to push power from the Goodrich Dam to Idaho Power.

Revised

101-114 - COMMUNITY DEVELOPMENT DEPARTMENT

Summary of Changes

- The wages and benefits in the Community Development Department are for Public Work's employees who perform work related to Community Development. Most of this work comes in the form of supporting the major annual events in Baker City. Public Works employees do a lot of work to plan for and oversee the safety of those major events.
- This year's budget numbers more accurately reflect the work PW employees do for Community Development. Last year's budget cut a portion of the costs that would go to PW for the work they perform, so we included that in this year's budget.

102 - STREET TAX STREET FUND

Summary of Changes

- The Street Fund had the following changes to revenue:
 - o Increase in fund balance due to no major street projects this past year and no transfer of money to the General Fund
 - o Surface Trans Project is based on federal revenue sharing through the State
- 201 Fund: No major changes
- 202 Fund: Vendor material increases are due to price of materials for projects in the Capital Plan
- 203 Fund: Contracted services decreased due to no chip seal projected.
- 204 Fund: Capital Outlay of \$5,000 is to retrofit LED and install new lights.
- 205 Fund: No major changes
- 209 Fund: No major changes

The following chart reflects the latest condition of our streets:

	2022	2023	2013
Very Good	7.04%	7.39%	14.06%
Good	35.41%	34.55%	50.22%
Fair	48.38%	48.25%	33.94%
Poor	9.04%	9.69%	1.65%
Very Poor	.13%	.13%	.13%

104 - WATER DEPARTMENT

Summary of Changes

- The Water Department had the following changes to fund balance and revenue:
 - o Fund balance decreased at the start of this year due to the Golf Course well project
 - o Water Sale revenue will go up by 6.3% due to the 4.3% COLA increase and 2% franchise fee increase
- Personnel services will increase at 4.3% similar to other funds.
- 401 Fund
 - o Ground maintenance will increase due to a sidewalk and driveway replacement at the PW facility (\$18K)
 - o The printing budget line increased significantly due to the Water Dept outsourcing bill printing and delivery to a private company. This reduced the postage budget line by several thousand dollars.
 - o Admin service indirect fees increased due to increased expenditures in the Water Dept, and the franchise fee payment went up by 2%
 - o The fund also reflects the Marble Creek property purchase and new equipment capital investments needed.
- 402 Fund
 - o Contracted services and vendor material all reflect the expenses related to the water capital plan projects in work.
- The Water Capital Plan is covered on the next page.

105 - WASTEWATER DEPARTMENT

Summary of Changes

- The Wastewater Department had the following change to revenue:
 - o Wastewater Service Charge revenue will go up by 6.3% due to the 4.3% COLA increase and 2% franchise fee increase
- Personnel services will increase at 4.3% similar to other funds.
- 501 Fund
 - o Electric power increases are due to increased pumping costs once the pond is fixed.
 - o Lagoon chemicals increased significantly due to the need to discharge into the Powder River (\$12K per month)
- 502 Fund
 - o Contracted services is budgeted to include the full cost for the extra infrastructure required to extend the wastewater effluent mainline. It also will cover liner and legal issues.
 - o Vendor material includes the new pipeline for '24-25.
 - o Admin services indirect costs decreased to mirror the "low effort" 2% cost share that was agreed upon in past budget cycles.
- The Wastewater Capital Plan is covered on the next page.

107 - CENTRAL STORES FUND

The Central Stores Fund maintains inventory for public works and sells the inventory at an average cost to the Water, Wastewater, Street, and other funds when needed.

108 - EQUIPMENT AND VEHICLE FUND

Funds are collected to pay for repairs, fuel, maintenance, and replacement of equipment from other public works funds. A significant increase in the cost of vehicles and parts is monitored and may impact the expenses incurred by this fund. Delays in supplies may also negatively impact this fund.

115 - SAMO SWIM CENTER FUND

Samo Swim Center utilities and maintenance are funded with a 2.64% share of City property taxes collected. The city partners with the YMCA for the operations of the city pool.

Summary of Changes:

- The Roof, Paint and Structural Repair is paid for with \$150K of ARPA money

123 - GOLF COURSE FUND

This fund is for operation of the golf course.

Summary of Changes:

- Shifted ALORA facility lease to this fund
- ALORA agreed to a 50% cost share of expenditures starting this budget year, and that cost share estimate is reflected in the revenue.
- Building maintenance has increased costs to a \$14,000 repair of the ladies restroom/locker room

127 - BUILDING INSPECTIONS FUND

The Building Inspections Fund provides all the building inspections for Baker City and Baker County.

Summary of Changes:

- No major changes. The Building Dept did not raise any fees this year.

162 - STATE AND FEDERAL GRANTS FUND

This fund includes multiple departments of which one is highlighted below.

FAA Department

This fund includes the FAA Department which receives grant funding from the Federal Aviation Administration for airport improvements. The FY 2024-25 proposed budget appropriates the ongoing planning and design phase of the next airport improvement project which will be paid for 100% by FAA grant funds.

Summary of changes:

- This year, City Staff tried to break out all the different grants that are ongoing related to the airport.



BAKER CITY, OREGON BUDGET BOARD MEETING MINUTES

MAYOR:
Randy Daugherty
COUNCILORS
Loran Joseph
Roger Coles
Doni Bruland
Larry Pearson
Nic Carman
Helen Loennig
CITY MANAGER
Barry Murphy

BUDGET MEETING
MAY 21, 2024 - 6:00 PM
CITY HALL COUNCIL CHAMBERS

Call to Order/Introduction

-
- | | |
|-------------------------|--|
| 1. Call to Order | The meeting was called to order at 6:00pm by Chairman Dan McQuisten in the Baker City Hall Council Chambers. |
|-------------------------|--|
-
- | | |
|---------------------|--|
| 2. Roll Call | Roll call was answered by Mayor Daugherty and Councilors Bruland, Joseph, Coles, and Pearson. Budget board memebbers, Dan McQuisten, Robin Nudd, Derek Blankenship, Norman Kerr, Jason Spriet and Michael Russell.
Also present were City Manager Barry Murphy, Public Works Director Joyce Bornstedt, Police Chief Ty Duby, Finance Director Paula Brown, Building Offical Dawn Kitzmiller, City Recorder Megan Langan and Sargent Wayne Chastain. |
|---------------------|--|
-
- | | |
|-------------------------------|--|
| 3. Approval of Minutes | MOTION MADE BY: Mayor Daugherty
MOTION: To approve Budget Board Mintues from 2023
SECONDED: Councilor Joseph
IN FAVOR: Unanimous
OPPOSED: None
Motion Passed. |
|-------------------------------|--|
-
- | | |
|---|---|
| 4. Review of the Proposed 2024-2025 Budget | City Manager Barry Murphy answered questions from yesterday's meeting regarding the HUD and LID accounts. The suggestion for fund 105 from Kent Bailey was to note that the Council can make an adjustment to that fund in June when they meet. Barry also went over the suggested changes that were made.

MOTION MADE BY: Mayor Daugherty
MOTION: To approve the modifications staff did in the line items and the budget that was discussed yesterday.
SECONDED: Board Member Spriet
IN FAVOR: Unanimous
OPPOSED: None
Motion Passed. |
|---|---|
-
- | | |
|--------------------|---|
| 5. Comments | Board Member Michael Russell presented some information and made some comments regarding generating revenue with our assets.
Mayor Daugherty stated that the City Council will take most of the suggestions in the next 60 days.
Councilor Bruland had questions regarding janitorial services as well as weed abatement. |
|--------------------|---|
-

6. Vote to Approve 2024-2025 Budget Mayor Daugherty made a comment stating it is a good budget and the staff has done a great job in a short amount of time.

MOTION MADE BY: Mayor Daugherty
MOTION: To Approve the 2024/2025 Budget with the few changes that were made tonight
SECONDED: Board member Norman Kerr
IN FAVOR: Unanimous
OPPOSED: None
Motion Passed.

7. Vote to Approve the City's Ad Valorem Property Tax Rate of \$6.3314 per \$1,000 of Assessed Value of the City's Operations

MOTION MADE BY: Board Member Robin Nudd
MOTION: To approve a tax rate of \$6.3314/\$1,000
SECONDED: Councilor Coles
IN FAVOR: Unanimous
OPPOSED: None
Motion Passed.

8. Adjourn Budget Board Chair Dan McQuisten adjourned the meeting at 6:31pm.

Signed: _____
Mayor

Attest: _____
City Recorder

A link to this City Council meeting can be found www.bakercity.com or upon request to the City Recorder.



BAKER CITY, OREGON

P.O. Box 650, Baker City, OR 97814-0650
541-523-6541 Voice/TDD
www.bakercity.com

MAYOR

Randy Daugherty

COUNCILORS

Roger Coles

Loran Joseph

Doni Bruland

Helen Loennig

Gratton Miller

Stephen Carr

CITY MANAGER

Barry Murphy

Friday, May 9, 2025

Mayor, City Council, and Budget Committee
1655 First Street
Baker City, OR 97814

Baker City Proposed Budget FY 2025-2026

Mayor Daugherty, City Council, Members of the Budget Committee and Baker City Citizens

Introduction

I am pleased to submit, for your review, the proposed Baker City Fiscal Year 2025-2026 Budget. The City Council approved the following goals earlier this year:

SHORT TERM GOALS (1-2 Years)

1. Finalize plans to fix known issues in the Fire Department, Finance, Public Works, and Community Engagement.
2. Prioritize near-term economic development initiatives and reduce bureaucracy in the development process.
3. Improve Baker City's financial position.
4. Establish agenda item "Future of Baker City" as a Council agenda item at least once per quarter.

MID TERM GOAL (3-5 Years)

Baker City will increase opportunities for its citizens and make the city an even more attractive community by encouraging the development of new business for skilled workers and making visible progress at improving the commercial corridors and city infrastructure.

LONG TERM GOAL (5+ Years)

Baker City will ensure that plans are in place for sustainable infrastructure lasting the next two decades or more while ensuring that the city is on track to have the right mix of jobs and community amenities.

Over the course of this year, the City Council and City Staff have collectively made progress in pursuit of these aims. I've outlined some of the progress below:

- The City is on track to fix known issues of 911 ambulance backup, water billing, outdated fire trucks, audit delays, and sustained communication. All of these issues have developed plans in place that have either been approved or are in the course of execution. All of them are due to be completed prior to July 2025, and they are on track.

- Baker City also established several efforts to address near-term economic development and reduce bureaucracy. Efforts include the ongoing development fee study through the University of Oregon, the Development Code update through the contract company Framework, and research into how to improve processes in the Planning, Building, and Public Works Departments. City Staff plans to start a more defined effort at analyzing business retention while researching new development opportunities, updating the City's marketing strategy, and analyzing the applicability of the Port of Morrow Anaerobic Digestion Plant.
- The City is also prioritizing efforts to improve the long-term health of the City's financial position. Completing the Transient Lodging Tax program transition will help provide additional revenue to the General Fund while enhancing tourism which provides greater opportunities for local businesses. The City is pursuing a new hire policy that will reduce personnel costs over the long term. And finally, the City has actively sought out many grant opportunities to help augment the need to fix some of its deferred maintenance.
- Lastly, Baker City decided to discuss mid- to long-term goals on a quarterly basis to ensure progress continues towards the City's objectives at the three-to-five-year point and beyond.

Plenty of challenges remain in the months and years ahead, but Baker City has a solid plan to achieve its goals and prepare the City for the future.

Overview of 2024-25 Budget Year

The last budget year marked a positive transition point for Baker City. The Council's efforts over the last calendar year combined with cost-saving measures within City Staff provided the funds needed to stabilize the General Fund's immediate outlook. Revenue increases will start to plateau starting next budget year, so there is still a need to ensure that expenditures do not increase beyond expected annual revenue increases. Continuing cost-saving measures and establishing a new hire policy are the key efforts to ensure that our expenditure growth does not exceed revenue growth in the decade ahead.

Revenue

Related to City revenue, Baker City will end the current budget year at or ahead of revenue projections in all major funds. The General Fund will exceed revenue projections due to receiving TLT funds allowed to be spent on city services as well as a greater than expected increase in property taxes and the Idaho Power property tax settlement. Interest revenue remains high due to interest rates, and the franchise fee increases brought in more revenue than expected due to updating all the agreements ahead of schedule.

The Public Safety Fee went into effect at the very end of the last budget year which provided a needed source of revenue for the current budget year. Revenue from the PSF is \$502,589 through March of 2025, and it is projected to bring in a little over \$650,000. This money enabled us to augment Police and Fire Department salaries which are (combined) \$1,588,075 year-to-date.

The Street Fund is on track to exceed revenue forecasts due to slightly more revenue from the state gas tax than expected and more revenue from property taxes than expected (mostly due to the Idaho Power settlement which also benefited the Street Fund).

The Water Fund is on track to slightly exceed revenue projections in almost every revenue budget line. Water sales drive most of the revenue in the water fund and are projected to end the year a modest amount higher than forecasted which will help retain the capital needed for current and future capital projects.

The Wastewater Fund's position remains similar to the Water Fund. All the major budget lines will meet or slightly exceed projections. The largest revenue line (wastewater service charges) is projected to

exceed budgeted revenue by a modest amount. The City is waiting to determine the outcome of the new lagoon's issues, but we do not expect to have to draw the loan proceeds this current budget year.

Expenditures

On the expenditure side of the equation, we are on track to finish the year less than budgeted in most departments within the General Fund. City Staff captured savings in several areas by getting rid of unnecessary and costly Microsoft licenses, switching to a new audit contract that is significantly cheaper, working with ALORA to have them cover 50% of golf course operation fund expenditures, and adjusting the Sam-O Swim contract to have the YMCA pick up a couple of the major annual expenses (WiFi and pool chemicals). All of these efforts as well as ensuring that departments spend funds judiciously have kept costs under control. Some budget lines will come in over budget, specifically building maintenance, property abatement, and contracted services. Building maintenance will be well over the budgeted amount due to the Council Chamber water damage. The vast majority of these additional expenditures will be covered by insurance, however. Property abatement is well over budget due to an increased emphasis on enforcing City code, and the contracted services budget line is over budget due to the payroll contract the City paid after the whole Finance Department turned over personnel. Both of these increases are offset by less than expected expenditures in other budget lines, so neither are a major concern.

Overall Street Fund, Water Fund, and Wastewater Fund expenditures are expected to come in below budget. There are some budget lines that will be over budget (similar to the General Fund), but no major concerns with any of these departments coming in over budget. In addition, capital expenditures for vehicles and equipment all will end the year at or under budget as well as the Marble Creek land purchase.

While the City was limited in terms of available staff hours to pursue grants, we still managed to receive multiple awards. The Leo Adler Foundation helped provide grant money for our fire truck purchase (\$76,835), a new vehicle for the Police Department (\$20,000), and the Golf Course irrigation project (\$40,000). The City received grant money from the FAA and the State of OR to continue design of our Airport Master Plan and to make needed repairs to taxiways (nearly \$400,000). We also gained further support from Baker County for the golf course irrigation project (\$150,000) and Geiser Pollman restroom (\$150,000). The Planning Department was awarded a grant from DLCD for \$51,500 and the Fire Department received another \$35,000 from the State of Oregon for wildfire staffing. Another significant grant was the Court Plaza project which received \$740,000 from the Oregon State Parks Local Government Grant Program (60% of the estimated cost). Last but not least, Baker City was awarded a Seismic Grant of \$2.4 million dollars from Business Oregon to upgrade our police station. We appreciate the generosity from so many sources which will help the City fund needed improvements and repairs!

Baker City is still waiting to hear the results of our Fire Department AFG grant application (awards will be late summer) and a significant Cybersecurity grant through the State of Oregon (award date TBD).

Overview of upcoming 2025-2026 Budget

The focus for this budget year is to improve the City's financial position (Short-Term Goal 3), streamline processes (Short-Term Goal 2), and begin the process of making visible improvements to city infrastructure (Mid- and Long-Term Goals). The grants we received will help significantly with this effort, but there are deferred maintenance projects and capital improvements already budgeted in the General Fund, Street Fund, and Water/Wastewater Fund as well as some of the smaller funds. By the end of the upcoming budget year, the City should be able to point to several major projects that have improved city services which will be a great example of successful stewardship of tax dollars from city residents.

There are several other anticipated changes to both revenue and expenditures in most funds, and those items are covered in respective sections below.

- **General Ambulance Service:** the City budgeted \$5,000 in this General Fund revenue line for any ambulance revenue from acting as a 911 backup to Pioneer. This should begin sometime in late June or early July, but it is very difficult to assess how much revenue it will bring in until we test the concept for a few months.
- **FF Reimb – Wildfires:** this General Fund revenue line had revenue from the current budget year when a team of City firefighters went to the Cow Valley Fire and were reimbursed through state funds.
- **Transfer Fm TLT:** this General Fund revenue line is the money that the General Fund is able to receive now that the City has taken the TLT program back. Thirty percent of the total TLT revenue can be used for administration of the program and city services. Baker City is budgeting \$800,000 for overall TLT revenue, but we kept the General Fund revenue budgeted at a slightly lower rate in case TLT revenue came in under budget.
- **Transient Lodging Tax:** TLT revenue will all go to Fund 106 “Transient Lodging Fund.” Revenue comes from lodging operators charging the required TLT tax to customers and then passing the monthly revenue to the city. Thirty percent of whatever is collected in this fund will be transferred to the General Fund in accordance with the draft City ordinance and ORS statutes.

REVENUE

General Fund revenue estimates included in the FY 2025-26 proposed budget are outlined as follows:

Property Taxes – Developing an accurate forecast for next year’s property tax revenue continues to be a challenge since revenue increases depend on existing and new property valuation. Because of this, the City factored in a 2% increase above projected year end numbers for this fiscal year.

Interest – the City continues to see increased revenue from interest due to higher than normal interest rates, however there is a potential for this rate to drop over the upcoming budget year, so we kept the interest rate lower than the projected rate for this year.

Trust Transfers – No major change.

State Cigarette, Liquor Tax and State Revenue Sharing – These revenues are based on profits from cigarette and liquor sales in Oregon as well as shared revenue with the state; the budgeted numbers are based on estimates provided by the League of Oregon Cities (LOC).

Franchises – Franchise revenues are based on actual receipts adjusted by any known franchisor rate increases or revenue trends. Franchise fees in the 2025-2026 proposed budget include the increase from 5% to 7% that the Council approved last year now that all agreements are updated.

In Lieu of Franchise Fees – No major changes in this revenue line due to water rates staying the same.

Admin Indirect Fee – The budgeted revenue amount increased slightly due to the new Community Development position and expenditures. Revenue generated from this fee is based both on the rate and on the budgeted expenditures in the Public Works and Building Department funds.

School Resource Officer (SRO) Reimbursement – School District 5J continues to agree to reimburse the City for 66.67% of the costs of the School Resource Officer.

Public Safety Fee – the City revised the budgeted amount downwards due to the differences in actual collection versus initial estimates.

Transient Lodging Tax – Explained above.

EXPENDITURE

Once again, the goal of this budget year was to keep expenditures in the General Fund less than total budgeted revenue. To accomplish this, we tracked total revenue (minus beginning fund balance) and total expenditures (minus operating contingency and ending fund balance). The chart below shows that we were able to keep General Fund revenue greater than expenditure, which will continue to be the goal in future budget years. The City is on track to successfully execute this model over the current budget year which has worked well.

Overall General Fund Expenditures are laid out below organized by Department. The middle column shows the 2025-26 budgeted amount, and the column on the far right captures the increase from last budget year to this budget year. Changes in expenditures will be discussed in the summary section of each Department's budget.

2025-2026 Baker City Budget Projection

<u>Revenue</u>	<u>Budgeted Amount</u>	<u>Increase</u>	
101-100	\$7,382,424.00	3.90%	
<u>Department</u>	<u>Budgeted Amount</u>		
Admin	\$1,585,886.00	3.00%	Excludes operating conting & End FB
Police	\$3,050,910.00	2.60%	
Fire	\$1,916,077.00	2.90%	
Cemetery	\$221,443.00	7.50%	New contracts and deferred maint
Park	\$156,898.00	9.10%	New contracts and deferred maint
Airport	\$119,003.00	2.70%	
Planning	\$151,612.00	4.90%	Includes \$30K increase to County
Hydro	\$17,835.00	33.00%	Some expenses shifted from water
Community/Econ Dvlp	\$137,115.00	>100%	Salary for new position & activities
Total Revenue	\$7,382,424.00		
Total Expenditure	\$7,356,779.00		
Difference	\$25,645.00		

Specific expenditures and changes will be discussed during the budget board for the various funds and departments. Salaries reflect many of the increased expenditures. Non-rep employees will receive increases in accordance with the new Council guidance (from 1-5% based on performance).

Salary increases from union agreements are laid out below.

	<u>Police Union</u>	<u>Fire Union</u>	<u>AFSCME</u>
July 1, 2025 Salary Increase	2.7%	3%	TBD

Conclusion

Department Heads and other members of the City Staff invested a great deal of work into preparing next year's budget. We appreciate the support of the Budget Committee and the City Council. We hope you all see this as a great start to the discussion.

Your City Staff are available to answer any of your questions.

Sincerely,



Barry Murphy

City Manager - Baker City
citymanager@bakercity.gov
(541) 524-2040



Photo by Richard Chaves

City of Baker City

2025-26

Proposed Budget

Budget Information

- **Budget Message**
- **Supplemental
Information**



BAKER CITY, OREGON
P.O. Box 650, Baker City, OR 97814-0650
541-523-6541 Voice/TDD
www.bakercity.com

MAYOR
Randy Daugherty
COUNCILORS
Roger Coles
Loran Joseph
Doni Bruland
Helen Loennig
Gratton Miller
Stephen Carr
CITY MANAGER
Barry Murphy

Friday, May 9, 2025

Mayor, City Council, and Budget Committee
1655 First Street
Baker City, OR 97814

Baker City Proposed Budget FY 2025-2026

Mayor Daugherty, City Council, Members of the Budget Committee and Baker City Citizens

Introduction

I am pleased to submit, for your review, the proposed Baker City Fiscal Year 2025-2026 Budget. The City Council approved the following goals earlier this year:

SHORT TERM GOALS (1-2 Years)

1. Finalize plans to fix known issues in the Fire Department, Finance, Public Works, and Community Engagement.
2. Prioritize near-term economic development initiatives and reduce bureaucracy in the development process.
3. Improve Baker City's financial position.
4. Establish agenda item "Future of Baker City" as a Council agenda item at least once per quarter.

MID TERM GOAL (3-5 Years)

Baker City will increase opportunities for its citizens and make the city an even more attractive community by encouraging the development of new business for skilled workers and making visible progress at improving the commercial corridors and city infrastructure.

LONG TERM GOAL (5+ Years)

Baker City will ensure that plans are in place for sustainable infrastructure lasting the next two decades or more while ensuring that the city is on track to have the right mix of jobs and community amenities.

Over the course of this year, the City Council and City Staff have collectively made progress in pursuit of these aims. I've outlined some of the progress below:

- The City is on track to fix known issues of 911 ambulance backup, water billing, outdated fire trucks, audit delays, and sustained communication. All of these issues have developed plans in place that have either been approved or are in the course of execution. All of them are due to be completed prior to July 2025, and they are on track.

- Baker City also established several efforts to address near-term economic development and reduce bureaucracy. Efforts include the ongoing development fee study through the University of Oregon, the Development Code update through the contract company Framework, and research into how to improve processes in the Planning, Building, and Public Works Departments. City Staff plans to start a more defined effort at analyzing business retention while researching new development opportunities, updating the City's marketing strategy, and analyzing the applicability of the Port of Morrow Anaerobic Digestion Plant.
- The City is also prioritizing efforts to improve the long-term health of the City's financial position. Completing the Transient Lodging Tax program transition will help provide additional revenue to the General Fund while enhancing tourism which provides greater opportunities for local businesses. The City is pursuing a new hire policy that will reduce personnel costs over the long term. And finally, the City has actively sought out many grant opportunities to help augment the need to fix some of its deferred maintenance.
- Lastly, Baker City decided to discuss mid- to long-term goals on a quarterly basis to ensure progress continues towards the City's objectives at the three-to-five-year point and beyond.

Plenty of challenges remain in the months and years ahead, but Baker City has a solid plan to achieve its goals and prepare the City for the future.

Overview of 2024-25 Budget Year

The last budget year marked a positive transition point for Baker City. The Council's efforts over the last calendar year combined with cost-saving measures within City Staff provided the funds needed to stabilize the General Fund's immediate outlook. Revenue increases will start to plateau starting next budget year, so there is still a need to ensure that expenditures do not increase beyond expected annual revenue increases. Continuing cost-saving measures and establishing a new hire policy are the key efforts to ensure that our expenditure growth does not exceed revenue growth in the decade ahead.

Revenue

Related to City revenue, Baker City will end the current budget year at or ahead of revenue projections in all major funds. The General Fund will exceed revenue projections due to receiving TLT funds allowed to be spent on city services as well as a greater than expected increase in property taxes and the Idaho Power property tax settlement. Interest revenue remains high due to interest rates, and the franchise fee increases brought in more revenue than expected due to updating all the agreements ahead of schedule.

The Public Safety Fee went into effect at the very end of the last budget year which provided a needed source of revenue for the current budget year. Revenue from the PSF is \$502,589 through March of 2025, and it is projected to bring in a little over \$650,000. This money enabled us to augment Police and Fire Department salaries which are (combined) \$1,588,075 year-to-date.

The Street Fund is on track to exceed revenue forecasts due to slightly more revenue from the state gas tax than expected and more revenue from property taxes than expected (mostly due to the Idaho Power settlement which also benefited the Street Fund).

The Water Fund is on track to slightly exceed revenue projections in almost every revenue budget line. Water sales drive most of the revenue in the water fund and are projected to end the year a modest amount higher than forecasted which will help retain the capital needed for current and future capital projects.

The Wastewater Fund's position remains similar to the Water Fund. All the major budget lines will meet or slightly exceed projections. The largest revenue line (wastewater service charges) is projected to

exceed budgeted revenue by a modest amount. The City is waiting to determine the outcome of the new lagoon's issues, but we do not expect to have to draw the loan proceeds this current budget year.

Expenditures

On the expenditure side of the equation, we are on track to finish the year less than budgeted in most departments within the General Fund. City Staff captured savings in several areas by getting rid of unnecessary and costly Microsoft licenses, switching to a new audit contract that is significantly cheaper, working with ALORA to have them cover 50% of golf course operation fund expenditures, and adjusting the Sam-O Swim contract to have the YMCA pick up a couple of the major annual expenses (WiFi and pool chemicals). All of these efforts as well as ensuring that departments spend funds judiciously have kept costs under control. Some budget lines will come in over budget, specifically building maintenance, property abatement, and contracted services. Building maintenance will be well over the budgeted amount due to the Council Chamber water damage. The vast majority of these additional expenditures will be covered by insurance, however. Property abatement is well over budget due to an increased emphasis on enforcing City code, and the contracted services budget line is over budget due to the payroll contract the City paid after the whole Finance Department turned over personnel. Both of these increases are offset by less than expected expenditures in other budget lines, so neither are a major concern.

Overall Street Fund, Water Fund, and Wastewater Fund expenditures are expected to come in below budget. There are some budget lines that will be over budget (similar to the General Fund), but no major concerns with any of these departments coming in over budget. In addition, capital expenditures for vehicles and equipment all will end the year at or under budget as well as the Marble Creek land purchase.

While the City was limited in terms of available staff hours to pursue grants, we still managed to receive multiple awards. The Leo Adler Foundation helped provide grant money for our fire truck purchase (\$76,835), a new vehicle for the Police Department (\$20,000), and the Golf Course irrigation project (\$40,000). The City received grant money from the FAA and the State of OR to continue design of our Airport Master Plan and to make needed repairs to taxiways (nearly \$400,000). We also gained further support from Baker County for the golf course irrigation project (\$150,000) and Geiser Pollman restroom (\$150,000). The Planning Department was awarded a grant from DLCD for \$51,500 and the Fire Department received another \$35,000 from the State of Oregon for wildfire staffing. Another significant grant was the Court Plaza project which received \$740,000 from the Oregon State Parks Local Government Grant Program (60% of the estimated cost). Last but not least, Baker City was awarded a Seismic Grant of \$2.4 million dollars from Business Oregon to upgrade our police station. We appreciate the generosity from so many sources which will help the City fund needed improvements and repairs!

Baker City is still waiting to hear the results of our Fire Department AFG grant application (awards will be late summer) and a significant Cybersecurity grant through the State of Oregon (award date TBD).

Overview of upcoming 2025-2026 Budget

The focus for this budget year is to improve the City's financial position (Short-Term Goal 3), streamline processes (Short-Term Goal 2), and begin the process of making visible improvements to city infrastructure (Mid- and Long-Term Goals). The grants we received will help significantly with this effort, but there are deferred maintenance projects and capital improvements already budgeted in the General Fund, Street Fund, and Water/Wastewater Fund as well as some of the smaller funds. By the end of the upcoming budget year, the City should be able to point to several major projects that have improved city services which will be a great example of successful stewardship of tax dollars from city residents.

There are several other anticipated changes to both revenue and expenditures in most funds, and those items are covered in respective sections below.

- **General Ambulance Service:** the City budgeted \$5,000 in this General Fund revenue line for any ambulance revenue from acting as a 911 backup to Pioneer. This should begin sometime in late June or early July, but it is very difficult to assess how much revenue it will bring in until we test the concept for a few months.
- **FF Reimb – Wildfires:** this General Fund revenue line had revenue from the current budget year when a team of City firefighters went to the Cow Valley Fire and were reimbursed through state funds.
- **Transfer Fm TLT:** this General Fund revenue line is the money that the General Fund is able to receive now that the City has taken the TLT program back. Thirty percent of the total TLT revenue can be used for administration of the program and city services. Baker City is budgeting \$800,000 for overall TLT revenue, but we kept the General Fund revenue budgeted at a slightly lower rate in case TLT revenue came in under budget.
- **Transient Lodging Tax:** TLT revenue will all go to Fund 106 “Transient Lodging Fund.” Revenue comes from lodging operators charging the required TLT tax to customers and then passing the monthly revenue to the city. Thirty percent of whatever is collected in this fund will be transferred to the General Fund in accordance with the draft City ordinance and ORS statutes.

REVENUE

General Fund revenue estimates included in the FY 2025-26 proposed budget are outlined as follows:

Property Taxes – Developing an accurate forecast for next year’s property tax revenue continues to be a challenge since revenue increases depend on existing and new property valuation. Because of this, the City factored in a 2% increase above projected year end numbers for this fiscal year.

Interest – the City continues to see increased revenue from interest due to higher than normal interest rates, however there is a potential for this rate to drop over the upcoming budget year, so we kept the interest rate lower than the projected rate for this year.

Trust Transfers – No major change.

State Cigarette, Liquor Tax and State Revenue Sharing – These revenues are based on profits from cigarette and liquor sales in Oregon as well as shared revenue with the state; the budgeted numbers are based on estimates provided by the League of Oregon Cities (LOC).

Franchises – Franchise revenues are based on actual receipts adjusted by any known franchisor rate increases or revenue trends. Franchise fees in the 2025-2026 proposed budget include the increase from 5% to 7% that the Council approved last year now that all agreements are updated.

In Lieu of Franchise Fees – No major changes in this revenue line due to water rates staying the same.

Admin Indirect Fee – The budgeted revenue amount increased slightly due to the new Community Development position and expenditures. Revenue generated from this fee is based both on the rate and on the budgeted expenditures in the Public Works and Building Department funds.

School Resource Officer (SRO) Reimbursement – School District 5J continues to agree to reimburse the City for 66.67% of the costs of the School Resource Officer.

Public Safety Fee – the City revised the budgeted amount downwards due to the differences in actual collection versus initial estimates.

Transient Lodging Tax – Explained above.

EXPENDITURE

Once again, the goal of this budget year was to keep expenditures in the General Fund less than total budgeted revenue. To accomplish this, we tracked total revenue (minus beginning fund balance) and total expenditures (minus operating contingency and ending fund balance). The chart below shows that we were able to keep General Fund revenue greater than expenditure, which will continue to be the goal in future budget years. The City is on track to successfully execute this model over the current budget year which has worked well.

Overall General Fund Expenditures are laid out below organized by Department. The middle column shows the 2025-26 budgeted amount, and the column on the far right captures the increase from last budget year to this budget year. Changes in expenditures will be discussed in the summary section of each Department's budget.

2025-2026 Baker City Budget Projection

<u>Revenue</u>	<u>Budgeted Amount</u>	<u>Increase</u>	
101-100	\$7,382,424.00	3.90%	
<u>Department</u>	<u>Budgeted Amount</u>		
Admin	\$1,585,886.00	3.00%	Excludes operating contig & End FB
Police	\$3,050,910.00	2.60%	
Fire	\$1,916,077.00	2.90%	
Cemetery	\$221,443.00	7.50%	New contracts and deferred maint
Park	\$156,898.00	9.10%	New contracts and deferred maint
Airport	\$119,003.00	2.70%	
Planning	\$151,612.00	4.90%	Includes \$30K increase to County
Hydro	\$17,835.00	33.00%	Some expenses shifted from water
Community/Econ Dvlp	\$137,115.00	>100%	Salary for new position & activities
Total Revenue	\$7,382,424.00		
Total Expenditure	\$7,356,779.00		
Difference	\$25,645.00		

Specific expenditures and changes will be discussed during the budget board for the various funds and departments. Salaries reflect many of the increased expenditures. Non-rep employees will receive increases in accordance with the new Council guidance (from 1-5% based on performance).

Salary increases from union agreements are laid out below.

	<u>Police Union</u>	<u>Fire Union</u>	<u>AFSCME</u>
July 1, 2025 Salary Increase	2.7%	3%	TBD

Conclusion

Department Heads and other members of the City Staff invested a great deal of work into preparing next year's budget. We appreciate the support of the Budget Committee and the City Council. We hope you all see this as a great start to the discussion.

Your City Staff are available to answer any of your questions.

Sincerely,



Barry Murphy
City Manager - Baker City
citymanager@bakercity.gov
(541) 524-2040

City of Baker City					
2025-26 Budget					
Schedule of Interfund Transfers					
Sending Fund	Sending Department	Receiving Fund	Receiving Department	Amount	Basis of Allocation
Equipment & Vehicle Revenue and Expenditures:					
(Expenditure line 5-20-0224)					
101-General Fund	101-Administration			450	Equipment and Vehicle usage charge.
101-General Fund	104-Cemetery			1,645	"
101-General Fund	105-Park			2,797	"
101-General Fund	106-Airport			3,024	"
102-Street Fund	201-Streets Maintenance			362,323	"
102-Street Fund	202-Storm Water Maintenance			40,276	"
102-Street Fund	203-Preventative Maintenance			141,354	"
102-Street Fund	204-Street Lighting			4,619	"
102-Street Fund	205-Snow & Ice Control			65,997	"
102-Street Fund	209-Street Construction			1,997	"
104-Water Fund	401-Water Maintenance			240,312	"
104-Water Fund	402-Water Construction			206,186	"
105-Wastewater Fund	501-Wastewater Maintenance			296,889	"
105-Wastewater Fund	502-Wastewater Construction			76,760	"
115-Samo Swim Fund	151-Samo Swim			3,485	"
123-Golf Course Operations	231-Golf Course Maint			1,672	"
134-Playground Improvement	134-Playground Improvement			2,524	"
174-LAMP III/Park	174-LAMP III/Park			-	"
				1,452,310	
		108-Allowance for Uncollectible		(435,630)	
		108-Equipment Maint/Replacement	100-Revenue	1,016,680	Amount budgeted for account 4100303.
Indirect:					
(Expenditure line 5-20-0270)					
102-Street Fund	201-Streets Maintenance			51,299	7.3% of direct personnel services and materials & supplies expenditures.
102-Street Fund	202-Storm Water Maintenance			17,497	"
102-Street Fund	203-Preventative Maintenance			128,776	"
102-Street Fund	204-Street Lighting			8,716	"
102-Street Fund	205-Snow & Ice Control			6,735	"
102-Street Fund	209-Street Construction			579	"
104-Water Fund	401-Water Maintenance			111,353	"
104-Water Fund	402-Water Construction			121,645	"
105-Wastewater Fund	501-Wastewater Maintenance			144,875	"
105-Wastewater Fund	502-Wastewater Construction			80,000	"
127-Building Inspections	110-Building Inspections			43,525	"
130-Sidewalk Utility Fee	130-Sidewalk Utility Grants			-	"
				715,000	
Actual Revenue Budgeted:		101-General Fund	100-Revenue	715,000	Amount budgeted for account 4107001.
Stores Material:					
(Expenditure line 5-20-0247)					
101-General Fund	104-Cemetery			300	Purchase of inventory from Central Stores.
101-General Fund	105-Park			300	"
101-General Fund	106-Airport			500	"
102-Street Fund	201-Streets Maintenance			50,000	"
102-Street Fund	202-Storm Water Maintenance			10,000	"
102-Street Fund	203-Preventative Maintenance			50,000	"

City of Baker City					
2025-26 Budget					
Schedule of Interfund Transfers					
Sending Fund	Sending Department	Receiving Fund	Receiving Department	Amount	Basis of Allocation
Stores Material (Continued):					
(Expenditure line 5-20-0247)					
102-Street Fund	204-Street Lighting			15,000	"
102-Street Fund	205-Snow & Ice Control			7,000	"
102-Street Fund	209-Street Construction			500	"
104-Water Fund	401-Water Maintenance			70,000	"
104-Water Fund	402-Water Construction			100,000	"
105-Wastewater Fund	501-Wastewater Maintenance			10,000	"
105-Wastewater Fund	502-Wastewater Construction			25,000	"
108-Equipment & Vehicle Fund	801-Equipment Maintenance			100	"
123-Golf Course Operations	231-Golf Course Operations			250	"
134-Playground & Park Improvements	134-Playground & Park Improvements			2,500	"
				341,450	
Actual Revenue Budgeted:		107-Central Stores	100-Revenue	341,450	Amount budgeted for account 3-10-3001.
Payment to the General Fund in lieu of Franchise Fee:					
(Expenditure line 5-20-0274)					
104-Water Fund	401-Water Maintenance	101-General Fund	100-Revenue	251,432	7% of anticipated revenue amount of \$3,591,880.
105-Wastewater Fund	501-Wastewater Maintenance	101-General Fund	100-Revenue	141,215	7% of anticipated revenue amount of \$2,017,351.
			Total Budgeted	392,647	
Cash Transfers:					
(Expenditure line that begin with 5-60)					
101-General Fund	103-Fire Department	112-Fire Equip Reserve	100-Revenue	100,000	Transfer to Fire Equipment Reserve Fund for new fire apparatus.
101-General Fund	101-Administration	123-Golf Course Fund	100-Revenue	20,000	Transfer for operations.
101-General Fund	101-Administration	162-FAA Match	100-Revenue	10,000	Transfer for FAA grant match.
106-Transient Lodging Tax Fund	161-Economic/Community Dev.	101-General Fund	100-Revenue	200,000	Transfer to pay for TLT administration and City services.
106-Transient Lodging Tax Fund	161-Economic/Community Dev.	135-Golf Course Cap Proj.	100-Revenue	77,870	Transfer TLT funds for golf course improvements.
106-Transient Lodging Tax Fund	161-Economic/Community Dev.	134-Playground & Park Imp.	100-Revenue	200,000	Transfer TLT funds for park restroom.
114-Mt Hope Trust	141-Mt Hope Trust	101-General Fund	100-Revenue	35,000	Transfer to pay for cemetery operations.
116-Schmitz Trust	161-J Schmitz Memorial Trust	101-General Fund	100-Revenue	20,000	Transfer to pay for cemetery operations.
104-Water Fund	401-Water Utility Maint Dept.	107-Central Stores	100-Revenue	10,000	Transfer to Central Stores for inventory.
104-Water Fund	401-Water Utility Maint Dept.	115-Samo Swim Fund	100-Revenue	150,000	Transfer ARPA funds.
				822,870	
Interfund loan transfers:					
131-Silvers Street Tree Trust Fund	903-Street Trees	135-Golf Course Cap Proj.	100-Revenue	143,870	This is the first payment on this interfund loan.
				143,870	

Interfund Loans in the 2025-26 Budget		
Fund Borrowing		135 - Golf Course Capital Projects Fund
Fund Borrowed from		131 - Anthony Silvers Street Tree Trust Fund
Purpose		Irrigation System Replacement
Capital or Operating Loan*		Capital
Original Amount		\$588,141
Year of Loan		2024-25
Year(s) for Repayment		5 Years
Interest Amount		Use Regular LID System
Loan Payment		Use Regular LID System
Amount Budgeted		\$143,870
Paying Fund		135 - Golf Course Capital Projects Fund
Receiving Fund		131 - Anthony Silvers Street Tree Trust Fund
ORS defines a capital loan as "for the design, acquisition, construction, installation or improvement of real or personal property". A ten year pay back is allowed.		
An operating loan is any other including those made for paying operating expenses. A one year pay back is allowed.		

BC Public Works
Personnel Costs Summary

Department	2024-25 Budgeted Personnel Cost	2024-25 Actual to Date	2024-25 Projected Personnel Cost	2025-26 Proposed Personnel Cost
101.101				25,000
101.102				8,000
101.103				8,000
101.104	28,468	14,498	27,003	35,489
101.105	25,626	18,098	28,721	32,362
101.106	15,871	7,794	10,392	16,665
101.111	1,729	-	-	1,816
102.201	590,832	335,040	465,000	620,374
102.202	99,916	14,661	26,728	104,911
102.203	233,982	104,130	26,365	245,681
102.204	12,822	4,470	7,470	13,493
102.205	58,761	24,495	24,495	61,699
102.209	3,308	-	-	3,473
104.401	1,202,019	840,527	1,125,000	1,312,120
104.402	341,418	86,307	197,307	358,489
105.501	1,070,856	673,853	898,471	1,174,399
105.502	127,040	5,278	10,000	133,392
106.601	-	-	-	10,000
108.801	280,893	190,585	250,221	294,938
115.151	18,438	12,686	16,914	19,360
123.231	5,250	5,354	6,000	5,513
127.110	-	-	-	1,000
129.129	500	-	-	500
131.903	2,160	292	292	2,160
134.134	25,000	-	-	25,000
175.740	30,000	-	-	30,000
Totals	4,174,889	2,338,068	3,120,379	4,543,833

	Annual	Monthly
2024-25 Total Personnel Costs - Spreadsheet	3,190,404	265,867
2025-26 Total Personnel Costs - Spreadsheet	3,419,455	284,955

	Budget	Total Personnel Cst	Difference	Percentage Over
2024-25	4,174,889	3,190,404	984,485	24%
2025-26	4,543,833	3,419,455	1,124,378	25%

City of Baker City

Description of Funds, Fund Accounting and Fund Types

The City has twenty-four funds for the 2025-26 budget year. Twenty-one of those funds are appropriated in the 2025-26 budget (100 Year Trust cannot be spent until 2089; the Wastewater Debt Reserve Fund cannot be spent until the wastewater debt has been paid in full; and the Sidewalk Utility Fund which will be abolished in 2025). A fund is defined as a self-balancing set of accounts used to record resources and requirements for specific activities and objectives.

The following explains the basis of budgeting used by each category of funds:

Governmental Funds - The City uses a basis of accounting for budget consistent with the governmental fund financial statements found in the City's audited financial statements which use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within two months after the end of the current fiscal year. Property taxes, franchise taxes, intergovernmental revenues, ambulance revenue, licenses, grants, airport fuel taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service is recorded only when payment is due and capital asset acquisitions are reported as expenditures.

Proprietary Funds – The City uses a basis of accounting for budget consistent with the basis found in the City's audited financial statements which use the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The City's funds are classified as follows:

General Fund (Governmental Fund)

Fund 101 (Major Fund) - This is the City's primary operating fund. It accounts for all financial resources except those *required* to be accounted for in another fund. It accounts for the City's administration, police, fire, parks, cemetery, airport, planning, hydro and community and economic development.

Enterprise Funds (Proprietary Funds)

The City has five enterprise funds which account for operations that are operated in a manner similar to private business enterprises where costs will be recovered through user charges.

Fund 104 (Major Fund) - Water Utility Fund – accounts for the operation and maintenance of the City's water service and distribution facilities.

Enterprise Funds (Proprietary Funds) - Continued

Fund 105 (Major Fund) - Wastewater Utility Fund – accounts for the operation and maintenance of the City’s wastewater system including the collection lines and sewage treatment lagoons.

Fund 123 (Non-Major Fund) - Golf Course Operations Fund – accounts for the operation and maintenance of the City’s 18-hole golf course. *This fund is considered a major fund in the audited financial statements.*

Fund 135 (Non-Major Fund) – Golf Course Capital Projects Fund – accounts for the purchase of golf course equipment and for capital projects at the golf course. *This fund is consolidated with the Golf Course Operations Fund in the audited financial statements.*

Fund 127 (Non-Major Fund) - Building Inspections Fund – accounts for the operation of the City’s building inspections department. The City performs building inspection services both within the City and throughout Baker County. *This fund is considered a major fund in the audited financial statements.*

Internal Service Funds (Proprietary Funds)

The City has two internal service funds which are used to account for the financing of goods and services provided by one department to another department of the City on a cost reimbursement basis.

Fund 107 (Non-Major Fund) - Central Stores Fund – accounts for public works inventory kept on hand to facilitate repairs and construction of City facilities and infrastructure.

Fund 108 (Non-Major Fund) - Equipment and Vehicle Fund – accounts for the acquisition, maintenance and operation of City owned public works vehicles and equipment.

Reserve Fund (Proprietary Funds)

The City has one reserve fund which is mandated by DEQ loan covenants.

Fund 136 (Major Fund) – Wastewater Debt Reserve Fund – establishes a debt reserve fund required by DEQ loan covenants until the DEQ loan used to pay for the effluent disposal project and the wastewater storage expansion project has been paid in full.

Special Revenue Funds (Governmental Funds)

The City has nine special revenue funds which account for specific revenues that are legally restricted to expenditures for particular purposes.

Fund 102 (Major Fund) - State Tax Street Fund – accounts for gas tax apportionments from the State of Oregon. These funds are designated by State law for use in maintenance of the City’s street system. It also accounts for property taxes allocated by the City to be used for maintenance and repair of the City’s street system.

Fund 106 (Non-Major Fund) – Transient Lodging Tax Fund – accounts for transient lodging tax revenue to be used for economic and community development. *This fund is considered a non-major fund in the audited financial statements.*

Fund 110 (Non-Major Fund) - LID Repayment Fund – accounts for the payments and outstanding balances of local improvement district receivables. *This fund is considered a non-major fund in the audited financial statements.*

One Fund which Combines 162, 166, 171, 174, 175, and 179 (Major Fund) - State and Federal Grants Fund – accounts for the receipt and disbursement of grant dollars.

Fund 115 (Non-Major Fund) - Sam-O-Swim Maintenance Fund – accounts for property tax monies allocated by the City (temporary tax levy made permanent by Measure 50) and collected for the maintenance of the City's swimming pool.

Fund 116 (Non-Major Fund) - John Schmitz Memorial Trust Fund – accounts for monies left to the City by the late John Schmitz. His will designated these monies be used for cemetery maintenance. Interest earnings from this fund are transferred to the General Fund for cemetery maintenance.

Fund 129 (Non-Major Fund) - Tree City Fund – accounts for sidewalk variance fees and OTEC vouchers designated for street tree planting. The Tree Board approves tree projects.

Fund 130 (Non-Major Fund) – Sidewalk Utility Fund – accounts for funds originally created by Ordinance 3284 and renewed by Ordinance 3318. Ordinance 3284 and Ordinance 3318 have both been repealed the funds have been expended and this fund will be abolished in 2024.

Fund 134 (Non-Major Fund) – Playground and Park Improvements – accounts for park improvements, park equipment and playground equipment at the City's various parks.

Fund 177 (Non-Major Fund) – Elkhorn View Industrial Park Economic and Community Development Fund – accounts for the proceeds from the sale of Elkhorn View Industrial Park land which is restricted by Resolution 3823 to be used for economic and community development projects in the City of Baker City.

Capital Projects Fund (Governmental Fund)

The City has two capital projects funds which account for the acquisition and construction of major capital facilities other than those financed by Proprietary Funds (Enterprise and Internal Service).

Fund 109 (Non-Major Fund) – General Fund Capital Projects Fund – accounts for capital projects and improvements for the General Fund.

Fund 112 (Non-Major Fund) - Fire Equipment Reserve Fund – accounts for the acquisition of major pieces of firefighting or EMS equipment.

Permanent Funds (Governmental Funds)

The City has three permanent funds which are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Fund 114 (*Non-Major Fund*) - *Mt. Hope Trust Fund* – by City Ordinance the principal may not be expended but the interest earned on the corpus is transferred to the General Fund to be used for cemetery maintenance.

Fund 113 (*Non-Major Fund*) - *One Hundred Year Trust (2089)* – an investment account started with donations in 1989 which will accumulate interest to fund a community celebration and build a public amenity in 2089 as well as provide seed money for another one-hundred-year trust.

Fund 131 (*Non-Major Fund*) - *Anthony Silvers Street Tree Trust* – created by a bequest from Anthony Silvers the principal can never be expended but the interest earned on the corpus is to be used solely for the purpose of the planting and/or replanting of street trees within the City of Baker City.



BAKER CITY, OREGON
P.O. Box 650, Baker City, OR 97814-0650
541-523-6541 Voice/TDD
www.bakercity.com

BAKER CITY GOALS: 2025

Short-Term Goals (1-2 Years)

1. Finalize plans to fix known issues in the Fire Department, Finance, Public Works, and Community Engagement.
 - a. Finalize ambulance transport initiative by June 2025.
 - b. Finalize purchase plan for new fire truck by June 2025.
 - c. Perform audit of vehicles in Fire Department to assess need by September 2025.
 - d. Switch water billing to actual usage by April 2025.
 - e. Finish 2023-24 audit by June 2025 and 2024-25 audit by end of December 2025.
 - f. Begin sustained city communication to the public by March 2025.
 - g. Start Baker City Downtown Main Street & parking working group by April 2025.
 - h. Ensure that US Forest Service completes the Watershed Fuels Reduction Project decision by June 2025.
2. Prioritize near-term economic development initiatives and reduce bureaucracy in the development process.
 - a. Work with Baker City Downtown and Chamber of Commerce to identify potential issues with business retention by October 2025.
 - b. Maintain progress on attracting a new hotel to Baker City.
 - c. Reduce bureaucracy and streamline the new development process.
 - i. Finish fee study and development code update by February 2026.
 - ii. Research ways to make development process more efficient through the summer of 2025.
 - iii. Establish new process before the summer of 2026.
 - d. Explore new ways to market Baker City through partnership with BCD, Chamber of Commerce, and Travel Baker County by December 2025.
 - e. Discuss the applicability of the Port of Morrow anaerobic digestion wastewater treatment to Baker City by September 2025.
3. Improve Baker City's financial position.
 - a. Complete TLT plan by June 2025.
 - b. Establish a new hire policy by July 2025.
 - c. Continue efforts to earn additional grant funds and state/federal capital requests.
4. Establish agenda item "Future of Baker City" as an agenda item at least once per quarter.
 - a. "Future of Baker City" topics will ensure the Council remains focused on mid-term and long-term goals, and will center on the following topics:
 - Reduce Bureaucracy
 - Sustainable Long-Term Personnel Costs

General Fund

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
1,854,956.05	1,556,959.24	1,400,000.00	101-000-3010101	FUND BALANCE	2,000,000.00	.00	.00
REVENUE							
137,172.34	173,484.24	140,000.00	101-100-4100200	PRIOR YEARS TAXES	60,000.00	.00	.00
490.50	1,305.00	1,500.00	101-100-4100300	LICENSES	1,500.00	.00	.00
150.00	.00	250.00	101-100-4100301	LOCAL MERCHANTS PERMIT	500.00	.00	.00
1,425.00	1,050.00	750.00	101-100-4100302	SOCIAL GAMES LIC.& FEES	500.00	.00	.00
3,000.00	3,800.00	3,000.00	101-100-4100310	VEHICLE IMPOUND FEE	3,000.00	.00	.00
3,032.00	3,629.50	4,000.00	101-100-4100500	DOG LICENSES	4,000.00	.00	.00
7,986.18	9,585.50	9,500.00	101-100-4100702	DOG RELEASE FEES	11,500.00	.00	.00
.00	40.00	100.00	101-100-4100705	LIQUOR LIC. APPROVAL FEE	100.00	.00	.00
14,601.80	7,800.00	10,000.00	101-100-4100706	LIEN SEARCH FEES	5,000.00	.00	.00
4,886.71	39.22	50.00	101-100-4100707	MISC POLICE FEES	100.00	.00	.00
.00	87,081.80	754,680.00	101-100-4100708	PUBLIC SAFETY FEE	659,000.00	.00	.00
23,409.22	20,774.24	20,000.00	101-100-4100800	FINES/FORFEITURES	20,000.00	.00	.00
96.53-	14,276.51	10,000.00	101-100-4100900	INCIDENTAL SALES	2,000.00	.00	.00
1,712.63	1,057.75	1,000.00	101-100-4100901	PUBLIC RECORDS REQUESTS	1,000.00	.00	.00
.00	178.20	500.00	101-100-4100902	PROPERTY & WEED ABATEMENT	500.00	.00	.00
.00	90.41	500.00	101-100-4100907	CREDIT CARD SERVICE FEE	500.00	.00	.00
1,000.00	.00	1,000.00	101-100-4101001	RENT	.00	.00	.00
.00	133.08	.00	101-100-4101101	MEDICARE	.00	.00	.00
.00	350.00	.00	101-100-4101102	WELFARE	.00	.00	.00
.00	.00	.00	101-100-4101103	MEDICARE/WELFARE	.00	.00	.00
.00	18,170.41	.00	101-100-4101104	SAIF	.00	.00	.00
.00	.00	.00	101-100-4101105	MVA	.00	.00	.00
51,362.82	7,124.62	.00	101-100-4101106	GENERAL AMBULANCE SERVICE	5,000.00	.00	.00
9,109.66	.00	.00	101-100-4101109	FIRE MED	.00	.00	.00
60.00	.00	.00	101-100-4101113	CPR CLASS REVENUE	500.00	.00	.00
6,981.00	.00	.00	101-100-4101114	GEMT/MEDICAID COST REIMB	.00	.00	.00
.00	.00	.00	101-100-4101115	FF REIMB - WILDFIRES	5,000.00	.00	.00
.00	.00	.00	101-100-4101116	BURN PERMITS	200.00	.00	.00
74,263.01	136,030.69	125,000.00	101-100-4101200	INTEREST	125,000.00	.00	.00
40,388.61	46,790.00	46,777.00	101-100-4101300	OPENING AND CLOSING GRAVE	46,777.00	.00	.00
458.00	514.00	473.00	101-100-4101303	CEMETERY TENT RENTAL INC	473.00	.00	.00
5,000.00	24,255.99	40,000.00	101-100-4101501	TRANSFER FR MT HOPE TRUST	35,000.00	.00	.00
3,000.00	13,611.25	20,000.00	101-100-4101502	TRANSFER FR J SCHMITZ FUND	20,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
.00	978.93	50.00	101-100-4101503	PERPETUAL CARE INTEREST	50.00	.00	.00
13,490.00	14,051.64	16,000.00	101-100-4101599	GRAVE SALES	16,000.00	.00	.00
32,493.49	37,517.18	38,609.00	101-100-4101600	60% LOT SALES/PERPETUAL C	38,609.00	.00	.00
1,753.00	2,095.00	2,500.00	101-100-4101601	MISC CEMETERY	2,500.00	.00	.00
142.00	634.00	500.00	101-100-4101700	PARKING VIOLATIONS	500.00	.00	.00
53,693.94	54,286.31	50,000.00	101-100-4102002	GENERATED POWER SALES	50,000.00	.00	.00
1,016.49	854.71	1,000.00	101-100-4102094	FRANCHISE-OR TELEPHONE	1,000.00	.00	.00
8,538.75	5,337.37	9,000.00	101-100-4102095	FRANCHISE - LIGHTSPEED	4,000.00	.00	.00
2,510.88	5,077.68	2,500.00	101-100-4102099	INLAND/WINDWAVE FRANCHISE	6,000.00	.00	.00
57.56	4,845.68	500.00	101-100-4102100	MISC FRANCHISE FEES	500.00	.00	.00
433,956.18	448,777.51	480,000.00	101-100-4102101	FRANCHISE O.T.E.C.	600,000.00	.00	.00
22,727.34	14,614.44	25,000.00	101-100-4102102	FRANCHISE-CENTURY LINK	15,000.00	.00	.00
70,270.98	81,341.30	72,000.00	101-100-4102103	FRANCHISE-BAKER SANITARY	91,000.00	.00	.00
61,966.38	54,951.89	60,000.00	101-100-4102104	FRANCHISE-CHARTER COMMUNICATIO	50,000.00	.00	.00
229,672.91	184,707.26	190,000.00	101-100-4102105	FRANCHISE CASCADE NATURAL	210,000.00	.00	.00
147,760.14	165,589.83	251,432.00	101-100-4102106	WATER INLIEU OF FRANCHISE	251,432.00	.00	.00
89,173.39	102,811.87	141,215.00	101-100-4102107	WASTEWATER INLIEU FRANCHI	141,215.00	.00	.00
15,654.67	28,658.30	30,600.00	101-100-4102203	HANGAR RENT	30,600.00	.00	.00
10,917.50	6,440.48	11,531.00	101-100-4102206	GROUND LEASE	11,531.00	.00	.00
18,368.35	76,138.78	208,830.00	101-100-4102207	MISC REVENUE	30,000.00	.00	.00
7,896.80	9,346.00	9,000.00	101-100-4102209	AIRPORT GAS TAX	14,000.00	.00	.00
18,340.49	16,295.00	20,000.00	101-100-4102211	SAIF REFUND/DIVIDEND	10,000.00	.00	.00
7,510.29	6,819.46	7,172.00	101-100-4102700	STATE CIGARETTE TAX	5,961.00	.00	.00
200,885.00	226,864.15	214,567.00	101-100-4102800	STATE LIQUOR TAX	160,653.00	.00	.00
132,560.26	158,082.32	130,000.00	101-100-4102900	STATE REVENUE SHARING	130,000.00	.00	.00
83,015.14	82,675.78	98,800.00	101-100-4104299	SRO GRANT/5J PAYMENT	101,623.00	.00	.00
.00	15,713.00	16,000.00	101-100-4104371	CLG GRANT PROJECTS	.00	.00	.00
.00	.00	25,000.00	101-100-4104382	GRANT:FIRE ENGINE	.00	.00	.00
476,445.28	.00	.00	101-100-4104387	CORONAVIRUS RELIEF FUNDS	.00	.00	.00
.00	.00	23,100.00	101-100-4104389	CARES ACT - AIRPORT	23,100.00	.00	.00
129,924.02	.00	.00	101-100-4104390	HRSA PROVIDER RELIEF	.00	.00	.00
74,964.21	.00	.00	101-100-4104392	HB 2003 TA GRANT/PLANNING	.00	.00	.00
.00	.00	51,515.00	101-100-4104393	DLCD PLANNING GRANT	25,000.00	.00	.00
.00	.00	20,000.00	101-100-4104394	LEO ADLER GRANT - POLICE	25,000.00	.00	.00
35,000.00	35,000.00	35,000.00	101-100-4104395	WILDFIRE (WFS) GRANT-FIRE	35,000.00	.00	.00
2,537.30	.00	.00	101-100-4104397	CIS SECURITY CAMERA GRANT	.00	.00	.00
389,058.27	504,421.04	674,125.00	101-100-4107001	ADMIN SVCS INDIRECT COST	715,000.00	.00	.00
.00	.00	.00	101-100-4107101	TRANSFER FM TLT (ADM/CITY SVC)	200,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
.00	.00	.00	101-100-4107107	PUBLIC SAFETY UTILITY FEE	.00	.00	.00
3,093,567.74	3,299,461.90	3,165,000.00	101-100-4109900	CURRENT YEARS TAXES	3,380,000.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
6,255,261.70	6,215,561.22	7,269,626.00			7,382,424.00	.00	.00
ADMINISTRATIVE SERVICES							
Personnel Services							
1,050.00	3,285.00	1,050.00	101-101-5100100	CITY COUNCIL PAY	1,050.00	.00	.00
418,250.00	439,839.67	426,890.00	101-101-5100101	SALARIES & WAGES	415,119.00	.00	.00
.00	.00	.00	101-101-5100112	PUBLIC WORKS LABOR	2,000.00	.00	.00
.00	.00	.00	101-101-5100114	OVERTIME	5,000.00	.00	.00
33,324.51	31,025.86	34,738.00	101-101-5100115	SOCIAL SECURITY	31,723.00	.00	.00
111,480.57	55,789.34	115,000.00	101-101-5100116	PUBLIC EMPLOYEES RETIREME	124,567.00	.00	.00
10,268.45	1,458.33	3,436.00	101-101-5100117	WORKMEN'S COMPENSATION IN	4,561.00	.00	.00
122,354.49	89,519.27	117,655.00	101-101-5100118	HEALTH INSURANCE	121,567.00	.00	.00
800.00	359.90	1,152.00	101-101-5100122	EMPLOYEE BENEFITS	4,500.00	.00	.00
21,362.59	3,213.64	10,000.00	101-101-5100124	COMPENSATION SELLS	3,000.00	.00	.00
.00	.00	10,000.00	101-101-5100125	VACATION SELLS	2,000.00	.00	.00
3,950.19	16,021.72	5,000.00	101-101-5100127	PAYOUT AT TERMINATION	5,000.00	.00	.00
1,440.73	.00	1,816.00	101-101-5100142	PAID LEAVE OREGON	.00	.00	.00
Total Personnel Services:							
724,281.53	640,512.73	726,737.00			720,087.00	.00	.00
Materials and Services							
7,142.84	8,337.40	8,000.00	101-101-5200201	TELEPHONE	8,000.00	.00	.00
10,976.39	10,904.93	10,500.00	101-101-5200202	ELECTRIC POWER	11,500.00	.00	.00
17,145.34	4,491.16	8,000.00	101-101-5200203	TRAVEL & TRAINING	9,000.00	.00	.00
2,229.93	183.27	990.00	101-101-5200204	LOCAL MEETINGS	990.00	.00	.00
236.98	5,205.73	6,396.00	101-101-5200205	EQUIPMENT MAINTENANCE	7,120.00	.00	.00
15,841.54	15,999.65	188,830.00	101-101-5200206	BUILDING MAINTENANCE	10,000.00	.00	.00
6,390.83	6,256.63	7,200.00	101-101-5200207	GROUND MAINTENANCE	7,200.00	.00	.00
6.43	100.00	.00	101-101-5200210	LAUNDRY & CLEANING	100.00	.00	.00
251.00	1,728.46	500.00	101-101-5200211	PRNTNG, ADVRTSNG, ELECTIO	500.00	.00	.00
3,828.56	5,172.92	5,000.00	101-101-5200212	COPY MACHINE SUPPLIES	5,000.00	.00	.00
27,155.57	29,426.35	32,450.00	101-101-5200213	AUDIT	25,000.00	.00	.00
66,518.68	57,257.00	50,000.00	101-101-5200214	ARBITRATION, LEGAL FEES	50,000.00	.00	.00
8,883.03	7,408.45	8,250.00	101-101-5200215	OFFICE SUPPLIES	8,250.00	.00	.00
10,439.32	9,000.15	6,000.00	101-101-5200218	PROPERTY/WEED ABATEMENT	15,000.00	.00	.00
27,283.52	28,161.85	13,000.00	101-101-5200220	DUES & SUBSCRIPTIONS	18,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
.00	1,654.29	2,500.00	101-101-5200221	MISC. FEES	2,500.00	.00	.00
399,999.96	400,329.96	400,000.00	101-101-5200222	DISPATCH CONTRACT	400,000.00	.00	.00
15,108.89	20,047.44	18,000.00	101-101-5200223	CONTRACTED SERVICES	20,000.00	.00	.00
450.00	615.00	450.00	101-101-5200224	EQUIP MAINT/REPLACE	450.00	.00	.00
240.68	3,409.49	1,500.00	101-101-5200225	RECRUITMENT & RECOGNITION	2,000.00	.00	.00
20,418.86	24,479.92	31,438.00	101-101-5200228	INSURANCE	47,256.00	.00	.00
.00	25,000.00	15,000.00	101-101-5200229	INSURANCE DEDUCTIBLE	.00	.00	.00
1,500.00	1,049.30	1,500.00	101-101-5200235	REFUNDS	1,500.00	.00	.00
.00	101.50	.00	101-101-5200238	OPERATING SUPPLIES	500.00	.00	.00
123,991.15	117,851.51	100,000.00	101-101-5200242	INFORMATION TECHNOLOGY	100,000.00	.00	.00
4,650.38	4,531.00	4,400.00	101-101-5200244	POSTAGE	4,400.00	.00	.00
2,527.99	2,144.60	2,025.00	101-101-5200252	HEATING FUEL	2,025.00	.00	.00
.00	708.78	9,600.00	101-101-5200294	BANK CHARGES	13,958.00	.00	.00
.00	.00	550.00	101-101-5200300	NON CAPITAL EQUIPMENT	550.00	.00	.00
Total Materials and Services:							
773,217.87	791,556.74	932,079.00			770,799.00	.00	.00
Capital Outlay							
.00	.00	18,600.00	101-101-5400101	CAPITAL OUTLAY - CITY HALL	50,000.00	.00	.00
.00	1,750.00	16,000.00	101-101-5400417	FOUNDATION/CLG PASS THROUGH	.00	.00	.00
Total Capital Outlay:							
.00	1,750.00	34,600.00			50,000.00	.00	.00
Transfers							
179,924.02	.00	.00	101-101-5600112	TRANS TO FIRE RESERVE	.00	.00	.00
10,000.00	10,000.00	10,000.00	101-101-5600162	TRANSFER TO 162 FAA MATCH	10,000.00	.00	.00
15,000.00	25,017.00	20,000.00	101-101-5600178	TRANSFER TO GOLF COURSE 123	20,000.00	.00	.00
120,000.00	29,354.00	.00	101-101-5600614	TRANSFER TO GOLF COURSE 135	.00	.00	.00
10,000.00	.00	.00	101-101-5600662	TRANSFER TO PLAYGROUND EQ.	.00	.00	.00
.00	.00	.00	101-101-5600667	TRANSFER TO ECON DVLP 177	15,000.00	.00	.00
4,000.00	.00	.00	101-101-5600668	TRANSFER TO PUBLIC ART 175	.00	.00	.00
200.00	.00	.00	101-101-5600669	TRANS TO TRANSIENT 175736	.00	.00	.00
Total Transfers:							
339,124.02	64,371.00	30,000.00			45,000.00	.00	.00
Contingency							

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
.00	.00	169,021.00	101-101-5700501	OPERATING CONTINGENCY	225,645.00	.00	.00
Total Contingency:							
.00	.00	169,021.00			225,645.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	1,300,000.00	101-101-5900701	UNAPPROPRIATED END FB	1,800,000.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	1,300,000.00			1,800,000.00	.00	.00
Total ADMINISTRATIVE SERVICES:							
1,836,623.42	1,498,190.47	3,192,437.00			3,611,531.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
POLICE DEPT							
Personnel Services							
1,218,989.55	1,438,735.28	1,329,006.00	101-102-5100101	SALARIES & WAGES	1,416,898.00	.00	.00
.00	.00	70,000.00	101-102-5100111	PD OVERTIME	50,000.00	.00	.00
99,655.24	116,646.69	116,032.00	101-102-5100115	SOCIAL SECURITY	119,748.00	.00	.00
410,320.22	422,038.89	480,360.00	101-102-5100116	PUBLIC EMPLOYEES RETIREME	505,705.00	.00	.00
27,289.41	35,528.14	36,527.00	101-102-5100117	WORKMEN'S COMPENSATION IN	39,640.00	.00	.00
329,210.97	305,715.13	393,032.00	101-102-5100118	HEALTH INSURANCE	430,759.00	.00	.00
.00	8,996.58	.00	101-102-5100120	UNEMPLOYMENT	.00	.00	.00
1,959.38	56,632.12	9,750.00	101-102-5100122	EMPLOYEE BENEFITS	9,750.00	.00	.00
93,328.49	61,303.48	40,000.00	101-102-5100124	COMPENSATION SELLS	30,000.00	.00	.00
.00	.00	40,000.00	101-102-5100125	VACATION SELLS	10,000.00	.00	.00
25,758.25	22,775.17	20,000.00	101-102-5100127	PAYOUT AT TERMINATION	10,000.00	.00	.00
5,405.54	.00	8,000.00	101-102-5100137	SHOP/PUBLIC WORKS LABOR	5,000.00	.00	.00
2,376.88	.00	5,628.00	101-102-5100142	PAID LEAVE OREGON	.00	.00	.00
Total Personnel Services:							
2,214,293.93	2,468,371.48	2,548,335.00			2,627,500.00	.00	.00
Materials and Services							
13,015.07	19,477.92	13,500.00	101-102-5200201	TELEPHONE	13,500.00	.00	.00
4,346.94	4,257.61	6,000.00	101-102-5200202	ELECTRIC POWER	5,000.00	.00	.00
18,534.48	17,842.53	20,000.00	101-102-5200203	TRAVEL & TRAINING	22,000.00	.00	.00
4,020.86	4,342.53	4,604.00	101-102-5200204	POLICY DEVELOPMENT	4,610.00	.00	.00
1,848.29	1,352.99	1,000.00	101-102-5200205	EQUIPMENT MAINTENANCE	2,500.00	.00	.00
23,121.07	9,081.33	15,000.00	101-102-5200206	BUILDING MAINTENANCE	20,000.00	.00	.00
7,621.30	1,302.08	2,500.00	101-102-5200207	GROUND MAINTENANCE	2,500.00	.00	.00
903.42	562.50	500.00	101-102-5200210	LAUNDRY & CLEANING	.00	.00	.00
2,405.69	1,996.20	3,500.00	101-102-5200211	PRNTNG, ADVRTSNG, ELECTIO	2,500.00	.00	.00
1,407.58	2,181.08	2,500.00	101-102-5200212	COPY MACHINE SUPPLIES	2,500.00	.00	.00
1,795.41	1,013.48	2,000.00	101-102-5200215	OFFICE SUPPLIES	2,000.00	.00	.00
16,153.63	21,176.20	16,000.00	101-102-5200216	VEHICLE SUPPLIES	23,000.00	.00	.00
967.30	1,449.17	1,000.00	101-102-5200220	DUES, FEES, SUBSCRIPTIONS	1,000.00	.00	.00
19,364.40	11,074.89	5,000.00	101-102-5200223	CONTRACTED SERVICES	5,000.00	.00	.00
.00	26.92	.00	101-102-5200224	INTERNAL EQUIP. RENTAL	.00	.00	.00
53,240.16	60,756.90	82,389.00	101-102-5200228	INSURANCE	84,000.00	.00	.00
.00	25,000.00	.00	101-102-5200229	INSURANCE DEDUCTIBLE	.00	.00	.00
52,771.66	48,266.70	45,000.00	101-102-5200231	GASOLINE & OIL	40,000.00	.00	.00
10,075.24	11,821.69	11,000.00	101-102-5200239	ANIMAL CONTROL EXPENSE	13,000.00	.00	.00
39,119.42	25,745.10	50,000.00	101-102-5200242	INFORMATION TECHNOLOGY	52,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
473.01	522.96	750.00	101-102-5200244	POSTAGE	800.00	.00	.00
22,200.79	34,049.24	25,000.00	101-102-5200245	GENERAL SUPPLIES	25,000.00	.00	.00
2,943.99	2,510.07	3,000.00	101-102-5200249	INVESTIGATIONS	3,000.00	.00	.00
579.45	1,311.85	250.00	101-102-5200251	TRAFFIC ENFORCEMENT	500.00	.00	.00
6,702.42	6,134.23	5,000.00	101-102-5200252	HEATING FUEL	5,000.00	.00	.00
13,275.01	18,019.06	16,000.00	101-102-5200259	UNIFORM REPLACEMENT	12,000.00	.00	.00
397.75	.00	739.00	101-102-5200260	DRUG ENFORCEMENT	500.00	.00	.00
8,158.23	9,644.74	8,000.00	101-102-5200261	PROPERTY/EVIDENCE COSTS	7,000.00	.00	.00
982.69	760.21	1,000.00	101-102-5200262	COMMUN POLICING/RESERVE	500.00	.00	.00
3,429.61	4,635.91	7,000.00	101-102-5200277	RECRUITMENT	4,000.00	.00	.00
Total Materials and Services:							
329,854.87	346,316.09	348,232.00			353,410.00	.00	.00
Capital Outlay							
.00	25,053.76	.00	101-102-5400101	CAPITAL OUTLAY - ASSETS	.00	.00	.00
63,598.54	33,913.63	95,416.00	101-102-5400301	POLICE CAR/LEASES	70,000.00	.00	.00
Total Capital Outlay:							
63,598.54	58,967.39	95,416.00			70,000.00	.00	.00
Total POLICE DEPT:							
2,607,747.34	2,873,654.96	2,991,983.00			3,050,910.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
FIRE DEPT							
Personnel Services							
686,587.76	665,761.04	872,905.00	101-103-5100101	SALARIES & WAGES	874,619.00	.00	.00
.00	.00	.00	101-103-5100106	WILDFIRE SEASON STAFFING	35,000.00	.00	.00
145,664.35	117,499.07	50,000.00	101-103-5100111	FD OVERTIME	50,000.00	.00	.00
.00	.00	.00	101-103-5100112	PUBLIC WORKS LABOR	3,500.00	.00	.00
66,791.21	61,179.14	73,000.00	101-103-5100115	SOCIAL SECURITY	73,679.00	.00	.00
271,086.98	163,657.36	300,000.00	101-103-5100116	PUBLIC EMPLOYEES RETIREME	320,000.00	.00	.00
23,433.21	24,557.68	25,469.00	101-103-5100117	WORKMEN'S COMPENSATION IN	39,295.00	.00	.00
164,131.34	115,862.80	182,000.00	101-103-5100118	HEALTH INSURANCE	183,488.00	.00	.00
.00	12,369.42	.00	101-103-5100120	UNEMPLOYMENT	.00	.00	.00
530.85	1,170.00	1,000.00	101-103-5100122	EMPLOYEE BENEFITS	1,200.00	.00	.00
11,042.68	2,088.18	5,000.00	101-103-5100124	COMPENSATION SELLS	5,000.00	.00	.00
.00	.00	5,000.00	101-103-5100125	VACATION SELLS	5,000.00	.00	.00
65,873.51	10,105.98	20,000.00	101-103-5100127	PAYOUT AT TERMINATION	10,000.00	.00	.00
1,411.58	.00	3,900.00	101-103-5100142	PAID LEAVE OREGON	.00	.00	.00
Total Personnel Services:							
1,436,553.47	1,174,250.67	1,538,274.00			1,600,781.00	.00	.00
Materials and Services							
4,097.01	4,226.66	3,750.00	101-103-5200201	TELEPHONE	3,750.00	.00	.00
11,365.63	11,049.85	12,000.00	101-103-5200202	ELECTRIC POWER	13,000.00	.00	.00
3,504.00	37,069.92	32,000.00	101-103-5200203	TRAVEL & TRAINING	32,000.00	.00	.00
5,830.39	17,430.56	35,000.00	101-103-5200204	VEHICLE MAINTENANCE	20,000.00	.00	.00
3,648.11	11,719.85	15,000.00	101-103-5200205	EQUIPMENT MAINTENANCE	15,000.00	.00	.00
776.73	1,795.06	10,000.00	101-103-5200206	BUILDING MAINTENANCE	8,000.00	.00	.00
.08	1,862.56	1,000.00	101-103-5200210	LAUNDRY & CLEANING	1,000.00	.00	.00
179.90	.00	500.00	101-103-5200211	PRNTNG, ADVRTSNG, ELECTIO	500.00	.00	.00
1,364.74	1,416.99	1,700.00	101-103-5200212	COPY MACHINE SUPPLIES	1,700.00	.00	.00
115.34	945.39	1,500.00	101-103-5200215	OFFICE SUPPLIES	1,000.00	.00	.00
683.82	1,452.78	2,000.00	101-103-5200220	DUES, FEES, SUBSCRIPTIONS	2,000.00	.00	.00
1,349.02	2,020.61	5,000.00	101-103-5200221	EQUIPMENT SUPPLIES	5,000.00	.00	.00
43,585.59	53,430.10	25,000.00	101-103-5200223	CONTRACTED SERVICES	20,000.00	.00	.00
.00	.00	.00	101-103-5200224	EQUIP REPLACE	.00	.00	.00
25,169.31	28,970.57	38,949.00	101-103-5200228	INSURANCE	40,896.00	.00	.00
8,349.52	8,503.60	15,000.00	101-103-5200231	GASOLINE & OIL	10,000.00	.00	.00
2,695.57	39.71	100.00	101-103-5200235	AMBULANCE REFUNDS	.00	.00	.00
5,410.49	4,885.23	4,500.00	101-103-5200242	INFORMATION TECHNOLOGY	5,500.00	.00	.00
148.84	345.06	200.00	101-103-5200244	POSTAGE	200.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
2,678.01	3,771.60	6,000.00	101-103-5200245	GENERAL SUPPLIES	4,000.00	.00	.00
898.77	960.00	2,500.00	101-103-5200248	FIRE PREVENTION SUPPLIES	1,500.00	.00	.00
1,864.64	1,312.88	1,500.00	101-103-5200252	HEATING FUEL	1,500.00	.00	.00
1,478.72	13,628.60	8,000.00	101-103-5200259	UNIFORM REPLACEMENT	6,000.00	.00	.00
1,639.15	3,467.03	3,750.00	101-103-5200260	E.M.S. SUPPLIES	3,750.00	.00	.00
.00	.00	5,715.00	101-103-5200265	FIREFIGHTER MED EXAMS	4,000.00	.00	.00
1,917.50	4,994.17	5,000.00	101-103-5200277	RECRUITMENT	3,000.00	.00	.00
10,500.00	42,623.21	17,285.00	101-103-5200357	FIRE TURNOUTS	12,000.00	.00	.00
48,970.32	.00	.00	101-103-5200358	AMBULANCE TRANSITION EXP.	.00	.00	.00
Total Materials and Services:							
188,221.20	257,921.99	252,949.00			215,296.00	.00	.00
Capital Outlay							
.00	.00	.00	101-103-5400101	CAPITAL OUTLAY - ASSETS	.00	.00	.00
Total Capital Outlay:							
.00	.00	.00			.00	.00	.00
Transfers							
.00	.00	50,000.00	101-103-5600101	TRANSFER TO FUND 112	100,000.00	.00	.00
Total Transfers:							
.00	.00	50,000.00			100,000.00	.00	.00
Total FIRE DEPT:							
1,624,774.67	1,432,172.66	1,841,223.00			1,916,077.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
CEMETERY DEPT							
Personnel Services							
14,947.77	14,667.41	18,449.00	101-104-5100101	SALARIES & WAGES	23,000.00	.00	.00
1,107.81	940.35	1,144.00	101-104-5100115	SOCIAL SECURITY	1,760.00	.00	.00
4,300.74	3,743.56	5,998.00	101-104-5100116	PUBLIC EMPLOYEES RETIREME	6,477.00	.00	.00
167.58	92.77	203.00	101-104-5100117	WORKMEN'S COMPENSATION IN	253.00	.00	.00
4,071.73	3,915.60	2,624.00	101-104-5100118	HEALTH INSURANCE	3,271.00	.00	.00
36.15	37.50	50.00	101-104-5100122	EMPLOYEE BENEFITS	62.00	.00	.00
37.66	.00	.00	101-104-5100124	COMPENSATION SELLS	.00	.00	.00
29.54	.00	.00	101-104-5100142	PAID LEAVE OREGON	9.00	.00	.00
Total Personnel Services:							
24,698.98	23,397.19	28,468.00			34,832.00	.00	.00
Materials and Services							
3,150.97	3,021.97	3,400.00	101-104-5200202	ELECTRIC POWER	3,492.00	.00	.00
598.59	3,365.29	2,800.00	101-104-5200206	BUILDING MAINTENANCE	4,000.00	.00	.00
5,980.80	4,175.86	14,500.00	101-104-5200207	GROUND MAINTENANCE	19,500.00	.00	.00
2.82	.00	.00	101-104-5200210	LAUNDRY & CLEANING	.00	.00	.00
.00	64.95	100.00	101-104-5200215	OFFICE SUPPLIES	100.00	.00	.00
577.00	.00	750.00	101-104-5200220	DUES, FEES, SUBSCRIPTIONS	.00	.00	.00
123,861.79	120,619.38	140,000.00	101-104-5200223	CONTRACTED SERVICES	145,000.00	.00	.00
1,409.33	1,400.23	1,454.00	101-104-5200224	INTERNAL EQUIP. RENTAL	1,645.00	.00	.00
1,844.41	2,075.47	2,643.00	101-104-5200228	INSURANCE	3,224.00	.00	.00
3,238.72	1,978.00	7,000.00	101-104-5200235	REFUNDS	5,000.00	.00	.00
45.44	1,278.94	500.00	101-104-5200238	OPERATING SUPPLIES	250.00	.00	.00
1,662.52	779.82	2,000.00	101-104-5200246	VENDOR MATERIAL	3,000.00	.00	.00
.00	37.86	300.00	101-104-5200247	STORES MATERIAL	300.00	.00	.00
952.95	912.32	950.00	101-104-5200252	HEATING FUEL	1,100.00	.00	.00
Total Materials and Services:							
143,325.34	139,710.09	176,397.00			186,611.00	.00	.00
Capital Outlay							
.00	1,619.19	.00	101-104-5400438	ELECT. SERV. UPGRADE/CEMETERY	.00	.00	.00
Total Capital Outlay:							
.00	1,619.19	.00			.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total CEMETERY DEPT:							
168,024.32	164,726.47	204,865.00			221,443.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
PARK DEPT							
Personnel Services							
14,585.02	18,268.24	15,837.00	101-105-5100101	SALARIES & WAGES	20,000.00	.00	.00
1,069.36	1,149.48	982.00	101-105-5100115	SOCIAL SECURITY	1,530.00	.00	.00
3,908.02	5,049.37	5,149.00	101-105-5100116	PUBLIC EMPLOYEES RETIREME	5,700.00	.00	.00
195.38	172.81	174.00	101-105-5100117	WORKMEN'S COMPENSATION IN	220.00	.00	.00
4,910.99	4,689.73	3,465.00	101-105-5100118	HEALTH INSURANCE	3,900.00	.00	.00
36.15	37.50	19.00	101-105-5100122	EMPLOYEE BENEFITS	24.00	.00	.00
37.66	.00	.00	101-105-5100124	COMPENSATION SELLS	.00	.00	.00
16.79	.00	.00	101-105-5100142	PAID LEAVE OREGON	8.00	.00	.00
Total Personnel Services:							
24,759.37	29,367.13	25,626.00			31,382.00	.00	.00
Materials and Services							
4,013.46	4,002.54	4,500.00	101-105-5200202	ELECTRIC POWER	4,000.00	.00	.00
.00	358.75	1,500.00	101-105-5200203	TRAVEL & TRAINING	1,500.00	.00	.00
268.68	344.19	3,000.00	101-105-5200206	BUILDING MAINTENANCE	4,500.00	.00	.00
6,626.98	5,906.32	20,500.00	101-105-5200207	GROUND MAINTENANCE	20,500.00	.00	.00
12.83	.00	.00	101-105-5200210	LAUNDRY & CLEANING	.00	.00	.00
.00	40.00	40.00	101-105-5200220	DUES, FEES, SUBSCRIPTIONS	.00	.00	.00
64,535.15	63,119.97	71,500.00	101-105-5200223	CONTRACTED SERVICES	80,000.00	.00	.00
2,414.10	2,900.69	2,394.00	101-105-5200224	INTERNAL EQUIP. RENTAL	2,797.00	.00	.00
697.27	795.76	999.00	101-105-5200228	INSURANCE	1,219.00	.00	.00
3,693.21	5,894.00	3,500.00	101-105-5200235	REFUNDS	3,500.00	.00	.00
2,148.50	488.30	1,000.00	101-105-5200238	OPERATING SUPPLIES	1,000.00	.00	.00
1,856.00	2,524.00	2,500.00	101-105-5200242	INFORMATION TECHNOLOGY	2,000.00	.00	.00
3,449.95	1,080.93	2,700.00	101-105-5200246	VENDOR MATERIAL	2,700.00	.00	.00
596.21	413.83	750.00	101-105-5200247	STORES MATERIAL	300.00	.00	.00
1,015.06	689.85	2,000.00	101-105-5200266	VANDALISM	1,500.00	.00	.00
131.92	.00	200.00	101-105-5200300	NON CAPITAL EQUIPMENT	.00	.00	.00
Total Materials and Services:							
91,459.32	88,559.13	117,083.00			125,516.00	.00	.00
Total PARK DEPT:							
116,218.69	117,926.26	142,709.00			156,898.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
AIRPORT DEPT							
Personnel Services							
4,887.60	3,262.90	8,549.00	101-106-5100101	SALARIES & WAGES	8,976.00	.00	.00
353.19	238.40	530.00	101-106-5100115	SOCIAL SECURITY	687.00	.00	.00
1,317.73	1,361.95	2,779.00	101-106-5100116	PUBLIC EMPLOYEES RETIREME	2,918.00	.00	.00
82.66	63.63	198.00	101-106-5100117	WORKMEN'S COMPENSATION IN	208.00	.00	.00
1,640.98	1,061.04	3,815.00	101-106-5100118	HEALTH INSURANCE	4,006.00	.00	.00
4.59	.00	.00	101-106-5100142	PAID LEAVE OREGON	4.00	.00	.00
Total Personnel Services:							
8,286.75	5,987.92	15,871.00			16,799.00	.00	.00
Materials and Services							
4,012.86	3,313.24	5,000.00	101-106-5200202	ELECTRIC POWER	5,000.00	.00	.00
11,668.82	337.25	15,000.00	101-106-5200205	EQUIPMENT MAINTENANCE	15,000.00	.00	.00
2,841.58	86.45	5,000.00	101-106-5200206	BUILDING MAINTENANCE	5,000.00	.00	.00
1,336.60	10,900.90	11,500.00	101-106-5200207	GROUND MAINTENANCE	11,500.00	.00	.00
1,198.84	2,156.59	3,000.00	101-106-5200209	LIGHTING MAINTENANCE	3,000.00	.00	.00
12.56	.00	.00	101-106-5200210	LAUNDRY & CLEANING	.00	.00	.00
.00	.00	500.00	101-106-5200219	RUNWAY MAINTENANCE	500.00	.00	.00
657.00	675.00	700.00	101-106-5200220	DUES, FEES, SUBSCRIPTIONS	700.00	.00	.00
26,452.00	22,774.00	45,600.00	101-106-5200223	CONTRACTED SERVICES	17,700.00	.00	.00
1,509.95	1,090.87	2,857.00	101-106-5200224	INTERNAL EQUIP. RENTAL	3,024.00	.00	.00
12,864.56	7,600.10	9,714.00	101-106-5200228	INSURANCE	11,830.00	.00	.00
16.64	.00	.00	101-106-5200235	REFUNDS	.00	.00	.00
52.64	6.39	50.00	101-106-5200238	OPERATING SUPPLIES	50.00	.00	.00
19.11	.00	500.00	101-106-5200246	VENDOR MATERIAL	500.00	.00	.00
5.57	.00	500.00	101-106-5200247	STORES MATERIAL	500.00	.00	.00
Total Materials and Services:							
62,648.73	48,940.79	99,921.00			74,304.00	.00	.00
Capital Outlay							
.00	.00	.00	101-106-5400308	AIRPORT CAPITAL IMPROVEMENTS	27,900.00	.00	.00
Total Capital Outlay:							
.00	.00	.00			27,900.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total AIRPORT DEPT:							
70,935.48	54,928.71	115,792.00			119,003.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
PLANNING DEPT							
Personnel Services							
1,210.82	1,331.49	800.00	101-109-5100101	SALARIES & WAGES	800.00	.00	.00
133.46	57.40	60.00	101-109-5100115	SOCIAL SECURITY	60.00	.00	.00
485.74	107.77	200.00	101-109-5100116	PUBLIC EMPLOYEES RETIREME	200.00	.00	.00
8.73	8.88	12.00	101-109-5100117	WORKMEN'S COMPENSATION IN	12.00	.00	.00
97.38	19.96	40.00	101-109-5100118	HEALTH INSURANCE	40.00	.00	.00
4.45	.00	.00	101-109-5100142	PAID LEAVE OREGON	.00	.00	.00
Total Personnel Services:							
1,940.58	1,525.50	1,112.00			1,112.00	.00	.00
Materials and Services							
100.00	.00	.00	101-109-5200222	HOUSING NEEDS ASSESSMENT	.00	.00	.00
109,750.30	100,303.47	142,515.00	101-109-5200223	CONTRACTED SERVICES	125,000.00	.00	.00
.00	.00	.00	101-109-5200227	DLCD DVLP CODE UPDATE	25,000.00	.00	.00
75.00	.00	500.00	101-109-5200244	POSTAGE	500.00	.00	.00
Total Materials and Services:							
109,925.30	100,303.47	143,015.00			150,500.00	.00	.00
Total PLANNING DEPT:							
111,865.88	101,828.97	144,127.00			151,612.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
HYDRO ELECTRIC PLANT DEPT							
Personnel Services							
1,947.43	70.86	1,044.00	101-111-5100101	SALARIES & WAGES	1,096.00	.00	.00
141.67	.00	65.00	101-111-5100115	SOCIAL SECURITY	84.00	.00	.00
507.40	.00	339.00	101-111-5100116	PUBLIC EMPLOYEES RETIREME	356.00	.00	.00
37.57	.00	16.00	101-111-5100117	WORKMEN'S COMPENSATION IN	17.00	.00	.00
535.86	.00	265.00	101-111-5100118	HEALTH INSURANCE	278.00	.00	.00
2.56	.00	.00	101-111-5100142	PAID LEAVE OREGON	1.00	.00	.00
Total Personnel Services:							
3,172.49	70.86	1,729.00			1,832.00	.00	.00
Materials and Services							
.00	.00	.00	101-111-5200202	ELECTRIC POWER & WHEELING CHG	5,800.00	.00	.00
.00	.00	.00	101-111-5200203	TRAVEL & TRAINING	4,000.00	.00	.00
.00	.00	.00	101-111-5200205	EQUIPMENT MAINTENANCE	421.00	.00	.00
.00	12.95	250.00	101-111-5200206	BUILDING MAINTENANCE	250.00	.00	.00
.00	.00	500.00	101-111-5200220	DUES AND FEES	500.00	.00	.00
3,162.27	1,113.37	8,000.00	101-111-5200223	CONTRACTED SERVICES	4,000.00	.00	.00
.00	.00	397.00	101-111-5200224	EQUIP. MAINT./REPLACE	.00	.00	.00
22.48	24.99	32.00	101-111-5200228	INSURANCE	32.00	.00	.00
711.47	175.56	1,000.00	101-111-5200246	VENDOR MATERIAL	1,000.00	.00	.00
Total Materials and Services:							
3,896.22	1,326.87	10,179.00			16,003.00	.00	.00
Total HYDRO ELECTRIC PLANT DEPT:							
7,068.71	1,397.73	11,908.00			17,835.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
COMMUNITY DEVELOPMENT DPT							
Personnel Services							
7,372.45	14,789.81	17,063.00	101-114-5100101	SALARIES & WAGES	65,322.00	.00	.00
535.56	898.92	1,058.00	101-114-5100115	SOCIAL SECURITY	4,997.00	.00	.00
1,622.08	3,410.31	5,547.00	101-114-5100116	PUBLIC EMPLOYEES RETIREME	19,675.00	.00	.00
154.14	249.33	138.00	101-114-5100117	WORKMEN'S COMPENSATION IN	719.00	.00	.00
294.36	4,521.50	776.00	101-114-5100118	HEALTH INSURANCE	27,902.00	.00	.00
.00	.00	.00	101-114-5100137	PUBLIC WORKS LABOR	11,000.00	.00	.00
7.41	.00	.00	101-114-5100142	PAID LEAVE OREGON	.00	.00	.00
Total Personnel Services:							
9,986.00	23,869.87	24,582.00			129,615.00	.00	.00
Materials and Services							
.00	.00	.00	101-114-5200203	TRAVEL & TRAINING	1,500.00	.00	.00
.00	.00	.00	101-114-5200204	LOCAL MEETINGS	500.00	.00	.00
14.00	.00	.00	101-114-5200210	LAUNDRY & CLEANING	.00	.00	.00
.00	.00	.00	101-114-5200223	CONTRACTED SERVICES	2,000.00	.00	.00
.00	.00	.00	101-114-5200233	ECONOMIC DVLP EXPENSES	3,000.00	.00	.00
.00	.00	.00	101-114-5200238	OPERATING SUPPLIES	500.00	.00	.00
Total Materials and Services:							
14.00	.00	.00			7,500.00	.00	.00
Total COMMUNITY DEVELOPMENT DPT:							
10,000.00	23,869.87	24,582.00			137,115.00	.00	.00
GENERAL FUND Revenue Total:							
6,255,261.70	6,215,561.22	7,269,626.00			7,382,424.00	.00	.00
GENERAL FUND Expenditure Total:							
6,553,258.51	6,268,696.10	8,669,626.00			9,382,424.00	.00	.00
Total GENERAL FUND:							
1,556,959.24	1,503,824.36	.00			.00	.00	.00

Street Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
STATE TAX STREET FUND							
2,030,042.42	2,352,667.37	2,947,810.00	102-000-3010101	FUND BALANCE	3,736,623.00	.00	.00
REVENUE							
32,010.62	40,615.79	41,500.00	102-100-4100200	PRIOR YEARS TAXES	41,500.00	.00	.00
803,212.59	796,378.15	811,360.00	102-100-4100300	STATE GAS TAX	820,224.00	.00	.00
13,430.88	17,787.50	15,000.00	102-100-4100900	INCIDENTAL SALES	15,000.00	.00	.00
.00	.00	200.00	102-100-4100907	CREDIT CARD SERVICE FEE	200.00	.00	.00
62,521.11	117,440.66	100,000.00	102-100-4101200	INTEREST	100,000.00	.00	.00
633.16	633.16	691.00	102-100-4102001	OREGON ST REIMBURSED POWE	691.00	.00	.00
.00	258,947.00	129,500.00	102-100-4102800	ST FUND EXCHANGE PROGRAM	125,000.00	.00	.00
.00	.00	.00	102-100-4102900	GRANT - HB2017 CEDAR STREET	1,159,400.00	.00	.00
2,774.00	.00	200.00	102-100-4103700	REFUNDS	200.00	.00	.00
724,276.79	772,531.18	771,000.00	102-100-4109900	CURRENT YEARS TAXES	771,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
1,638,859.15	2,004,333.44	1,869,451.00			3,033,215.00	.00	.00
STS MAINTENANCE							
Personnel Services							
198,393.10	259,176.97	375,648.00	102-201-5100101	SALARIES & WAGES ALLOC	266,547.00	.00	.00
.00	.00	.00	102-201-5100102	DIRECTOR OF PUBLIC WORKS ALLOC	36,414.00	.00	.00
.00	.00	.00	102-201-5100103	ASST DIRECTOR OF PW ALLOC	29,711.00	.00	.00
.00	.00	.00	102-201-5100109	SPECIALIST/TECH ADMIN ALLOC	22,741.00	.00	.00
.00	.00	.00	102-201-5100110	PW OFFICE COORDINATOR ALLOC	18,154.00	.00	.00
.00	.00	.00	102-201-5100111	PW TECHNICIAN 1 ALLOC	15,010.00	.00	.00
.00	.00	.00	102-201-5100113	PART TIME PW LABOR	5,854.00	.00	.00
14,863.76	16,051.53	23,290.00	102-201-5100115	SOCIAL SECURITY	30,174.00	.00	.00
55,318.46	61,056.58	122,123.00	102-201-5100116	PUBLIC EMPLOYEES RETIREME	128,229.00	.00	.00
5,300.87	2,673.54	5,447.00	102-201-5100117	WORKMEN'S COMPENSATION IN	5,719.00	.00	.00
66,576.23	48,917.06	62,066.00	102-201-5100118	HEALTH INSURANCE	65,169.00	.00	.00
307.55	240.33	525.00	102-201-5100122	EMPLOYEE BENEFITS	551.00	.00	.00
131.37	6,414.54	520.00	102-201-5100124	COMPENSATION SELLS	546.00	.00	.00
.00	.00	1,213.00	102-201-5100125	VACATION SELLS	546.00	.00	.00
2,453.65	82.85	.00	102-201-5100127	PAYOUT AT TERMINATION	1,274.00	.00	.00
438.22	.00	.00	102-201-5100142	PAID LEAVE OREGON	158.00	.00	.00
Total Personnel Services:							
343,783.21	394,613.40	590,832.00			626,797.00	.00	.00
Materials and Services							
1,488.29	1,682.45	1,600.00	102-201-5200201	TELEPHONE	1,200.00	.00	.00
5,423.49	767.33	2,700.00	102-201-5200203	TRAVEL & TRAINING	2,700.00	.00	.00
16.56	14.82	100.00	102-201-5200204	LOCAL MEETINGS	100.00	.00	.00
702.39	286.89	2,000.00	102-201-5200205	EQUIPMENT MAINTENANCE	2,500.00	.00	.00
1,131.61	1,156.14	1,500.00	102-201-5200210	LAUNDRY & CLEANING	1,500.00	.00	.00
321.19	11.08	200.00	102-201-5200211	PRNTNG, ADVRTSNG, ELECTIO	200.00	.00	.00
1,097.95	846.01	1,300.00	102-201-5200212	COPY MACHINE SUPPLIES	1,400.00	.00	.00
5,436.66	5,823.55	5,900.00	102-201-5200213	AUDIT	5,900.00	.00	.00
519.17	98.65	300.00	102-201-5200215	OFFICE SUPPLIES	300.00	.00	.00
1,913.80	1,673.99	2,200.00	102-201-5200220	DUES, FEES, SUBSCRIPTIONS	2,200.00	.00	.00
17,352.34	26,058.78	100,000.00	102-201-5200223	CONTRACTED SERVICES	100,000.00	.00	.00
195,296.25	220,284.19	342,134.00	102-201-5200224	INTERNAL EQUIP. RENTAL	362,323.00	.00	.00
7,352.87	8,501.37	10,536.00	102-201-5200228	INSURANCE	15,000.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
.00	.00	300.00	102-201-5200231	GASOLINE & OIL	300.00	.00	.00
.00	45.00	100.00	102-201-5200235	REFUNDS	100.00	.00	.00
2,391.69	3,604.80	2,500.00	102-201-5200238	OPERATING SUPPLIES	2,500.00	.00	.00
15,682.38	6,493.57	21,000.00	102-201-5200242	INFORMATION TECHNOLOGY	21,000.00	.00	.00
32,613.12	26,456.74	50,000.00	102-201-5200246	VENDOR MATERIAL	50,000.00	.00	.00
18,224.74	20,925.01	50,000.00	102-201-5200247	STORES MATERIAL	50,000.00	.00	.00
.00	.00	200.00	102-201-5200262	COMMUNITY SERVICE	200.00	.00	.00
47,941.95	52,919.37	86,899.00	102-201-5200270	ADMN. SERVICES INDIRECT C	51,299.00	.00	.00
2,572.65	3,012.16	5,000.00	102-201-5200300	NON CAPITAL EQUIPMENT	5,000.00	.00	.00
Total Materials and Services:							
357,479.10	380,661.90	686,469.00			675,722.00	.00	.00
Capital Outlay							
.00	.00	50,000.00	102-201-5400101	CAP OUTLAY-SIDE CAST SWEEPER	.00	.00	.00
.00	10,979.52	.00	102-201-5400434	GRINDER (SPLIT)	.00	.00	.00
.00	.00	.00	102-201-5400441	COMPACT EXCAVATOR 180-SPLIT	34,000.00	.00	.00
.00	.00	.00	102-201-5400442	TRAILER FR EXCAVATOR 180-SPLIT	5,200.00	.00	.00
Total Capital Outlay:							
.00	10,979.52	50,000.00			39,200.00	.00	.00
Contingency							
.00	.00	395,000.00	102-201-5700501	OPERATING CONTINGENCY	400,000.00	.00	.00
Total Contingency:							
.00	.00	395,000.00			400,000.00	.00	.00
.00	.00	324,174.00	102-201-5900702	UNAPPROPRIATED ENDING FB	250,000.00	.00	.00
.00	.00	1,500,000.00	102-201-5900704	UEFB - OVERLAY RESERVE	1,037,533.39	.00	.00
Total STS MAINTENANCE:							
701,262.31	786,254.82	3,546,475.00			3,029,252.39	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
STORM WATER MAINTENANCE							
Personnel Services							
20,629.40	13,907.07	69,011.00	102-202-5100101	SALARIES & WAGES	72,461.55	.00	.00
1,491.67	932.13	4,279.00	102-202-5100115	SOCIAL SECURITY	5,543.31	.00	.00
5,345.31	5,015.45	22,436.00	102-202-5100116	PUBLIC EMPLOYEES RETIREME	23,557.25	.00	.00
333.68	241.04	1,040.00	102-202-5100117	WORKMEN'S COMPENSATION IN	1,092.00	.00	.00
7,661.71	3,128.77	3,150.00	102-202-5100118	HEALTH INSURANCE	3,307.50	.00	.00
52.15	.00	.00	102-202-5100142	PAID LEAVE OREGON	29.00	.00	.00
Total Personnel Services:							
35,513.92	23,224.46	99,916.00			105,990.61	.00	.00
Materials and Services							
15.47	.00	75.00	102-202-5200210	LAUNDRY & CLEANING	75.00	.00	.00
27.30	.00	20.00	102-202-5200211	PRNTNG, ADVRTSNG, ELECTIO	20.00	.00	.00
577.87	640.00	650.00	102-202-5200213	AUDIT	650.00	.00	.00
41,371.71	3,085.87	35,000.00	102-202-5200223	CONTRACTED SERVICES	50,000.00	.00	.00
14,481.58	8,280.99	37,968.00	102-202-5200224	INTERNAL EQUIP. RENTAL	40,276.00	.00	.00
671.18	753.23	961.00	102-202-5200228	INSURANCE	1,172.00	.00	.00
26,733.05	164.21	100,000.00	102-202-5200246	VENDOR MATERIAL	100,000.00	.00	.00
462.67	327.53	10,000.00	102-202-5200247	STORES MATERIAL	10,000.00	.00	.00
5,908.31	2,966.33	20,775.00	102-202-5200270	ADMN. SERVICES INDIRECT C	17,497.00	.00	.00
Total Materials and Services:							
90,249.14	16,218.16	205,449.00			219,690.00	.00	.00
Total STORM WATER MAINTENANCE:							
125,763.06	39,442.62	305,365.00			325,680.61	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
STS PREVENTATIVE MAINT							
Personnel Services							
79,682.54	56,233.65	147,490.00	102-203-5100101	SALARIES & WAGES	154,865.00	.00	.00
5,890.99	3,210.86	9,144.00	102-203-5100115	SOCIAL SECURITY	11,847.00	.00	.00
16,065.98	9,770.00	47,949.00	102-203-5100116	PUBLIC EMPLOYEES RETIREME	50,346.00	.00	.00
1,748.40	932.24	2,939.00	102-203-5100117	WORKMEN'S COMPENSATION IN	3,086.00	.00	.00
20,116.63	5,262.30	26,460.00	102-203-5100118	HEALTH INSURANCE	27,783.00	.00	.00
59.71	.00	.00	102-203-5100142	PAID LEAVE OREGON	62.00	.00	.00
Total Personnel Services:							
123,564.25	75,409.05	233,982.00			247,989.00	.00	.00
Materials and Services							
4.15	.00	.00	102-203-5200210	LAUNDRY & CLEANING	.00	.00	.00
.00	.00	500.00	102-203-5200211	PRNTNG, ADVRTSNG, ELECTIO	500.00	.00	.00
2,948.60	3,200.00	3,000.00	102-203-5200213	AUDIT	3,000.00	.00	.00
81,518.40	97,246.90	170,000.00	102-203-5200223	CONTRACTED SERVICES	2,500,000.00	.00	.00
63,051.00	34,561.41	133,370.00	102-203-5200224	INTERNAL EQUIP. RENTAL	141,354.00	.00	.00
2,053.16	2,326.47	2,941.00	102-203-5200228	INSURANCE	3,588.00	.00	.00
.00	.00	500.00	102-203-5200238	OPERATING SUPPLIES	500.00	.00	.00
412.90	4,668.42	50,000.00	102-203-5200246	VENDOR MATERIAL	50,000.00	.00	.00
33,867.94	23,284.10	50,000.00	102-203-5200247	STORES MATERIAL	50,000.00	.00	.00
20,597.14	18,052.51	47,033.00	102-203-5200270	ADMN. SERVICES INDIRECT C	128,776.00	.00	.00
Total Materials and Services:							
204,453.29	183,339.81	457,344.00			2,877,718.00	.00	.00
Total STS PREVENTATIVE MAINT:							
328,017.54	258,748.86	691,326.00			3,125,707.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
STREET LIGHTING DEPT							
Personnel Services							
2,048.92	3,572.93	7,739.00	102-204-5100101	SALARIES & WAGES	8,126.00	.00	.00
151.54	236.51	480.00	102-204-5100115	SOCIAL SECURITY	622.00	.00	.00
670.61	1,017.47	2,516.00	102-204-5100116	PUBLIC EMPLOYEES RETIREME	2,642.00	.00	.00
29.45	63.00	303.00	102-204-5100117	WORKMEN'S COMPENSATION IN	318.00	.00	.00
669.89	1,199.45	1,784.00	102-204-5100118	HEALTH INSURANCE	1,873.00	.00	.00
3.84	.00	.00	102-204-5100142	PAID LEAVE OREGON	3.00	.00	.00
Total Personnel Services:							
3,574.25	6,089.36	12,822.00			13,584.00	.00	.00
Materials and Services							
66,048.91	66,469.62	75,000.00	102-204-5200202	ELECTRIC POWER	81,750.00	.00	.00
1.02	.00	.00	102-204-5200210	LAUNDRY & CLEANING	.00	.00	.00
599.57	640.00	675.00	102-204-5200213	AUDIT	675.00	.00	.00
91.74	1,775.92	2,000.00	102-204-5200223	CONTRACTED SERVICES	2,000.00	.00	.00
1,033.55	2,016.54	4,359.00	102-204-5200224	INTERNAL EQUIP. RENTAL	4,619.00	.00	.00
154.53	174.02	221.00	102-204-5200228	INSURANCE	270.00	.00	.00
36.51	630.84	1,500.00	102-204-5200246	VENDOR MATERIAL	1,500.00	.00	.00
7,538.92	12,531.23	13,000.00	102-204-5200247	STORES MATERIAL	15,000.00	.00	.00
5,501.41	6,978.80	7,999.00	102-204-5200270	ADMN. SERVICES INDIRECT C	8,716.00	.00	.00
Total Materials and Services:							
81,006.16	91,216.97	104,754.00			114,530.00	.00	.00
Capital Outlay							
.00	.00	5,000.00	102-204-5400302	NEW STREET LIGHTS	5,000.00	.00	.00
Total Capital Outlay:							
.00	.00	5,000.00			5,000.00	.00	.00
Total STREET LIGHTING DEPT:							
84,580.41	97,306.33	122,576.00			133,114.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SNOW & ICE CONTROL							
Personnel Services							
17,088.10	16,503.56	35,977.00	102-205-5100101	SALARIES & WAGES	37,776.00	.00	.00
1,238.05	1,551.79	2,231.00	102-205-5100115	SOCIAL SECURITY	2,890.00	.00	.00
5,024.96	9,065.46	11,696.00	102-205-5100116	PUBLIC EMPLOYEES RETIREME	12,281.00	.00	.00
317.20	405.13	299.00	102-205-5100117	WORKMEN'S COMPENSATION IN	314.00	.00	.00
7,200.67	7,390.60	8,558.00	102-205-5100118	HEALTH INSURANCE	8,986.00	.00	.00
22.05	.00	.00	102-205-5100142	PAID LEAVE OREGON	15.00	.00	.00
Total Personnel Services:							
30,891.03	34,916.54	58,761.00			62,262.00	.00	.00
Materials and Services							
42.23	.00	.00	102-205-5200210	LAUNDRY & CLEANING	.00	.00	.00
577.87	640.00	650.00	102-205-5200213	AUDIT	650.00	.00	.00
31,201.03	36,922.39	62,286.00	102-205-5200224	INTERNAL EQUIP. RENTAL	65,997.00	.00	.00
864.41	965.74	1,238.00	102-205-5200228	INSURANCE	1,238.00	.00	.00
45.87	.00	400.00	102-205-5200238	OPERATING SUPPLIES	400.00	.00	.00
3,293.76	872.38	3,300.00	102-205-5200246	VENDOR MATERIAL	3,300.00	.00	.00
4,977.57	2,013.41	7,000.00	102-205-5200247	STORES MATERIAL	7,000.00	.00	.00
4,580.60	5,574.92	9,755.00	102-205-5200270	ADMN. SERVICES INDIRECT C	6,735.00	.00	.00
Total Materials and Services:							
45,583.34	46,988.84	84,629.00			85,320.00	.00	.00
Total SNOW & ICE CONTROL:							
76,474.37	81,905.38	143,390.00			147,582.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
STREET CONSTRUCTION							
Personnel Services							
.00	.00	1,996.00	102-209-5100101	SALARIES & WAGES	2,096.00	.00	.00
.00	.00	124.00	102-209-5100115	SOCIAL SECURITY	160.00	.00	.00
.00	.00	649.00	102-209-5100116	PUBLIC EMPLOYEES RETIREME	681.00	.00	.00
.00	.00	103.00	102-209-5100117	WORKMEN'S COMPENSATION IN	108.00	.00	.00
.00	.00	436.00	102-209-5100118	HEALTH INSURANCE	458.00	.00	.00
Total Personnel Services:							
.00	.00	3,308.00			3,503.00	.00	.00
Materials and Services							
.00	.00	1,000.00	102-209-5200223	CONTRACTED SERVICES	1,000.00	.00	.00
.00	.00	1,885.00	102-209-5200224	INTERNAL EQUIP. RENTAL	1,997.00	.00	.00
127.76	142.60	183.00	102-209-5200228	INSURANCE	223.00	.00	.00
.00	.00	200.00	102-209-5200238	OPERATING SUPPLIES	200.00	.00	.00
.00	.00	500.00	102-209-5200246	VENDOR MATERIAL	500.00	.00	.00
.00	.00	500.00	102-209-5200247	STORES MATERIAL	500.00	.00	.00
8.75	10.61	553.00	102-209-5200270	ADMN. SERVICES INDIRECT C	579.00	.00	.00
Total Materials and Services:							
136.51	153.21	4,821.00			4,999.00	.00	.00
Total STREET CONSTRUCTION:							
136.51	153.21	8,129.00			8,502.00	.00	.00
STATE TAX STREET FUND Revenue Total:							
1,638,859.15	2,004,333.44	1,869,451.00			3,033,215.00	.00	.00
STATE TAX STREET FUND Expenditure Total:							
1,316,234.20	1,263,811.22	4,817,261.00			6,769,838.00	.00	.00
Total STATE TAX STREET FUND:							
2,352,667.37	3,093,189.59	.00			.00	.00	.00

Water Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
WATER UTILITY FUND							
4,495,778.00	4,463,218.00	3,220,722.00	104-000-3010101	FUND BALANCE	4,631,572.00	.00	.00
REVENUE							
67,314.32	75,135.00	30,000.00	104-100-4100200	COLLECTION OF NEW METERS	30,000.00	.00	.00
11,916.63	13,000.00	13,000.00	104-100-4100300	BILLING CHARGE-FUND 105	13,000.00	.00	.00
469,659.66	62,500.80	25,000.00	104-100-4100400	MAIN CHARGE	25,000.00	.00	.00
71,701.06	18,583.54	15,000.00	104-100-4100900	INCIDENTAL SALES	15,000.00	.00	.00
70,637.19	.00	.00	104-100-4100906	INSURANCE PROCEEDS	.00	.00	.00
.00	17,913.98	24,375.00	104-100-4100907	CREDIT CARD SERVICE FEE	24,375.00	.00	.00
7,106.00	5,500.00	6,000.00	104-100-4101001	RENT OF CITY PROPERTY	6,000.00	.00	.00
.00	.00	60,000.00	104-100-4101002	OWRD GRANT PROCEEDS	93,440.00	.00	.00
130,669.10	238,982.12	159,085.00	104-100-4101200	INCOME FROM INVESTMENT	175,000.00	.00	.00
39,539.54	14,712.07	.00	104-100-4102207	WATERSHED LOG SALES	.00	.00	.00
3,100,040.90	3,212,633.54	3,591,880.00	104-100-4103001	COLLECTION OF WATER SALES	3,591,880.00	.00	.00
.00	.00	.00	104-100-4104387	COVID/ARPA GRANT	.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
3,968,584.40	3,658,961.05	3,924,340.00			3,973,695.00	.00	.00
WATER UTILITY MAINT DEPT							
Personnel Services							
519,171.88	609,375.46	718,656.00	104-401-5100101	SALARIES & WAGES ALLOC	623,146.00	.00	.00
.00	.00	.00	104-401-5100102	DIRECTOR OF PUBLIC WORKS ALLOC	36,425.00	.00	.00
.00	.00	.00	104-401-5100103	ASST DIRECTOR OF PW ALLOC	29,720.00	.00	.00
.00	.00	.00	104-401-5100105	ACCT REC SPEC/CASHIER ALLOC	62,085.00	.00	.00
.00	.00	.00	104-401-5100109	SPECIALIST/TECH ADMIN ALLOC	21,116.00	.00	.00
.00	.00	.00	104-401-5100110	PW OFFICE COORDINATOR ALLOC	18,159.00	.00	.00
.00	.00	.00	104-401-5100111	PW TECHNICIAN I ALLOC	13,938.00	.00	.00
28,001.05	36,818.25	44,557.00	104-401-5100115	SOCIAL SECURITY	61,551.00	.00	.00
150,297.08	156,587.02	233,635.00	104-401-5100116	PUBLIC EMPLOYEES RETIREME	261,572.00	.00	.00
14,136.09	7,375.01	14,333.00	104-401-5100117	WORKMEN'S COMPENSATION IN	16,047.00	.00	.00
166,015.89	163,547.71	177,450.00	104-401-5100118	HEALTH INSURANCE	198,668.00	.00	.00
487.11	977.50	788.00	104-401-5100122	EMPLOYEE BENEFITS	882.00	.00	.00
13,165.88	8,565.03	3,150.00	104-401-5100124	COMPENSATION SELLS	3,150.00	.00	.00
.00	.00	7,350.00	104-401-5100125	VACATION SELLS	7,350.00	.00	.00
5,067.29	2,906.66	2,100.00	104-401-5100126	PAYOUT AT TERMINATION	5,000.00	.00	.00
1,183.60	.00	.00	104-401-5100142	PAID LEAVE OREGON	322.00	.00	.00
Total Personnel Services:							
897,525.87	986,152.64	1,202,019.00			1,359,131.00	.00	.00
Materials and Services							
2,857.57	3,269.28	3,200.00	104-401-5200201	TELEPHONE	3,200.00	.00	.00
36,817.23	45,724.14	52,000.00	104-401-5200202	ELECTRIC POWER	56,680.00	.00	.00
9,551.63	9,143.86	8,500.00	104-401-5200203	TRAVEL & TRAINING	8,500.00	.00	.00
2,054.39	7,537.16	6,000.00	104-401-5200205	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
5,769.82	4,552.10	7,500.00	104-401-5200206	BUILDING MAINTENANCE	10,000.00	.00	.00
3,041.07	5,215.05	22,000.00	104-401-5200207	GROUND MAINTENANCE	10,000.00	.00	.00
1,504.10	1,924.91	2,500.00	104-401-5200210	LAUNDRY & CLEANING	3,000.00	.00	.00
8,181.81	16,373.76	60,000.00	104-401-5200211	PRNTNG, ADVRTSNG, ELECTIO	60,000.00	.00	.00
1,848.90	2,562.06	3,000.00	104-401-5200212	COPY MACHINE SUPPLIES	3,000.00	.00	.00
5,928.90	6,541.41	7,000.00	104-401-5200213	AUDIT	7,000.00	.00	.00
1,322.19	9,313.16	2,500.00	104-401-5200215	OFFICE SUPPLIES	4,000.00	.00	.00
7,147.01	12,119.71	20,000.00	104-401-5200220	DUES, FEES, SUBSCRIPTIONS	20,000.00	.00	.00
22,029.08	33,796.22	25,000.00	104-401-5200222	SPECIAL CONTRACTED SERVIC	34,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
30,697.56	64,991.84	70,000.00	104-401-5200223	CONTRACTED SERVICES	75,000.00	.00	.00
121,811.82	158,141.07	213,603.00	104-401-5200224	INTERNAL EQUIP. RENTAL	240,312.00	.00	.00
19,604.59	22,648.40	28,091.00	104-401-5200228	INSURANCE	35,000.00	.00	.00
6,316.25	15,146.57	7,500.00	104-401-5200235	REFUNDS	8,000.00	.00	.00
3,109.63	3,629.14	5,000.00	104-401-5200238	OPERATING SUPPLIES	5,000.00	.00	.00
20,601.17	25,611.35	30,000.00	104-401-5200242	INFORMATION TECHNOLOGY	30,000.00	.00	.00
25,130.25	22,869.03	5,000.00	104-401-5200244	POSTAGE	6,000.00	.00	.00
50,718.30	34,689.25	70,000.00	104-401-5200246	VENDOR MATERIAL	70,000.00	.00	.00
71,424.51	26,952.70	70,000.00	104-401-5200247	STORES MATERIAL	70,000.00	.00	.00
6,213.61	5,778.40	7,000.00	104-401-5200252	HEATING FUEL	7,000.00	.00	.00
.00	.00	300.00	104-401-5200262	COMMUNITY SERVICE	300.00	.00	.00
18,261.98	29,464.28	27,000.00	104-401-5200263	CHLORINE	27,000.00	.00	.00
115,054.65	118,037.24	164,938.00	104-401-5200270	ADMN. SERVICES INDIRECT C	111,353.00	.00	.00
147,760.14	165,589.83	262,207.00	104-401-5200274	IN LIEU OF FRANCHISE FEE	251,432.00	.00	.00
36,429.06	31,094.48	32,500.00	104-401-5200294	BANK CHARGES	40,000.00	.00	.00
8,869.77	6,360.02	10,000.00	104-401-5200300	NON CAPITAL EQUIPMENT	10,000.00	.00	.00
Total Materials and Services:							
790,056.99	889,076.42	1,222,339.00			1,215,777.00	.00	.00
Capital Outlay							
8,285.42	.00	.00	104-401-5400352	SECURITY SYSTEM	.00	.00	.00
.00	10,976.24	.00	104-401-5400434	GRINDER (SPLIT)	.00	.00	.00
.00	2,902.50	.00	104-401-5400435	MAGNETIC LOCATOR (SPLIT)	.00	.00	.00
.00	.00	23,000.00	104-401-5400436	SNOWMOBILES	.00	.00	.00
.00	.00	12,500.00	104-401-5400437	EQUIPMENT TRAILER (SPLIT)	.00	.00	.00
.00	.00	20,000.00	104-401-5400438	LEAK DETECTION SYSTEM	.00	.00	.00
.00	.00	4,600.00	104-401-5400439	UTV TRAILER	.00	.00	.00
.00	.00	250,000.00	104-401-5400440	MARBLE CREEK PURCHASE	.00	.00	.00
.00	.00	.00	104-401-5400441	COMPACT EXCAVATOR 180 - SPLIT	68,000.00	.00	.00
.00	.00	.00	104-401-5400442	TRAILER FR EXCAVATOR 180-SPLIT	10,400.00	.00	.00
.00	.00	.00	104-401-5400443	ATV - SPLIT	11,200.00	.00	.00
Total Capital Outlay:							
8,285.42	13,878.74	310,100.00			89,600.00	.00	.00
Transfers							
.00	.00	.00	104-401-5600101	TRANSFER TO CENTRAL STORES	10,000.00	.00	.00
.00	.00	.00	104-401-5600102	TRANSFER SAMO 115-ARPA ALLOC	150,000.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total Transfers:							
.00	.00	.00			160,000.00	.00	.00
Contingency							
.00	.00	300,000.00	104-401-5700501	CONTINGENCY	300,000.00	.00	.00
Total Contingency:							
.00	.00	300,000.00			300,000.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	700,000.00	104-401-5900700	UEFB - CAPITAL PROJ RESERVE	2,445,000.00	.00	.00
.00	.00	565,842.00	104-401-5900701	UEFB (FUTURE PROJECTS)	175,108.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	1,265,842.00			2,620,108.00	.00	.00
Total WATER UTILITY MAINT DEPT:							
1,695,868.28	1,889,107.80	4,300,300.00			5,744,616.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
WATER UTILITY CONST DEPT							
Personnel Services							
43,589.47	85,888.11	207,023.00	104-402-5100101	SALARIES & WAGES	217,374.00	.00	.00
3,063.87	4,868.16	12,836.00	104-402-5100115	SOCIAL SECURITY	16,629.00	.00	.00
12,440.06	19,259.88	67,300.00	104-402-5100116	PUBLIC EMPLOYEES RETIREME	70,668.00	.00	.00
1,190.86	1,619.64	3,938.00	104-402-5100117	WORKMEN'S COMPENSATION IN	4,135.00	.00	.00
13,375.03	15,548.16	50,321.00	104-402-5100118	HEALTH INSURANCE	52,837.00	.00	.00
60.57	.00	.00	104-402-5100142	PAID LEAVE OREGON	87.00	.00	.00
Total Personnel Services:							
73,719.86	127,183.95	341,418.00			361,730.00	.00	.00
Materials and Services							
56.77	183.62	5,000.00	104-402-5200205	EQUIPMENT MAINTENANCE	5,000.00	.00	.00
7.46	.00	.00	104-402-5200210	LAUNDRY & CLEANING	.00	.00	.00
.00	.00	300.00	104-402-5200211	PRNTNG, ADVRTSNG, ELECTIO	300.00	.00	.00
5,299.62	5,760.00	5,850.00	104-402-5200213	AUDIT	5,850.00	.00	.00
.00	.00	250.00	104-402-5200220	DUES, FEES, SUBSCRIPTIONS	250.00	.00	.00
1,179,435.78	462,410.96	850,000.00	104-402-5200223	CONTRACTED SERVICES	650,000.00	.00	.00
38,024.39	131,993.56	194,608.00	104-402-5200224	INTERNAL EQUIP. RENTAL	206,186.00	.00	.00
5,373.49	6,076.54	7,699.00	104-402-5200228	INSURANCE	10,000.00	.00	.00
.00	2,353.23	25,000.00	104-402-5200235	WATER CONST. REFUNDS	25,000.00	.00	.00
.00	734.00	1,000.00	104-402-5200238	OPERATING SUPPLIES	1,000.00	.00	.00
764,788.36	547,985.70	1,000,000.00	104-402-5200246	VENDOR MATERIAL	1,250,000.00	.00	.00
68,648.76	68,125.75	75,000.00	104-402-5200247	STORES MATERIAL	100,000.00	.00	.00
46,232.01	142,035.14	182,947.00	104-402-5200270	ADMN. SERVICES INDIRECT C	121,645.00	.00	.00
Total Materials and Services:							
2,107,866.64	1,367,658.50	2,347,654.00			2,375,231.00	.00	.00
Capital Outlay							
.00	.00	32,000.00	104-402-5400431	SCREENING BUCKET	.00	.00	.00
Total Capital Outlay:							
.00	.00	32,000.00			.00	.00	.00
Debt Service							
123,689.62	123,689.62	123,690.00	104-402-5500422	IFA LOAN PAYMENT - UV SYSTEM	123,690.00	.00	.00
Total Debt Service:							
123,689.62	123,689.62	123,690.00			123,690.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total WATER UTILITY CONST DEPT:							
2,305,276.12	1,618,532.07	2,844,762.00			2,860,651.00	.00	.00
WATER UTILITY FUND Revenue Total:							
3,968,584.40	3,658,961.05	3,924,340.00			3,973,695.00	.00	.00
WATER UTILITY FUND Expenditure Total:							
4,001,144.40	3,507,639.87	7,145,062.00			8,605,267.00	.00	.00
Total WATER UTILITY FUND:							
4,463,218.00	4,614,539.18	.00			.00	.00	.00

Wastewater Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
WASTEWATER UTILITY FUND							
2,431,707.00	3,499,946.92	3,292,913.00	105-000-3010101	FUND BALANCE	4,587,961.00	.00	.00
REVENUE							
233,807.08	61,258.77	40,000.00	105-100-4100200	WASTEWATER MAIN CHARGE	40,000.00	.00	.00
66,863.86	65,111.65	30,000.00	105-100-4100300	WASTEWATER SERVICE FEES	30,000.00	.00	.00
112,202.09	110,105.43	70,000.00	105-100-4100900	INCIDENTAL SALES	70,000.00	.00	.00
.00	.00	1,200.00	105-100-4100907	CREDIT CARD SERVICE FEE	1,200.00	.00	.00
3,781.61	3,771.67	3,782.00	105-100-4101001	RENT	3,782.00	.00	.00
91,893.20	170,412.31	118,196.00	105-100-4101200	INTEREST	124,364.00	.00	.00
3,477.08	3,477.08	3,477.00	105-100-4101911	G STREET LID PRINCIPAL	3,477.00	.00	.00
660,570.00	.00	2,000,000.00	105-100-4102000	LOAN PROCEEDS	2,000,000.00	.00	.00
1,153.00	.00	.00	105-100-4102207	MISCELLANEOUS INCOME	.00	.00	.00
1,029.73	1,645.68	738.00	105-100-4102911	G STREET LID INTEREST	738.00	.00	.00
1,952,566.34	1,998,461.22	2,017,351.00	105-100-4103001	WASTEWATER SERVICE CHARGE	2,017,351.00	.00	.00
.00	.00	.00	105-100-4104387	COVID/ARPA GRANT	.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
3,127,343.99	2,414,243.81	4,284,744.00			4,290,912.00	.00	.00
WASTEWATER MAINT DEPT							
Personnel Services							
438,823.74	463,598.42	651,979.00	105-501-5100101	SALARIES & WAGES ALLOC	561,371.00	.00	.00
.00	.00	.00	105-501-5100102	DIRECTOR OF PUBLIC WORKS ALLOC	36,414.00	.00	.00
.00	.00	.00	105-501-5100103	ASST DIRECTOR OF PW ALLOC	29,711.00	.00	.00
.00	.00	.00	105-501-5100105	ACCT REC SPEC/CASHIER ALLOC	53,874.00	.00	.00
.00	.00	.00	105-501-5100109	SPECIALIST/TECH ADMIN ALLOC	21,116.00	.00	.00
.00	.00	.00	105-501-5100110	PW OFFICE COORDINATOR ALLOC	18,154.00	.00	.00
.00	.00	.00	105-501-5100111	PW TECHNICIAN I ALLOC	13,938.00	.00	.00
33,386.08	28,767.09	40,423.00	105-501-5100115	SOCIAL SECURITY	56,195.00	.00	.00
139,444.48	127,739.31	211,958.00	105-501-5100116	PUBLIC EMPLOYEES RETIREME	238,811.00	.00	.00
10,596.73	6,303.51	10,530.00	105-501-5100117	WORKMEN'S COMPENSATION IN	11,864.00	.00	.00
144,594.95	119,303.17	140,967.00	105-501-5100118	HEALTH INSURANCE	158,826.00	.00	.00
418.17	602.50	1,667.00	105-501-5100122	EMPLOYEE BENEFITS	1,878.00	.00	.00
.00	.00	5,555.00	105-501-5100123	COMPENSATED ABSENCE ACCRL	6,259.00	.00	.00
8,563.37	6,768.16	2,333.00	105-501-5100124	COMPENSATION SELLS	2,500.00	.00	.00
.00	.00	5,444.00	105-501-5100125	VACATION SELLS	6,000.00	.00	.00
4,952.47	82.85	.00	105-501-5100126	PAYOUT AT TERMINATION	.00	.00	.00
990.05	.00	.00	105-501-5100142	PAID LEAVE OREGON	294.00	.00	.00
Total Personnel Services:							
781,770.04	753,165.01	1,070,856.00			1,217,205.00	.00	.00
Materials and Services							
2,241.04	2,701.17	2,400.00	105-501-5200201	TELEPHONE	2,400.00	.00	.00
23,983.14	16,485.14	35,000.00	105-501-5200202	ELECTRIC POWER	35,000.00	.00	.00
6,559.42	2,917.82	7,000.00	105-501-5200203	TRAVEL & TRAINING	7,000.00	.00	.00
4,943.81	4,304.01	10,000.00	105-501-5200205	EQUIPMENT MAINTENANCE	10,000.00	.00	.00
2,337.85	47.45	5,000.00	105-501-5200206	BUILDING MAINTENANCE	8,500.00	.00	.00
879.72	4,273.45	1,500.00	105-501-5200207	GROUND MAINTENANCE	4,000.00	.00	.00
1,467.50	1,761.03	2,500.00	105-501-5200210	LAUNDRY & CLEANING	2,500.00	.00	.00
260.54	44.56	200.00	105-501-5200211	PRNTNG, ADVRTSNG, ELECTIO	200.00	.00	.00
2,016.51	2,208.13	3,000.00	105-501-5200212	COPY MACHINE SUPPLIES	3,000.00	.00	.00
5,539.15	6,016.98	5,600.00	105-501-5200213	AUDIT	5,600.00	.00	.00
586.55	379.75	750.00	105-501-5200215	OFFICE SUPPLIES	750.00	.00	.00
20,282.51	18,189.27	20,000.00	105-501-5200220	DUES, FEES, SUBSCRIPTIONS	25,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
8,377.48	12,168.20	15,000.00	105-501-5200222	SPECIAL CONTRACTED SERVIC	15,000.00	.00	.00
26,428.30	68,014.93	40,000.00	105-501-5200223	CONTRACTED SERVICES	40,000.00	.00	.00
160,092.67	172,483.43	261,786.00	105-501-5200224	INTERNAL EQUIP. RENTAL	296,889.00	.00	.00
41,915.08	47,791.23	60,059.00	105-501-5200228	INSURANCE	73,272.00	.00	.00
15,480.21	1,203.43	16,000.00	105-501-5200235	REFUNDS	16,000.00	.00	.00
3,023.54	2,684.69	3,000.00	105-501-5200238	OPERATING SUPPLIES	4,000.00	.00	.00
25,254.39	13,425.48	28,000.00	105-501-5200242	INFORMATION TECHNOLOGY	28,000.00	.00	.00
.00	70.08	60.00	105-501-5200244	POSTAGE	60.00	.00	.00
23,357.33	17,159.24	18,000.00	105-501-5200246	VENDOR MATERIAL	18,000.00	.00	.00
8,129.65	10,002.03	10,000.00	105-501-5200247	STORES MATERIAL	10,000.00	.00	.00
11,916.63	13,000.00	13,000.00	105-501-5200262	BILLING CHARGE TO WATER D	13,000.00	.00	.00
5,867.04	105,295.70	110,000.00	105-501-5200263	LAGOON CHEMICALS	110,000.00	.00	.00
88,890.06	94,530.23	130,327.00	105-501-5200270	ADMN. SERVICES INDIRECT C	144,875.00	.00	.00
89,173.39	102,811.87	147,267.00	105-501-5200274	IN LIEU OF FRANCHISE FEE	141,215.00	.00	.00
4,297.59	4,384.75	8,000.00	105-501-5200300	NON CAPITAL EQUIPMENT	8,000.00	.00	.00
Total Materials and Services:							
583,301.10	724,354.05	953,449.00			1,022,261.00	.00	.00
Capital Outlay							
.00	23,850.97	.00	105-501-5400431	SIDE BY SIDE	.00	.00	.00
.00	4,803.00	.00	105-501-5400432	PUSH CAM	.00	.00	.00
.00	8,922.00	10,000.00	105-501-5400433	REFRIDG. COMPOSITE SAMPLER	.00	.00	.00
.00	10,976.24	.00	105-501-5400434	GRINDER (SPLIT)	.00	.00	.00
.00	2,902.50	.00	105-501-5400435	MAGNETIC LOCATOR (SPLIT)	.00	.00	.00
.00	.00	12,500.00	105-501-5400436	EQUIPMENT TRAILER (SPLIT)	.00	.00	.00
.00	.00	.00	105-501-5400441	COMPACT EXCAVATOR 180 - SPLIT	68,000.00	.00	.00
.00	.00	.00	105-501-5400442	TRAILER FOR EXCAVATOR 180-SPLT	10,400.00	.00	.00
.00	.00	.00	105-501-5400443	ATV - SPLIT	4,800.00	.00	.00
Total Capital Outlay:							
.00	51,454.71	22,500.00			83,200.00	.00	.00
Contingency							
.00	.00	750,000.00	105-501-5700501	OPERATING CONTINGENCY	750,000.00	.00	.00
Total Contingency:							
.00	.00	750,000.00			750,000.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
.00	.00	1,525,000.00	105-501-5900700	UEFB CAPTIAL PROJ RESERVE	2,600,000.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	387,869.00	105-501-5900701	UEFB (FUTURE PROJECTS)	300,476.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	387,869.00			300,476.00	.00	.00
Total WASTEWATER MAINT DEPT:							
1,365,071.14	1,528,973.77	4,709,674.00			5,973,142.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
WASTEWATER CONST DEPT							
Personnel Services							
27,680.31	35,927.87	81,504.00	105-502-5100101	SALARIES & WAGES	85,579.00	.00	.00
2,015.86	1,809.31	5,053.00	105-502-5100115	SOCIAL SECURITY	6,547.00	.00	.00
7,718.73	6,074.60	26,497.00	105-502-5100116	PUBLIC EMPLOYEES RETIREME	27,822.00	.00	.00
449.12	449.70	1,394.00	105-502-5100117	WORKMEN'S COMPENSATION IN	1,463.00	.00	.00
8,543.42	5,433.24	12,592.00	105-502-5100118	HEALTH INSURANCE	13,222.00	.00	.00
22.59	.00	.00	105-502-5100142	PAID LEAVE OREGON	34.00	.00	.00
Total Personnel Services:							
46,430.03	49,694.72	127,040.00			134,667.00	.00	.00
Materials and Services							
1.46	109.98	200.00	105-502-5200210	LAUNDRY & CLEANING	200.00	.00	.00
.00	.00	200.00	105-502-5200211	PRNTNG, ADVRTSNG, ELECTIO	200.00	.00	.00
612.49	640.00	700.00	105-502-5200213	AUDIT	700.00	.00	.00
105.00	1,281.25	10,000.00	105-502-5200220	DUES, FEES, SUBSCRIPTIONS	10,000.00	.00	.00
545,006.70	84,137.53	2,000,000.00	105-502-5200223	CONTRACTED SERVICES	2,000,000.00	.00	.00
25,495.20	27,839.03	72,419.00	105-502-5200224	INTERNAL EQUIP. RENTAL	76,760.00	.00	.00
3,401.53	3,903.23	4,979.00	105-502-5200228	INSURANCE	6,074.00	.00	.00
1,163.08	14,132.96	25,000.00	105-502-5200235	REFUNDS	25,000.00	.00	.00
.00	.00	200.00	105-502-5200238	OPERATING SUPPLIES	200.00	.00	.00
43,054.55	38,550.39	500,000.00	105-502-5200246	VENDOR MATERIAL	500,000.00	.00	.00
13,456.90	6,918.04	25,000.00	105-502-5200247	STORES MATERIAL	25,000.00	.00	.00
15,305.99	17,774.25	55,315.00	105-502-5200270	ADMN. SERVICES INDIRECT C	80,000.00	.00	.00
Total Materials and Services:							
647,602.90	195,286.66	2,694,013.00			2,724,134.00	.00	.00
Debt Service							
.00	.00	46,930.00	105-502-5500301	DEQ LOAN INTEREST EXPENSE	46,930.00	.00	.00
Total Debt Service:							
.00	.00	46,930.00			46,930.00	.00	.00
Total WASTEWATER CONST DEPT:							
694,032.93	244,981.38	2,867,983.00			2,905,731.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
WASTEWATER UTILITY FUND Revenue Total:							
3,127,343.99	2,414,243.81	4,284,744.00			4,290,912.00	.00	.00
WASTEWATER UTILITY FUND Expenditure Total:							
2,059,104.07	1,773,955.15	7,577,657.00			8,878,873.00	.00	.00
Total WASTEWATER UTILITY FUND:							
3,499,946.92	4,140,235.58	.00			.00	.00	.00

Transient Lodging Tax Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
TRANSIENT LODGING TAX FUND							
REVENUE							
.00	.00	.00	106-100-4010101	BEGINNING WORKING CAPITAL	625,500.00	.00	.00
.00	.00	.00	106-100-4101200	INTEREST INCOME	15,000.00	.00	.00
.00	.00	.00	106-100-4103150	CITY - TLT REVENUE	800,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
.00	.00	.00			1,440,500.00	.00	.00
TRANSIENT LODGING TAX							
Personnel Services							
.00	.00	.00	106-601-5100137	PUBLIC WORKS LABOR	10,000.00	.00	.00
Total Personnel Services:							
.00	.00	.00			10,000.00	.00	.00
Materials and Services							
.00	.00	.00	106-601-5200201	BC DOWNTOWN MARKETING	55,000.00	.00	.00
.00	.00	.00	106-601-5200202	BAKER CITY TOURISM MARKETING	50,000.00	.00	.00
.00	.00	.00	106-601-5200203	TRAVEL & TRAINING	8,000.00	.00	.00
.00	.00	.00	106-601-5200204	LOCAL TOURISM OUTREACH	25,000.00	.00	.00
.00	.00	.00	106-601-5200205	EVENT MARKETING	35,000.00	.00	.00
.00	.00	.00	106-601-5200206	WAYFINDING	150,000.00	.00	.00
.00	.00	.00	106-601-5200207	ARTS AND CULTURE	15,000.00	.00	.00
.00	.00	.00	106-601-5200208	WEBSITE DEVELOPMENT	15,000.00	.00	.00
.00	.00	.00	106-601-5200209	SOCIAL MEDIA DEVELOPMENT	5,000.00	.00	.00
.00	.00	.00	106-601-5200210	EVENT GRANTS	35,000.00	.00	.00
.00	.00	.00	106-601-5200211	PRINTED MATERIAL	4,000.00	.00	.00
.00	.00	.00	106-601-5200212	COPY MACHINE LEASE	500.00	.00	.00
.00	.00	.00	106-601-5200213	AUDIT	5,000.00	.00	.00
.00	.00	.00	106-601-5200214	LEGAL EXPENSE	3,000.00	.00	.00
.00	.00	.00	106-601-5200215	PUBLIC NOTICE	1,000.00	.00	.00
.00	.00	.00	106-601-5200216	PRODUCT MERCHANDISE	10,000.00	.00	.00
.00	.00	.00	106-601-5200217	AG/CULINARY TOURISM	15,000.00	.00	.00
.00	.00	.00	106-601-5200218	INTERNATIONAL MARKETING	5,000.00	.00	.00
.00	.00	.00	106-601-5200220	TOURISM DUES & SUBSCRIP	2,000.00	.00	.00
.00	.00	.00	106-601-5200228	INSURANCE	5,000.00	.00	.00
.00	.00	.00	106-601-5200242	INFORMATION TECHNOLOGY	2,000.00	.00	.00
.00	.00	.00	106-601-5200244	POSTAGE	500.00	.00	.00
.00	.00	.00	106-601-5200245	GENERAL SUPPLIES	1,000.00	.00	.00
.00	.00	.00	106-601-5200246	SHRINE GAME	10,000.00	.00	.00
.00	.00	.00	106-601-5200247	1A BASKETBALL TOURNEY	10,000.00	.00	.00
Total Materials and Services:							
.00	.00	.00			467,000.00	.00	.00

Capital Outlay

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
.00	.00	.00	106-601-5400101	TOURIST RELATED FACILITIES	20,000.00	.00	.00
.00	.00	.00	106-601-5400102	COURT STREET PLAZA	.00	.00	.00
Total Capital Outlay:							
.00	.00	.00			20,000.00	.00	.00
Transfers							
.00	.00	.00	106-601-5600101	TRANSFER TO GOLF 135 FUND	77,870.00	.00	.00
.00	.00	.00	106-601-5600102	TRANSFER TO GENERAL FUND	200,000.00	.00	.00
.00	.00	.00	106-601-5600103	TRANSFER FUND 134-COURT PLAZA	200,000.00	.00	.00
Total Transfers:							
.00	.00	.00			477,870.00	.00	.00
Contingency							
.00	.00	.00	106-601-5700501	OPERATING CONTINGENCY	100,000.00	.00	.00
Total Contingency:							
.00	.00	.00			100,000.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	.00	106-601-5900701	UNAPPROPRIATED ENDING FB	365,630.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	.00			365,630.00	.00	.00
Total TRANSIENT LODGING TAX:							
.00	.00	.00			1,440,500.00	.00	.00
TRANSIENT LODGING TAX FUND Revenue Total:							
.00	.00	.00			1,440,500.00	.00	.00
TRANSIENT LODGING TAX FUND Expenditure Total:							
.00	.00	.00			1,440,500.00	.00	.00
Total TRANSIENT LODGING TAX FUND:							
.00	.00	.00			.00	.00	.00

Central Stores Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
CENTRAL STORES FUND							
289,187.41	292,977.82	249,925.00	107-000-3010101	FUND BALANCE	300,000.00	.00	.00
REVENUE							
120.51	1,155.43	5,000.00	107-100-4100900	INCIDENTAL SALES	5,000.00	.00	.00
.00	.00	500.00	107-100-4101200	INTEREST ON INVESTMENTS	500.00	.00	.00
270,479.77	176,831.41	245,000.00	107-100-4103001	SALE OF INVENTORY	341,450.00	.00	.00
.00	.00	.00	107-100-4105705	TRANSFER FROM WATER FUND	10,000.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
270,600.28	177,986.84	250,500.00			356,950.00	.00	.00
CENTRAL STORES FUND							
Materials and Services							
.00	.00	50.00	107-701-5200220	DUES, FEES, SUBSCRIPTIONS	50.00	.00	.00
266,809.87	197,997.14	225,000.00	107-701-5200247	STORES MATERIAL	225,000.00	.00	.00
Total Materials and Services:							
266,809.87	197,997.14	225,050.00			225,050.00	.00	.00
Contingency							
.00	.00	30,000.00	107-701-5700501	OPERATING CONTINGENCY	30,000.00	.00	.00
Total Contingency:							
.00	.00	30,000.00			30,000.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	245,375.00	107-701-5900701	UNAPPROPRIATED ENDING FD.	401,900.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	245,375.00			401,900.00	.00	.00
Total CENTRAL STORES FUND:							
266,809.87	197,997.14	500,425.00			656,950.00	.00	.00
CENTRAL STORES FUND Revenue Total:							
270,600.28	177,986.84	250,500.00			356,950.00	.00	.00
CENTRAL STORES FUND Expenditure Total:							
266,809.87	197,997.14	500,425.00			656,950.00	.00	.00
Total CENTRAL STORES FUND:							
292,977.82	272,967.52	.00			.00	.00	.00

Equipment and Vehicle Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
EQUIPMENT & VEHICLE FUND							
508,480.29	655,938.00	482,147.00	108-000-3010101	FUND BALANCE	1,020,562.00	.00	.00
REVENUE							
661,049.30	806,771.82	1,041,212.00	108-100-4100303	EQUIP MAINT/REPL FEE	1,016,680.00	.00	.00
676.00	18,100.00	2,000.00	108-100-4100900	INCIDENTAL SALES	2,000.00	.00	.00
16,722.03	29,142.11	20,000.00	108-100-4101200	INTEREST	20,000.00	.00	.00
340.10	2,643.75	5,600.00	108-100-4102207	MISCELLANEOUS REVENUE	5,000.00	.00	.00
12,000.00	.00	.00	108-100-4105719	TRANS INTFND LN 135-CARTS	.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
690,787.43	856,657.68	1,068,812.00			1,043,680.00	.00	.00
EQUIP & VEH OPERATIONS							
Personnel Services							
123,655.28	137,485.67	175,000.00	108-801-5100101	SALARIES & WAGES	.00	.00	.00
.00	.00	.00	108-801-5100103	MECHANIC III	71,970.00	.00	.00
.00	.00	.00	108-801-5100106	MECHANIC II	67,597.00	.00	.00
.00	.00	.00	108-801-5100113	PW ALLOCATED LABOR	44,183.00	.00	.00
9,024.30	8,713.01	10,850.00	108-801-5100115	SOCIAL SECURITY	14,057.00	.00	.00
36,486.94	45,682.09	43,750.00	108-801-5100116	PUBLIC EMPLOYEES RETIREME	55,346.00	.00	.00
1,756.16	2,083.25	3,245.00	108-801-5100117	WORKMEN'S COMPENSATION IN	3,822.00	.00	.00
36,285.14	31,562.19	39,712.00	108-801-5100118	HEALTH INSURANCE	41,698.00	.00	.00
1,800.00	1,625.47	1,450.00	108-801-5100122	EMPLOYEE BENEFITS	1,523.00	.00	.00
.00	.00	4,832.00	108-801-5100123	COMPENSATED ABSENCE ACCRL	5,074.00	.00	.00
245.76	.00	2,054.00	108-801-5100124	COMPENSATION SELLS	2,157.00	.00	.00
272.94	.00	.00	108-801-5100142	PAID LEAVE OREGON	74.00	.00	.00
Total Personnel Services:							
209,526.52	227,151.68	280,893.00			307,501.00	.00	.00
Materials and Services							
1,182.36	1,375.24	1,500.00	108-801-5200201	TELEPHONE	1,000.00	.00	.00
7,168.87	6,607.22	7,000.00	108-801-5200202	ELECTRIC POWER	8,500.00	.00	.00
340.00	34.00	500.00	108-801-5200203	TRAVEL & TRAINING	500.00	.00	.00
144.50	5.00	.00	108-801-5200204	VEHICLE MAINTENANCE	2,500.00	.00	.00
3,463.90	1,042.72	2,500.00	108-801-5200205	EQUIPMENT MAINTENANCE	2,500.00	.00	.00
909.87	1,539.16	2,500.00	108-801-5200206	BUILDING MAINTENANCE	2,500.00	.00	.00
1,234.77	1,371.58	1,500.00	108-801-5200210	LAUNDRY & CLEANING	1,500.00	.00	.00
339.64	.00	150.00	108-801-5200212	COPY MACHINE SUPPLIES	150.00	.00	.00
2,568.29	2,725.80	2,630.00	108-801-5200213	AUDIT	2,630.00	.00	.00
23.99	53.66	250.00	108-801-5200215	OFFICE SUPPLIES	250.00	.00	.00
7,641.17	11,601.43	17,500.00	108-801-5200216	VEHICLE SUPPLIES	17,500.00	.00	.00
640.00	582.25	1,000.00	108-801-5200220	DUES, FEES, SUBSCRIPTIONS	1,000.00	.00	.00
52,159.69	31,593.63	32,000.00	108-801-5200221	EQUIPMENT SUPPLIES	45,000.00	.00	.00
55,956.15	8,768.31	10,000.00	108-801-5200223	CONTRACTED SERVICES	15,000.00	.00	.00
29,285.45	33,210.38	37,210.00	108-801-5200228	INSURANCE	50,000.00	.00	.00
85,318.43	80,810.92	105,000.00	108-801-5200231	GASOLINE & OIL	105,000.00	.00	.00
1,845.00	.00	1,500.00	108-801-5200233	RADIO MAINTENANCE	1,500.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		Budget					
9,054.95	7,807.59	10,000.00	108-801-5200238	OPERATING SUPPLIES	10,000.00	.00	.00
13,381.08	8,057.11	12,000.00	108-801-5200242	INFORMATION TECHNOLOGY	12,000.00	.00	.00
11,224.23	10,646.51	15,000.00	108-801-5200243	TIRES AND BATTERIES	16,500.00	.00	.00
72.94	1.84	100.00	108-801-5200247	STORES MATERIAL	100.00	.00	.00
1,402.04	830.35	1,000.00	108-801-5200252	HEATING FUEL	1,000.00	.00	.00
2,202.48	658.28	3,000.00	108-801-5200300	NON CAPITAL EQUIPMENT	3,000.00	.00	.00
Total Materials and Services:							
287,559.80	209,322.98	263,840.00			299,630.00	.00	.00
Capital Outlay							
.00	.00	24,000.00	108-801-5400369	REPLACE SHOP HOIST	.00	.00	.00
.00	.00	12,000.00	108-801-5400370	TIRES FOR R-300 RD GRADER	.00	.00	.00
.00	.00	10,500.00	108-801-5400371	TIRES FOR R-18 LOADER	.00	.00	.00
.00	.00	.00	108-801-5400900	DEPRECIATION EXPENSE	.00	.00	.00
Total Capital Outlay:							
.00	.00	46,500.00			.00	.00	.00
Contingency							
.00	.00	250,000.00	108-801-5700501	OPERATING CONTINGENCY	250,000.00	.00	.00
Total Contingency:							
.00	.00	250,000.00			250,000.00	.00	.00
.00	.00	574,031.00	108-801-5700502	EQUIPMENT PURCHASE RESERVE	605,000.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	135,695.00	108-801-5900701	UNAPPROPRIATED ENDING FD.	242,111.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	135,695.00			242,111.00	.00	.00
Total EQUIP & VEH OPERATIONS:							
497,086.32	436,474.66	1,550,959.00			1,704,242.00	.00	.00

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
EQUIP & VEH CAP OUTLAY							
Capital Outlay							
46,243.40	.00	.00	108-803-5400400	2019 F-250 SUPER DUTY XL	.00	.00	.00
.00	400,000.00	.00	108-803-5400436	VACTOR	.00	.00	.00
.00	.00	.00	108-803-5400437	1 TON PICKUP	70,000.00	.00	.00
.00	.00	.00	108-803-5400438	1/2 TON PICKUP	55,000.00	.00	.00
.00	.00	.00	108-803-5400439	1/2 TON PICKUP	55,000.00	.00	.00
.00	.00	.00	108-803-5400440	DUMP TRUCK - 10 YD	100,000.00	.00	.00
.00	.00	.00	108-803-5400441	VACTOR/JETTER TRAILER	80,000.00	.00	.00
Total Capital Outlay:							
46,243.40	400,000.00	.00			360,000.00	.00	.00
Total EQUIP & VEH CAP OUTLAY:							
46,243.40	400,000.00	.00			360,000.00	.00	.00
EQUIPMENT & VEHICLE FUND Revenue Total:							
690,787.43	856,657.68	1,068,812.00			1,043,680.00	.00	.00
EQUIPMENT & VEHICLE FUND Expenditure Total:							
543,329.72	836,474.66	1,550,959.00			2,064,242.00	.00	.00
Total EQUIPMENT & VEHICLE FUND:							
655,938.00	676,121.02	.00			.00	.00	.00

General Fund Capital Projects Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
GENERAL FUND CAPITAL PROJECTS							
GENERAL FUND CAPITAL PROJECTS							
.00	.00	.00	109-100-4104300	SEISMIC GRANT	2,400,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total GENERAL FUND CAPITAL PROJECTS:							
.00	.00	.00			2,400,000.00	.00	.00
Materials and Services							
.00	.00	.00	109-901-5200223	CONTRACTED SERVICES	2,400,000.00	.00	.00
Total Materials and Services:							
.00	.00	.00			2,400,000.00	.00	.00
Total :							
.00	.00	.00			2,400,000.00	.00	.00
GENERAL FUND CAPITAL PROJECTS Revenue Total:							
.00	.00	.00			2,400,000.00	.00	.00
GENERAL FUND CAPITAL PROJECTS Expenditure Total:							
.00	.00	.00			2,400,000.00	.00	.00
Total GENERAL FUND CAPITAL PROJECTS:							
.00	.00	.00			.00	.00	.00

LID Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
LOCAL IMPRVMT DIST REPAYS							
27,254.25	42,475.37	62,000.00	110-000-3010101	FUND BALANCE	65,000.00	.00	.00
REVENUE							
918.80	1,657.71	1,200.00	110-100-4101200	INVESTMENT INCOME	1,200.00	.00	.00
154.30	.00	.00	110-100-4101907	PRIN LID '02 INDIANA ST	.00	.00	.00
1,546.54	1,127.82	600.00	110-100-4101908	PRIN LID '04 BIRCH ST	600.00	.00	.00
2,045.81	4,075.56	2,400.00	110-100-4101909	PRIN LID '06 ELM ST	2,400.00	.00	.00
7,233.01	11,431.58	8,000.00	110-100-4101912	PRIN LID '14 RESORT ST	8,000.00	.00	.00
26.48	.00	.00	110-100-4102907	INT LID '02 INDIANA ST	.00	.00	.00
78.48	197.88	100.00	110-100-4102908	INT LID '04 BIRCH ST	100.00	.00	.00
484.20	568.10	200.00	110-100-4102909	INT LID '06 ELM ST	200.00	.00	.00
2,733.50	1,243.18	500.00	110-100-4102912	INT LID '14 RESORT ST	1,000.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
15,221.12	20,301.83	13,000.00			13,500.00	.00	.00
LID PROCEED EXPENDITURES							
Materials and Services							
.00	.00	100.00	110-901-5200235	REFUNDS	100.00	.00	.00
.00	.00	200.00	110-901-5200242	INFORMATION TECHNOLOGY	200.00	.00	.00
.00	.00	500.00	110-901-5200294	BANK CHARGES	500.00	.00	.00
Total Materials and Services:							
.00	.00	800.00			800.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	74,200.00	110-901-5900705	UEFB	77,700.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	74,200.00			77,700.00	.00	.00
Total LID PROCEED EXPENDITURES:							
.00	.00	75,000.00			78,500.00	.00	.00
LOCAL IMPRVMT DIST REPAYS Revenue Total:							
15,221.12	20,301.83	13,000.00			13,500.00	.00	.00
LOCAL IMPRVMT DIST REPAYS Expenditure Total:							
.00	.00	75,000.00			78,500.00	.00	.00
Total LOCAL IMPRVMT DIST REPAYS:							
42,475.37	62,777.20	.00			.00	.00	.00

Fire Equipment Reserve Fund

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FIRE EQUIP RESERVE FUND							
151,568.47	380,911.91	390,000.00	112-000-3010101	FUND BALANCE	845,991.00	.00	.00
REVENUE							
.00	25,600.00	76,835.00	112-100-4100300	GIFTS, GRANTS & DONATIONS	.00	.00	.00
70,875.00	.00	.00	112-100-4100900	INCIDENTAL SALES	.00	.00	.00
7,899.10	19,544.39	15,000.00	112-100-4101200	INTEREST ON INVESTMENTS	15,000.00	.00	.00
.00	.00	.00	112-100-4102207	MISCELLANEOUS INCOME	.00	.00	.00
179,924.02	.00	50,000.00	112-100-4105701	TRANS FROM GENERAL FUND	100,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
258,698.12	45,144.39	141,835.00			115,000.00	.00	.00
FIRE EQUIP RESERVE FUND							
Capital Outlay							
17,175.00	.00	.00	112-121-5400359	FIRE DEPT RADIO UPGRADE	.00	.00	.00
2,562.68	.00	.00	112-121-5400361	CAPITAL OUTLAY	.00	.00	.00
9,617.00	.00	.00	112-121-5400425	SLEEPING QUARTERS IMPROVE	.00	.00	.00
.00	.00	326,835.00	112-121-5400426	FIRE TRUCK PURCHASE	890,000.00	.00	.00
Total Capital Outlay:							
29,354.68	.00	326,835.00			890,000.00	.00	.00
Contingency							
.00	.00	205,000.00	112-121-5700501	OPERATING CONTINGENCY	70,991.00	.00	.00
Total Contingency:							
.00	.00	205,000.00			70,991.00	.00	.00
Total FIRE EQUIP RESERVE FUND:							
29,354.68	.00	531,835.00			960,991.00	.00	.00
FIRE EQUIP RESERVE FUND Revenue Total:							
258,698.12	45,144.39	141,835.00			115,000.00	.00	.00
FIRE EQUIP RESERVE FUND Expenditure Total:							
29,354.68	.00	531,835.00			960,991.00	.00	.00
Total FIRE EQUIP RESERVE FUND:							
380,911.91	426,056.30	.00			.00	.00	.00

Trust Funds

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
ONE HUNDRED YEAR TRUST							
3,224.34	3,316.13	3,400.00	113-000-3010101	FUND BALANCE	3,680.00	.00	.00
REVENUE							
91.79	174.44	100.00	113-100-4101200	INTEREST	150.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
91.79	174.44	100.00			150.00	.00	.00
REVENUE							
Unappropriated Ending Fund Bal							
.00	.00	3,500.00	113-137-5900701	UNAPPROPRIATED ENDING FD.	3,830.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	3,500.00			3,830.00	.00	.00
Total :							
.00	.00	3,500.00			3,830.00	.00	.00
ONE HUNDRED YEAR TRUST Revenue Total:							
91.79	174.44	100.00			150.00	.00	.00
ONE HUNDRED YEAR TRUST Expenditure Total:							
.00	.00	3,500.00			3,830.00	.00	.00
Total ONE HUNDRED YEAR TRUST:							
3,316.13	3,490.57	.00			.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
MT. HOPE TRUST FUND							
487,021.06	495,799.00	533,000.00	114-000-3010101	FUND BALANCE	513,000.00	.00	.00
REVENUE							
13,777.94	24,255.99	20,000.00	114-100-4101200	INTEREST	35,000.00	.00	.00
.00	19,100.00	.00	114-100-4105707	TRANSFER FR GOLF FUND-PRIN	.00	.00	.00
.00	852.00	.00	114-100-4105711	TRANS FR GOLF FUND-INTEREST	.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
13,777.94	44,207.99	20,000.00			35,000.00	.00	.00
MOUNT HOPE TRUST FUND							
Transfers							
5,000.00	24,255.99	40,000.00	114-141-5600601	TRANS TO GENERAL CEMETERY	35,000.00	.00	.00
Total Transfers:							
5,000.00	24,255.99	40,000.00			35,000.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	513,000.00	114-141-5900701	UNAPPROPRIATED ENDING FD.	513,000.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	513,000.00			513,000.00	.00	.00
Total MOUNT HOPE TRUST FUND:							
5,000.00	24,255.99	553,000.00			548,000.00	.00	.00
MT. HOPE TRUST FUND Revenue Total:							
13,777.94	44,207.99	20,000.00			35,000.00	.00	.00
MT. HOPE TRUST FUND Expenditure Total:							
5,000.00	24,255.99	553,000.00			548,000.00	.00	.00
Total MT. HOPE TRUST FUND:							
495,799.00	515,751.00	.00			.00	.00	.00

Samo Swim Fund

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
SAMO SWIM CENTER							
52,780.47	62,533.80	239,314.00	115-000-3010101	FUND BALANCE	207,070.00	.00	.00
REVENUE							
4,575.41	5,803.80	6,092.00	115-100-4100200	PRIOR YEARS TAXES	10,000.00	.00	.00
5,924.53	12,127.93	7,500.00	115-100-4101200	INTEREST	16,000.00	.00	.00
.00	.00	.00	115-100-4104393	ARPA GRANT REVENUE	300,000.00	.00	.00
.00	.00	.00	115-100-4104395	TRANSFER WATER FUND-ARPA ALLOC	150,000.00	.00	.00
103,524.13	110,316.77	110,372.00	115-100-4109900	CURRENT YEARS TAXES	120,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
114,024.07	128,248.50	123,964.00			596,000.00	.00	.00
SAMO SWIM CENTER							
Personnel Services							
8,192.04	6,908.59	11,760.00	115-151-5100101	SALARIES & WAGES	12,348.00	.00	.00
600.36	548.13	729.00	115-151-5100115	SOCIAL SECURITY	945.00	.00	.00
2,094.71	2,544.61	3,023.00	115-151-5100116	PUBLIC EMPLOYEES RETIREME	3,175.00	.00	.00
128.70	211.55	202.00	115-151-5100117	WORKMEN'S COMPENSATION IN	212.00	.00	.00
3,150.85	2,806.57	2,724.00	115-151-5100118	HEALTH INSURANCE	2,860.00	.00	.00
12.08	.00	.00	115-151-5100142	PAID LEAVE OREGON	20.00	.00	.00
Total Personnel Services:							
14,178.74	13,019.45	18,438.00			19,560.00	.00	.00
Materials and Services							
31,516.12	28,896.22	35,000.00	115-151-5200202	ELECTRIC POWER	38,150.00	.00	.00
9,239.76	6,744.89	9,000.00	115-151-5200205	EQUIPMENT MAINTENANCE	9,200.00	.00	.00
5,632.75	3,015.97	6,000.00	115-151-5200206	BUILDING MAINTENANCE	10,000.00	.00	.00
857.16	895.74	2,000.00	115-151-5200207	GROUND MAINTENANCE	2,500.00	.00	.00
.66	.00	.00	115-151-5200210	LAUNDRY & CLEANING	.00	.00	.00
23.34	21.65	64.00	115-151-5200213	AUDIT	64.00	.00	.00
391.00	480.60	500.00	115-151-5200220	DUES, FEES, SUBSCRIPTIONS	500.00	.00	.00
1,787.86	.00	6,000.00	115-151-5200223	CONTRACTED SERVICES	7,000.00	.00	.00
4,780.43	2,384.96	3,326.00	115-151-5200224	INTERNAL EQUIP. RENTAL	3,485.00	.00	.00
3,823.75	3,742.63	4,880.00	115-151-5200228	INSURANCE	5,500.00	.00	.00
888.00	962.00	900.00	115-151-5200242	INFORMATION TECHNOLOGY	.00	.00	.00
138.33	1.75	.00	115-151-5200247	STORES MATERIAL	.00	.00	.00
17,437.86	17,095.09	22,000.00	115-151-5200252	HEATING FUEL	20,000.00	.00	.00
13,574.98	15,011.85	20,000.00	115-151-5200263	POOL CHEMICALS	11,000.00	.00	.00
Total Materials and Services:							
90,092.00	79,253.35	109,670.00			107,399.00	.00	.00
Capital Outlay							
.00	.00	3,000.00	115-151-5400406	POOL RESURFACE	3,000.00	.00	.00
.00	.00	232,170.00	115-151-5400422	CAPITAL OUTLAY-ROOF, PAINT	536,977.00	.00	.00
Total Capital Outlay:							
.00	.00	235,170.00			539,977.00	.00	.00
Contingency							

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
.00	.00	.00	115-151-5700501	OPERATING CONTINGENCY	136,134.00	.00	.00
Total Contingency:							
.00	.00	.00			136,134.00	.00	.00
Total SAMO SWIM CENTER:							
104,270.74	92,272.80	363,278.00			803,070.00	.00	.00
SAMO SWIM CENTER Revenue Total:							
114,024.07	128,248.50	123,964.00			596,000.00	.00	.00
SAMO SWIM CENTER Expenditure Total:							
104,270.74	92,272.80	363,278.00			803,070.00	.00	.00
Total SAMO SWIM CENTER:							
62,533.80	98,509.50	.00			.00	.00	.00

John Schmitz Trust Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
JOHN SCHMITZ TRUST FUND							
274,452.86	279,229.22	289,000.00	116-000-3010101	FUND BALANCE	279,000.00	.00	.00
REVENUE							
7,776.36	13,611.25	10,000.00	116-100-4101200	INTEREST	20,000.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
7,776.36	13,611.25	10,000.00			20,000.00	.00	.00
J SCHMITZ MEMORIAL TRUST							
Transfers							
3,000.00	13,611.25	20,000.00	116-161-5600601	TRANS TO GENERAL-CEMETERY	20,000.00	.00	.00
Total Transfers:							
3,000.00	13,611.25	20,000.00			20,000.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	279,000.00	116-161-5900701	UNAPPROPRIATED ENDING FD.	279,000.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	279,000.00			279,000.00	.00	.00
Total J SCHMITZ MEMORIAL TRUST:							
3,000.00	13,611.25	299,000.00			299,000.00	.00	.00
JOHN SCHMITZ TRUST FUND Revenue Total:							
7,776.36	13,611.25	10,000.00			20,000.00	.00	.00
JOHN SCHMITZ TRUST FUND Expenditure Total:							
3,000.00	13,611.25	299,000.00			299,000.00	.00	.00
Total JOHN SCHMITZ TRUST FUND:							
279,229.22	279,229.22	.00			.00	.00	.00

Golf Course Operations Fund

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
GOLF COURSE OPERATION							
22,982.00	15,336.67	.00	123-000-3010101	FUND BALANCE	.00	.00	.00
REVENUE							
15,000.00	25,017.00	20,000.00	123-100-4105701	TRANSFER FROM GEN FUND	20,000.00	.00	.00
.00	.00	14,500.00	123-100-4105704	ALORA COST SHARE	11,015.00	.00	.00
.00	.00	5,500.00	123-100-4105705	ALORA FACILITY LEASE	5,500.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
15,000.00	25,017.00	40,000.00			36,515.00	.00	.00
GOLF COURSE MNT DEPT							
Personnel Services							
6,216.63	9,305.49	3,119.00	123-231-5100101	SALARIES & WAGES	3,287.00	.00	.00
453.48	672.87	193.00	123-231-5100115	SOCIAL SECURITY	251.00	.00	.00
1,653.34	3,996.98	1,014.00	123-231-5100116	PUBLIC EMPLOYEES RETIREME	1,065.00	.00	.00
.00	206.55	74.00	123-231-5100117	WORKMEN'S COMPENSATION IN	78.00	.00	.00
2,008.02	5,427.11	850.00	123-231-5100118	HEALTH INSURANCE	893.00	.00	.00
16.46	.00	.00	123-231-5100142	PAID LEAVE OREGON	.00	.00	.00
Total Personnel Services:							
10,347.93	19,609.00	5,250.00			5,574.00	.00	.00
Materials and Services							
.00	.00	.00	123-231-5200203	TRAVEL & TRAINING	.00	.00	.00
.00	.00	1,500.00	123-231-5200205	EQUIPMENT MAINTENANCE	1,500.00	.00	.00
332.45	595.63	15,783.00	123-231-5200206	BUILDING MAINTENANCE	1,000.00	.00	.00
8.47	.00	.00	123-231-5200210	LAUNDRY & CLEANING	.00	.00	.00
36.79	34.13	50.00	123-231-5200213	AUDIT	50.00	.00	.00
290.00	175.00	.00	123-231-5200222	SPECIAL CONTRACTED SERVIC	.00	.00	.00
38.50	38.50	2,500.00	123-231-5200223	CONTRACTED SERVICES	2,000.00	.00	.00
2,784.61	5,882.75	1,575.00	123-231-5200224	INTERNAL EQUIP. RENTAL	1,672.00	.00	.00
6,086.83	6,948.89	7,442.00	123-231-5200228	INSURANCE	9,079.00	.00	.00
.00	4,650.00	4,650.00	123-231-5200242	INFORMATION TECHNOLOGY	4,650.00	.00	.00
2,366.83	2,615.69	1,000.00	123-231-5200246	VENDOR MATERIAL	1,000.00	.00	.00
352.92	853.31	250.00	123-231-5200247	STORES MATERIAL	250.00	.00	.00
Total Materials and Services:							
12,297.40	21,793.90	34,750.00			21,201.00	.00	.00
Transfers							
.00	19,952.00	.00	123-231-5600602	TRANS TO MT HOPE (BACK 9)	.00	.00	.00
Total Transfers:							
.00	19,952.00	.00			.00	.00	.00
Contingency							

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
.00	.00	.00	123-231-5700501	OPERATING CONTINGENCY	9,740.00	.00	.00
Total Contingency:							
.00	.00	.00			9,740.00	.00	.00
Total GOLF COURSE MNT DEPT:							
22,645.33	61,354.90	40,000.00			36,515.00	.00	.00
GOLF COURSE OPERATION Revenue Total:							
15,000.00	25,017.00	40,000.00			36,515.00	.00	.00
GOLF COURSE OPERATION Expenditure Total:							
22,645.33	61,354.90	40,000.00			36,515.00	.00	.00
Total GOLF COURSE OPERATION:							
15,336.67	21,001.23-	.00			.00	.00	.00

Building Inspections Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
BUILDING INSPECTIONS							
655,974.06	757,062.00	700,000.00	127-000-3010101	FUND BALANCE	750,000.00	.00	.00
REVENUE							
73.59	274.37	200.00	127-100-4100600	BUILDING INVESTIGATIONS	500.00	.00	.00
.00	538.64	500.00	127-100-4100613	ELECTRICAL INSPECTION	500.00	.00	.00
520.00	760.00	500.00	127-100-4100614	PERMITS FENCING CITY	500.00	.00	.00
10,761.46	16,344.95	16,000.00	127-100-4100630	CITY RESIDENTIAL PLUMBING	12,000.00	.00	.00
21,652.97	29,467.68	31,500.00	127-100-4100631	CITY MECHANICAL PERMIT	25,000.00	.00	.00
915.53	3,505.43	4,000.00	127-100-4100632	CITY MECHANICAL PLAN REVW	1,500.00	.00	.00
72,484.81	26,747.22	30,000.00	127-100-4100633	CITY BUILDING PLAN REVIEW	45,000.00	.00	.00
20,085.32	1,644.27	3,000.00	127-100-4100634	CITY BLDG FIRE & LIFE SFT	5,000.00	.00	.00
98,209.15	160,983.21	160,000.00	127-100-4100635	CITY STRUCTURAL	102,751.00	.00	.00
1,019.68	2,120.96	2,120.00	127-100-4100636	CITY MANUFACTURED HOME	2,120.00	.00	.00
60.00	90.00	120.00	127-100-4100638	CITY M.H. ADMINISTRATIVE	120.00	.00	.00
22,937.21	43,370.80	35,000.00	127-100-4100639	CITY ELECTRICAL	35,000.00	.00	.00
122.26	567.69	500.00	127-100-4100640	CITY ELECTRICAL PLAN REVW	500.00	.00	.00
1,662.72	10,324.65	10,000.00	127-100-4100641	CITY COMMERCIAL PLUMBING	5,000.00	.00	.00
172.08	1,670.89	2,000.00	127-100-4100642	CITY COMM. PLUMBING PLAN REVIE	1,000.00	.00	.00
105.70	75.00	400.00	127-100-4100643	CITY ELEC. MASTER PERMITS	75.00	.00	.00
270.00	240.00	120.00	127-100-4100660	COUNTY M.H. ADMIN FEE	240.00	.00	.00
25,702.30	9,475.65	10,000.00	127-100-4100661	COUNTY RESIDENTIAL PLUMBING	12,000.00	.00	.00
17,042.72	19,335.78	25,000.00	127-100-4100662	COUNTY MECHANICAL	15,000.00	.00	.00
213.77	2,500.90	4,000.00	127-100-4100663	CO MECHANICAL PLAN REVIEW	600.00	.00	.00
168,248.35	65,667.35	70,000.00	127-100-4100664	COUNTY BLDG PLAN REVIEW	90,000.00	.00	.00
16,259.14	611.37	2,400.00	127-100-4100665	CO BLDG FIRE & LIFE SFTY	10,800.00	.00	.00
197,180.49	87,508.49	94,000.00	127-100-4100666	COUNTY STRUCTURAL	140,000.00	.00	.00
4,572.60	3,780.94	2,650.00	127-100-4100667	CO MANUFACTURED HOMES	3,650.00	.00	.00
40,350.85	42,376.67	39,000.00	127-100-4100669	COUNTY ELECTRICAL	41,000.00	.00	.00
1,393.71	9,071.40	10,000.00	127-100-4100670	COUNTY COMMERCIAL PLUMBING	5,000.00	.00	.00
150.92	2,983.65	2,700.00	127-100-4100672	COUNTY ELEC PLAN REVIEW	2,500.00	.00	.00
970.04	438.39	.00	127-100-4100674	COUNTY MANUF. DWELLING RV	500.00	.00	.00
732.49	9.31	.00	127-100-4100680	CO BLDG INVESTIGATIVE FEE	250.00	.00	.00
54,614.71	50,948.98	44,630.00	127-100-4100681	STATE SURCHARGE	47,972.52	.00	.00
.00	.00	.00	127-100-4100900	REVENUE FROM BAKER CO-APO	3,680.00	.00	.00
932.26	862.50	1,050.00	127-100-4100901	CODE ENFORCEMENT CONSULT.	1,050.00	.00	.00
19,711.60	34,900.69	30,000.00	127-100-4101200	INTEREST	30,000.00	.00	.00
883.89	321.83	135.00	127-100-4102207	MISC REV/DESIGN REV FEE	135.00	.00	.00

Total REVENUE:							
800,012.32	629,519.66	631,525.00			640,943.52	.00	.00
BUILDING DEPT							
Personnel Services							
228,431.32	292,270.54	294,225.00	127-110-5100101	SALARIES & WAGES	297,224.00	.00	.00
110.00	.00	.00	127-110-5100111	BLDG.DEPT.TEMPORARY LABOR	.00	.00	.00
.00	.00	.00	127-110-5100113	PUBLIC WORKS LABOR	200.00	.00	.00
.00	.00	.00	127-110-5100114	Overtime	500.00	.00	.00
18,581.16	22,800.21	22,510.00	127-110-5100115	SOCIAL SECURITY	22,740.00	.00	.00
120,417.40	80,860.71	81,570.00	127-110-5100116	PUBLIC EMPLOYEES RETIREME	89,536.00	.00	.00
.00	2,139.02	4,415.00	127-110-5100117	WORKMEN'S COMPENSATION IN	3,192.00	.00	.00
74,590.93	76,381.97	88,465.00	127-110-5100118	HEALTH INSURANCE	86,764.00	.00	.00
.00	.00	2,400.00	127-110-5100120	UNEMPLOYMENT	.00	.00	.00
1,133.99	1,211.17	1,000.00	127-110-5100122	EMPLOYEE BENEFITS	1,080.00	.00	.00
2,855.28	.00	.00	127-110-5100124	COMPENSATION SELLS	.00	.00	.00
.00	5,662.35	.00	127-110-5100127	PAYOUT AT TERMINATION	.00	.00	.00
28,672.57	.00	.00	127-110-5100141	BLDG INSP II	.00	.00	.00
573.37	.00	.00	127-110-5100142	PAID LEAVE OREGON	.00	.00	.00
Total Personnel Services:							
475,366.02	481,325.97	494,585.00			501,236.00	.00	.00
Materials and Services							
372.36	565.93	420.00	127-110-5200201	TELEPHONE	375.00	.00	.00
4,045.45	2,217.84	2,000.00	127-110-5200203	TRAVEL & TRAINING	4,000.00	.00	.00
3,512.61	1,029.67	1,000.00	127-110-5200205	EQUIPMENT MAINTENANCE	1,000.00	.00	.00
379.39	6.05	200.00	127-110-5200211	PRNTNG, ADVRTSNG, ELECTIO	200.00	.00	.00
1,590.35	2,103.46	2,200.00	127-110-5200212	COPY MACHINE SUPPLIES	2,200.00	.00	.00
2,974.33	3,308.27	2,500.00	127-110-5200213	AUDIT	2,500.00	.00	.00
1,274.56	701.85	1,200.00	127-110-5200215	OFFICE SUPPLIES	1,200.00	.00	.00
14,758.34	16,943.62	15,000.00	127-110-5200220	DUES, FEES, SUBSCRIPTIONS	15,000.00	.00	.00
1,938.56	10,817.60	2,000.00	127-110-5200223	CONTRACTED SERVICES	4,000.00	.00	.00
.00	.00	500.00	127-110-5200224	INTERNAL EQUIP. RENTAL	.00	.00	.00
33,831.01	35,505.62	20,000.00	127-110-5200225	PLAN REVIEW SERVICES	20,000.00	.00	.00
1,462.02	1,945.91	2,050.00	127-110-5200228	INSURANCE	2,050.00	.00	.00
5,900.03	7,561.78	6,560.00	127-110-5200231	GASOLINE & OIL	5,000.00	.00	.00
2,007.43	1,634.61	500.00	127-110-5200235	REFUNDS	300.00	.00	.00
70,511.71	53,257.38	44,630.00	127-110-5200240	STATE SURCHARGE	47,972.52	.00	.00
4,525.14	5,038.09	2,500.00	127-110-5200242	INFORMATION TECHNOLOGY	2,500.00	.00	.00
82.57	430.06	150.00	127-110-5200244	POSTAGE	150.00	.00	.00
39,033.49	45,566.69	38,318.00	127-110-5200270	ADMN. SERVICES INDIRECT C	43,525.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total Materials and Services:							
188,199.35	188,634.43	141,728.00			151,972.52	.00	.00
Capital Outlay							
35,470.00	.00	.00	127-110-5400420	NEW EQUIPMENT - VEHICLE	50,000.00	.00	.00
Total Capital Outlay:							
35,470.00	.00	.00			50,000.00	.00	.00
Contingency							
.00	.00	95,000.00	127-110-5700501	CONTINGENCY	87,735.00	.00	.00
Total Contingency:							
.00	.00	95,000.00			87,735.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	600,212.00	127-110-5900701	UNAPPROPRIATED ENDING FB	600,000.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	600,212.00			600,000.00	.00	.00
Total BUILDING DEPT:							
699,035.37	669,960.40	1,331,525.00			1,390,943.52	.00	.00
BUILDING INSPECTIONS Revenue Total:							
800,012.32	629,519.66	631,525.00			640,943.52	.00	.00
BUILDING INSPECTIONS Expenditure Total:							
699,035.37	669,960.40	1,331,525.00			1,390,943.52	.00	.00
Total BUILDING INSPECTIONS:							
756,951.01	716,621.26	.00			.00	.00	.00

Tree City Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
TREE CITY FUND							
5,326.52	5,219.44	5,409.00	129-000-3010101	FUND BALANCE	5,731.00	.00	.00
REVENUE							
151.29	261.71	175.00	129-100-4101200	INTEREST	175.00	.00	.00
.00	.00	100.00	129-100-4104322	OTEC TREE REPLACEMENT PRG	100.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
151.29	261.71	275.00			275.00	.00	.00
REVENUE							
Personnel Services							
.00	.00	324.00	129-129-5100101	SALARIES & WAGES	323.00	.00	.00
.00	.00	20.00	129-129-5100115	SOCIAL SECURITY	25.00	.00	.00
.00	.00	105.00	129-129-5100116	PUBLIC EMPLOYEES RETIREMENT	105.00	.00	.00
.00	.00	4.00	129-129-5100117	WORKMEN'S COMPENSATION INS	4.00	.00	.00
.00	.00	46.00	129-129-5100118	HEALTH INSURANCE	46.00	.00	.00
.00	.00	1.00	129-129-5100122	EMPLOYEE BENEFITS	1.00	.00	.00
Total Personnel Services:							
.00	.00	500.00			504.00	.00	.00
Materials and Services							
.00	.00	500.00	129-129-5200223	CONTRACTED SERVICES	500.00	.00	.00
.00	.00	500.00	129-129-5200245	TREE VOUCHERS	500.00	.00	.00
258.37	.00	500.00	129-129-5200246	VENDOR MATERIAL	500.00	.00	.00
Total Materials and Services:							
258.37	.00	1,500.00			1,500.00	.00	.00
Contingency							
.00	.00	1,000.00	129-129-5700501	CONTINGENCY	1,000.00	.00	.00
Total Contingency:							
.00	.00	1,000.00			1,000.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	2,684.00	129-129-5900701	UNAPPROPRIATED ENDING FB	3,002.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	2,684.00			3,002.00	.00	.00
Total :							
258.37	.00	5,684.00			6,006.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
TREE CITY FUND Revenue Total:							
151.29	261.71	275.00			275.00	.00	.00
TREE CITY FUND Expenditure Total:							
258.37	.00	5,684.00			6,006.00	.00	.00
Total TREE CITY FUND:							
5,219.44	5,481.15	.00			.00	.00	.00

Silver's Trust Fund

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SILVERS ST TREE TRUST FND							
836,871.30	859,175.68	890,659.00	131-000-3010101	BEGINNING CASH BALANCE	336,317.00	.00	.00
REVENUE							
23,792.36	42,142.58	40,000.00	131-100-4101200	INTEREST	40,000.00	.00	.00
.00	.00	.00	131-100-4105703	TRANS FR GOLF EQUIP FUND 135	85,016.00	.00	.00
.00	.00	.00	131-100-4105704	TRANS FR GOLF EQUIP - INTEREST	58,854.00	.00	.00
300.00-	.00	.00	131-100-4200246	VENDOR MATERIAL	.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
23,492.36	42,142.58	40,000.00			183,870.00	.00	.00
STREET TREES							
Personnel Services							
.00	1,144.84	1,400.00	131-903-5100101	SALARIES & WAGES	7,000.00	.00	.00
.00	.00	87.00	131-903-5100115	SOCIAL SECURITY	434.00	.00	.00
.00	.00	455.00	131-903-5100116	PUBLIC EMPLOYEES RETIREMENT	2,276.00	.00	.00
.00	.00	15.00	131-903-5100117	WORKMEN'S COMPENSATION INS	77.00	.00	.00
.00	.00	199.00	131-903-5100118	HEALTH INSURANCE	995.00	.00	.00
.00	.00	4.00	131-903-5100122	EMPLOYEE BENEFITS	19.00	.00	.00
Total Personnel Services:							
.00	1,144.84	2,160.00			10,801.00	.00	.00
Materials and Services							
.00	.00	20,000.00	131-903-5200223	CONTRACTED SERVICES	28,053.00	.00	.00
1,187.98	231.00	17,000.00	131-903-5200241	STREET TREE GRANTS	15,000.00	.00	.00
.00	689.00	5,000.00	131-903-5200246	VENDOR MATERIAL-TREES	5,000.00	.00	.00
Total Materials and Services:							
1,187.98	920.00	42,000.00			48,053.00	.00	.00
Transfers							
.00	.00	700,000.00	131-903-5600504	TRANSFER TO GOLF EQ. RESERVE	.00	.00	.00
Total Transfers:							
.00	.00	700,000.00			.00	.00	.00
Contingency							
.00	.00	5,000.00	131-903-5700501	CONTINGENCY	5,000.00	.00	.00
Total Contingency:							
.00	.00	5,000.00			5,000.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	80,234.00	131-903-5900701	UEFB-RESTRICTED	358,093.00	.00	.00
.00	.00	101,265.00	131-903-5900702	UEFB-UNRESTRICTED (INT)	98,240.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total Unappropriated Ending Fund Bal:							
.00	.00	181,499.00			456,333.00	.00	.00
Total STREET TREES:							
1,187.98	2,064.84	930,659.00			520,187.00	.00	.00
SILVERS ST TREE TRUST FND Revenue Total:							
23,492.36	42,142.58	40,000.00			183,870.00	.00	.00
SILVERS ST TREE TRUST FND Expenditure Total:							
1,187.98	2,064.84	930,659.00			520,187.00	.00	.00
Total SILVERS ST TREE TRUST FND:							
859,175.68	899,253.42	.00			.00	.00	.00

Playground & Park Improvement

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
PLAYGROUND & PARK IMPRVS							
47,669.00	45,179.07	198,096.00	134-000-3010101	FUND BALANCE	240,000.00	.00	.00
REVENUE							
.00	320.00	.00	134-100-4100300	GIFTS, GRANTS & DONATIONS	.00	.00	.00
4,910.07	9,510.36	9,509.00	134-100-4101200	INTEREST INCOME	9,509.00	.00	.00
2,100.00	99,563.01	.00	134-100-4102207	MISCELLANEOUS REVENUE	.00	.00	.00
.00	.00	.00	134-100-4104387	ARPA GRANT REVENUE	150,000.00	.00	.00
.00	.00	.00	134-100-4104393	TRANSFER FUND 106-COURT PLAZA	200,000.00	.00	.00
.00	.00	150,000.00	134-100-4104394	TRANSFER FR WW ARPA ALLOC.	.00	.00	.00
10,000.00	.00	.00	134-100-4105702	BAKER COUNTY TLT RESTROOM	.00	.00	.00
.00	.00	.00	134-100-4105703	LGGP GRANT REVENUE	700,200.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
17,010.07	109,393.37	159,509.00			1,059,709.00	.00	.00
REVENUE							
Personnel Services							
.00	4,133.22	16,202.00	134-134-5100101	SALARIES & WAGES	16,202.00	.00	.00
.00	.00	1,005.00	134-134-5100115	SOCIAL SECURITY	1,239.00	.00	.00
.00	.00	5,267.00	134-134-5100116	PUBLIC EMPLOYEES RETIREMENT	5,267.00	.00	.00
.00	.00	178.00	134-134-5100117	WORKMEN'S COMPENSATION INS	178.00	.00	.00
.00	.00	2,304.00	134-134-5100118	HEALTH INSURANCE	2,304.00	.00	.00
.00	.00	44.00	134-134-5100122	EMPLOYEE BENEFITS	44.00	.00	.00
Total Personnel Services:							
.00	4,133.22	25,000.00			25,234.00	.00	.00
Materials and Services							
.00	.00	16,500.00	134-134-5200223	CONTRACTED SERVICES	16,500.00	.00	.00
.00	240.66	2,500.00	134-134-5200224	EQUIP MAINT/REPLACE	2,524.00	.00	.00
.00	103,356.98	11,105.00	134-134-5200246	VENDOR MATERIAL	11,105.00	.00	.00
.00	.00	2,500.00	134-134-5200247	STORES MATERIAL	2,500.00	.00	.00
Total Materials and Services:							
.00	103,597.64	32,605.00			32,629.00	.00	.00
Capital Outlay							
.00	.00	300,000.00	134-134-5400423	CAPITAL OUTLAY-RESTROOM	300,000.00	.00	.00
.00	.00	.00	134-134-5400424	COURT PLAZA	900,200.00	.00	.00
Total Capital Outlay:							
.00	.00	300,000.00			1,200,200.00	.00	.00
Transfers							
19,500.00	.00	.00	134-134-5600674	TRANS TO FUND 174	.00	.00	.00
Total Transfers:							
19,500.00	.00	.00			.00	.00	.00
Contingency							
.00	.00	.00	134-134-5700501	CONTINGENCY	41,646.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total Contingency:							
.00	.00	.00			41,646.00	.00	.00
Total :							
19,500.00	107,730.86	357,605.00			1,299,709.00	.00	.00
PLAYGROUND & PARK IMPRVS Revenue Total:							
17,010.07	109,393.37	159,509.00			1,059,709.00	.00	.00
PLAYGROUND & PARK IMPRVS Expenditure Total:							
19,500.00	107,730.86	357,605.00			1,299,709.00	.00	.00
Total PLAYGROUND & PARK IMPRVS:							
45,179.07	46,841.58	.00			.00	.00	.00

Golf Course Capital Projects Fund

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
GOLF COURSE CAPITAL PROJ							
53,343.02	47,938.00	381,552.00	135-000-3010101	FUND BALANCE	.00	.00	.00
REVENUE							
1,094.98	2,181.25	2,000.00	135-100-4101200	INTEREST	.00	.00	.00
5,500.00	5,500.00	.00	135-100-4101300	EQUIPMENT LEASE PAYMENT	.00	.00	.00
.00	300,000.00	.00	135-100-4101304	BAKER COUNTY SUPPORT IRRIGAT.	.00	.00	.00
.00	80,000.00	80,000.00	135-100-4101305	LEO ADLER SUPPORT IRRIGAT.	40,000.00	.00	.00
.00	.00	20,000.00	135-100-4101306	GOLF BOARD SUPPORT IRRIGAT.	.00	.00	.00
.00	.00	15,000.00	135-100-4101307	ALORA SUPPORT IRRIGAT.	.00	.00	.00
120,000.00	29,354.00	.00	135-100-4105701	TRANSFER FROM GEN FUND	.00	.00	.00
.00	.00	120,000.00	135-100-4105702	TRANSFER FROM INDUSTRIAL PK	.00	.00	.00
.00	.00	700,000.00	135-100-4105724	TRANSFER FROM SILVERS IRRIGAT.	.00	.00	.00
.00	.00	100,000.00	135-100-4105725	TRANSFER FM TLT TOURISM	77,870.00	.00	.00
.00	71,250.00	100,000.00	135-100-4105726	MISC GIFTS AND DONATIONS	26,000.00	.00	.00

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
126,594.98	488,285.25	1,137,000.00			143,870.00	.00	.00
GOLF COURSE CAPITAL PROJ							
120,000.00	.00	1,400,000.00	135-135-5200223	CONTRACTED SERVICES	.00	.00	.00
Transfers							
12,000.00	.00	.00	135-135-5600113	TRANS TO FUND 108 - CART LN	.00	.00	.00
.00	.00	.00	135-135-5600114	TRANS TO SILVERS FUND 131	143,870.00	.00	.00
Total Transfers:							
12,000.00	.00	.00			143,870.00	.00	.00
Contingency							
.00	.00	118,552.00	135-135-5700501	CONTINGENCY	.00	.00	.00
Total Contingency:							
.00	.00	118,552.00			.00	.00	.00
Total GOLF COURSE CAPITAL PROJ:							
132,000.00	.00	1,518,552.00			143,870.00	.00	.00
GOLF COURSE CAPITAL PROJ Revenue Total:							
126,594.98	488,285.25	1,137,000.00			143,870.00	.00	.00
GOLF COURSE CAPITAL PROJ Expenditure Total:							
132,000.00	.00	1,518,552.00			143,870.00	.00	.00
Total GOLF COURSE CAPITAL PROJ:							
47,938.00	536,223.25	.00			.00	.00	.00

Wastewater Debt Reserve Fund

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
WASTEWATER DEBT RESERVE							
275,000.00	275,000.00	275,000.00	136-000-3010101	BEGINNING CASH BALANCE	275,000.00	.00	.00

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Unappropriated Ending Fund Bal							
.00	.00	275,000.00	136-136-5900701	UEFB - DEBT RESERVE	275,000.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	275,000.00			275,000.00	.00	.00
Total :							
.00	.00	275,000.00			275,000.00	.00	.00
WASTEWATER DEBT RESERVE Expenditure Total:							
.00	.00	275,000.00			275,000.00	.00	.00
Total WASTEWATER DEBT RESERVE:							
275,000.00	275,000.00	.00			.00	.00	.00

Grant Funds

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
S&F GRNT FUND-FAA AIRPRT							
3,933.43-	7,792.83	9,096.00	162-000-3010101	BEGINNING CASH BALANCE	45,366.00	.00	.00
REVENUE							
.00	.00	574,000.00	162-100-4103962	BIL GRANT	431,000.00	.00	.00
294,318.64	206,763.96	31,114.00	162-100-4104002	FAA GRANT	.00	.00	.00
.00	.00	450,000.00	162-100-4104003	FAA GRANT 3-41-0005-XX-2024	90,000.00	.00	.00
.00	.00	.00	162-100-4104004	FAA GRANT 3-41-0005-022-2025	175,000.00	.00	.00
15,036.40	23,822.03	9,988.00	162-100-4104315	COAR GRANT	.00	.00	.00
.00	.00	89,899.00	162-100-4104316	COAR GRANT 2024-BKE-00054	10,500.00	.00	.00
.00	.00	.00	162-100-4104317	COAR GRANT 2025-BKE-OOOXX	15,750.00	.00	.00
10,000.00	10,000.00	10,000.00	162-100-4105701	TRANSFER FROM GEN FUND	10,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
319,355.04	240,585.99	1,165,001.00			732,250.00	.00	.00
ST & FED GRANT FUND FAA							
307,628.78	275,159.69	1,174,097.00	162-621-5200223	CONTRACTED SERVICES	777,616.00	.00	.00
Total ST & FED GRANT FUND FAA:							
307,628.78	275,159.69	1,174,097.00			777,616.00	.00	.00
S&F GRNT FUND-FAA AIRPRT Revenue Total:							
319,355.04	240,585.99	1,165,001.00			732,250.00	.00	.00
S&F GRNT FUND-FAA AIRPRT Expenditure Total:							
307,628.78	275,159.69	1,174,097.00			777,616.00	.00	.00
Total S&F GRNT FUND-FAA AIRPRT:							
7,792.83	26,780.87-	.00			.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
S&F GRNT FUND - CDBG							
66,131.88	85,799.96	86,000.00	166-000-3010101	BEGINNING CASH BALANCE	94,000.00	.00	.00
REVENUE							
17,406.27	350.00	300.00	166-100-4100300	PROJECT INCOME HUD REPAYM	300.00	.00	.00
2,261.81	4,318.06	3,000.00	166-100-4101200	INTEREST FROM INVESTMENT	3,000.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
19,668.08	4,668.06	3,300.00			3,300.00	.00	.00
COMMUNITY DEV PROJECTS							
.00	325.00	5,000.00	166-661-5200241	GRANTS	5,000.00	.00	.00
Unappropriated Ending Fund Bal							
.00	.00	84,300.00	166-661-5900701	UNAPPROPRIATED ENDING FD	92,300.00	.00	.00
Total Unappropriated Ending Fund Bal:							
.00	.00	84,300.00			92,300.00	.00	.00
Total COMMUNITY DEV PROJECTS:							
.00	325.00	89,300.00			97,300.00	.00	.00
S&F GRNT FUND - CDBG Revenue Total:							
19,668.08	4,668.06	3,300.00			3,300.00	.00	.00
S&F GRNT FUND - CDBG Expenditure Total:							
.00	325.00	89,300.00			97,300.00	.00	.00
Total S&F GRNT FUND - CDBG:							
85,799.96	90,143.02	.00			.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SKATEBOARD PARK PROJECT							
30,477.89	31,345.55	32,902.00	171-000-3010101	BEGINNING CASH BALANCE	34,398.00	.00	.00
REVENUE							
867.66	1,570.47	1,000.00	171-100-4101200	INTEREST	1,000.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
867.66	1,570.47	1,000.00			1,000.00	.00	.00
REVENUE							
.00	.00	33,902.00	171-695-5200223	CONTRACTED SERVICES	35,398.00	.00	.00
Total :							
.00	.00	33,902.00			35,398.00	.00	.00
SKATEBOARD PARK PROJECT Revenue Total:							
867.66	1,570.47	1,000.00			1,000.00	.00	.00
SKATEBOARD PARK PROJECT Expenditure Total:							
.00	.00	33,902.00			35,398.00	.00	.00
Total SKATEBOARD PARK PROJECT:							
31,345.55	32,916.02	.00			.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
LAMP III PATHWAY/PARK							
51,505.92	44,790.60	14,864.00	174-000-3010101	BEGINNING CASH BALANCE	15,516.00	.00	.00
REVENUE							
1,749.37	3,228.25	1,000.00	174-100-4101200	INTEREST	500.00	.00	.00
19,500.00	.00	.00	174-100-4105720	TRANSFER FROM FUND 134	.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
21,249.37	3,228.25	1,000.00			500.00	.00	.00
LAMP III PATHWAY/PARK							
Personnel Services							
5,004.70	.00	.00	174-174-5100101	SALARIES & WAGES	.00	.00	.00
364.95	.00	.00	174-174-5100115	SOCIAL SECURITY	.00	.00	.00
145.23	.00	.00	174-174-5100116	PUBLIC EMPLOYEES RETIREME	.00	.00	.00
.00	.00	.00	174-174-5100117	WORKMEN'S COMPENSATION IN	.00	.00	.00
1,507.57	.00	.00	174-174-5100118	HEALTH INSURANCE	.00	.00	.00
26.46	.00	.00	174-174-5100142	PR EXPENSE FROM PRIOR PRD	.00	.00	.00
Total Personnel Services:							
7,048.91	.00	.00			.00	.00	.00
Materials and Services							
3.04	.00	.00	174-174-5200210	LAUNDRY & CLEANING	.00	.00	.00
17,084.28	32,548.40	.00	174-174-5200223	CONTRACTED SERVICES	.00	.00	.00
674.00	242.38	.00	174-174-5200224	INTERNAL EQUIPMENT	.00	.00	.00
.00	.00	15,864.00	174-174-5200241	GRANT MATCH	16,016.00	.00	.00
3,154.46	347.28	.00	174-174-5200247	STORES MATERIAL	.00	.00	.00
Total Materials and Services:							
20,915.78	33,138.06	15,864.00			16,016.00	.00	.00
Total LAMP III PATHWAY/PARK:							
27,964.69	33,138.06	15,864.00			16,016.00	.00	.00
LAMP III PATHWAY/PARK Revenue Total:							
21,249.37	3,228.25	1,000.00			500.00	.00	.00
LAMP III PATHWAY/PARK Expenditure Total:							
27,964.69	33,138.06	15,864.00			16,016.00	.00	.00
Total LAMP III PATHWAY/PARK:							
44,790.60	14,880.79	.00			.00	.00	.00

Report Criteria:
Includes only accounts with balances or activity
Includes grand totals by account type
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
Category:Category code = "706"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
Ice Cream Program							
.00	633.03	65.00	175-000-3010706	BEGINNING CASH BAL-ICE CREAM	432.00	.00	.00
25.00	260.00	260.00	175-100-4100300	DONATIONS-ICE CREAM PROGRAM	.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total :							
25.00	260.00	260.00			.00	.00	.00
ICE CREAM PROGRAM							
.00	194.82	325.00	175-706-5200245	ICE CREAM CONES	432.00	.00	.00
Total Ice Cream Program:							
25.00	1,087.85	650.00			864.00	.00	.00
Total ICE CREAM PROGRAM:							
.00	194.82	325.00			432.00	.00	.00
SMALL MISC GRANTS Revenue Total:							
25.00	260.00	260.00			.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
.00	194.82	325.00			432.00	.00	.00
Total SMALL MISC GRANTS:							
25.00	698.21	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	633.03	65.00			432.00	.00	.00
Total Revenue:							
25.00	260.00	260.00			.00	.00	.00
Total Expenditure:							
.00	194.82	325.00			432.00	.00	.00
Grand Totals:							
25.00	698.21	.00			.00	.00	.00

Report Criteria:
Includes only accounts with balances or activity
Includes grand totals by account type
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
Category.Category code = "708"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
Drug Dog Grant							
.00	8,145.17	7,174.00	175-000-3010708	BEGINNING CASH BAL-DRUG DOG	6,500.00	.00	.00
.00	100.00	100.00	175-100-4104708	DRUG DOG GRANTS/DONATIONS	.00	.00	.00

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total :							
.00	100.00	100.00			.00	.00	.00
DRUG DOG PROGRAM							
5,023.80	.00	.00	175-708-5100101	SALARIES & WAGES	.00	.00	.00
367.49	.00	.00	175-708-5100115	SOCIAL SECURITY	.00	.00	.00
1,752.31	.00	.00	175-708-5100116	PUBLIC EMPLOYEES RETIREME	.00	.00	.00
77.94	.00	.00	175-708-5100117	WORKMEN'S COMPENSATION IN	.00	.00	.00
1,267.70	.00	.00	175-708-5100118	HEALTH INSURANCE	.00	.00	.00
7.87	.00	.00	175-708-5100142	PAID LEAVE OREGON	.00	.00	.00
.00	516.80	5,000.00	175-708-5200223	CONTRACTED SERVICES	.00	.00	.00
2,731.86	737.94	.00	175-708-5200245	GENERAL SUPPLIES	6,500.00	.00	.00
.00	.00	2,174.00	175-708-5700501	CONTINGENCY	.00	.00	.00
Total Drug Dog Grant:							
11,228.97	9,499.91	14,448.00			13,000.00	.00	.00
Total DRUG DOG PROGRAM:							
11,228.97	1,254.74	7,174.00			6,500.00	.00	.00
SMALL MISC GRANTS Revenue Total:							
.00	100.00	100.00			.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
11,228.97	1,254.74	7,174.00			6,500.00	.00	.00
Total SMALL MISC GRANTS:							
11,228.97-	6,990.43	100.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	8,145.17	7,174.00			6,500.00	.00	.00
Total Revenue:							

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
.00	100.00	100.00			.00	.00	.00
Total Expenditure:							
11,228.97	1,254.74	7,174.00			6,500.00	.00	.00
Grand Totals:							
11,228.97-	6,990.43	100.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

Category.Category code = "708"

Report Criteria:
Includes only accounts with balances or activity
Includes grand totals by account type
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
Category.Category code = "710"

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
BULLET PROOF VEST GRANT							
.00	7,384.53	.00	175-000-3010710	Bullet Proof Vest Grant	7,385.00	.00	.00

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
BULLET PROOF VESTS							
.00	.00	.00	175-710-5200245	GENERAL SUPPLIES	7,385.00	.00	.00
Total BULLET PROOF VEST GRANT:							
.00	7,384.53	.00			14,770.00	.00	.00
Total BULLET PROOF VESTS:							
.00	.00	.00			7,385.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
.00	.00	.00			7,385.00	.00	.00
Total SMALL MISC GRANTS:							
.00	7,384.53	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	7,384.53	.00			7,385.00	.00	.00
Total Revenue:							
.00	.00	.00			.00	.00	.00
Total Expenditure:							
.00	.00	.00			7,385.00	.00	.00
Grand Totals:							
.00	7,384.53	.00			.00	.00	.00

Report Criteria:

- Includes only accounts with balances or activity
- Includes grand totals by account type
- Includes account notes
- Includes budget notes with general notes and with year ending periods: Current year
- Category.Category code = "710"

Report Criteria:
Includes only accounts with balances or activity
Includes grand totals by account type
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
Category:Category code = "714"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
CIS Wellness Grant							
.00	1,540.87	478.00	175-000-3010714	BEGINNING CASH BAL-CIS WELLNES	216.00	.00	.00
750.00	750.00	.00	175-100-4104312	CIS WELLNESS GRANT	.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total :							
750.00	750.00	.00			.00	.00	.00
CIS WELLNESS PROGRAM							
.00	312.36	478.00	175-714-5200245	MATERIALS AND SUPPLIES	216.00	.00	.00
Total CIS Wellness Grant:							
750.00	2,603.23	956.00			432.00	.00	.00
Total CIS WELLNESS PROGRAM:							
.00	312.36	478.00			216.00	.00	.00
SMALL MISC GRANTS Revenue Total:							
750.00	750.00	.00			.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
.00	312.36	478.00			216.00	.00	.00
Total SMALL MISC GRANTS:							
750.00	1,978.51	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	1,540.87	478.00			216.00	.00	.00
Total Revenue:							
750.00	750.00	.00			.00	.00	.00
Total Expenditure:							
.00	312.36	478.00			216.00	.00	.00
Grand Totals:							
750.00	1,978.51	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

Category: Category code = "718"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
ODOT Car Seats							
.00	313.48	1,632.00	175-000-3010718	BEGINNING CASH BAL-ODOT CRSEAT	474.00	.00	.00
611.37	256.96	750.00	175-100-4104320	CAR SEAT SALES	500.00	.00	.00
830.95	526.45	400.00	175-100-4104718	ODOT CAR SEAT GRANT	200.00	.00	.00

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total :							
1,442.32	783.41	1,150.00			700.00	.00	.00
ODOT CAR SEAT GRANT							
915.81	549.92	2,782.00	175-718-5200245	GENERAL SUPPLIES	1,174.00	.00	.00
Total ODOT Car Seats:							
2,358.13	1,646.81	5,564.00			2,348.00	.00	.00
Total ODOT CAR SEAT GRANT:							
915.81	549.92	2,782.00			1,174.00	.00	.00
SMALL MISC GRANTS Revenue Total:							
1,442.32	783.41	1,150.00			700.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
915.81	549.92	2,782.00			1,174.00	.00	.00
Total SMALL MISC GRANTS:							
526.51	546.97	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	313.48	1,632.00			474.00	.00	.00
Total Revenue:							
1,442.32	783.41	1,150.00			700.00	.00	.00
Total Expenditure:							
915.81	549.92	2,782.00			1,174.00	.00	.00
Grand Totals:							
526.51	546.97	.00			.00	.00	.00

Report Criteria:
Includes only accounts with balances or activity
Includes grand totals by account type
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
Category:Category code = "722"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
Geiser Park Trees & Improv							
.00	904.14	1,016.00	175-000-3010722	BEGINNING CASH BAL-CANDY MACH	1,002.00	.00	.00
50.25	39.80	100.00	175-100-4104367	CANDY MACHINE VENDING REVENUE	100.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total :							
50.25	39.80	100.00			100.00	.00	.00
GEISER PARK & TREES							
.00	.00	1,000.00	175-722-5200223	CONTRACTED SERVICES	1,000.00	.00	.00
97.59	.00	116.00	175-722-5200245	GENERAL SUPPLIES	102.00	.00	.00
Total Geiser Park Trees & Improv:							
147.84	943.94	2,232.00			2,204.00	.00	.00
Total GEISER PARK & TREES:							
97.59	.00	1,116.00			1,102.00	.00	.00
SMALL MISC GRANTS Revenue Total:							
50.25	39.80	100.00			100.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
97.59	.00	1,116.00			1,102.00	.00	.00
Total SMALL MISC GRANTS:							
47.34-	943.94	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	904.14	1,016.00			1,002.00	.00	.00
Total Revenue:							
50.25	39.80	100.00			100.00	.00	.00
Total Expenditure:							
97.59	.00	1,116.00			1,102.00	.00	.00
Grand Totals:							
47.34-	943.94	.00			.00	.00	.00

Report Criteria:
Includes only accounts with balances or activity
Includes grand totals by account type
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
Category:Category code = "729"

2021-22	2022-23	2023-24			2024-25	2024-25	2024-25
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
Salt Lick Sculpture							
.00	.00	1,000.00	175-000-3010729	BEGINNING CASH BAL-SALT LICK	1,000.00	.00	.00

2021-22 Actual	2022-23 Actual	2023-24 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
SALT LICK SCULPTURE MAINT							
.00	.00	1,000.00	175-729-5200223	CONTRACTED SERVICES	1,000.00	.00	.00
Total Salt Lick Sculpture:							
.00	.00	2,000.00			2,000.00	.00	.00
Total SALT LICK SCULPTURE MAINT:							
.00	.00	1,000.00			1,000.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
.00	.00	1,000.00			1,000.00	.00	.00
Total SMALL MISC GRANTS:							
.00	.00	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	.00	1,000.00			1,000.00	.00	.00
Total Revenue:							
.00	.00	.00			.00	.00	.00
Total Expenditure:							
.00	.00	1,000.00			1,000.00	.00	.00
Grand Totals:							
.00	.00	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

Category.Category code = "729"

Report Criteria:
Includes only accounts with balances or activity
Includes grand totals by account type
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
Category: Category code = "735"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
Public Art							
.00	16,186.65	16,186.00	175-000-3010735	BEGINNING CASH BAL-PUBLIC ART	10,000.00	.00	.00
.00	.00	500.00	175-100-4104316	GRANTS AND DONATIONS-PUB ART	500.00	.00	.00

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total :							
.00	.00	500.00			500.00	.00	.00
PUBLIC ART PROGRAM							
.00	749.99	16,686.00	175-735-5200301	PUBLIC ART	10,500.00	.00	.00
Total Public Art:							
.00	16,936.64	33,372.00			21,000.00	.00	.00
Total PUBLIC ART PROGRAM:							
.00	749.99	16,686.00			10,500.00	.00	.00
SMALL MISC GRANTS Revenue Total:							
.00	.00	500.00			500.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
.00	749.99	16,686.00			10,500.00	.00	.00
Total SMALL MISC GRANTS:							
.00	15,436.66	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	16,186.65	16,186.00			10,000.00	.00	.00
Total Revenue:							
.00	.00	500.00			500.00	.00	.00
Total Expenditure:							
.00	749.99	16,686.00			10,500.00	.00	.00
Grand Totals:							
.00	15,436.66	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

Category:Category code = "738"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
Shop with a Cop							
.00	1,138.96	4,423.00	175-000-3010738	BEGINNING CASH BAL-SHOP W/COP	4,422.00	.00	.00
75.00	5,287.00	500.00	175-100-4104738	DONATIONS SHOP WITH A COP	500.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total :							
75.00	5,287.00	500.00			500.00	.00	.00
SHOP WITH A COP							
.00	2,003.55	4,923.00	175-738-5200245	GENERAL SUPPLIES	4,922.00	.00	.00
Total Shop with a Cop:							
75.00	8,429.51	9,846.00			9,844.00	.00	.00
Total SHOP WITH A COP:							
.00	2,003.55	4,923.00			4,922.00	.00	.00
SMALL MISC GRANTS Revenue Total:							
75.00	5,287.00	500.00			500.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
.00	2,003.55	4,923.00			4,922.00	.00	.00
Total SMALL MISC GRANTS:							
75.00	4,422.41	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	1,138.96	4,423.00			4,422.00	.00	.00
Total Revenue:							
75.00	5,287.00	500.00			500.00	.00	.00
Total Expenditure:							
.00	2,003.55	4,923.00			4,922.00	.00	.00
Grand Totals:							
75.00	4,422.41	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

Category:Category code = "740"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
Railroad Quiet Zone							
.00	35,528.04	108,626.00	175-000-3010740	BEGINNING CASH BAL-QUIET ZONE	94,430.00	.00	.00
.00	500.00	.00	175-100-4104318	GRANTS AND DONATIONS-Q.ZONE	.00	.00	.00
1,500.00	80,111.00	118,674.00	175-100-4104740	DONATIONS-QUIET ZONE	118,956.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total :							
1,500.00	80,611.00	118,674.00			118,956.00	.00	.00
RAILROAD QUIET ZONE							
.00	.00	19,442.00	175-740-5100101	SALARIES AND WAGES	19,442.00	.00	.00
.00	.00	1,205.00	175-740-5100115	SOCIAL SECURITY	1,487.00	.00	.00
.00	.00	6,321.00	175-740-5100116	PUBLIC EMPLOYEES RETIREMENT	6,321.00	.00	.00
.00	.00	214.00	175-740-5100117	WORKMEN'S COMPENSATION INS	214.00	.00	.00
.00	.00	2,765.00	175-740-5100118	HEALTH INSURANCE	2,765.00	.00	.00
.00	.00	53.00	175-740-5100122	EMPLOYEE BENEFITS	53.00	.00	.00
12,488.46	7,409.05	80,000.00	175-740-5200223	CONTRACTED SERVICES	65,804.00	.00	.00
.00	.00	97,300.00	175-740-5200246	VENDOR MATERIAL	97,300.00	.00	.00
.00	.00	20,000.00	175-740-5200247	STORES MATERIAL	20,000.00	.00	.00
Total Railroad Quiet Zone:							
13,988.46	123,548.09	454,600.00			426,772.00	.00	.00
Total RAILROAD QUIET ZONE:							
12,488.46	7,409.05	227,300.00			213,386.00	.00	.00
SMALL MISC GRANTS Revenue Total:							
1,500.00	80,611.00	118,674.00			118,956.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
12,488.46	7,409.05	227,300.00			213,386.00	.00	.00
Total SMALL MISC GRANTS:							
10,988.46-	108,729.99	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	35,528.04	108,626.00			94,430.00	.00	.00
Total Revenue:							

2022-23	2023-24	2024-25	ACCOUNT NUMBER	DESCRIPTION	2025-26	2025-26	2025-26
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
1,500.00	80,611.00	118,674.00			118,956.00	.00	.00
Total Expenditure:							
12,488.46	7,409.05	227,300.00			213,386.00	.00	.00
Grand Totals:							
10,988.46-	108,729.99	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

Category.Category code = "740"

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

Category: Category code = "741"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
Police Evidence Lockers							
.00	2,009.35	2,002.00	175-000-3010741	BEGINNING CASH BAL-EVIDENCE LK	2,930.00	.00	.00
233.87	82.76	100.00	175-100-4104741	DONATIONS-EVIDENCE LOCKERS	100.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total :							
233.87	82.76	100.00			100.00	.00	.00
POLICE EVIDENCE LOCKERS							
.00	.00	2,102.00	175-741-5200245	EVIDENCE LOCKERS	3,030.00	.00	.00
Total Police Evidence Lockers:							
233.87	2,092.11	4,204.00			6,060.00	.00	.00
Total POLICE EVIDENCE LOCKERS:							
.00	.00	2,102.00			3,030.00	.00	.00
SMALL MISC GRANTS Revenue Total:							
233.87	82.76	100.00			100.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
.00	.00	2,102.00			3,030.00	.00	.00
Total SMALL MISC GRANTS:							
233.87	2,092.11	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	2,009.35	2,002.00			2,930.00	.00	.00
Total Revenue:							
233.87	82.76	100.00			100.00	.00	.00
Total Expenditure:							
.00	.00	2,102.00			3,030.00	.00	.00
Grand Totals:							
233.87	2,092.11	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

Category: Category code = "742"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
Law Enforcement Recognition							
.00	677.00	677.00	175-000-3010742	BEGINNING FUND BAL-LAW ENF BNQ	5,070.00	.00	.00
4,997.00	8,733.00	5,000.00	175-100-4104396	OFFICER RECOGNITION	5,000.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total :							
4,997.00	8,733.00	5,000.00			5,000.00	.00	.00
LAW ENFORCEMENT RECOGNITION							
4,320.00	4,340.00	5,677.00	175-742-5200223	CONTRACTED SERVICES	.00	.00	.00
.00	.00	.00	175-742-5200245	OFFICER RECOGNITION	10,070.00	.00	.00
Total Law Enforcement Recognition:							
9,317.00	13,750.00	11,354.00			20,140.00	.00	.00
Total LAW ENFORCEMENT RECOGNITION:							
4,320.00	4,340.00	5,677.00			10,070.00	.00	.00
SMALL MISC GRANTS Revenue Total:							
4,997.00	8,733.00	5,000.00			5,000.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
4,320.00	4,340.00	5,677.00			10,070.00	.00	.00
Total SMALL MISC GRANTS:							
677.00	5,070.00	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	677.00	677.00			5,070.00	.00	.00
Total Revenue:							
4,997.00	8,733.00	5,000.00			5,000.00	.00	.00
Total Expenditure:							
4,320.00	4,340.00	5,677.00			10,070.00	.00	.00
Grand Totals:							
677.00	5,070.00	.00			.00	.00	.00

Elkhorn Industrial Park – Economic and Community Development

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

[Report].Fund = "177"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
ELKHORN IND-ECON/COM DEV							
221,612.81	227,921.80	667,500.00	177-000-3010101	FUND BALANCE	725,802.00	.00	.00
REVENUE							
.00	186,107.00	.00	177-100-4100900	ELKHORN IND PRK LOT SALES	.00	.00	.00
6,308.99	11,168.15	25,000.00	177-100-4101200	INTEREST	25,000.00	.00	.00
.00	.00	.00	177-100-4105701	TRANSFER FROM GENERAL FUND	15,000.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
Total REVENUE:							
6,308.99	197,275.15	25,000.00			40,000.00	.00	.00
ECONOMIC & COMMUNITY DEV.							
.00	.00	572,500.00	177-177-5200223	CONTRACTED SERVICES	765,802.00	.00	.00
Transfers							
.00	.00	120,000.00	177-177-5600100	TRANSFERS	.00	.00	.00
Total Transfers:							
.00	.00	120,000.00			.00	.00	.00
Total ECONOMIC & COMMUNITY DEV.:							
.00	.00	692,500.00			765,802.00	.00	.00
ELKHORN IND-ECON/COM DEV Revenue Total:							
6,308.99	197,275.15	25,000.00			40,000.00	.00	.00
ELKHORN IND-ECON/COM DEV Expenditure Total:							
.00	.00	692,500.00			765,802.00	.00	.00
Total ELKHORN IND-ECON/COM DEV:							
227,921.80	425,196.95	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
221,612.81	227,921.80	667,500.00			725,802.00	.00	.00
Total Revenue:							
6,308.99	197,275.15	25,000.00			40,000.00	.00	.00
Total Expenditure:							
.00	.00	692,500.00			765,802.00	.00	.00
Grand Totals:							

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
227,921.80	425,196.95	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

[Report].Fund = "177"

Tile Replacement Fund

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

[Report].Fund = "179"

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
TILE REPLACEMENT FUND							
TILE REPLACEMENT							
.00	2,760.52	2,175.00	179-000-3010101	BEGINNING CASH BALANCE	2,174.00	.00	.00
TILE REPLACEMENT FUND							
2,760.52	.00	.00	179-100-4105722	TILE REVENUE-BAKER CITY EVENTS	.00	.00	.00

2022-23	2023-24	2024-25			2025-26	2025-26	2025-26
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total TILE REPLACEMENT FUND:							
2,760.52	.00	.00			.00	.00	.00
TILE REPLACEMENT FUND							
.00	586.47	2,175.00	179-179-5200223	CONTRACTED SERVICES/TILE	2,174.00	.00	.00
Total TILE REPLACEMENT:							
2,760.52	3,346.99	4,350.00			4,348.00	.00	.00
Total TILE REPLACEMENT FUND:							
.00	586.47	2,175.00			2,174.00	.00	.00
TILE REPLACEMENT FUND Revenue Total:							
2,760.52	.00	.00			.00	.00	.00
TILE REPLACEMENT FUND Expenditure Total:							
.00	586.47	2,175.00			2,174.00	.00	.00
Total TILE REPLACEMENT FUND:							
2,760.52	2,174.05	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	2,760.52	2,175.00			2,174.00	.00	.00
Total Revenue:							
2,760.52	.00	.00			.00	.00	.00
Total Expenditure:							
.00	586.47	2,175.00			2,174.00	.00	.00
Grand Totals:							
2,760.52	2,174.05	.00			.00	.00	.00

2022-23 Actual	2023-24 Actual	2024-25 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
CUSTOMER DEPOSIT							
.00	.00	.00	199-000-3010101	BEGINNING CASH BALANCE	.00	.00	.00
Total CUSTOMER DEPOSIT:					.00	.00	.00
Total Asset:					.00	.00	.00
Total Liability:					.00	.00	.00
Total Equity:					20,849,110.66	.00	.00
14,893,014.44	16,498,968.15	16,516,763.00					
Total Revenue:					27,669,114.52	.00	.00
17,726,754.01	17,423,026.90	22,306,366.00					
Total Expenditure:					48,518,225.18	.00	.00
16,120,911.29	15,150,468.01	38,823,129.00					
Grand Totals:					.00	.00	.00
16,498,857.16	18,771,527.04	.00					

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

Street Fund FY 2025-26

Planned Project Summary



Baker City
OREGON

Identified Projects -

Cedar Street – Campbell Street to Hughes Lane

Plum Street – Campbell Street to Baker Street

Birch Street – Campbell Street to B Street

Broadway Avenue – Birch Street to Well Street

IMS Pavement Condition Inspection and Report



Baker City
OREGON

Cedar Street Project Elements-

Per ODOT Local Agency Agreement

- Design and construct multiuse path (altering shoulder width in some areas) on the west side of Cedar from Hughes to D Street (could extend further if budget allows).
- Design and construct Cedar Street improvements at its intersection with Hughes to allow better turning movements and bike mobility through the intersection (no additional turning lanes for this section).
- Design and construct surface improvements to Cedar Street from Hughes to D Street.
- Add pedestrian lighting (if budget allows).

Street Department Added Elements

- Design and construct surface improvements to Cedar Street from Campbell to D Street.
- Pave street connection between Cedar Street and Lund Lane.



Baker City
OREGON

Project Bid Tabulation -

BID TABULATION											
ANDERSON PERRY & ASSOCIATES, INC. P.O. Box 1107 La Grande, Oregon 97850						PROJECT: City of Baker City, Oregon Cedar Street Improvements - 2025		OWNER: City of Baker City P.O. Box 650 / 1655 1st Street Baker City, Oregon 97814			
Bid Opening: 2:00 p.m., March 5, 2025, at City of Baker City, 1655 1st Street, Baker City, Oregon 97814				BIDDERS							
				Engineer's Estimate		High Desert Aggregate & Paving		Cascade Civil Corp.		Granite Construction Co.	
Item	Description	Unit	Amount	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total
1	Mobilization/Demobilization	L.S.	1	\$84,300.00	\$84,300.00	\$160,000.00	\$160,000.00	\$177,000.00	\$177,000.00	\$220,000.00	\$220,000.00
2	Temporary Protection and Direction of Traffic/Project Safety	L.S.	1	\$60,000.00	\$60,000.00	\$35,000.00	\$35,000.00	\$100,000.00	\$100,000.00	\$214,000.00	\$214,000.00
3	Erosion and Sediment Control	L.S.	1	\$10,000.00	\$10,000.00	\$2,500.00	\$2,500.00	\$5,000.00	\$5,000.00	\$1,500.00	\$1,500.00
4	Removal of Structures and Obstructions	L.S.	1	\$5,000.00	\$5,000.00	\$7,500.00	\$7,500.00	\$105,000.00	\$105,000.00	\$6,000.00	\$6,000.00
5	Cement-treated Base	S.Y.	22,500	\$13.00	\$292,500.00	\$9.80	\$220,500.00	\$7.50	\$168,750.00	\$5.50	\$123,750.00
6	Portland Cement for Cement-treated Base	Ton	800	\$250.00	\$200,000.00	\$160.00	\$128,000.00	\$210.00	\$168,000.00	\$210.00	\$168,000.00
7	General Earthwork	L.S.	1	\$20,000.00	\$20,000.00	\$55,000.00	\$55,000.00	\$110,000.00	\$110,000.00	\$175,000.00	\$175,000.00
8	Asphalt Concrete Pavement	Ton	6,100	\$150.00	\$915,000.00	\$97.00	\$591,700.00	\$108.00	\$658,800.00	\$144.50	\$881,450.00
9	Asphalt for Fog Seal	Ton	20	\$900.00	\$18,000.00	\$650.00	\$13,000.00	\$1,000.00	\$20,000.00	\$1,100.00	\$22,000.00
10	Aggregate Base	Ton	1,000	\$40.00	\$40,000.00	\$42.00	\$42,000.00	\$50.00	\$50,000.00	\$70.00	\$70,000.00
11	Extra for Asphalt Approach	Each	53	\$200.00	\$10,600.00	\$500.00	\$26,500.00	\$650.00	\$34,450.00	\$265.00	\$14,045.00
12	Concrete Sidewalk	S.F.	400	\$25.00	\$10,000.00	\$12.00	\$4,800.00	\$17.00	\$6,800.00	\$50.00	\$20,000.00
13	Concrete Curb and Gutter	L.F.	70	\$100.00	\$7,000.00	\$50.00	\$3,500.00	\$60.00	\$4,200.00	\$150.00	\$10,500.00
14	Extra for Curb Ramp	Each	1	\$1,500.00	\$1,500.00	\$3,000.00	\$3,000.00	\$1,200.00	\$1,200.00	\$2,500.00	\$2,500.00
15	Truncated Dome on New Surface	S.F.	10	\$100.00	\$1,000.00	\$50.00	\$500.00	\$60.00	\$600.00	\$150.00	\$1,500.00
16	Relocate Mailbox	Each	6	\$850.00	\$5,100.00	\$500.00	\$3,000.00	\$200.00	\$1,200.00	\$500.00	\$3,000.00
17	Repair Unmarked Utility	Each	4	\$5,000.00	\$20,000.00	\$1,500.00	\$6,000.00	\$1,200.00	\$4,800.00	\$700.00	\$2,800.00
18	Permanent Signing and Striping	L.S.	1	\$40,000.00	\$40,000.00	\$60,000.00	\$60,000.00	\$56,000.00	\$56,000.00	\$63,000.00	\$63,000.00
19	Surface Restoration	L.S.	1	\$20,000.00	\$20,000.00	\$30,000.00	\$30,000.00	\$20,000.00	\$20,000.00	\$5,000.00	\$5,000.00
	TOTAL BASE BID PRICE				\$1,760,000.00		\$1,392,500.00		\$1,691,800.00		\$2,004,045.00
ADDITIVE ALTERNATIVE											
A1.	Temporary Protection and Direction of Traffic/Project Safety	L.S.	1	\$1,200.00	\$1,200.00	\$8,500.00	\$8,500.00	\$6,400.00	\$6,400.00	\$27,000.00	\$27,000.00
A2.	Cement-Treated Base	S.Y.	720	\$15.00	\$10,800.00	\$9.80	\$7,056.00	\$7.00	\$5,040.00	\$17.00	\$12,240.00



Baker City
OREGON

Project Bid Tabulation Cont. -

BID TABULATION											
ANDERSON PERRY & ASSOCIATES, INC. P.O. Box 1107 La Grande, Oregon 97850				PROJECT: City of Baker City, Oregon Cedar Street Improvements - 2025				OWNER: City of Baker City P.O. Box 650 / 1655 1st Street Baker City, Oregon 97814			
Bid Opening: 2:00 p.m., March 5, 2025, at City of Baker City, 1655 1st Street, Baker City, Oregon 97814				BIDDERS							
				Engineer's Estimate		High Desert Aggregate & Paving		Cascade Civil Corp.		Granite Construction Co.	
Item	Description	Unit	Amount	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total
A3.	Portland Cement for Cement-Treated Base	Ton	30	\$250.00	\$7,500.00	\$160.00	\$4,800.00	\$800.00	\$24,000.00	\$210.00	\$6,300.00
A4.	Asphalt for Fog Seal	Ton	1	\$900.00	\$900.00	\$650.00	\$650.00	\$1,000.00	\$1,000.00	\$1,100.00	\$1,100.00
A5.	General Earthwork	L.S.	1	\$3,000.00	\$3,000.00	\$5,000.00	\$5,000.00	\$5,216.00	\$5,216.00	\$12,000.00	\$12,000.00
A6.	Asphalt Concrete Pavement	Ton	300	\$150.00	\$45,000.00	\$97.00	\$29,100.00	\$108.00	\$32,400.00	\$143.00	\$42,900.00
A7.	Aggregate Base	Ton	450	\$40.00	\$18,000.00	\$42.00	\$18,900.00	\$35.00	\$15,750.00	\$70.00	\$31,500.00
A8.	Extra for Asphalt Approach	Each	3	\$200.00	\$600.00	\$400.00	\$1,200.00	\$650.00	\$1,950.00	\$250.00	\$750.00
A9.	Repair Unmarked Utility	Each	2	\$5,000.00	\$10,000.00	\$1,500.00	\$3,000.00	\$1,200.00	\$2,400.00	\$700.00	\$1,400.00
A10.	Surface Restoration	L.S.	1	\$3,000.00	\$3,000.00	\$6,000.00	\$6,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
	SUBTOTAL ADDITIVE ALTERNATIVE				\$100,000.00		\$84,206.00		\$95,656.00		\$136,690.00
	TOTAL BASE BID PRICE PLUS ADDITIVE ALTERNATIVE				\$1,860,000.00		\$1,476,706.00		\$1,787,456.00		\$2,140,735.00



Baker City
OREGON

Project Funding -

- HB 2017 – Local Projects Program
- Street Fund – Overlay Reserve

\$1,170,000

\$ 306,706



Baker City
OREGON

Additional Street Improvements -

**CITY OF BAKER CITY
PRELIMINARY COST ESTIMATE
2025 STREET IMPROVEMENTS
(YEAR 2025 COSTS)
April 2025**

NO.	DESCRIPTION	UNIT	UNIT PRICE	ESTIMATED QUANTITY	TOTAL PRICE
1	Plum Street Improvements (CTB)	LS	\$ 404,480	All Req'd	\$ 404,480
2	Birch Street Improvements	LS	84,740	All Req'd	84,740
3	Broadway Street Improvements	LS	71,240	All Req'd	71,240
Total Estimated Construction Cost					\$ 560,460
Construction Contingencies (20%)					\$ 112,000
Subtotal Estimated Construction Cost					\$ 672,460
Engineering (15%)					\$ 84,000
TOTAL ESTIMATED PROJECT COST (2025)					\$ 756,460



Baker City
OREGON

Pavement Condition Analysis-



Budgetary Estimate

Baker City PCI 2025/2026

(Note: The final fee and scope of work depends on confirmation of test miles to be surveyed and analysis and reporting requirements.)

Budgetary Estimate					
Name	Qty.	Units	Price	Disc.	Total Price
Project Setup and Kickoff	1	Lump Sum	\$2,500.00		\$2,500.00
Project Management	1	Lump Sum	\$1,500.00		\$1,500.00
GIS Review and Survey Extents Verification	1	Lump Sum	\$2,000.00		\$2,000.00
Mobilization/Calibration	1	Lump Sum	\$4,875.00		\$4,875.00
Field Data Collection - IrisPRO Pave	1	Lump Sum	\$7,475.00		\$7,475.00
Data Processing: Enhanced ASTM D6433 (Including QC/QA) - According to Standard Data Dictionary	1	Lump Sum	\$2,275.00		\$2,275.00
Condition Data Delivery (Standard Geodatabase/Tabular Format Only)	1	Lump Sum	\$500.00		\$500.00
Easy Street Analysis (ESA) Pavement Management Plan/Analysis	1	Lump Sum	\$7,500.00		\$7,500.00
Pavement Management Report	1	Lump Sum	\$2,400.00		\$2,400.00
Inform - <400 lane miles- 90 Day Free Trial (Price reflects annual fee if opt in after trial)	1	Per Year	\$2,000.00	100%	\$0.00
Inform Web Hosting- 90 Day Free Trial (Price reflects annual fee if opt in after trial)	60	Per year per mile	\$1.20	100%	\$0.00
			Total Price:	\$31,025.00	



Baker City
OREGON

Street Budget Impact FY 2025-26 -

State Tax Street Maintenance – 102.201	\$1,381,173
Stormwater Maintenance – 102.202	\$ 330,682
Preventative Maintenance – 102.203	\$3,215,707
Street Lighting – 102.204	\$ 133,113
Snow & Ice Control – 102.205	\$ 151,129
Street Construction – 102.209	\$ 8,503
Total Expenditure	\$5,220,307
Operating Contingency	\$ 400,000
UEFB – Overlay Reserve	\$ 899,561
UEFB – Unrestricted	\$ 250,000
Total Ending Fund Balance	\$1,549,531



Baker City
OREGON

Public Works Equipment Purchase Proposal FY 2025-26



Baker City
OREGON

Equipment Operations & Replacement Fund -

The Equipment Operation and Replacement - Fund 108 – essentially acts as the rental agency for Public Works city owned vehicles & equipment. Initial purchases are funded through the purchasing department, then this fund takes “ownership”. As departments uses the vehicle or piece of equipment, they are charged “rent”, payable to this fund to cover costs of maintenance, repair, and replacement. This fund consists of two departments:

- Department 108-801 – This department has two full time mechanics. These employees handle the majority of maintenance and repairs for the Public Works fleet as well as work on Fire and Police vehicles.
- Department 108.803 – This department acts as the purchasing agent for replacement equipment and vehicles. Purchases are funding using a portion of the rent income from the departments.



FY 2025-26 Proposed Replacement Purchases -

- Purchase - 1 Ton Pickup – Est. Purchase Price \$70,000
- Replace - 2007 ¾ Ton Service Pickup with 60k miles
- Justification – Need larger capacity to tow bigger equipment.

- Purchase – ½ Ton Pickup – Est. Purchase Price \$55,000
- Replace – 2005 Ford Ranger with 211k miles
- Justification – Has exceeded useful life, motor issues, frequently out of service.

- Purchase – ½ Ton Pickup – Est. Purchase Price \$55,000
- Replace – 2005 Ford Ranger with 137k miles
- Justification – Has exceeded useful life, frequently out of service.

- Purchase – 10 yd Dump Truck – Est. Purchase Price \$100,000
- Replace – 1981 Ten yd Dump Truck – Odometer and Hour Meter Do Not Work.
- Justification – Extremely old, reliability concerns, switching to automatic transmission.

- Purchase – Vactor/Jetter Trailer – Est. Purchase Price \$80,000
- Replace – Vactor Truck Purchased in 2010.
- Justification – Truck currently serving as backup, mechanical concerns, need small unit for watershed and alley work.



FY 2025-26 Proposed New Purchases -

- Purchase – 18–20 Ton Compact Excavator – Est. Purchase Price \$170,000
- Funding Source – Water 104.401 40%, Wastewater 105.501 40%, Street 102.201 20%
- Justification – Need excavator that can work in tight spaces like alleys but has large capacity. Less surface disturbance than a backhoe.

- Purchase – Equipment Trailer for Compact Excavator – Est. Purchase Price \$26,000
- Funding Source – Water 104.401 40%, Wastewater 105.501 40%, Street 102.201 20%
- Justification – Need to haul equipment to and from jobsites.

- Purchase – 6-Wheel ATV – Est. Purchase Price \$16,000
- Funding Source – Water 104.401 70%, Wastewater 105.501 30%,
- Justification – Travel to and from Mt. Line jobsite with misc. tools or parts more efficiently. Allow larger capacity sprayer for weed control.



Additional Details -

- Maintaining a current fleet is important in terms of cost effectiveness and job efficiency.
- There is adequate fund available for all purchases with out creating strain on proposed budgets.
- Staff is working to develop a comprehensive fleet management program to track cost effectiveness, useful life, and repair history to better plan replacement schedules going forward.



Baker City
OREGON