



BAKER CITY, OREGON BUDGET BOARD MEETING AGENDA

BUDGET MEETING
MAY 19, 2026 - 6:00 PM
CITY HALL COUNCIL CHAMBERS

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

Call to Order/Introduction

1. Call to Order	Chairperson	Procedural
2. Roll Call	Megan Langan	Procedural
3. Review the Proposed Budget	Chairperson	Discussion
4. Vote to Approve the Budget	Chairperson	Action Item
5. 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
6. 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.



City of Baker City 2026-27 Proposed Budget

Budget Information



BAKER CITY, OREGON
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Friday, May 8, 2025

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

Baker City Proposed Budget FY 2026-2027

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 2026-2027 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 City.
 - a. Ensure Baker City has all paperwork complete to process all types of sub-contracted ambulance billings with Pioneer by June 2026.
 - b. Address significant sidewalk and pothole issues during the summer of 2026.
 - c. Ensure Golf Course well is capable of delivery into city water system by June 2026.
 - d. Finish 2023-24 audit and 2024-25 audit by end of June 2026.
 - e. Increase value of public communication and engagement with city residents.
 - f. Strengthen City's ability to respond to disasters and overall resilience to disaster risks.
2. Prioritize near-term economic development initiatives and reduce bureaucracy in the development process.
 - a. Finalize TLT transition by October 2026.
 - b. Finalize Planning transition by December 2026.
 - c. Reduce bureaucracy and streamline the new development process.
 - i. Update water/wastewater ordinances by August 2026 and development code by December 2026.
 - ii. Finish development process survey and associated analysis by June 2026.
 - iii. Adjust development process as required based on feedback.
3. Improve Baker City's financial position.
 - a. Establish General Fund Capital plan by June 2026.
 - b. Finalize new hire policy in remaining two union contracts by July 2027.

- c. Continue efforts to earn additional grant funds and state/federal capital requests.

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 has completed all the paperwork to process all sub-contracted ambulance billing with Pioneer. Public Works is developing a plan to aggressively address potholes and sidewalk issues in the City, and both City wells are certified and operational if needed for extra water this summer. Both overdue audits are still on track to be completed by the end of June 2026, and the City most recently sent out a series of communication via Facebook on City budget education. Disaster response and resilience efforts will continue this summer with the City reviewing its Emergency Action Plan and having tabletop discussions on the level of risk we have in the City.
- Baker City also established several efforts to address near-term economic development and reduce bureaucracy. The City is nearly complete with the Transient Lodging Tax (TLT) transition. TLT revenue has come in fairly close to projections and has provided a solid source of additional revenue to the General Fund while giving us more control over tourism promotion. Our new Community Development Coordinator led the effort to bring on a marketing firm, and the City has been very pleased with their efforts to expand Baker City's reach when it comes to tourists. The new website and social media sites are expected to go live in mid-May, and the City will start actively promoting in several large markets throughout the Northwest.
 - The Planning transition is underway, and the City is using new AI tools to streamline the application and report process. Several recent applications have been turned in 10 days or less which is a major improvement to previous timelines. For applications for commercial projects or large residential projects, the City has mandated a Pre-Application discussion with all relevant parties to ensure any questions are answered before the application process proceeds.
 - The development process updates have also been positive so far. The Development Code update is complete and should go into effect later in the month of May. The City sent out a survey to ask for inputs on what improvements are needed in the full development process. We have consolidated efforts internally to be more consistent and get estimates to customers in a timely & coordinated manner. The next major item on the list is changing/simplifying how the City charges for mainline connections, so that developers have a better idea of what to expect when they develop on their property. In the future, the City intends to schedule a meeting with contractors, realtors, etc. to go over all the changes and request further feedback.

- The City also continues to pursue efforts to improve the long-term health of the City's financial position. As mentioned earlier, the TLT transition has provided additional revenue to the General Fund, and other revenue sources have assisted in eliminating the deficit the City faced in the General Fund a couple years ago. The solutions have solidified enough that the City Council reduced the Public Safety Fee by 50% to help offset extra charges for residents during tough economic times. The City was able to begin its new hire policy to reduce personnel costs over the long term. The policy is in effect for non-represented new hires as well as for the BCEA union. The City is pursuing the inclusion of this policy in the police and fire contracts over the next two years. Between grant awards and targeting funds from savings, the City has been able to address several needed deferred maintenance projects while also including additional projects in this upcoming budget year.
- Lastly, Baker City is aggressively going after economic development leads as they come up. A new pharmacy should open very soon, and while efforts to attract another grocery store have been unsuccessful so far, the City has several companies interested in expanding to Baker City over the short and long-term. We will continue to put time and effort into these possibilities as the City needs some growth to ensure stability over the next several years.

City staff is excited about the future of Baker City, and this Proposed Budget should help the City build off of the foundation set in the last two years.

Overview of the Current 2025-26 Budget Year

The current budget year continues a positive trend in Baker City. The Council's decisions over the last two calendar years and continued cost-saving measures have solidified the positive financial outlook in all City funds. While there were some unanticipated expenses this year, the City has been able to keep expenditures below revenue, so that the City departments can continue to provide services and maintain healthy fund balances. Additional details are listed below.

Revenue

Related to City revenue, Baker City will again end the current budget year at or ahead of revenue projections in all major funds. The General Fund will exceed revenue projections primarily due to property tax revenue and franchise fee revenue coming in at higher than budgeted amounts.

The Public Safety Fee continued to provide additional revenue for the General Fund's current budget year. Revenue from the PSF is \$559,114 through early May of 2026, 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) \$1,750,998 year-to-date, as of April 1, 2026. Since property tax and franchise fee revenue are projected to remain higher than budgeted this year, City staff recommended reducing the fee for next year.

The Street Fund is on track to exceed revenue forecasts due to more revenue than expected from property taxes, interest and the state fund exchange program. The City received the ODOT revenue for the Cedar Street project which helped complete a significant project to improve the street between Hughes Lane and Campbell Street.

The Water Fund is on track to exceed revenue projections. Water sales drive most of the revenue in the water fund and are projected to end the year higher than forecasted which will help retain the capital needed for current and future capital projects. Earlier in the budget year, Finance transitioned the City back to actual billing instead of "averaging" and settled all the individual accounts based on past usage, so

the revenue reflects the water sales that are actually occurring instead of relying on the averaging projections which did not end up working well in the billing cycles.

The Wastewater Fund's position will also end the current budget year exceeding revenue projections driven by interest, main charge connections, and wastewater service charges. The City continues to wait on the outcome of the new lagoon's issues, and should not have to draw on additional loan proceeds this current budget year.

Expenditures

On the expenditure side of the equation, we are on track to finish the year at or less than budgeted in most departments within the General Fund. City Staff realized savings from previous cost saving measures and found additional savings during the planning transition as well as in the Administrative and Airport Departments. Directors continue to stress judicious spending plans to keep costs under control. In the Admin Department fund (Fund 101-101), building maintenance is again well over the budgeted amount due to costs from the Council Chamber water damage that continued into this budget year. Staff also needed to replace or repair multiple furnace units that failed during the budget year. Property maintenance costs in this fund were well over budget due to aggressively enforcing several properties with ongoing issues. The Police Department (101-102) had some unanticipated expenses in animal control and uniform replacement and were able to afford higher police vehicle lease expenses with the Leo Adler grant that it received. The Fire Department (101-103) had higher building maintenance costs due to having to replace one of the concrete sections in a vehicle bay and water damage from a water leak. Equipment supplies were higher due to needing to equip its newer vehicles with updated radios. So far, all of these increases are offset by less than expected expenditures in other budget lines, so none of them 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 will all end the year at or under budget.

The City continued to pursue grants and receive several awards. The Leo Adler Foundation awarded grant money to repair the Leo Adler Parkway (\$15,000), and a new vehicle for the Police Department (\$20,000). The City received grant money from the FAA and the State of OR to fund design and construction of a major repair to the airport access road (over \$350,000). The Fire Department received another \$35,000 from the State of Oregon for wildfire staffing that covered this current budget year, and the City received smaller grants to address IT needs and security upgrades.

With previous grant funding Baker City completed or started multiple projects including a new Fire Department pumper truck, the Samo Swim Center roof replacement, new restrooms for the Geiser Pollman Park, the Splash Pad at Central Park, and the upgrade of taxiways and ramps at the airport. Design work began on the Seismic Grant project at the Police Department building and construction will occur during the upcoming budget year. Court Plaza is ready to start and be completed this calendar year which is exciting. That project is funded by an Oregon State Parks Local Government Grant Program and donations. We appreciate the generosity from so many sources which will help the City fund needed improvements and repairs!

Baker City pursued additional grants for Fire Department, Cemetery, and Parks projects that we will track closely as the year continues.

Overview of Upcoming 2026-2027 Budget

The focus for this budget year is similar to last year. The City will build off improvements to the City's financial position (Short-Term Goal 3), prioritize near-term economic development initiatives and development processes (Short-Term Goal 2), and continue the process of making visible improvements to city infrastructure (Mid- and Long-Term Goals). The grants we received will help significantly with this effort, and there are deferred maintenance projects and capital improvements already budgeted in the General Fund, Street Fund, and Water Fund/Wastewater Fund as well as some of the smaller funds. This year, the City also completed a process to identify, discuss, and prioritize capital projects in the General Fund. Those projects are outlined in Fund 109 – the General Fund Capital Projects Fund. Between these projects in the General Fund and additional projects in other major and minor funds, the City will once again see several major projects to improve city services and continue successful stewardship of tax dollars from City residents.

There were no significant changes to fund operations, budget lines, or new funds this year. Notable changes to revenue and expenditures are covered in the respective sections.

REVENUE

Revenue estimates for major revenue sources included in the FY 2026-27 proposed budget are outlined as follows:

Property Taxes – The City has consistently underbudgeted amounts in this line, so this year we tried to project this more accurately. The \$3,830,000 budgeted amount is based on the current year projection of \$3.65M plus additional property tax growth which has typically fallen in an amount between \$140,000 to \$210,000 in recent years.

Interest – the City is currently earning approximately 4% interest through the Local Government Investment Pool. We project that interest rates should not fall significantly over the next year, so the interest amounts are based on slightly lower rates for the upcoming year combined with any increases to fund balances.

Trust Transfers – No major changes.

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) as well as actual amounts seen over the last two to three years.

Franchises – Franchise revenues are based on actual receipts adjusted by any known franchisor rate increases or revenue trends.

In Lieu of Franchise Fees – Slight increases for these revenue lines due to higher collection amounts for water and wastewater receipts.

Admin Indirect Fee – The budgeted revenue amount is reduced due to updated calculations. Last year's budgeted amount was higher than actual numbers, so the City adjusted the budgeted amount to reflect the actual trends. 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 lowered the budgeted amount due to the City Council’s decision to reduce the fee by 50%.

Transient Lodging Tax – the City expects to see an increase in revenue based on the new tourism marketing strategy, but at the same time tourism is down across Oregon and the United States due to overall economic conditions. Because of this, the City chose to be conservative and keep the same revenue projection as this current budget year.

Water and Wastewater Sales – the City revised these numbers higher based on actual sales from this budget year. Rates will stay the same, so the City did not project additional growth beyond what it received in revenue.

Building Permit Fees – these fees were adjusted based on trends in actual amounts. No major increases beyond the adjustments since the associated fees approved by the Council remain the same as last budget year.

EXPENDITURE

Once again, the goal of this budget year was to keep expenditures in all funds 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).

In the Water and Wastewater Funds, the City is proposing to spend more this year than anticipated revenue based on increased capital needs within both departments. The methodology behind this decision was explained earlier in the Public Works Advisory Committee meeting and the Council meeting when the Capital Plans were approved. The City believes these are needed investments to address known problems, and both funds have healthy fund balances, so we do not have immediate concerns. The City will keep track of these expenditures as well as actual revenue collections and fund balances to determine whether to adjust in future budget years.

The chart below is focused on the General Fund since it is the fund where balancing revenue and expenditure is the most challenging. The City once again projects revenue greater than expenditure which has been the goal for a few years in order to regain the fund’s financial health. The City anticipates another solid year in this area while also addressing needed capital improvements which will be covered in greater depth during the Budget Board.

Overall General Fund Expenditures are laid out below organized by Department. The middle column shows the 2026-27 budgeted amount, and the column on the far right captures the increase from last budget year to this budget year.

The difference between revenue and expenditure below is intended to be directed towards savings for capital projects in future budget years. There are several additional requirements and priorities for future budget years, so the City programmed the ability to capture some savings for those future requirements. This will also act as a safety valve since the City attempted to budget revenue as close to anticipated as possible. If for some reason revenue comes in lower than this year or lower than projected, this amount provides flexibility to address that issue.

2026-2027 Baker City Budget Projection

<u>Revenue</u>	<u>Budgeted Amount</u>	<u>Increase</u>
101-100	\$7,659,140.00	<1% PSF halved;

<u>Department</u>	<u>Budgeted Amount</u>	
Admin	\$1,622,711.00	2.60% Excludes transfer to Fund 109, operating contingency & End FB
Police	\$3,142,428.00	3.00%
Fire	\$1,914,652.00	3.00% Excludes last year's \$300K fire truck transfer
Cemetery	\$224,759.00	1.50%
Park	\$160,789.00	1.50%
Airport	\$119,876.00	-1.40% Updated w/more realistic numbers
Planning	\$170,933.00	1.00% City running planning; no DLCD grant expenditure
Hydro	\$18,370.00	3.00%
Community/Econ Dvlp	\$156,021.00	11.00% Adjusting for actual expenses from this year plus new role
Total Revenue	\$7,659,140.00	
Total Expenditure	\$7,530,539.00	
Difference	\$128,601.00	Capital Projects Savings

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, 2026			
Salary Increase	TBD	3%	2.6%

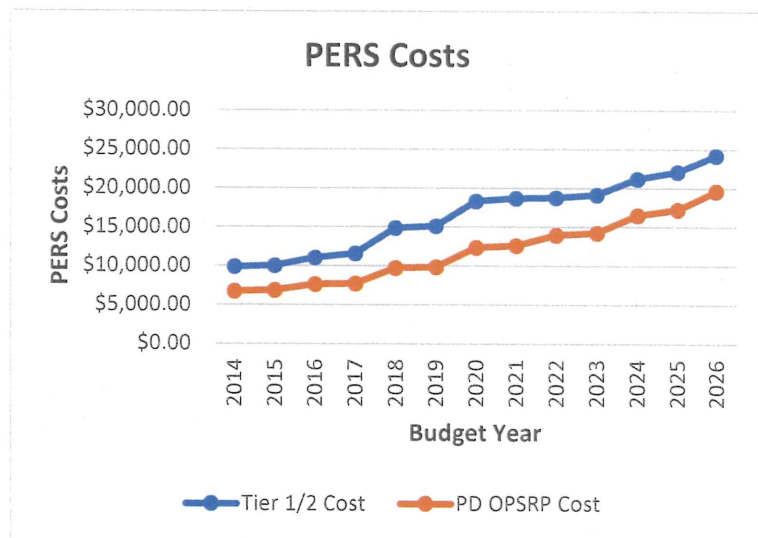
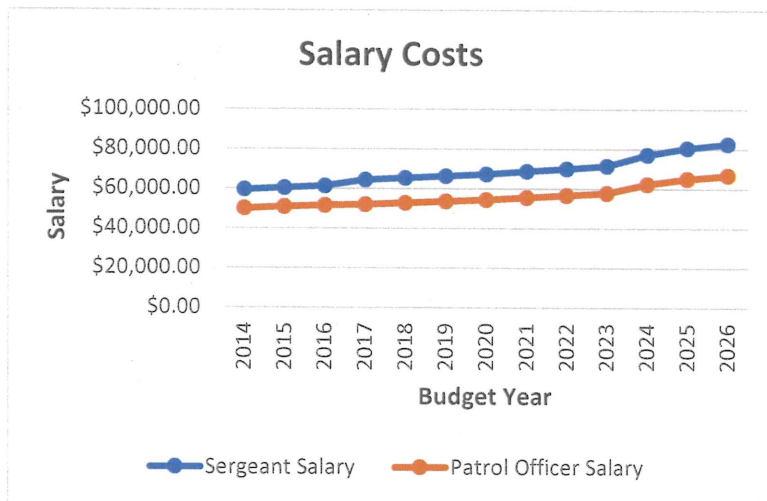
Budget Trends to Monitor in Future Years

There are only two major concerns right now related to budget trends. The first is capital project requirements over the long-term. The City is on solid footing in most funds when it comes to capital requirements. The Water and Wastewater Funds are the most capital intensive, but the City either has been able to or will be able to successfully address those requirements in recent and near-future years. At some point in the mid-to long-term, major upgrades will need to occur to the water plant and wastewater plant. These will be expensive projects, and thus it is helpful that fund balances are healthy in these funds. The General Fund and the Street Fund will need constant monitoring as there are multiple capital

requirements in both funds that cannot be paid for by existing fund balances or future revenue. The City will need to determine when to execute projects beyond the scope of what each fund can handle, and apply for grants to help pay for those projects.

The second concern is more pressing. Personnel costs continue to increase due to inflation and benefit costs beyond the City's control. Healthcare costs have increased at double-digit rates for several years in a row now, and Oregon PERS costs have increased dramatically over the same time period. In fact, some entry level positions now have total benefit costs that are nearly equal to the entry level position salary. This budget reality is not sustainable over the long-term.

To illustrate the problem more clearly, the example below compares the rate of increase between police officer salaries and PERS costs. In the first chart, the two different salary depictions show that Police Sergeant and Patrol Officer salaries have gone up at a fairly steady rate over time. The PERS chart shows a rate with a much steeper slope which indicates that these costs are increasing much more quickly than salaries.



Addressing this trend over time is critical since Baker City has a much tougher financial situation than its peer cities. The table below compares Baker City's tax base and revenue with other similar cities – whether by population or region. Any value in green is a value greater than the corresponding value in Baker City. For example, even though La Grande has only about 2,500 more people than Baker City, it has nearly double the property tax base, almost double the annual General Fund tax revenue, and five times the fund balance for the General Fund. On the west side of the state, similar sized cities also have significantly higher revenue and tax bases than here in Baker City.

Tax Base & Revenue Comparison

City	Population	Prop Tax	Total General Fund		GF Fund Balance	
			Revenue			
Baker City	10,156	\$3,380,000.00	\$7,382,424.00		\$2,275,000.00	
La Grande	12,869	\$6,398,054.00	\$13,836,959.00		\$10,825,878.00	***Deficit in current & projected budget
Ontario	11,878	\$4,297,012.00	\$9,700,505.00		\$3,356,532.00	***Deficit in current & projected budget
Umatilla	8,617	\$8,945,636.00	\$15,373,822.00		\$5,619,655.00	Property tax includes payment in lieu of tax
Milton-Freewater	7,321	\$1,657,305.00	\$8,490,527.00		\$1,723,489.00	
Molalla	10,491	\$4,160,332.00	\$8,155,684.00		\$3,111,234.00	
Astoria	10,247	\$7,950,000.00	\$13,245,500.00		\$7,900,000.00	
Eagle Point	10,193	\$2,250,000.00	\$5,061,411.00		\$7,605,411.00	**\$1.04M Deficit in current & projected budget
Lincoln City	10,162	\$8,771,721.00	\$18,000,391.00		\$9,241,896.00	
Sweet Home	10,116	\$4,350,000.00	\$4,500,000.00		\$3,420,000.00	**All numbers from Public Safety Fund...all goes to PD
Florence	9,664	\$3,448,300.00	\$10,341,250.00		\$643,600.00	
Hood River	8,633	\$3,591,081.00	\$10,919,084.00		\$5,010,298.00	
Scappoose	8,251	\$2,603,000.00	\$6,842,229.00		\$6,121,870.00	No Fire Department or Airport in General Fund
Madras	8,242	\$1,856,475.00	\$6,911,463.00		\$2,055,924.00	No Fire Department or Airport in General Fund

Based on this reality, it is critical that Baker City closely monitors its personnel expenditures – both salaries and benefits – moving forward. This is the primary reason the Council has decided to institute a new hire policy focused on controlling the rate of benefit increases. Health and retirement costs are not going to decrease anytime soon, so it is very important to maintain focus on trends in this area.

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					
2026-27 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			1,534	" "
101-General Fund	105-Park			2,638	" "
101-General Fund	106-Airport			5,218	" "
102-Street Fund	201-Streets Maintenance			330,886	" "
102-Street Fund	202-Storm Water Maintenance			33,678	" "
102-Street Fund	203-Preventative Maintenance			124,955	" "
102-Street Fund	204-Street Lighting			3,775	" "
102-Street Fund	205-Snow & Ice Control			60,890	" "
102-Street Fund	209-Street Construction			1,766	" "
104-Water Fund	401-Water Maintenance			168,164	" "
104-Water Fund	402-Water Construction			182,331	" "
105-Wastewater Fund	501-Wastewater Maintenance			232,162	" "
105-Wastewater Fund	502-Wastewater Construction			67,844	" "
115-Samo Swim Fund	151-Samo Swim			3,459	" "
123-Golf Course Operations	231-Golf Course Maint			1,672	" "
134-Playground Improvement	134-Playground Improvement			2,567	" "
174-LAMP III/Park	174-LAMP III/Park			-	" "
				1,223,989	
		108-Allowance for Uncollectible		(323,989)	
		108-Equipment Maint/Replacement	100-Revenue	900,000	Amount budgeted for account 4100303.
Indirect:					
(Expenditure line 5-20-0270)					
102-Street Fund	201-Streets Maintenance			79,620	7.3% of budgeted personnel services and materials & supplies expenditures less 5%.
102-Street Fund	202-Storm Water Maintenance			20,648	" "
102-Street Fund	203-Preventative Maintenance			32,538	" "
102-Street Fund	204-Street Lighting			8,643	" "
102-Street Fund	205-Snow & Ice Control			9,453	" "
102-Street Fund	209-Street Construction			594	" "
104-Water Fund	401-Water Maintenance			153,484	" "
104-Water Fund	402-Water Construction			155,724	" "
105-Wastewater Fund	501-Wastewater Maintenance			125,897	" "
105-Wastewater Fund	502-Wastewater Construction			47,206	" "
127-Building Inspections	110-Building Inspections			41,987	" "
130-Sidewalk Utility Fee	130-Sidewalk Utility Grants			-	" "
				675,794	
Actual Revenue Budgeted:		101-General Fund	100-Revenue	675,794	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			8,000	" "
102-Street Fund	203-Preventative Maintenance			40,000	" "

City of Baker City					
2026-27 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			8,000	"
102-Street Fund	209-Street Construction			500	"
104-Water Fund	401-Water Maintenance			65,000	"
104-Water Fund	402-Water Construction			100,000	"
105-Wastewater Fund	501-Wastewater Maintenance			10,000	"
105-Wastewater Fund	502-Wastewater Construction			15,000	"
108-Equipment & Vehicle Fund	801-Equipment Maintenance			150	"
123-Golf Course Operations	231-Golf Course Operations			250	"
131-Silvers Street Tree Trust Fund	903-Street Trees			100	"
134-Playground & Park Improvements	134-Playground & Park Improvements			5,000	"
				318,100	
Actual Revenue Budgeted:		107-Central Stores	100-Revenue	318,100	Amount budgeted for account 4-10-3001.
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	279,854	7% of anticipated revenue amount of \$3,997,910
105-Wastewater Fund	501-Wastewater Maintenance	101-General Fund	100-Revenue	157,500	7% of anticipated revenue amount of \$2,250,000.
			Total Budgeted	437,354	
Cash Transfers:					
(Expenditure line that begin with 5-60)					
101-General Fund	101-Administration	123-Golf Course Fund	100-Revenue	20,000	Transfer for golf course operations.
101-General Fund	101-Administration	162-FAA Match	100-Revenue	10,000	Transfer for FAA grant match.
101-General Fund	101-Administration	109-General Fund Cap Proj.	100-Revenue	350,000	Transfer to General Fund Capital Outlay Fund for capital improvements.
106-Transient Lodging Tax Fund	101-Administration	177-Elkhorn Industrial Park	100-Revenue	15,000	Transfer to Elkhorn Industrial Park for future economic development.
101-General Fund	103-Fire Department	112-Fire Equip Reserve	100-Revenue	60,000	Transfer to Fire Equipment Reserve Fund for fire apparatus.
106-Transient Lodging Tax Fund	161-Economic/Community Dev.	101-General Fund	100-Revenue	240,000	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 Fund interfund loan payment.
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.
131-Silvers Street Tree Trust Fund	903-Street Trees	135-Golf Course Cap Proj.	100-Revenue	143,870	This is the second payment on this interfund loan.
				981,740	

Interfund Loans in the 2026-27 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.		



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

BAKER CITY GOALS: 2026

Short-Term Goals (1-2 Years)

1. Finalize plans to fix known issues in the City.
 - a. Ensure Baker City has all paperwork complete to process all types of sub-contracted ambulance billings with Pioneer by June 2026.
 - b. Address significant sidewalk and pothole issues during the summer of 2026.
 - c. Ensure Golf Course well is capable of delivery into city water system by June 2026.
 - d. Finish 2023-24 audit and 2024-25 audit by end of June 2026.
 - e. Increase value of public communication and engagement with city residents.
 - f. Strengthen City's ability to respond to disasters and overall resilience to disaster risks.
2. Prioritize near-term economic development initiatives and reduce bureaucracy in the development process.
 - a. Finalize TLT transition by October 2026.
 - b. Finalize Planning transition by December 2026.
 - c. Reduce bureaucracy and streamline the new development process.
 - i. Update water/wastewater ordinances by August 2026 and development code by December 2026.
 - ii. Finish development process survey and associated analysis by June 2026.
 - iii. Adjust development process as required based on feedback.
3. Improve Baker City's financial position.
 - a. Establish General Fund Capital plan by June 2026.
 - b. Finalize new hire policy in remaining two union contracts by July 2027.
 - c. Continue efforts to earn additional grant funds and state/federal capital requests.

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.

Capital Plans

BAKER CITY GENERAL FUND CAPITAL PROJECT PRIORITY (FY26-27)

Priority	Project	Project Description	Estimated Cost	Notes
1	PD Parking Lot	Add security fencing to parking lot	\$40,000	
2	FD Air Packs	Replace 20 year old air packs	\$30,000	Pay out of 112 Fund
3	IT Server Room	Close access, build wall, make secure	\$20,000	
4	Parking Lot	Pave Central Park Parking Lot	\$150,000	Remaining \$200K from other sources
5	Masoleum Exterior	Repainting of stone	\$76,000	
6	PD MDTs	Upgrade mobile terminals	\$50,000	Begin saving f/project
		Total FY 26-27	\$336,000	(Does not include FD Air Packs out of Fund 112)
6	Hangar Repair	Restore hangar door on Heilner Hangar	\$15,000	Pay for out of FY 26-27 101-106 Capital Proj Budget Line
CUT LINE				
7	Restroom Doors	Replace w/auto-lock in Central Park	\$15,500	Save for following budget years
8	Clock Tower	Repair and update clock mechanism	\$100,000	"
9	Elevator Remodel	Replace existing elevator	\$200,000	"

[illegible]

BAKER CITY GENERAL FUND CAPITAL PROJECTS

BAKER CITY GENERAL FUND CAPITAL PROJECTS				
ADMIN - IT	<u>Project Description</u>	<u>Estimated Cost</u>		
Server Room	Close access, build wall, make secure			
Rewire City Hall	New cabling for IT infrastructure	\$20-36,000		
Council Chairs	New chairs for public seating			
TV Replacements	Larger TVs for better public viewing			
PLANNING	<u>Project Description</u>	<u>Estimated Cost</u>		
IT Systems	AI (Common Sense) and GIS access	\$20-25,000		
CITY HALL	<u>Project Description</u>	<u>Estimated Cost</u>		
Clock Tower	Repair and update clock mechanism	\$100,000		
Elevator Remodel	Replace existing elevator	\$200,000		
Interior Upgrades	2nd Floor window replace, carpet, paint	\$50,000 per year		
AIRPORT	<u>Project Description</u>	<u>Estimated Cost</u>		
Rotating Beacon	Replace old rotating beacon	\$15,000		
Hangar Repair	Restore hangar door on Heilner Hangar	\$10-20,000		
General Maint.	Weed abatement, paint, etc.	\$10-20,000		
PARKS	<u>Project Description</u>	<u>Estimated Cost</u>		
Geiser Park Bridge	Repair/Replace bridge	\$677,000		
Geiser Park Cameras	Upgrade park cameras	\$8,000		
Restroom Doors	Replace w/auto-lock in Central Park	\$15,500		
Parking Lot	Pave Central Park Parking Lot	\$400,000		
CEMETERY	<u>Project Description</u>	<u>Estimated Cost</u>		
Masoleum Exterior	Repainting of stone	\$76,000		
Masoleum Foundation	Redo the structure foundation	TBD		
Masoleum Roof	Roof Replacement	\$95,000		

LEGEND

Pay for from Normal Budget

Complete for FY 26-27 Capital Projects

PD	Project Description	Estimated Cost		
Patrol Cars	Lease 1-2 additional vehicles	\$30-40,000 per yr		LEGEND
Storage Space	Long-term evidence storage	TBD		Covered in Normal Budget
Parking Lot	Add security fencing to parking lot	\$40,000		Complete for FY 26-27 Capital Projects
Generator	Repair or replace generator	TBD		
HVAC	Upgrade HVAC w/seismic project	TBD		
MDTs	Upgrade mobile terminals	\$5,000 per car		
FD	Project Description	Estimated Cost		
Air Packs	Replace 20 year old air packs	\$20-30,000 per yr		
Extrication Tools	Upgrade extrication tools to battery	\$30-40,000		
Roof Repair	Repair areas with leaks	TBD		
Kitchen Remodel	Upgrade kitchen	TBD		

**BAKER CITY PUBLIC WORKS
3 YEAR WATER CAPITAL PLAN
ESTIMATE OF COST
2026-2027 FISCAL YEAR
JULY 1, 2026 - JUNE 30, 2027**

ITEM #	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	SIZE TYPE	OBJECTIVE
1	Mountain Line Replacement Little Salmon to Salmon Phase I	5000	Lineal Feet	\$165.00	\$ 825,000.00	24" PVC	Purchase, transport and install, 24" C-900 PVC Pipe and fittings.
2	Mountain Line Replacement Road Work and Prep	1	Lump Sum	\$50,000.00	\$ 50,000.00	N/A	Road and prep work for pipe installation.
3	Replace Hydrants	2	Each	\$6,000.00	\$ 12,000.00	Varies	Replace hydrants at Eighth / Carter and Ninth / Place
4	Water Line Extensions	Varies	Lineal Feet	Varies	\$ 10,000.00	Varies	Misc. water line extensions.
5	Replace Water Meters	N/A	Lump Sum	\$1,000,000.00	\$ 1,000,000.00	N/A	Replace old water meters in the distribution system. First phase of a 4-year system wide replacement project.
6	Reservoir Well Inspection	1	Lump Sum	\$25,000.00	\$ 25,000.00	N/A	Inspection of the Reservoir Well
7	Cathodic Protection Inspection- Goodrich Intertie	1	Lump Sum	\$50,000.00	\$ 50,000.00	N/A	Inspection of the cathodic protection system on the Goodrich intertie line.
8	Campbell Street (Main St. to 10 St.)	500	Lineal Feet	\$200.00	\$ 100,000.00	8" DI	Install 8" DI pipe to replace aged and undersized CI pipe in intersections prior to roadway improvements.
9	Carter Street (17th St. to 13th St.)	1500	Lineal Feet	\$210.00	\$ 315,000.00	12" DI	Install 12" DI pipe to replace aged and deteriorating DI and cast iron pipes.
10*	3 MG Water Storage Reservoir	N/A	Lump Sum	\$50,000.00	\$ 50,000.00	N/A	Design and develop a plan for improvements to the 3 MG reservoir.
11	Goodrich Dam Improvements	1	Lump Sum	\$50,000.00	\$ 50,000.00	Varies	Provide improvements for seepage improvements as required by OWRD-Dam Safety
12*	Chlorine System Upgrade Design	1	Lump Sum	\$75,000.00	\$ 75,000.00	N/A	Design improvements to upgrade disinfection system.
13*	Water System Master Plan	N/A	Lump Sum	\$150,000.00	\$ 150,000.00	N/A	Develop a new water system master plan
SUBTOTAL					\$ 2,712,000.00		
ENGINEERING (10%)					\$ 243,700.00		
ADMINISTRATIVE CHARGE (7.8%)					\$ 230,544.60		
TOTAL ESTIMATED COST					\$ 3,186,244.60		

Items noted in blue lettering are projects required by state or federal regulatory agencies.

*Contract design/planning costs not included in engineering calculation.

Year 1

**BAKER CITY PUBLIC WORKS
3 YEAR WASTEWATER CAPITAL PLAN
ESTIMATE OF COST
2026-2027 FISCAL YEAR
JULY 1, 2026 - JUNE 30, 2027**

ITEM #	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	SIZE TYPE	OBJECTIVE
1	Various Locations	Varies	Lineal Feet	Varies	\$ 150,000.00	Varies	Pipe Bursting and line replacement throughout portions of the collection system.
2	Treatment Lagoon Cover System	N/A	Lump Sum	\$500,000.00	\$ 500,000.00	N/A	Lagoon Cover System for Cell D.
3	Wastewater Treatment Facility	N/A	Lump Sum	\$30,000.00	\$ 30,000.00	N/A	Construct steel storage building at wastewater treatment facility.
4	Biosolid Removal	N/A	Lump Sum	\$1,000,000.00	\$ 1,000,000.00	N/A	Bio solids removal from Cell A.
SUBTOTAL					\$ 1,680,000.00		
ENGINEERING (10%)					\$ 168,000.00		
ADMINISTRATIVE CHARGE (7.8%)					\$ 144,144.00		
TOTAL ESTIMATED COST					\$1,992,144.00		

Year 3

**BAKER CITY PUBLIC WORKS
3 YEAR STORMWATER CAPITAL PLAN
ESTIMATE OF COST
2028-2029 FISCAL YEAR
JULY 1, 2028 - JUNE 30, 2029**

ITEM #	LOCATION	QUANTITY	UNIT	UNIT COST	ESTIMATED TOTAL COST	SIZE TYPE	OBJECTIVE
1	Locations to be Determined	500	Lineal Feet	\$60.00	\$ 30,000.00	Varies	Install CIPP (Cured In Place Pipe) lining to prevent leakage & improve structural & flow characteristics of deteriorating stormwater lines.
2*	Stormwater Facilities Plan	N/A	Lump Sum	\$150,000.00	\$ 150,000.00	N/A	Develop new a stormwater facilities plan
3	TV Inspection of Stormwater Mainlines	Lump	Lump Sum	\$5,000.00	\$ 5,000.00	Varies	Inspect condition of existing stormwater mainlines.
SUBTOTAL					\$ 185,000.00		
ENGINEERING (10%)					\$ 18,500.00		
ADMINISTRATIVE CHARGE (7.8%)					\$ 15,873.00		
TOTAL ESTIMATED COST					\$ 219,373.00		

Items noted in green lettering are projects required by state or federal regulatory agencies.

*Contract planning costs not included in engineering calculation.

General Fund

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "101"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
1,506,919.27	1,564,023.89	2,275,000.00	101-000-3010101	FUND BALANCE	2,800,000.00	2,800,000.00	2,800,000.00
REVENUE							
173,484.24	282,550.18	60,000.00	101-100-4100200	PRIOR YEARS TAXES	80,000.00	80,000.00	80,000.00
1,269.50	6,793.00	1,500.00	101-100-4100300	LICENSES & FEES	13,000.00	13,000.00	13,000.00
.00	550.00	500.00	101-100-4100301	LOCAL MERCHANTS PERMIT	500.00	500.00	500.00
1,050.00	100.00	500.00	101-100-4100302	SOCIAL GAMES LIC.& FEES	1,000.00	1,000.00	1,000.00
3,800.00	1,800.00	3,000.00	101-100-4100310	VEHICLE IMPOUND FEE	3,000.00	3,000.00	3,000.00
2,974.50	4,986.00	4,000.00	101-100-4100500	DOG LICENSES	4,000.00	4,000.00	4,000.00
.00	.00	.00	101-100-4100701	PLANNING DEPT FEES	14,400.00	14,400.00	14,400.00
9,585.50	14,682.00	11,500.00	101-100-4100702	DOG RELEASE FEES	10,000.00	10,000.00	10,000.00
40.00	270.00	100.00	101-100-4100705	LIQUOR LIC. APPROVAL FEE	100.00	100.00	100.00
8,020.00	5,865.00	5,000.00	101-100-4100706	LIEN SEARCH FEES	5,500.00	5,500.00	5,500.00
39.22	507.05	100.00	101-100-4100707	MISC POLICE FEES	1,000.00	1,000.00	1,000.00
149,748.08	621,343.59	659,000.00	101-100-4100708	PUBLIC SAFETY FEE	325,000.00	325,000.00	325,000.00
20,774.24	22,883.92	20,000.00	101-100-4100800	FINES/FORFEITURES	20,000.00	20,000.00	20,000.00
.00	7,800.00	.00	101-100-4100801	DRUG TASK FORCE CONTRIBUTION	.00	.00	.00
14,276.51	.00	2,000.00	101-100-4100900	INCIDENTAL SALES	1,000.00	1,000.00	1,000.00
1,057.75	600.40	1,000.00	101-100-4100901	PUBLIC RECORDS REQUESTS	1,000.00	1,000.00	1,000.00
178.20	257.50	500.00	101-100-4100902	PROPERTY & WEED ABATEMENT	500.00	500.00	500.00
90.41	263.97	500.00	101-100-4100907	CREDIT CARD SERVICE FEE	500.00	500.00	500.00
.00	1.00	.00	101-100-4101001	RENT	.00	.00	.00
133.08	.00	.00	101-100-4101101	MEDICARE	.00	.00	.00
350.00	550.00	.00	101-100-4101102	AMBULANCE - MEDICAID	.00	.00	.00
18,170.41	7,708.28	.00	101-100-4101104	AMBULANCE - SAIF	.00	.00	.00
7,519.84	6,466.02	5,000.00	101-100-4101106	AMBULANCE SERVICE - GENERAL	2,000.00	2,000.00	2,000.00
.00	.00	.00	101-100-4101112	AMB STANDBY & FIRE RESPONSE	3,000.00	3,000.00	3,000.00
.00	.00	500.00	101-100-4101113	CPR CLASS REVENUE	500.00	500.00	500.00
.00	17,216.40	5,000.00	101-100-4101115	FF REIMB - WILDFIRES	5,000.00	5,000.00	5,000.00
.00	.00	200.00	101-100-4101116	BURN PERMITS	1,000.00	1,000.00	1,000.00
136,030.69	136,367.83	125,000.00	101-100-4101200	INTEREST	125,000.00	125,000.00	125,000.00
42,880.00	32,038.00	46,777.00	101-100-4101300	OPENING AND CLOSING GRAVE	48,180.00	48,180.00	48,180.00
514.00	94.00	473.00	101-100-4101303	CEMETERY TENT RENTAL INC	473.00	473.00	473.00
24,255.99	24,037.50	35,000.00	101-100-4101501	TRANSFER FR MT HOPE TRUST	35,000.00	35,000.00	35,000.00
13,611.25	13,041.55	20,000.00	101-100-4101502	TRANSFER FR J SCHMITZ FUND	20,000.00	20,000.00	20,000.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
978.93	.00	50.00	101-100-4101503	PERPETUAL CARE INTEREST	50.00	50.00	50.00
14,999.64	7,380.00	16,000.00	101-100-4101599	GRAVE SALES	16,000.00	16,000.00	16,000.00
39,477.18	23,788.00	38,609.00	101-100-4101600	60% LOT SALES/PERPETUAL C	38,609.00	38,609.00	38,609.00
2,966.00	1,768.00	2,500.00	101-100-4101601	MISC CEMETERY	3,000.00	3,000.00	3,000.00
634.00	408.50	500.00	101-100-4101700	PARKING VIOLATIONS	500.00	500.00	500.00
54,286.31	61,443.90	50,000.00	101-100-4102002	GENERATED POWER SALES	55,000.00	55,000.00	55,000.00
854.71	1,393.29	1,000.00	101-100-4102094	FRANCHISE-OR TELEPHONE	1,500.00	1,500.00	1,500.00
5,337.37	3,562.22	4,000.00	101-100-4102095	FRANCHISE - LIGHTSPEED	4,000.00	4,000.00	4,000.00
5,077.68	6,240.73	6,000.00	101-100-4102099	INLAND/WINDWAVE FRANCHISE	6,000.00	6,000.00	6,000.00
4,845.68	44.99	500.00	101-100-4102100	MISC FRANCHISE FEES	500.00	500.00	500.00
448,777.51	550,838.28	600,000.00	101-100-4102101	FRANCHISE O.T.E.C.	630,000.00	630,000.00	630,000.00
14,614.44	11,005.47	15,000.00	101-100-4102102	FRANCHISE-CENTURY LINK	15,000.00	15,000.00	15,000.00
81,341.30	94,159.02	91,000.00	101-100-4102103	FRANCHISE-BAKER SANITARY	122,000.00	122,000.00	122,000.00
54,951.89	46,131.76	50,000.00	101-100-4102104	FRANCHISE-CHARTER COMMUNICATI	50,000.00	50,000.00	50,000.00
184,707.26	214,527.91	210,000.00	101-100-4102105	FRANCHISE CASCADE NATURAL	230,000.00	230,000.00	230,000.00
165,589.83	245,450.63	251,432.00	101-100-4102106	WATER INLIEU OF FRANCHISE	279,854.00	279,854.00	279,854.00
102,811.87	139,970.94	141,215.00	101-100-4102107	WASTEWATER INLIEU FRANCHI	157,500.00	157,500.00	157,500.00
33,863.46	24,860.08	30,600.00	101-100-4102203	HANGAR RENT	24,800.00	24,800.00	24,800.00
5,040.48	14,276.80	11,531.00	101-100-4102206	GROUND LEASE	25,000.00	25,000.00	25,000.00
76,343.43	319,890.26	30,000.00	101-100-4102207	MISC REVENUE	30,000.00	30,000.00	30,000.00
10,742.60	12,371.10	14,000.00	101-100-4102209	AIRPORT GAS TAX	14,000.00	14,000.00	14,000.00
16,295.00	6,155.00	10,000.00	101-100-4102211	SAIF REFUND/DIVIDEND	10,000.00	10,000.00	10,000.00
6,717.69	5,699.81	5,961.00	101-100-4102700	STATE CIGARETTE TAX	5,961.00	5,961.00	5,961.00
193,496.96	160,400.04	160,653.00	101-100-4102800	STATE LIQUOR TAX	160,653.00	160,653.00	160,653.00
126,441.98	104,380.84	130,000.00	101-100-4102900	STATE REVENUE SHARING	130,000.00	130,000.00	130,000.00
62,773.18	91,251.00	101,623.00	101-100-4104299	SRO GRANT/5J PAYMENT	104,672.00	104,672.00	104,672.00
15,713.00	16,000.00	.00	101-100-4104371	CLG GRANT PROJECTS	16,000.00	16,000.00	16,000.00
.00	.00	23,100.00	101-100-4104389	CARES ACT - AIRPORT	.00	.00	.00
.00	.00	25,000.00	101-100-4104393	DLCD PLANNING GRANT	.00	.00	.00
.00	20,000.00	25,000.00	101-100-4104394	LEO ADLER GRANT - POLICE	.00	.00	.00
35,000.00	34,470.00	35,000.00	101-100-4104395	WILDFIRE (WFS) GRANT-FIRE	2,094.00	2,094.00	2,094.00
.00	.00	.00	101-100-4104398	LEO ADLER GRANT - CEMETERY	40,000.00	40,000.00	40,000.00
.00	.00	.00	101-100-4104399	LEO ADLER GRANT - FD SCBAS	20,000.00	20,000.00	20,000.00
162,305.00	.00	150,000.00	101-100-4104400	ARPA GRANT REVENUE	.00	.00	.00
504,421.04	655,413.60	715,000.00	101-100-4107001	ADMIN SVCS INDIRECT COST	675,794.00	675,794.00	675,794.00
.00	150,000.00	200,000.00	101-100-4107101	TRANSFER FM TLT (ADM/CITY SVC)	240,000.00	240,000.00	240,000.00
3,299,461.90	3,510,614.18	3,380,000.00	101-100-4109900	CURRENT YEARS TAXES	3,830,000.00	3,830,000.00	3,830,000.00

General Fund - 101
Administration -101

The Administration Department provides leadership and support to all City departments in implementing the policy objectives established by the City Council. It delivers administrative, legal, financial, human resources, and budgeting services to support City operations.

It also includes costs for the County dispatch contract, City Hall janitorial services, building maintenance, electricity, audit services, insurance, community participation, contingency, and the unappropriated ending fund balance.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Item
5-20-0203	TRAINING AND TRAVEL	9,000	11,000	This line item includes training and travel for Administration staff including the City Manager and members of City Council.
5-20-0206	BUILDING MAINTENANCE	10,000	15,000	Building maintenance includes costs for annual elevator servicing, City Hall maintenance and repairs, lighting, window cleaning, carpet cleaning, and related services. It also covers repairs to the Carnegie Building, which is owned by the City and leased to Crossroads Art Center.
5-20-0214	LEGAL COSTS	50,000	35,000	Legal costs include the cost of general legal counsel and union contract negotiations.
5-20-0218	PROPERTY & WEED ABATEMENT	15,000	25,000	This line includes the cost to enforce the City's property maintenance ordinance. These costs are billed to property owners and remain as liens on the property until paid.
5-20-0220	DUES, FEES AND SUBSCRIPTIONS	18,000	18,000	This line item is used for dues paid to the League of Oregon Cities, the Government Ethics Commission, newspaper subscriptions, personnel employment law updates, audit filing fees, bank fees, permits, merchant credit card charges, and other miscellaneous dues and fees.

Total REVENUE:							
6,360,720.73	7,742,669.54	7,532,424.00			7,659,140.00	7,659,140.00	7,659,140.00
ADMINISTRATIVE SERVICES							
PERSONNEL SERVICES							
3,285.00	525.00	1,050.00	101-101-5100100	CITY COUNCIL PAY	1,050.00	1,050.00	1,050.00
439,839.67	381,347.83	415,119.00	101-101-5100101	SALARIES & WAGES	416,224.00	416,224.00	416,224.00
.00	3,121.68	2,000.00	101-101-5100112	PUBLIC WORKS LABOR	2,000.00	2,000.00	2,000.00
.00	5,770.34	5,000.00	101-101-5100114	OVERTIME	2,500.00	2,500.00	2,500.00
31,025.86	29,850.85	31,723.00	101-101-5100115	SOCIAL SECURITY	36,255.00	36,255.00	36,255.00
55,789.34	103,084.01	124,567.00	101-101-5100116	PUBLIC EMPLOYEES RETIREME	135,444.00	135,444.00	135,444.00
741.76	3,053.57	4,561.00	101-101-5100117	WORKMEN'S COMPENSATION IN	5,374.00	5,374.00	5,374.00
127,560.50	105,557.47	121,567.00	101-101-5100118	HEALTH INSURANCE	92,199.00	92,199.00	92,199.00
359.90	4,145.50	4,500.00	101-101-5100122	EMPLOYEE BENEFITS	4,500.00	4,500.00	4,500.00
3,213.64	5,882.46	3,000.00	101-101-5100124	COMPENSATION SELLS	3,000.00	3,000.00	3,000.00
.00	.00	2,000.00	101-101-5100125	VACATION SELLS	2,000.00	2,000.00	2,000.00
16,021.72	.00	5,000.00	101-101-5100127	PAYOUT AT TERMINATION	5,000.00	5,000.00	5,000.00
6,896.42	.00	.00	101-101-5100130	ACCRUED PAYROLL AND BENEFITS	.00	.00	.00
.00	7.00	.00	101-101-5100142	PAID LEAVE OREGON	2,570.00	2,570.00	2,570.00
Total PERSONNEL SERVICES:							
684,733.81	642,345.71	720,087.00			708,116.00	708,116.00	708,116.00
MATERIALS AND SERVICES							
8,337.40	6,530.39	8,000.00	101-101-5200201	TELEPHONE	7,000.00	7,000.00	7,000.00
10,904.93	8,791.51	11,500.00	101-101-5200202	ELECTRIC POWER	11,500.00	11,500.00	11,500.00
4,491.16	8,580.99	9,000.00	101-101-5200203	TRAVEL & TRAINING	11,000.00	11,000.00	11,000.00
183.27	591.50	990.00	101-101-5200204	LOCAL MEETINGS	990.00	990.00	990.00
5,205.73	197.12	7,120.00	101-101-5200205	EQUIPMENT MAINTENANCE	7,120.00	7,120.00	7,120.00
15,999.65	180,159.90	10,000.00	101-101-5200206	BUILDING MAINTENANCE	15,000.00	15,000.00	15,000.00
6,256.63	6,602.53	7,200.00	101-101-5200207	GROUND MAINTENANCE	7,200.00	7,200.00	7,200.00
100.00	22.64	100.00	101-101-5200210	LAUNDRY & CLEANING	100.00	100.00	100.00
1,728.46	916.50	500.00	101-101-5200211	PRNTNG, ADVRTSNG, ELECTIO	500.00	500.00	500.00
5,055.34	3,600.13	5,000.00	101-101-5200212	COPY MACHINE SUPPLIES	5,000.00	5,000.00	5,000.00
29,426.35	9,123.03	25,000.00	101-101-5200213	AUDIT	25,000.00	25,000.00	25,000.00
57,257.00	24,122.20	50,000.00	101-101-5200214	ARBITRATION, LEGAL FEES	35,000.00	35,000.00	35,000.00
7,408.45	7,520.22	8,250.00	101-101-5200215	OFFICE SUPPLIES	9,000.00	9,000.00	9,000.00
9,000.15	22,977.75	15,000.00	101-101-5200218	PROPERTY/WEED ABATEMENT	25,000.00	25,000.00	25,000.00
34,414.55	16,579.55	18,000.00	101-101-5200220	DUES, FEES & SUBSCRIPTIONS	18,000.00	18,000.00	18,000.00

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Item
5-20-0222	DISPATCH CONTRACT	400,000	400,000	This line item funds Baker County dispatch services for police, fire, and public works.
5-20-0223	CONTRACTED SERVICES	20,000	22,000	Contracted Services include City Hall janitorial services, building maintenance, facilitators, muni-code updates, records preservation, DEQ mandated methane gas monitoring at the old landfill site and other contracted services.
5-20-0242	INFORMATION TECHNOLOGY	100,000	124,355	Information technology includes the costs including the City's financial software; timekeeping software; the City Council audio/video system; electronic lien software; computers, server maintenance, software maintenance, internet, and website costs.
5-20-0294	BANK CHARGES	13,958	17,000	This line item is primarily used for bank charges and merchant credit card processing fees.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
1,654.29	1,771.98	2,500.00	101-101-5200221	MISC. FEES	2,500.00	2,500.00	2,500.00
400,329.96	433,333.29	400,000.00	101-101-5200222	DISPATCH CONTRACT	400,000.00	400,000.00	400,000.00
20,047.44	73,690.96	20,000.00	101-101-5200223	CONTRACTED SERVICES	22,000.00	22,000.00	22,000.00
615.00	450.00	450.00	101-101-5200224	EQUIP MAINT/REPLACE	450.00	450.00	450.00
3,409.49	1,089.97	2,000.00	101-101-5200225	RECRUITMENT & RECOGNITION	2,000.00	2,000.00	2,000.00
24,479.92	32,387.50	47,256.00	101-101-5200228	INSURANCE	39,405.00	39,405.00	39,405.00
25,000.00	.00	.00	101-101-5200229	INSURANCE DEDUCTIBLE	.00	.00	.00
1,049.30	245.00	1,500.00	101-101-5200235	REFUNDS	1,500.00	1,500.00	1,500.00
101.50	803.30	500.00	101-101-5200238	OPERATING SUPPLIES	1,000.00	1,000.00	1,000.00
117,238.88	118,104.14	100,000.00	101-101-5200242	INFORMATION TECHNOLOGY	124,355.00	124,355.00	124,355.00
4,531.00	4,264.84	4,400.00	101-101-5200244	POSTAGE	4,400.00	4,400.00	4,400.00
2,144.60	1,904.68	2,025.00	101-101-5200252	HEATING FUEL	2,025.00	2,025.00	2,025.00
708.78	16,148.02	13,958.00	101-101-5200294	BANK CHARGES	17,000.00	17,000.00	17,000.00
.00	.00	550.00	101-101-5200300	NON CAPITAL EQUIPMENT	9,550.00	9,550.00	9,550.00
Total MATERIALS AND SERVICES:							
797,079.23	980,509.64	770,799.00			803,595.00	803,595.00	803,595.00
CAPITAL OUTLAY							
.00	14,000.38	50,000.00	101-101-5400101	CAPITAL OUTLAY - CITY HALL	50,000.00	50,000.00	50,000.00
1,750.00	16,000.00	.00	101-101-5400417	FOUNDATION/CLG PASS THROUGH	16,000.00	16,000.00	16,000.00
Total CAPITAL OUTLAY:							
1,750.00	30,000.38	50,000.00			66,000.00	66,000.00	66,000.00
TRANSFERS							
10,000.00	10,000.00	10,000.00	101-101-5600162	TRANSFER TO 162 FAA MATCH	10,000.00	10,000.00	10,000.00
25,017.00	20,000.00	20,000.00	101-101-5600178	TRANSFER TO GOLF COURSE 123	20,000.00	20,000.00	20,000.00
29,354.00	.00	.00	101-101-5600614	TRANSFER TO GOLF COURSE 135	.00	.00	.00
.00	.00	15,000.00	101-101-5600667	TRANSFER TO ECON DVLP 177	15,000.00	15,000.00	15,000.00
.00	.00	150,000.00	101-101-5600670	TRANSFER TO SAM-O 115	.00	.00	.00
.00	.00	.00	101-101-5600671	TRANSFER TO CAPITAL PROJ 109	350,000.00	350,000.00	350,000.00
Total TRANSFERS:							
64,371.00	30,000.00	195,000.00			395,000.00	395,000.00	395,000.00
CONTINGENCY							
.00	.00	225,645.00	101-101-5700501	OPERATING CONTINGENCY	502,721.00	502,721.00	502,721.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total CONTINGENCY:							
.00	.00	225,645.00			502,721.00	502,721.00	502,721.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	1,800,000.00	101-101-5900701	UNAPPROPRIATED END FB	2,075,880.00	2,075,880.00	2,075,880.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	1,800,000.00			2,075,880.00	2,075,880.00	2,075,880.00
Total ADMINISTRATIVE SERVICES:							
1,547,934.04	1,682,855.73	3,761,531.00			4,551,312.00	4,551,312.00	4,551,312.00

General Fund - 101
Police Department -102

The budgeted Police Department positions are:

- ◆ 1 Chief of Police
- ◆ 1 Lieutenant
- ◆ 2 Sergeants
- ◆ 9 Patrol Officers
- ◆ 2 Detectives
- ◆ 1 School Resource Officer
- ◆ 1 Code Enforcement Officer
- ◆ 0.6 part-time Evidence Technician
- ◆ 1 Office Manager

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Item
5-10-0114	OVERTIME	50,000	50,000	Overtime enables the Police Department to maintain minimum staffing levels necessary for community and officer safety. It includes overtime incurred for community events, court appearances, major investigations, and similar activities. Due to the department's size, operations are often maintained at the minimum staffing level of two patrol officers; when a Sergeant or overlap officer is unavailable, overtime is required to ensure adequate coverage.
5-20-0203	TRAINING AND TRAVEL	22,000	22,000	This line item covers training-related expenses, including tuition, lodging, meals, and travel to and from training. Due to Oregon's geography, most training opportunities are located in the Willamette Valley, which increases overall costs. In addition to liability considerations that require ongoing advanced training, Department of Public Safety Standards and Training (DPSST) mandates a minimum of 84 training hours every three years for certified officers.
5-20-0204	POLICY DEVELOPMENT	4,610	6,500	The Department uses the Lexipol policy manual, which provides legislative updates as they become effective.
5-20-0206	BUILDING MAINTENANCE	20,000	10,000	This line is used to assist with building maintenance, repair of the proximity card access system, HVAC maintenance, janitorial services, toiletries and garbage service at the police building.
5-20-0242	INFORMATION TECHNOLOGY	52,000	50,000	Information technology costs include expenditures for computers and hardware, cameras, server maintenance, software (such as law enforcement LEADS systems), as well as internet services, social media records retention, equipment certifications, evidence compliance, cloud storage for body camera footage, and other related IT expenses.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
POLICE DEPT							
PERSONNEL SERVICES							
1,437,687.41	1,319,616.62	1,416,898.00	101-102-5100101	SALARIES & WAGES	1,470,432.00	1,470,432.00	1,470,432.00
.00	106,153.88	50,000.00	101-102-5100111	PD OVERTIME	50,000.00	50,000.00	50,000.00
116,646.69	119,021.63	119,748.00	101-102-5100115	SOCIAL SECURITY	123,321.00	123,321.00	123,321.00
422,038.89	429,085.03	505,705.00	101-102-5100116	PUBLIC EMPLOYEES RETIREME	506,710.00	506,710.00	506,710.00
28,765.40	33,248.84	39,640.00	101-102-5100117	WORKMEN'S COMPENSATION IN	39,640.00	39,640.00	39,640.00
278,930.28	365,752.22	430,759.00	101-102-5100118	HEALTH INSURANCE	453,850.00	453,850.00	453,850.00
8,996.58	722.18	.00	101-102-5100120	UNEMPLOYMENT	.00	.00	.00
56,632.12	10,338.58	9,750.00	101-102-5100122	EMPLOYEE BENEFITS	10,000.00	10,000.00	10,000.00
61,303.48	75,955.25	30,000.00	101-102-5100124	COMPENSATION SELLS	48,000.00	48,000.00	48,000.00
.00	5,368.54	10,000.00	101-102-5100125	VACATION SELLS	8,000.00	8,000.00	8,000.00
22,775.17	.00	10,000.00	101-102-5100127	PAYOUT AT TERMINATION	8,000.00	8,000.00	8,000.00
24,945.48	.00	.00	101-102-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	5,646.88	5,000.00	101-102-5100137	SHOP/PUBLIC WORKS LABOR	5,000.00	5,000.00	5,000.00
Total PERSONNEL SERVICES:							
2,458,721.50	2,470,909.65	2,627,500.00			2,722,953.00	2,722,953.00	2,722,953.00
MATERIALS AND SERVICES							
19,477.92	11,408.47	13,500.00	101-102-5200201	TELEPHONE	13,500.00	13,500.00	13,500.00
4,257.61	4,294.19	5,000.00	101-102-5200202	ELECTRIC POWER	5,000.00	5,000.00	5,000.00
17,842.53	23,561.74	22,000.00	101-102-5200203	TRAVEL & TRAINING	22,000.00	22,000.00	22,000.00
4,342.53	4,603.08	4,610.00	101-102-5200204	POLICY DEVELOPMENT	6,500.00	6,500.00	6,500.00
1,352.99	1,610.50	2,500.00	101-102-5200205	EQUIPMENT MAINTENANCE	2,500.00	2,500.00	2,500.00
9,081.33	15,747.18	20,000.00	101-102-5200206	BUILDING MAINTENANCE	10,000.00	10,000.00	10,000.00
1,302.08	1,601.25	2,500.00	101-102-5200207	GROUND MAINTENANCE	2,500.00	2,500.00	2,500.00
562.50	.00	.00	101-102-5200210	LAUNDRY & CLEANING	.00	.00	.00
1,996.20	2,476.56	2,500.00	101-102-5200211	PRNTNG, ADVRTSNG, ELECTIO	2,500.00	2,500.00	2,500.00
2,181.08	2,055.32	2,500.00	101-102-5200212	COPY MACHINE SUPPLIES	2,500.00	2,500.00	2,500.00
1,013.48	1,088.56	2,000.00	101-102-5200215	OFFICE SUPPLIES	1,500.00	1,500.00	1,500.00
21,176.20	22,107.43	23,000.00	101-102-5200216	VEHICLE SUPPLIES	20,000.00	20,000.00	20,000.00
1,449.17	1,158.50	1,000.00	101-102-5200220	DUES, FEES, SUBSCRIPTIONS	1,500.00	1,500.00	1,500.00
11,074.89	7,409.33	5,000.00	101-102-5200223	CONTRACTED SERVICES	3,000.00	3,000.00	3,000.00
26.92	.00	.00	101-102-5200224	INTERNAL EQUIP. RENTAL	.00	.00	.00
60,756.90	87,372.87	84,000.00	101-102-5200228	INSURANCE	101,375.00	101,375.00	101,375.00
25,000.00	.00	.00	101-102-5200229	INSURANCE DEDUCTIBLE	.00	.00	.00
48,266.70	38,366.83	40,000.00	101-102-5200231	GASOLINE & OIL	40,000.00	40,000.00	40,000.00
11,821.69	17,534.72	13,000.00	101-102-5200239	ANIMAL CONTROL EXPENSE	11,000.00	11,000.00	11,000.00

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Item
5-20-0245	GENERAL SUPPLIES	25,000	30,000	This line is used to purchase items such as ammunition, targets, road safety flares, vehicle and officer safety equipment, field notebooks, law books, etc.
5-20-0259	UNIFORM REPLACEMENT	12,000	12,000	The department funds the replacement of uniforms, duty gear, nameplates, and patches as needed due to normal wear and tear, as well as the periodic replacement of expired bullet-proof vests.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
25,745.10	57,815.27	52,000.00	101-102-5200242	INFORMATION TECHNOLOGY	50,000.00	50,000.00	50,000.00
522.96	1,573.05	800.00	101-102-5200244	POSTAGE	700.00	700.00	700.00
34,049.24	30,309.51	25,000.00	101-102-5200245	GENERAL SUPPLIES	30,000.00	30,000.00	30,000.00
2,510.07	5,622.47	3,000.00	101-102-5200249	INVESTIGATIONS	5,000.00	5,000.00	5,000.00
1,311.85	2,745.50	500.00	101-102-5200251	TRAFFIC ENFORCEMENT	3,000.00	3,000.00	3,000.00
6,134.23	5,065.90	5,000.00	101-102-5200252	HEATING FUEL	5,000.00	5,000.00	5,000.00
18,019.06	14,215.12	12,000.00	101-102-5200259	UNIFORM REPLACEMENT	12,000.00	12,000.00	12,000.00
1,730.00	1,000.00	500.00	101-102-5200260	DRUG ENFORCEMENT	.00	.00	.00
9,644.74	5,596.71	7,000.00	101-102-5200261	PROPERTY/EVIDENCE COSTS	5,000.00	5,000.00	5,000.00
760.21	2,178.79	500.00	101-102-5200262	COMMUN POLICING/RESERVE	400.00	400.00	400.00
4,635.91	2,751.13	4,000.00	101-102-5200277	RECRUITMENT	3,000.00	3,000.00	3,000.00
Total MATERIALS AND SERVICES:							
348,046.09	371,269.98	353,410.00			359,475.00	359,475.00	359,475.00
CAPITAL OUTLAY							
25,053.76	50,790.61	.00	101-102-5400101	CAPITAL OUTLAY - ASSETS	.00	.00	.00
33,913.63	53,681.30	70,000.00	101-102-5400301	POLICE CAR/LEASES	60,000.00	60,000.00	60,000.00
Total CAPITAL OUTLAY:							
58,967.39	104,471.91	70,000.00			60,000.00	60,000.00	60,000.00
Total POLICE DEPT:							
2,865,734.98	2,946,651.54	3,050,910.00			3,142,428.00	3,142,428.00	3,142,428.00

General Fund -101
Fire Department -103

The budgeted Fire Department positions are:

- ◆ 1 Fire Chief
- ◆ 0.6346 Assistant Chief of Operations
- ◆ 3 Lieutenant Firefighters
- ◆ 6 Firefighters

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Item
5-10-0111	OVERTIME	50,000	50,000	Overtime is a normal and necessary part of a Fire Department budget because emergency services must be available 24 hours a day, 7 days a week. Overtime costs are used to ensure continuous coverage and operational readiness. This line item also includes the cost of training overtime, which occurs when training requires off-duty attendance.
5-20-0203	TRAINING AND TRAVEL	32,000	26,000	This line item is used to pay training costs to maintain certifications and skills including the cost of EMS training.
5-20-0205	EQUIPMENT MAINTENANCE	15,000	15,000	This line item is used for the maintenance and repair of fire and EMS equipment, as well as OSHA-required equipment testing. Gurneys, defibrillators, SCBAs, and other EMS equipment require ongoing and often significant maintenance and repair.
5-20-0221	EQUIPMENT SUPPLIES	5,000	5,000	This budget line accounts for the replacement of fire supplies, personal protective equipment, firehose and small tools.
5-20-0223	CONTRACTED SERVICES	20,000	21,000	Contracted services are used for OSHA respiratory evaluations, physician advisor, employee vaccinations, exposure program, cot maintenance, EKG monitor maintenance and certification, biohazard management and printing charges (billing slips, burn permits etc.).
5-20-0259	UNIFORM REPLACEMENT	6,000	6,000	This line is used for uniforms and other personal protective gear.
5-20-0260	EMS SUPPLIES	3,750	5,000	This line item is for ambulance and EMS supplies, small equipment (non-capital purchases) and medications.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
FIRE DEPT							
PERSONNEL SERVICES							
665,761.04	831,359.52	874,619.00	101-103-5100101	SALARIES & WAGES	906,592.00	906,592.00	906,592.00
.00	.00	35,000.00	101-103-5100106	WILDFIRE SEASON STAFFING	2,094.00	2,094.00	2,094.00
117,499.07	44,396.97	50,000.00	101-103-5100111	FD OVERTIME	50,000.00	50,000.00	50,000.00
.00	2,141.13	3,500.00	101-103-5100112	PUBLIC WORKS LABOR	4,000.00	4,000.00	4,000.00
61,179.14	68,721.51	73,679.00	101-103-5100115	SOCIAL SECURITY	78,938.00	78,938.00	78,938.00
163,657.36	216,180.33	320,000.00	101-103-5100116	PUBLIC EMPLOYEES RETIREME	320,000.00	320,000.00	320,000.00
19,533.04	30,478.43	39,295.00	101-103-5100117	WORKMEN'S COMPENSATION IN	42,100.00	42,100.00	42,100.00
106,089.42	142,728.90	183,488.00	101-103-5100118	HEALTH INSURANCE	191,028.00	191,028.00	191,028.00
12,369.42	11,146.23	.00	101-103-5100120	UNEMPLOYMENT	.00	.00	.00
1,170.00	1,842.50	1,200.00	101-103-5100122	EMPLOYEE BENEFITS	1,000.00	1,000.00	1,000.00
2,088.18	585.77	5,000.00	101-103-5100124	COMPENSATION SELLS	5,000.00	5,000.00	5,000.00
.00	1,700.63	5,000.00	101-103-5100125	VACATION SELLS	5,000.00	5,000.00	5,000.00
10,105.98	.00	10,000.00	101-103-5100127	PAYOUT AT TERMINATION	5,000.00	5,000.00	5,000.00
11,920.39	.00	.00	101-103-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	.00	101-103-5100142	PAID LEAVE OREGON	4,000.00	4,000.00	4,000.00
Total PERSONNEL SERVICES:					1,614,752.00	1,614,752.00	1,614,752.00
1,171,373.04	1,351,281.92	1,600,781.00					
MATERIALS AND SERVICES							
4,226.66	5,207.57	3,750.00	101-103-5200201	TELEPHONE	3,500.00	3,500.00	3,500.00
11,049.85	10,655.12	13,000.00	101-103-5200202	ELECTRIC POWER	13,000.00	13,000.00	13,000.00
37,817.18	12,322.63	32,000.00	101-103-5200203	TRAVEL & TRAINING	26,000.00	26,000.00	26,000.00
17,430.56	20,896.46	20,000.00	101-103-5200204	VEHICLE MAINTENANCE	20,000.00	20,000.00	20,000.00
11,719.85	1,109.63	15,000.00	101-103-5200205	EQUIPMENT MAINTENANCE	15,000.00	15,000.00	15,000.00
1,795.06	6,896.50	8,000.00	101-103-5200206	BUILDING MAINTENANCE	14,000.00	14,000.00	14,000.00
1,862.56	802.83	1,000.00	101-103-5200210	LAUNDRY & CLEANING	3,000.00	3,000.00	3,000.00
.00	9.15	500.00	101-103-5200211	PRNTNG, ADVRTSNG, ELECTIO	500.00	500.00	500.00
1,368.96	1,108.93	1,700.00	101-103-5200212	COPY MACHINE SUPPLIES	1,700.00	1,700.00	1,700.00
945.39	274.61	1,000.00	101-103-5200215	OFFICE SUPPLIES	1,100.00	1,100.00	1,100.00
1,452.78	1,222.65	2,000.00	101-103-5200220	DUES, FEES, SUBSCRIPTIONS	2,100.00	2,100.00	2,100.00
2,020.61	7,416.93	5,000.00	101-103-5200221	EQUIPMENT SUPPLIES	5,000.00	5,000.00	5,000.00
48,065.73	13,546.11	20,000.00	101-103-5200223	CONTRACTED SERVICES	21,000.00	21,000.00	21,000.00
28,970.57	41,305.50	40,896.00	101-103-5200228	INSURANCE	52,000.00	52,000.00	52,000.00
8,503.60	7,268.27	10,000.00	101-103-5200231	GASOLINE & OIL	11,000.00	11,000.00	11,000.00
39.71	.00	.00	101-103-5200235	AMBULANCE REFUNDS	.00	.00	.00
4,885.23	8,660.97	5,500.00	101-103-5200242	INFORMATION TECHNOLOGY	5,500.00	5,500.00	5,500.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
345.06	7.75	200.00	101-103-5200244	POSTAGE	300.00	300.00	300.00
3,771.60	11,835.55	4,000.00	101-103-5200245	GENERAL SUPPLIES	4,500.00	4,500.00	4,500.00
960.00	222.50	1,500.00	101-103-5200248	FIRE PREVENTION SUPPLIES	1,000.00	1,000.00	1,000.00
1,312.88	1,224.36	1,500.00	101-103-5200252	HEATING FUEL	1,200.00	1,200.00	1,200.00
13,628.60	3,855.11	6,000.00	101-103-5200259	UNIFORM REPLACEMENT	6,000.00	6,000.00	6,000.00
3,467.03	3,957.22	3,750.00	101-103-5200260	E.M.S. SUPPLIES	5,000.00	5,000.00	5,000.00
.00	3,313.40	4,000.00	101-103-5200265	FIREFIGHTER MED EXAMS	5,000.00	5,000.00	5,000.00
.00	.00	.00	101-103-5200267	CADET PROGRAM EXP	5,000.00	5,000.00	5,000.00
4,994.17	3,058.60	3,000.00	101-103-5200277	RECRUITMENT	3,000.00	3,000.00	3,000.00
.00	384.00	.00	101-103-5200309	LEASED TRAINING GROUND	.00	.00	.00
42,623.21	5,041.25	12,000.00	101-103-5200357	FIRE TURNOUTS	14,500.00	14,500.00	14,500.00
Total MATERIALS AND SERVICES:							
253,256.85	171,603.60	215,296.00			239,900.00	239,900.00	239,900.00
TRANSFERS							
.00	50,000.00	375,000.00	101-103-5600101	TRANSFER TO FUND 112	60,000.00	60,000.00	60,000.00
Total TRANSFERS:							
.00	50,000.00	375,000.00			60,000.00	60,000.00	60,000.00
Total FIRE DEPT:							
1,424,629.89	1,572,885.52	2,191,077.00			1,914,652.00	1,914,652.00	1,914,652.00

General Fund -101
Cemetery Department - 104

The cemetery and parks contractor is responsible for maintaining the cemetery, including opening and closing graves, mowing lawns, trimming, watering, and caring for the mausoleum. Administrative staff coordinate burials with funeral directors and assist individuals in selecting gravesites. Cemetery revenues are generated from opening and closing fees, plot sales, perpetual care fees, and interest earnings from the John Schmitz Trust and Mount Hope Trust Funds.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Item
5-20-0206	BUILDING MAINTENANCE	4,000	3,000	This budget line item includes painting and other maintenance needs that may arise.
5-20-0223	CONTRACTED SERVICES	145,000	159,000	This line item includes the cost of the cemetery contractor and the cost of irrigation and other repairs. It also includes appropriations for the care and removal of trees at Mt. Hope Cemetery.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
CEMETERY DEPT							
PERSONNEL SERVICES							
14,667.41	16,925.28	23,000.00	101-104-5100101	SALARIES & WAGES	20,000.00	20,000.00	20,000.00
.00	15.69	.00	101-104-5100114	OVERTIME	.00	.00	.00
940.35	819.72	1,760.00	101-104-5100115	SOCIAL SECURITY	1,530.00	1,530.00	1,530.00
3,743.56	2,931.69	6,477.00	101-104-5100116	PUBLIC EMPLOYEES RETIREME	6,477.00	6,477.00	6,477.00
35.47	98.58	253.00	101-104-5100117	WORKMEN'S COMPENSATION IN	220.00	220.00	220.00
3,915.60	2,640.73	3,271.00	101-104-5100118	HEALTH INSURANCE	2,844.00	2,844.00	2,844.00
37.50	36.00	62.00	101-104-5100122	EMPLOYEE BENEFITS	54.00	54.00	54.00
242.63	.00	.00	101-104-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	9.00	101-104-5100142	PAID LEAVE OREGON	8.00	8.00	8.00
Total PERSONNEL SERVICES:					31,133.00	31,133.00	31,133.00
23,582.52	23,467.69	34,832.00					
MATERIALS AND SERVICES							
3,021.97	3,359.70	3,492.00	101-104-5200202	ELECTRIC POWER	3,492.00	3,492.00	3,492.00
3,365.29	2,148.34	4,000.00	101-104-5200206	BUILDING MAINTENANCE	3,000.00	3,000.00	3,000.00
4,175.86	11,404.99	19,500.00	101-104-5200207	GROUND MAINTENANCE	12,200.00	12,200.00	12,200.00
64.95	.00	100.00	101-104-5200215	OFFICE SUPPLIES	100.00	100.00	100.00
.00	605.00	.00	101-104-5200220	DUES, FEES, SUBSCRIPTIONS	650.00	650.00	650.00
120,619.38	134,241.55	145,000.00	101-104-5200223	CONTRACTED SERVICES	159,000.00	159,000.00	159,000.00
1,400.23	1,104.02	1,645.00	101-104-5200224	INTERNAL EQUIP. RENTAL	1,534.00	1,534.00	1,534.00
2,075.47	3,026.91	3,224.00	101-104-5200228	INSURANCE	4,000.00	4,000.00	4,000.00
1,978.00	6,285.00	5,000.00	101-104-5200235	REFUNDS	5,000.00	5,000.00	5,000.00
1,278.94	58.10	250.00	101-104-5200238	OPERATING SUPPLIES	250.00	250.00	250.00
.00	98.28	.00	101-104-5200242	INFORMATION TECHNOLOGY	.00	.00	.00
779.82	2,209.73	3,000.00	101-104-5200246	VENDOR MATERIAL	3,000.00	3,000.00	3,000.00
37.86	460.07	300.00	101-104-5200247	STORES MATERIAL	300.00	300.00	300.00
912.32	709.38	1,100.00	101-104-5200252	HEATING FUEL	1,100.00	1,100.00	1,100.00
Total MATERIALS AND SERVICES:					193,626.00	193,626.00	193,626.00
139,710.09	165,711.07	186,611.00					
CAPITAL OUTLAY							
1,619.19	.00	.00	101-104-5400438	ELECT. SERV. UPGRADE/CEMETERY	.00	.00	.00
Total CAPITAL OUTLAY:					.00	.00	.00
1,619.19	.00	.00					
Total CEMETERY DEPT:					224,759.00	224,759.00	224,759.00
164,911.80	189,178.76	221,443.00					

General Fund -101
Parks Department -105

The cemetery and parks contractor provides general maintenance for the parks, including watering, mowing, and trimming. The City maintains several smaller parks, with the primary parks including Geiser-Pollman, Samo Swim, Central Park, South Baker, River Park, Cedar Acres, the skate park and the dog parks.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0207	GROUND MAINTENANCE	20,500	20,500	These funds are used for fertilizer, irrigation repairs, mitigation of hazardous trees and other park maintenance.
5-20-0223	CONTRACTED SERVICES	80,000	88,000	These funds are for the contractor for lawn care and landscape services in all City owned parks and the Leo Adler Memorial Pathway.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
PARK DEPT							
PERSONNEL SERVICES							
18,268.24	23,544.71	20,000.00	101-105-5100101	SALARIES & WAGES	18,000.00	18,000.00	18,000.00
.00	15.69	.00	101-105-5100114	Overtime	200.00	200.00	200.00
1,149.48	751.55	1,530.00	101-105-5100115	SOCIAL SECURITY	1,500.00	1,500.00	1,500.00
5,049.37	2,931.69	5,700.00	101-105-5100116	PUBLIC EMPLOYEES RETIREME	5,200.00	5,200.00	5,200.00
58.57	92.01	220.00	101-105-5100117	WORKMEN'S COMPENSATION IN	255.00	255.00	255.00
4,689.73	2,321.55	3,900.00	101-105-5100118	HEALTH INSURANCE	3,900.00	3,900.00	3,900.00
37.50	36.00	24.00	101-105-5100122	EMPLOYEE BENEFITS	50.00	50.00	50.00
304.10	.00	.00	101-105-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	8.00	101-105-5100142	PAID LEAVE OREGON	8.00	8.00	8.00
Total PERSONNEL SERVICES:							
29,556.99	29,693.20	31,382.00			29,113.00	29,113.00	29,113.00
MATERIALS AND SERVICES							
4,002.54	3,702.15	4,000.00	101-105-5200202	ELECTRIC POWER	4,000.00	4,000.00	4,000.00
358.75	.00	1,500.00	101-105-5200203	TRAVEL & TRAINING	1,500.00	1,500.00	1,500.00
344.19	2,618.82	4,500.00	101-105-5200206	BUILDING MAINTENANCE	4,100.00	4,100.00	4,100.00
5,906.32	15,611.17	20,500.00	101-105-5200207	GROUND MAINTENANCE	20,500.00	20,500.00	20,500.00
.00	.00	.00	101-105-5200208	VETERAN'S SECTION MAINTENANCE	1,000.00	1,000.00	1,000.00
40.00	.00	.00	101-105-5200220	DUES, FEES, SUBSCRIPTIONS	.00	.00	.00
63,119.97	76,430.78	80,000.00	101-105-5200223	CONTRACTED SERVICES	88,000.00	88,000.00	88,000.00
2,900.69	3,118.93	2,797.00	101-105-5200224	INTERNAL EQUIP. RENTAL	2,638.00	2,638.00	2,638.00
795.76	1,144.27	1,219.00	101-105-5200228	INSURANCE	1,400.00	1,400.00	1,400.00
5,894.00	2,942.87	3,500.00	101-105-5200235	REFUNDS	1,000.00	1,000.00	1,000.00
488.30	1,027.33	1,000.00	101-105-5200238	OPERATING SUPPLIES	1,000.00	1,000.00	1,000.00
2,524.00	1,841.28	2,000.00	101-105-5200242	INFORMATION TECHNOLOGY	2,500.00	2,500.00	2,500.00
1,080.93	2,566.92	2,700.00	101-105-5200246	VENDOR MATERIAL	2,700.00	2,700.00	2,700.00
413.83	315.09	300.00	101-105-5200247	STORES MATERIAL	300.00	300.00	300.00
689.85	479.36	1,500.00	101-105-5200266	VANDALISM	1,038.00	1,038.00	1,038.00
Total MATERIALS AND SERVICES:							
88,559.13	111,798.97	125,516.00			131,676.00	131,676.00	131,676.00
Total PARK DEPT:							
118,116.12	141,492.17	156,898.00			160,789.00	160,789.00	160,789.00

General Fund -101
Airport Department -106

The Baker City municipal airport is owned by the City and operated by the contracted fixed base operator (FBO). The Public Works Director oversees planning, hanger rental, grant administration and major projects. The airport maintenance is performed by public works crews.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0205	EQUIPMENT MAINTENANCE	15,000	8,000	This line item is used for equipment maintenance which includes the airport fueling station.
5-20-0206	BUILDING MAINTENANCE	5,000	4,000	This line item is used for maintenance of the multiple buildings at the airport.
5-20-0207	GROUND MAINTENANCE	11,500	10,000	These funds are used for ground maintenance including weed abatement and herbicide purchases.
5-20-0209	LIGHTING MAINTENANCE	3,000	3,500	Lighting maintenance is used for the repair and replacement of the VASI and PAPI airport lighting systems.
5-20-0223	CONTRACTED SERVICES	17,700	18,259	These funds are used to pay for the FBO contract.
5-20-0228	INSURANCE	11,830	15,559	This line item includes the cost for airport liability, equipment and building insurance. The above ground storage tank insurance is purchased for a two-year period and will be purchased again in 2026-27.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
AIRPORT DEPT							
PERSONNEL SERVICES							
3,262.90	10,199.66	8,976.00	101-106-5100101	SALARIES & WAGES	20,000.00	20,000.00	20,000.00
238.40	2.79	687.00	101-106-5100115	SOCIAL SECURITY	1,900.00	1,900.00	1,900.00
1,361.95	.00	2,918.00	101-106-5100116	PUBLIC EMPLOYEES RETIREME	2,500.00	2,500.00	2,500.00
63.63	.00	208.00	101-106-5100117	WORKMEN'S COMPENSATION IN	240.00	240.00	240.00
1,061.04	.00	4,006.00	101-106-5100118	HEALTH INSURANCE	4,000.00	4,000.00	4,000.00
.00	.00	4.00	101-106-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
5,987.92	10,202.45	16,799.00			28,640.00	28,640.00	28,640.00
MATERIALS AND SERVICES							
3,313.24	3,592.13	5,000.00	101-106-5200202	ELECTRIC POWER	4,000.00	4,000.00	4,000.00
337.25	162.46	15,000.00	101-106-5200205	EQUIPMENT MAINTENANCE	8,000.00	8,000.00	8,000.00
86.45	3,126.98	5,000.00	101-106-5200206	BUILDING MAINTENANCE	4,000.00	4,000.00	4,000.00
10,900.90	1,310.24	11,500.00	101-106-5200207	GROUND MAINTENANCE	10,000.00	10,000.00	10,000.00
2,156.59	1,205.58	3,000.00	101-106-5200209	LIGHTING MAINTENANCE	3,500.00	3,500.00	3,500.00
.00	.00	500.00	101-106-5200219	RUNWAY MAINTENANCE	500.00	500.00	500.00
675.00	84.68	700.00	101-106-5200220	DUES, FEES, SUBSCRIPTIONS	700.00	700.00	700.00
22,774.00	20,640.00	17,700.00	101-106-5200223	CONTRACTED SERVICES	18,259.00	18,259.00	18,259.00
1,090.87	1,554.41	3,024.00	101-106-5200224	INTERNAL EQUIP. RENTAL	5,218.00	5,218.00	5,218.00
7,600.10	10,247.51	11,830.00	101-106-5200228	INSURANCE	15,559.00	15,559.00	15,559.00
6.39	503.55	50.00	101-106-5200238	OPERATING SUPPLIES	500.00	500.00	500.00
.00	81.46	500.00	101-106-5200246	VENDOR MATERIAL	500.00	500.00	500.00
.00	.00	500.00	101-106-5200247	STORES MATERIAL	500.00	500.00	500.00
Total MATERIALS AND SERVICES:							
48,940.79	42,509.00	74,304.00			71,236.00	71,236.00	71,236.00
CAPITAL OUTLAY							
.00	.00	27,900.00	101-106-5400308	AIRPORT CAPITAL IMPROVEMENTS	20,000.00	20,000.00	20,000.00
Total CAPITAL OUTLAY:							
.00	.00	27,900.00			20,000.00	20,000.00	20,000.00
Total AIRPORT DEPT:							
54,928.71	52,711.45	119,003.00			119,876.00	119,876.00	119,876.00

General Fund -101
Planning Department -109

Planning services were transitioned back to the City from Baker County during the 2025–26 fiscal year. The 2026–27 budget includes funding for one full-time City Planner.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0242	INFORMATION TECHNOLOGY	-	25,000	Information technology includes the cost of Common Sense AI planning software and other hardware and software required for the City planning position.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
PLANNING DEPT							
PERSONNEL SERVICES							
1,331.49	.00	800.00	101-109-5100101	SALARIES & WAGES	78,957.00	78,957.00	78,957.00
57.40	.71	60.00	101-109-5100115	SOCIAL SECURITY	5,674.00	5,674.00	5,674.00
107.77	.00	200.00	101-109-5100116	PUBLIC EMPLOYEES RETIREME	18,432.00	18,432.00	18,432.00
8.88	.00	12.00	101-109-5100117	WORKMEN'S COMPENSATION IN	784.00	784.00	784.00
19.96	.00	40.00	101-109-5100118	HEALTH INSURANCE	26,286.00	26,286.00	26,286.00
15.86	.00	.00	101-109-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	.00	101-109-5100142	PAID LEAVE OREGON	1,500.00	1,500.00	1,500.00
Total PERSONNEL SERVICES:							
1,541.36	.71	1,112.00			131,633.00	131,633.00	131,633.00
MATERIALS AND SERVICES							
.00	.00	.00	101-109-5200201	TELEPHONE	800.00	800.00	800.00
.00	.00	.00	101-109-5200203	TRAVEL & TRAINING	3,000.00	3,000.00	3,000.00
.00	.00	.00	101-109-5200211	NOTICING	2,000.00	2,000.00	2,000.00
.00	.00	.00	101-109-5200214	LEGAL	1,500.00	1,500.00	1,500.00
.00	.00	.00	101-109-5200215	OFFICE SUPPLIES	1,500.00	1,500.00	1,500.00
100,303.47	132,407.50	125,000.00	101-109-5200223	CONTRACTED SERVICES	3,000.00	3,000.00	3,000.00
.00	.00	25,000.00	101-109-5200227	DLCD DVLP CODE UPDATE	.00	.00	.00
.00	.00	.00	101-109-5200242	INFORMATION TECHNOLOGY	25,000.00	25,000.00	25,000.00
.00	332.58	500.00	101-109-5200244	POSTAGE	2,500.00	2,500.00	2,500.00
Total MATERIALS AND SERVICES:							
100,303.47	132,740.08	150,500.00			39,300.00	39,300.00	39,300.00
Total PLANNING DEPT:							
101,844.83	132,740.79	151,612.00			170,933.00	170,933.00	170,933.00

General Fund -101
Hydro Electric Plant Department -111

The hydroelectric plant is located at the water treatment facility alongside the reservoirs. It generates electricity from water flowing downhill from the mountain line. The power is sold to Idaho Power, and the revenue is credited to the General Fund. The City utilizes OTEC's distribution system to transmit the power and pays a monthly transmission fee for this service. Additional expenses are incurred for routine maintenance and for repairs resulting from unexpected equipment failures at the plant.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0202	ELECTRIC POWER/WHEELING CHARGES	5,800	7,200	Contracted services are used to pay OTEC for the use of its distribution system to transport the generated electricity to Idaho Power.
5-20-0203	TRAVEL & TRAINING	4,000	4,000	These funds are used for high voltage staff training required to perform maintenance on the Pelton Wheel generator.
5-20-0223	CONTRACTED SERVICES	4,000	3,081	Contracted services are used to pay for repairs to the Pelton Wheel generator that require an electrician. Additionally, every three years Idaho Power requires the plant to have an engineering recertification. The City last recertified the hydro plant in October 2024.

-26-

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
HYDRO ELECTRIC PLANT DEPT							
PERSONNEL SERVICES							
70.86	.00	1,096.00	101-111-5100101	SALARIES & WAGES	1,150.00	1,150.00	1,150.00
.00	.00	84.00	101-111-5100115	SOCIAL SECURITY	84.00	84.00	84.00
.00	.00	356.00	101-111-5100116	PUBLIC EMPLOYEES RETIREME	356.00	356.00	356.00
.00	.00	17.00	101-111-5100117	WORKMEN'S COMPENSATION IN	17.00	17.00	17.00
.00	.00	278.00	101-111-5100118	HEALTH INSURANCE	278.00	278.00	278.00
.00	.00	1.00	101-111-5100142	PAID LEAVE OREGON	1.00	1.00	1.00
Total PERSONNEL SERVICES:							
70.86	.00	1,832.00			1,886.00	1,886.00	1,886.00
MATERIALS AND SERVICES							
.00	584.06	5,800.00	101-111-5200202	ELECTRIC POWER & WHEELING CHG	7,200.00	7,200.00	7,200.00
.00	.00	4,000.00	101-111-5200203	TRAVEL & TRAINING	4,000.00	4,000.00	4,000.00
.00	.00	421.00	101-111-5200205	EQUIPMENT MAINTENANCE	421.00	421.00	421.00
12.95	1.21	250.00	101-111-5200206	BUILDING MAINTENANCE	250.00	250.00	250.00
.00	.00	500.00	101-111-5200220	DUES AND FEES	500.00	500.00	500.00
1,113.37	11,680.39	4,000.00	101-111-5200223	CONTRACTED SERVICES	3,081.00	3,081.00	3,081.00
24.99	36.29	32.00	101-111-5200228	INSURANCE	32.00	32.00	32.00
175.56	.00	1,000.00	101-111-5200246	VENDOR MATERIAL	1,000.00	1,000.00	1,000.00
Total MATERIALS AND SERVICES:							
1,326.87	12,301.95	16,003.00			16,484.00	16,484.00	16,484.00
Total HYDRO ELECTRIC PLANT DEPT:							
1,397.73	12,301.95	17,835.00			18,370.00	18,370.00	18,370.00

General Fund - 101
Community Development Department - 114

The personnel budget includes a full-time Community Developer and an allocation for Public Work’s personnel for community events.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0233	ECONOMIC DEVELOPMENT	3,000	2,000	This budget line item is intended to fund potential economic development opportunities as they arise.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		Budget					
COMMUNITY DEVELOPMENT DPT							
PERSONNEL SERVICES							
14,789.81	28,315.49	65,322.00	101-114-5100101	SALARIES & WAGES	84,569.00	84,569.00	84,569.00
898.92	11.11	4,997.00	101-114-5100115	SOCIAL SECURITY	6,008.00	6,008.00	6,008.00
3,410.31	.00	19,675.00	101-114-5100116	PUBLIC EMPLOYEES RETIREME	19,486.00	19,486.00	19,486.00
249.33	.00	719.00	101-114-5100117	WORKMEN'S COMPENSATION IN	932.00	932.00	932.00
4,521.50	.00	27,902.00	101-114-5100118	HEALTH INSURANCE	27,710.00	27,710.00	27,710.00
248.14	.00	.00	101-114-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	11,000.00	101-114-5100137	PUBLIC WORKS LABOR	11,000.00	11,000.00	11,000.00
.00	.00	.00	101-114-5100142	PAID LEAVE OREGON	616.00	616.00	616.00
Total PERSONNEL SERVICES:							
24,118.01	28,326.60	129,615.00			150,321.00	150,321.00	150,321.00
MATERIALS AND SERVICES							
.00	.00	1,500.00	101-114-5200203	TRAVEL & TRAINING	1,500.00	1,500.00	1,500.00
.00	.00	500.00	101-114-5200204	LOCAL MEETINGS	500.00	500.00	500.00
.00	.00	2,000.00	101-114-5200223	CONTRACTED SERVICES	1,000.00	1,000.00	1,000.00
.00	3,760.00	3,000.00	101-114-5200233	ECONOMIC DVLP EXPENSES	2,000.00	2,000.00	2,000.00
.00	288.02	500.00	101-114-5200238	OPERATING SUPPLIES	500.00	500.00	500.00
.00	.00	.00	101-114-5200242	INFORMATION TECHNOLOGY	200.00	200.00	200.00
Total MATERIALS AND SERVICES:							
.00	4,048.02	7,500.00			5,700.00	5,700.00	5,700.00
Total COMMUNITY DEVELOPMENT DPT:							
24,118.01	32,374.62	137,115.00			156,021.00	156,021.00	156,021.00
GENERAL FUND Revenue Total:							
6,360,720.73	7,742,669.54	7,532,424.00			7,659,140.00	7,659,140.00	7,659,140.00
GENERAL FUND Expenditure Total:							
6,303,616.11	6,763,192.53	9,807,424.00			10,459,140.00	10,459,140.00	10,459,140.00
Total GENERAL FUND:							
1,564,023.89	2,543,500.90	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total Revenue:							
6,360,720.73	7,742,669.54	7,532,424.00			7,659,140.00	7,659,140.00	7,659,140.00
Total Expenditure:							
6,303,616.11	6,763,192.53	9,807,424.00			10,459,140.00	10,459,140.00	10,459,140.00
Grand Revenue Total:							
6,360,720.73	7,742,669.54	7,532,424.00			7,659,140.00	7,659,140.00	7,659,140.00
Grand Expenditure Total:							
6,303,616.11	6,763,192.53	9,807,424.00			10,459,140.00	10,459,140.00	10,459,140.00
Grand Totals:							
1,564,023.89	2,543,500.90	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "401"

Street Fund

Report Criteria:

Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "102"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
STATE TAX STREET FUND							
2,352,667.37	3,085,963.65	3,736,623.00	102-000-3010101	FUND BALANCE	4,069,788.00	4,069,788.00	4,069,788.00
REVENUE							
40,615.79	66,150.17	41,500.00	102-100-4100200	PRIOR YEARS TAXES	40,000.00	40,000.00	40,000.00
796,378.15	819,882.47	820,224.00	102-100-4100300	STATE GAS TAX	820,000.00	820,000.00	820,000.00
18,424.31	8,251.28	15,000.00	102-100-4100900	INCIDENTAL SALES	10,000.00	10,000.00	10,000.00
.00	.00	200.00	102-100-4100907	CREDIT CARD SERVICE FEE	.00	.00	.00
117,440.66	160,007.97	100,000.00	102-100-4101200	INTEREST	150,000.00	150,000.00	150,000.00
633.16	575.60	691.00	102-100-4102001	OREGON ST REIMBURSED POWE	600.00	600.00	600.00
258,947.00	125,212.00	125,000.00	102-100-4102800	ST FUND EXCHANGE PROGRAM	130,000.00	130,000.00	130,000.00
.00	26,422.63	1,159,400.00	102-100-4102900	GRANT - HB2017 CEDAR STREET	.00	.00	.00
.00	.00	200.00	102-100-4103700	REFUNDS	.00	.00	.00
772,531.18	821,970.04	771,000.00	102-100-4109900	CURRENT YEARS TAXES	876,513.00	876,513.00	876,513.00

State Tax Street Fund - 102
Maintenance Department - 201

The Maintenance Department is used for street maintenance, street sweeping, street signs, striping, patching, curb repairs, cross drain repairs, crack filling, and other maintenance needs.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-10- LINES	PERSONNEL SERVICES	626,797	626,012	This line item covers the labor required to maintain ongoing street maintenance activities. Full-time equivalents (FTEs) within the Public Works funds are assigned based on each employee's home fund, rather than actual labor distribution.
5-20-0223	CONTRACTED SERVICES	100,000	45,000	This line item is used for the contracted services required for curb repairs, striping and other street maintenance as needed.
5-20-0246	VENDOR MATERIAL	50,000	50,000	This budget line is for vendor materials purchased from outside vendors.
5-20-0247	STORES MATERIAL	50,000	50,000	Stores material is used for materials purchased from the Central Stores Fund, which accounts for Public Works inventory.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
2,004,970.25	2,028,472.16	3,033,215.00			2,027,113.00	2,027,113.00	2,027,113.00
STS MAINTENANCE							
PERSONNEL SERVICES							
259,176.97	388,911.13	266,547.00	102-201-5100101	SALARIES & WAGES ALLOC	406,264.00	406,264.00	406,264.00
.00	.00	36,414.00	102-201-5100102	DIRECTOR OF PUBLIC WORKS ALLOC	.00	.00	.00
.00	.00	29,711.00	102-201-5100103	ASST DIRECTOR OF PW ALLOC	.00	.00	.00
.00	.00	22,741.00	102-201-5100109	SPECIALIST/TECH ADMIN ALLOC	.00	.00	.00
.00	.00	18,154.00	102-201-5100110	PW OFFICE COORDINATOR ALLOC	.00	.00	.00
.00	.00	15,010.00	102-201-5100111	PW TECHNICIAN 1 ALLOC	.00	.00	.00
.00	.00	5,854.00	102-201-5100113	PART TIME PW LABOR	.00	.00	.00
.00	43.91	.00	102-201-5100114	OVERTIME	.00	.00	.00
16,051.53	9,150.31	30,174.00	102-201-5100115	SOCIAL SECURITY	23,919.00	23,919.00	23,919.00
61,056.58	24,722.55	128,229.00	102-201-5100116	PUBLIC EMPLOYEES RETIREME	125,420.00	125,420.00	125,420.00
2,595.60	1,259.73	5,719.00	102-201-5100117	WORKMEN'S COMPENSATION IN	5,594.00	5,594.00	5,594.00
47,542.79	25,906.12	65,169.00	102-201-5100118	HEALTH INSURANCE	63,742.00	63,742.00	63,742.00
240.33	340.80	551.00	102-201-5100122	EMPLOYEE BENEFITS	539.00	539.00	539.00
6,414.54	1,809.57	546.00	102-201-5100124	COMPENSATION SELLS	534.00	534.00	534.00
.00	.00	546.00	102-201-5100125	VACATION SELLS	.00	.00	.00
82.85	.00	1,274.00	102-201-5100127	PAYOUT AT TERMINATION	.00	.00	.00
6,847.07	.00	.00	102-201-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	158.00	102-201-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
400,008.26	452,144.12	626,797.00			626,012.00	626,012.00	626,012.00
MATERIALS AND SERVICES							
1,682.45	916.89	1,200.00	102-201-5200201	TELEPHONE	1,200.00	1,200.00	1,200.00
767.33	366.50	2,700.00	102-201-5200203	TRAVEL & TRAINING	3,000.00	3,000.00	3,000.00
14.82	.00	100.00	102-201-5200204	LOCAL MEETINGS	100.00	100.00	100.00
286.89	2,269.18	2,500.00	102-201-5200205	EQUIPMENT MAINTENANCE	3,000.00	3,000.00	3,000.00
1,156.14	986.21	1,500.00	102-201-5200210	LAUNDRY & CLEANING	1,500.00	1,500.00	1,500.00
11.08	19.36	200.00	102-201-5200211	PRNTNG, ADVRTSNG, ELECTIO	200.00	200.00	200.00
846.01	833.98	1,400.00	102-201-5200212	COPY MACHINE SUPPLIES	1,400.00	1,400.00	1,400.00
5,823.55	1,762.87	5,900.00	102-201-5200213	AUDIT	5,000.00	5,000.00	5,000.00
98.65	259.73	300.00	102-201-5200215	OFFICE SUPPLIES	350.00	350.00	350.00
1,673.99	1,530.66	2,200.00	102-201-5200220	DUES, FEES, SUBSCRIPTIONS	2,200.00	2,200.00	2,200.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
26,058.78	38,057.95	100,000.00	102-201-5200223	CONTRACTED SERVICES	45,000.00	45,000.00	45,000.00
220,284.19	216,481.18	362,323.00	102-201-5200224	INTERNAL EQUIP. RENTAL	330,886.00	330,886.00	330,886.00
8,501.37	12,066.34	15,000.00	102-201-5200228	INSURANCE	15,520.00	15,520.00	15,520.00
.00	.00	300.00	102-201-5200231	GASOLINE & OIL	300.00	300.00	300.00
45.00	55.00	100.00	102-201-5200235	REFUNDS	100.00	100.00	100.00
3,604.80	1,469.45	2,500.00	102-201-5200238	OPERATING SUPPLIES	3,000.00	3,000.00	3,000.00
6,493.57	6,400.05	21,000.00	102-201-5200242	INFORMATION TECHNOLOGY	15,000.00	15,000.00	15,000.00
26,456.74	29,858.92	50,000.00	102-201-5200246	VENDOR MATERIAL	50,000.00	50,000.00	50,000.00
20,925.01	23,368.78	50,000.00	102-201-5200247	STORES MATERIAL	50,000.00	50,000.00	50,000.00
.00	.00	200.00	102-201-5200262	COMMUNITY SERVICE	200.00	200.00	200.00
52,919.37	78,209.40	51,299.00	102-201-5200270	ADMN. SERVICES INDIRECT C	79,620.00	79,620.00	79,620.00
3,012.16	45.44	5,000.00	102-201-5200300	NON CAPITAL EQUIPMENT	5,000.00	5,000.00	5,000.00
Total MATERIALS AND SERVICES:							
380,661.90	414,957.89	675,722.00			612,576.00	612,576.00	612,576.00
CAPITAL OUTLAY							
.00	38,976.00	.00	102-201-5400101	CAP OUTLAY-SIDE CAST SWEEPER	.00	.00	.00
10,979.52	.00	.00	102-201-5400434	GRINDER (SPLIT)	.00	.00	.00
.00	.00	34,000.00	102-201-5400441	COMPACT EXCAVATOR 180-SPLIT	.00	.00	.00
.00	.00	5,200.00	102-201-5400442	TRAILER FR EXCAVATOR 180-SPLIT	.00	.00	.00
.00	.00	.00	102-201-5400443	CAMPBELL ST DI PIPE REPLACE	100,000.00	100,000.00	100,000.00
.00	.00	.00	102-201-5400444	CARTER ST DI PIPE REPLACE	315,000.00	315,000.00	315,000.00
Total CAPITAL OUTLAY:							
10,979.52	38,976.00	39,200.00			415,000.00	415,000.00	415,000.00
CONTINGENCY							
.00	.00	400,000.00	102-201-5700501	OPERATING CONTINGENCY	600,000.00	600,000.00	600,000.00
Total CONTINGENCY:							
.00	.00	400,000.00			600,000.00	600,000.00	600,000.00
.00	.00	250,000.00	102-201-5900702	UNAPPROPRIATED ENDING FB	295,000.00	295,000.00	295,000.00
.00	.00	1,037,533.39	102-201-5900704	UEFB - OVERLAY RESERVE	2,356,945.00	2,356,945.00	2,356,945.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total STS MAINTENANCE:							
791,649.68	906,078.01	3,029,252.39			4,905,533.00	4,905,533.00	4,905,533.00

Street Fund -102
Storm Water Department - 202

The Storm Water Department is responsible for the construction, maintenance, and rehabilitation of the City's stormwater collection system. Its primary function is to maintain the drainage system associated with City streets, with most work focused on cleaning and upkeep.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0223	CONTRACTED SERVICES	50,000	55,000	The majority of this line item represents the cost of cured-in-place pipe (CIPP) lining for storm mains.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
STORM WATER MAINTENANCE							
PERSONNEL SERVICES							
13,907.07	46,446.28	72,461.55	102-202-5100101	SALARIES & WAGES	70,874.00	70,874.00	70,874.00
932.13	10.81	5,543.31	102-202-5100115	SOCIAL SECURITY	4,395.00	4,395.00	4,395.00
5,015.45	.00	23,557.25	102-202-5100116	PUBLIC EMPLOYEES RETIREME	23,042.00	23,042.00	23,042.00
241.04	.00	1,092.00	102-202-5100117	WORKMEN'S COMPENSATION IN	1,068.00	1,068.00	1,068.00
3,128.77	.00	3,307.50	102-202-5100118	HEALTH INSURANCE	3,235.00	3,235.00	3,235.00
410.45	.00	.00	102-202-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	29.00	102-202-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
23,634.91	46,457.09	105,990.61			102,614.00	102,614.00	102,614.00
MATERIALS AND SERVICES							
.00	.00	75.00	102-202-5200210	LAUNDRY & CLEANING	50.00	50.00	50.00
.00	.00	20.00	102-202-5200211	PRNTNG, ADVRTSNG, ELECTIO	50.00	50.00	50.00
640.00	194.41	650.00	102-202-5200213	AUDIT	600.00	600.00	600.00
3,085.87	54,358.87	50,000.00	102-202-5200223	CONTRACTED SERVICES	55,000.00	55,000.00	55,000.00
8,280.99	6,580.59	40,276.00	102-202-5200224	INTERNAL EQUIP. RENTAL	33,678.00	33,678.00	33,678.00
753.23	1,101.54	1,172.00	102-202-5200228	INSURANCE	1,417.00	1,417.00	1,417.00
164.21	30,325.76	100,000.00	102-202-5200246	VENDOR MATERIAL	100,000.00	100,000.00	100,000.00
327.53	5,947.13	10,000.00	102-202-5200247	STORES MATERIAL	8,000.00	8,000.00	8,000.00
2,966.33	18,697.56	17,497.00	102-202-5200270	ADMN. SERVICES INDIRECT C	20,648.00	20,648.00	20,648.00
Total MATERIALS AND SERVICES:							
16,218.16	117,205.86	219,690.00			219,443.00	219,443.00	219,443.00
Total STORM WATER MAINTENANCE:							
39,853.07	163,662.95	325,680.61			322,057.00	322,057.00	322,057.00

Street Fund -102
Preventative Maintenance - 203

The Preventative Maintenance Department supports street maintenance activities aimed at extending the life of the City's roadways, including fog sealing, chip sealing, and overlays. This program was originally funded through a five-year, \$350,000 street maintenance levy and is now supported by 18.47% of the permanent tax rate. The City also expects to receive approximately \$130,000 in State Surface Transportation Improvement Program (STP) funds, which may be used for overlay and chip seal projects.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0223	CONTRACTED SERVICES	2,500,000	90,000	This expenditure line covers the costs of chip seal oil applications and other portions of surface treatments done by outside contractors. The 2025-26 budget included the Cedar Street overlay project.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
STS PREVENTATIVE MAINT							
PERSONNEL SERVICES							
56,233.65	1,529.83	154,865.00	102-203-5100101	SALARIES & WAGES	151,472.00	151,472.00	151,472.00
3,210.86	28.23	11,847.00	102-203-5100115	SOCIAL SECURITY	9,391.00	9,391.00	9,391.00
9,770.00	.00	50,346.00	102-203-5100116	PUBLIC EMPLOYEES RETIREME	49,244.00	49,244.00	49,244.00
932.24	.00	3,086.00	102-203-5100117	WORKMEN'S COMPENSATION IN	3,018.00	3,018.00	3,018.00
5,262.30	.00	27,783.00	102-203-5100118	HEALTH INSURANCE	27,174.00	27,174.00	27,174.00
1,332.73	.00	.00	102-203-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	62.00	102-203-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
76,741.78	1,558.06	247,989.00			240,299.00	240,299.00	240,299.00
MATERIALS AND SERVICES							
.00	539.20	500.00	102-203-5200211	PRNTNG, ADVRTSNG, ELECTIO	550.00	550.00	550.00
3,200.00	979.91	3,000.00	102-203-5200213	AUDIT	3,000.00	3,000.00	3,000.00
97,246.90	69,538.75	2,500,000.00	102-203-5200223	CONTRACTED SERVICES	90,000.00	90,000.00	90,000.00
34,561.41	27,941.92	141,354.00	102-203-5200224	INTERNAL EQUIP. RENTAL	124,955.00	124,955.00	124,955.00
2,326.47	3,369.43	3,588.00	102-203-5200228	INSURANCE	4,334.00	4,334.00	4,334.00
.00	.00	500.00	102-203-5200238	OPERATING SUPPLIES	1,000.00	1,000.00	1,000.00
4,668.42	430.79	50,000.00	102-203-5200246	VENDOR MATERIAL	40,000.00	40,000.00	40,000.00
23,284.10	.00	50,000.00	102-203-5200247	STORES MATERIAL	40,000.00	40,000.00	40,000.00
18,052.51	42,330.00	128,776.00	102-203-5200270	ADMN. SERVICES INDIRECT C	32,538.00	32,538.00	32,538.00
Total MATERIALS AND SERVICES:							
183,339.81	145,130.00	2,877,718.00			336,377.00	336,377.00	336,377.00
Total STS PREVENTATIVE MAINT:							
260,081.59	146,688.06	3,125,707.00			576,676.00	576,676.00	576,676.00

State Tax Street Fund -102
Street Lighting Department – 204

The Street Light Department covers the cost of electricity for street lighting, as well as repairs, bulb replacements, and the installation of new streetlights to enhance traffic safety.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0202	ELECTRIC POWER	81,750	80,000	The electricity required to operate street lights represents the department's largest expense.
5-20-0223	CONTRACTED SERVICES	2,000	5,000	Contracted services cover payments to OTEC and/or licensed electricians as needed for specific projects or repairs.
5-20-0246	VENDOR MATERIALS	1,500	5,500	This line item is used for parts purchased from outside vendors to replace burned out bulbs, photo eyes, reflectors and damaged light poles.
5-20-0247	STORES MATERIAL	15,000	15,000	This line item is used to purchase parts from the City's Central Stores Fund that are kept in inventory to replace burned out bulbs, photo eyes, reflectors and damaged light poles.
5-40-0302	NEW STREET LIGHTS	5,000	5,000	This budget line allows for installation of new street lights as needed to enhance safety.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
STREET LIGHTING DEPT							
PERSONNEL SERVICES							
3,572.93	5,546.96	8,126.00	102-204-5100101	SALARIES & WAGES	7,948.00	7,948.00	7,948.00
236.51	2.84	622.00	102-204-5100115	SOCIAL SECURITY	493.00	493.00	493.00
1,017.47	.00	2,642.00	102-204-5100116	PUBLIC EMPLOYEES RETIREME	2,584.00	2,584.00	2,584.00
63.00	.00	318.00	102-204-5100117	WORKMEN'S COMPENSATION IN	311.00	311.00	311.00
1,199.45	.00	1,873.00	102-204-5100118	HEALTH INSURANCE	1,832.00	1,832.00	1,832.00
107.62	.00	.00	102-204-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	3.00	102-204-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
6,196.98	5,549.80	13,584.00			13,168.00	13,168.00	13,168.00
MATERIALS AND SERVICES							
66,469.62	62,668.70	81,750.00	102-204-5200202	ELECTRIC POWER	80,000.00	80,000.00	80,000.00
640.00	197.20	675.00	102-204-5200213	AUDIT	640.00	640.00	640.00
1,775.92	.00	2,000.00	102-204-5200223	CONTRACTED SERVICES	5,000.00	5,000.00	5,000.00
2,016.54	1,471.70	4,619.00	102-204-5200224	INTERNAL EQUIP. RENTAL	3,775.00	3,775.00	3,775.00
174.02	253.63	270.00	102-204-5200228	INSURANCE	326.00	326.00	326.00
630.84	5,055.50	1,500.00	102-204-5200246	VENDOR MATERIAL	5,500.00	5,500.00	5,500.00
12,531.23	10,856.95	15,000.00	102-204-5200247	STORES MATERIAL	15,000.00	15,000.00	15,000.00
6,978.80	7,199.16	8,716.00	102-204-5200270	ADMN. SERVICES INDIRECT C	8,643.00	8,643.00	8,643.00
Total MATERIALS AND SERVICES:							
91,216.97	87,702.84	114,530.00			118,884.00	118,884.00	118,884.00
CAPITAL OUTLAY							
.00	.00	5,000.00	102-204-5400302	NEW STREET LIGHTS	5,000.00	5,000.00	5,000.00
Total CAPITAL OUTLAY:							
.00	.00	5,000.00			5,000.00	5,000.00	5,000.00
Total STREET LIGHTING DEPT:							
97,413.95	93,252.64	133,114.00			137,052.00	137,052.00	137,052.00

Street Fund - 102
Snow & Ice Control Department - 205

The Snow and Ice Control Department funds activities such as snow plowing, street sanding, salt application, and snow removal when necessary. Budgeting for this department is challenging due to the unpredictability of winter conditions in Baker City; however, the current budget is designed to support typical operations in an average year.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-10-LINES	PERSONNEL SERVICES	62,262	60,347	This budget line reflects the labor costs for a year with average snowfall.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SNOW & ICE CONTROL							
PERSONNEL SERVICES							
16,503.56	24,571.23	37,776.00	102-205-5100101	SALARIES & WAGES	36,948.00	36,948.00	36,948.00
1,551.79	16.26	2,890.00	102-205-5100115	SOCIAL SECURITY	2,291.00	2,291.00	2,291.00
9,065.46	.00	12,281.00	102-205-5100116	PUBLIC EMPLOYEES RETIREME	12,012.00	12,012.00	12,012.00
405.13	.00	314.00	102-205-5100117	WORKMEN'S COMPENSATION IN	307.00	307.00	307.00
7,390.60	.00	8,986.00	102-205-5100118	HEALTH INSURANCE	8,789.00	8,789.00	8,789.00
617.09	.00	.00	102-205-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	15.00	102-205-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
35,533.63	24,587.49	62,262.00			60,347.00	60,347.00	60,347.00
MATERIALS AND SERVICES							
640.00	194.41	650.00	102-205-5200213	AUDIT	640.00	640.00	640.00
36,922.39	26,462.47	65,997.00	102-205-5200224	INTERNAL EQUIP. RENTAL	60,890.00	60,890.00	60,890.00
965.74	1,418.52	1,238.00	102-205-5200228	INSURANCE	1,825.00	1,825.00	1,825.00
.00	.00	400.00	102-205-5200238	OPERATING SUPPLIES	500.00	500.00	500.00
872.38	4,244.32	3,300.00	102-205-5200246	VENDOR MATERIAL	5,000.00	5,000.00	5,000.00
2,013.41	2,678.37	7,000.00	102-205-5200247	STORES MATERIAL	8,000.00	8,000.00	8,000.00
5,574.92	8,779.80	6,735.00	102-205-5200270	ADMN. SERVICES INDIRECT C	9,453.00	9,453.00	9,453.00
Total MATERIALS AND SERVICES:							
46,988.84	43,777.89	85,320.00			86,308.00	86,308.00	86,308.00
Total SNOW & ICE CONTROL:							
82,522.47	68,365.38	147,582.00			146,655.00	146,655.00	146,655.00

Street Fund - 102
Street Construction – 209

The Street Construction Department supports miscellaneous projects that arise throughout the year, including curb replacement, as well as alley, driveway, and cross-drain improvements.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
STREET CONSTRUCTION							
PERSONNEL SERVICES							
.00	.00	2,096.00	102-209-5100101	SALARIES & WAGES	2,050.00	2,050.00	2,050.00
.00	.00	160.00	102-209-5100115	SOCIAL SECURITY	127.00	127.00	127.00
.00	.00	681.00	102-209-5100116	PUBLIC EMPLOYEES RETIREME	667.00	667.00	667.00
.00	.00	108.00	102-209-5100117	WORKMEN'S COMPENSATION IN	106.00	106.00	106.00
.00	.00	458.00	102-209-5100118	HEALTH INSURANCE	448.00	448.00	448.00
Total PERSONNEL SERVICES:							
.00	.00	3,503.00			3,398.00	3,398.00	3,398.00
MATERIALS AND SERVICES							
.00	.00	1,000.00	102-209-5200223	CONTRACTED SERVICES	1,200.00	1,200.00	1,200.00
.00	.00	1,997.00	102-209-5200224	INTERNAL EQUIP. RENTAL	1,766.00	1,766.00	1,766.00
142.60	209.63	223.00	102-209-5200228	INSURANCE	270.00	270.00	270.00
.00	.00	200.00	102-209-5200238	OPERATING SUPPLIES	200.00	200.00	200.00
.00	.00	500.00	102-209-5200246	VENDOR MATERIAL	1,000.00	1,000.00	1,000.00
.00	.00	500.00	102-209-5200247	STORES MATERIAL	500.00	500.00	500.00
10.61	497.76	579.00	102-209-5200270	ADMN. SERVICES INDIRECT C	594.00	594.00	594.00
Total MATERIALS AND SERVICES:							
153.21	707.39	4,999.00			5,530.00	5,530.00	5,530.00
Total STREET CONSTRUCTION:							
153.21	707.39	8,502.00			8,928.00	8,928.00	8,928.00
STATE TAX STREET FUND Revenue Total:							
2,004,970.25	2,028,472.16	3,033,215.00			2,027,113.00	2,027,113.00	2,027,113.00
STATE TAX STREET FUND Expenditure Total:							
1,271,673.97	1,378,754.43	6,769,838.00			6,096,901.00	6,096,901.00	6,096,901.00
Total STATE TAX STREET FUND:							
3,085,963.65	3,735,681.38	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Equity:							
2,352,667.37	3,085,963.65	3,736,623.00			4,069,788.00	4,069,788.00	4,069,788.00
Total Revenue:							
2,004,970.25	2,028,472.16	3,033,215.00			2,027,113.00	2,027,113.00	2,027,113.00
Total Expenditure:							
1,271,673.97	1,378,754.43	6,769,838.00			6,096,901.00	6,096,901.00	6,096,901.00
Grand Revenue Total:							
2,004,970.25	2,028,472.16	3,033,215.00			2,027,113.00	2,027,113.00	2,027,113.00
Grand Expenditure Total:							
1,271,673.97	1,378,754.43	6,769,838.00			6,096,901.00	6,096,901.00	6,096,901.00
Grand Totals:							
3,085,963.65	3,735,681.38	.00			.00	.00	.00

Report Criteria:

- Includes only accounts with balances
- Includes grand totals by account type with revenue and expenditure totals
- Includes account notes
- Includes budget notes with general notes and with year ending periods: Current year
- [Report].Fund = "102"

Water Fund

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "104"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
WATER UTILITY FUND							
4,463,219.76	4,645,998.27	4,631,572.00	104-000-3010101	FUND BALANCE	5,200,000.00	5,200,000.00	5,200,000.00
22,528,180.49	22,528,180.49	.00	104-000-3010102	FUND BALANCE FIXED ASSETS	.00	.00	.00
REVENUE							
58,026.39	32,938.12	30,000.00	104-100-4100200	COLLECTION OF NEW METERS	60,000.00	60,000.00	60,000.00
13,000.00	12,999.96	13,000.00	104-100-4100300	BILLING CHARGE-FUND 105	13,000.00	13,000.00	13,000.00
44,132.29	61,432.64	25,000.00	104-100-4100400	MAIN CHARGE	75,000.00	75,000.00	75,000.00
27,414.06	18,447.39	15,000.00	104-100-4100900	INCIDENTAL SALES	20,000.00	20,000.00	20,000.00
.00	4,555.00	.00	104-100-4100906	INSURANCE PROCEEDS	.00	.00	.00
17,913.98	20,518.73	24,375.00	104-100-4100907	CREDIT CARD SERVICE FEE	20,000.00	20,000.00	20,000.00
5,500.00	6,000.00	6,000.00	104-100-4101001	RENT OF CITY PROPERTY	6,000.00	6,000.00	6,000.00
.00	.00	93,440.00	104-100-4101002	OWRD GRANT PROCEEDS	.00	.00	.00
.00	21,684.67	.00	104-100-4101003	WATER RESOURCES GRANT-GOODRIC	.00	.00	.00
238,982.12	209,302.48	175,000.00	104-100-4101200	INCOME FROM INVESTMENT	200,000.00	200,000.00	200,000.00
14,712.07	24,252.60	.00	104-100-4102207	WATERSHED LOG SALES	.00	.00	.00
3,190,015.59	3,544,042.52	3,591,880.00	104-100-4103001	COLLECTION OF WATER SALES	3,997,910.00	3,997,910.00	3,997,910.00

Water Utility Fund - 104
Maintenance Department - 401

The Maintenance Department is responsible for the upkeep of the City's water collection, treatment, and distribution systems. Maintenance activities include valve exercising, meter maintenance, backflow prevention, chlorination, ultraviolet treatment, water quality monitoring and reporting, main line repairs, and watershed operations and maintenance. Employees in this department also perform billing, collections, and water meter reading. The unappropriated ending fund balance is reserved for distribution system repairs, mountain line replacement and regulatory compliance upgrades.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0203	TRAVEL & TRAINING	8,500	14,000	The City has several staff members who hold water treatment and distribution certifications. Ongoing continuing education and training are required to obtain and maintain these certifications as well as to complete required safety and other mandatory training programs.
5-20-0211	PRINTING & ADVERTISING	60,000	40,000	The majority of this line item is allocated for the printing and mailing of utility bills. The remaining funds are used for bid advertisements and other miscellaneous printing needs, including the annual water quality report.

-48-

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
3,609,696.50	3,956,174.11	3,973,695.00			4,391,910.00	4,391,910.00	4,391,910.00
WATER UTILITY MAINT DEPT							
PERSONNEL SERVICES							
609,375.46	929,413.95	623,146.00	104-401-5100101	SALARIES & WAGES ALLOC	828,727.00	828,727.00	828,727.00
.00	.00	36,425.00	104-401-5100102	DIRECTOR OF PUBLIC WORKS ALLOC	.00	.00	.00
.00	.00	29,720.00	104-401-5100103	ASST DIRECTOR OF PW ALLOC	.00	.00	.00
.00	.00	62,085.00	104-401-5100105	ACCT REC SPEC/CASHIER ALLOC	.00	.00	.00
.00	.00	21,116.00	104-401-5100109	SPECIALIST/TECH ADMIN ALLOC	.00	.00	.00
.00	.00	18,159.00	104-401-5100110	PW OFFICE COORDINATOR ALLOC	.00	.00	.00
.00	.00	13,938.00	104-401-5100111	PW TECHNICIAN I ALLOC	.00	.00	.00
.00	103.49	.00	104-401-5100114	OVERTIME	.00	.00	.00
36,818.25	15,574.76	61,551.00	104-401-5100115	SOCIAL SECURITY	45,760.00	45,760.00	45,760.00
156,587.02	48,365.04	261,572.00	104-401-5100116	PUBLIC EMPLOYEES RETIREME	239,943.00	239,943.00	239,943.00
4,023.76	1,448.80	16,047.00	104-401-5100117	WORKMEN'S COMPENSATION IN	14,720.00	14,720.00	14,720.00
160,202.82	54,254.11	198,668.00	104-401-5100118	HEALTH INSURANCE	182,241.00	182,241.00	182,241.00
977.50	1,076.10	882.00	104-401-5100122	EMPLOYEE BENEFITS	809.00	809.00	809.00
8,565.03	17,914.66	3,150.00	104-401-5100124	COMPENSATION SELLS	10,000.00	10,000.00	10,000.00
.00	3,469.20	7,350.00	104-401-5100125	VACATION SELLS	2,000.00	2,000.00	2,000.00
2,906.66	.00	5,000.00	104-401-5100126	PAYOUT AT TERMINATION	.00	.00	.00
3,055.03-	.00	.00	104-401-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	322.00	104-401-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
976,401.47	1,071,620.11	1,359,131.00			1,324,200.00	1,324,200.00	1,324,200.00
MATERIALS AND SERVICES							
3,269.28	1,822.44	3,200.00	104-401-5200201	TELEPHONE	3,400.00	3,400.00	3,400.00
45,724.14	40,232.16	56,680.00	104-401-5200202	ELECTRIC POWER	59,500.00	59,500.00	59,500.00
9,143.86	7,346.71	8,500.00	104-401-5200203	TRAVEL & TRAINING	14,000.00	14,000.00	14,000.00
7,537.16	11,846.63	10,000.00	104-401-5200205	EQUIPMENT MAINTENANCE	15,000.00	15,000.00	15,000.00
4,552.10	9,062.29	10,000.00	104-401-5200206	BUILDING MAINTENANCE	12,000.00	12,000.00	12,000.00
5,215.05	2,762.26	10,000.00	104-401-5200207	GROUND MAINTENANCE	12,000.00	12,000.00	12,000.00
1,924.91	1,946.08	3,000.00	104-401-5200210	LAUNDRY & CLEANING	2,500.00	2,500.00	2,500.00
16,373.76	34,936.85	60,000.00	104-401-5200211	PRNTNG, ADVRTSNG, ELECTIO	40,000.00	40,000.00	40,000.00
2,562.06	1,806.52	3,000.00	104-401-5200212	COPY MACHINE SUPPLIES	3,000.00	3,000.00	3,000.00
6,541.41	2,051.30	7,000.00	104-401-5200213	AUDIT	6,000.00	6,000.00	6,000.00

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0220	DUES, FEES & SUBSCRIPTIONS	20,000	20,000	This funding is budgeted for dues and fees associated with the American Water Works Association, Oregon Association of Water Utilities, Oregon Department of Forestry, Oregon Health Authority, Oregon Water Resources Department, and other related professional and regulatory fees.
5-20-0222	SPECIAL CONTRACTED SERVICES	34,000	-	This line item was previously used to account for laboratory water testing expenses. These costs are now included in contracted services 5-20-0223.
5-20-0223	CONTRACTED SERVICES	75,000	155,000	Funds are used for contract engineering, equipment rentals, forestry consulting, fencing services, water maintenance excavations, water testing, GIS services and other miscellaneous contracted services.
5-20-0242	INFORMATION TECHNOLOGY	30,000	30,000	These funds are used for the SCADA system that monitors and controls water system operations, as well as internet service, software, computer repair and replacement, and financial and departmental software support services.
5-20-0294	BANK CHARGES	40,000	40,000	This line item is primarily used for merchant credit card processing fees. The majority of these costs are recovered through the 3% service fee charged to customers who pay by credit card.
5-20-0300	NON-CAPITAL EQUIPMENT	10,000	10,000	These funds are used to purchase small equipment and tools with costs below the \$5,000 capitalization threshold.

-50-

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
9,313.16	5,703.28	4,000.00	104-401-5200215	OFFICE SUPPLIES	8,000.00	8,000.00	8,000.00
12,119.71	12,284.20	20,000.00	104-401-5200220	DUES, FEES, SUBSCRIPTIONS	20,000.00	20,000.00	20,000.00
33,796.22	42,655.58	34,000.00	104-401-5200222	SPECIAL CONTRACTED SERVIC	.00	.00	.00
64,991.84	104,920.13	75,000.00	104-401-5200223	CONTRACTED SERVICES	155,000.00	155,000.00	155,000.00
158,141.07	129,636.59	240,312.00	104-401-5200224	INTERNAL EQUIP. RENTAL	168,164.00	168,164.00	168,164.00
22,648.40	32,173.23	35,000.00	104-401-5200228	INSURANCE	41,380.00	41,380.00	41,380.00
15,085.50	3,164.73	8,000.00	104-401-5200235	REFUNDS	15,000.00	15,000.00	15,000.00
3,629.14	5,016.86	5,000.00	104-401-5200238	OPERATING SUPPLIES	8,000.00	8,000.00	8,000.00
25,611.35	23,334.05	30,000.00	104-401-5200242	INFORMATION TECHNOLOGY	30,000.00	30,000.00	30,000.00
22,869.03	9,760.56	6,000.00	104-401-5200244	POSTAGE	10,000.00	10,000.00	10,000.00
34,689.25	36,485.05	70,000.00	104-401-5200246	VENDOR MATERIAL	65,000.00	65,000.00	65,000.00
26,952.70	29,353.38	70,000.00	104-401-5200247	STORES MATERIAL	65,000.00	65,000.00	65,000.00
5,778.40	5,040.70	7,000.00	104-401-5200252	HEATING FUEL	6,000.00	6,000.00	6,000.00
.00	.00	300.00	104-401-5200262	COMMUNITY SERVICE	200.00	200.00	200.00
29,464.28	22,079.68	27,000.00	104-401-5200263	CHLORINE	28,000.00	28,000.00	28,000.00
118,037.24	131,216.88	111,353.00	104-401-5200270	ADMN. SERVICES INDIRECT C	153,484.00	153,484.00	153,484.00
165,589.83	245,450.63	251,432.00	104-401-5200274	IN LIEU OF FRANCHISE FEE	279,854.00	279,854.00	279,854.00
31,138.82	41,090.26	40,000.00	104-401-5200294	BANK CHARGES	40,000.00	40,000.00	40,000.00
6,360.02	3,345.56	10,000.00	104-401-5200300	NON CAPITAL EQUIPMENT	10,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:							
889,059.69	996,524.59	1,215,777.00			1,270,482.00	1,270,482.00	1,270,482.00
CAPITAL OUTLAY							
10,976.24	.00	.00	104-401-5400434	GRINDER (SPLIT)	.00	.00	.00
2,902.50	.00	.00	104-401-5400435	MAGNETIC LOCATOR (SPLIT)	.00	.00	.00
.00	22,917.99	.00	104-401-5400436	SNOWMOBILES	.00	.00	.00
.00	12,497.50	.00	104-401-5400437	EQUIPMENT TRAILER (SPLIT)	.00	.00	.00
.00	19,953.00	.00	104-401-5400438	LEAK DETECTION SYSTEM	.00	.00	.00
.00	4,600.00	.00	104-401-5400439	UTV TRAILER	.00	.00	.00
.00	250,546.48	.00	104-401-5400440	MARBLE CREEK PURCHASE	.00	.00	.00
.00	.00	68,000.00	104-401-5400441	COMPACT EXCAVATOR 180 - SPLIT	.00	.00	.00
.00	.00	10,400.00	104-401-5400442	TRAILER FR EXCAVATOR 180-SPLIT	.00	.00	.00
.00	.00	11,200.00	104-401-5400443	ATV - SPLIT	28,000.00	28,000.00	28,000.00
Total CAPITAL OUTLAY:							
13,878.74	310,514.97	89,600.00			28,000.00	28,000.00	28,000.00
TRANSFERS							

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
.00	.00	10,000.00	104-401-5600101	TRANSFER TO CENTRAL STORES	10,000.00	10,000.00	10,000.00
.00	.00	150,000.00	104-401-5600102	TRANSFER SAMO 115-ARPA ALLOC	.00	.00	.00
Total TRANSFERS:							
.00	.00	160,000.00			10,000.00	10,000.00	10,000.00
CONTINGENCY							
.00	.00	300,000.00	104-401-5700501	CONTINGENCY	300,000.00	300,000.00	300,000.00
Total CONTINGENCY:							
.00	.00	300,000.00			300,000.00	300,000.00	300,000.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	2,445,000.00	104-401-5900700	UEFB - CAPITAL PROJ RESERVE	2,402,669.00	2,402,669.00	2,402,669.00
.00	.00	175,108.00	104-401-5900701	UEFB (FUTURE PROJECTS)	581,642.00	581,642.00	581,642.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	2,620,108.00			2,984,311.00	2,984,311.00	2,984,311.00
Total WATER UTILITY MAINT DEPT:							
1,879,339.90	2,378,659.67	5,744,616.00			5,916,993.00	5,916,993.00	5,916,993.00

Water Utility Fund - 104
The Water Construction Department - 402

Funds budgeted in this department are used for main line construction (both transmission and distribution lines), ASR well work, and construction of lines requested by developers, contractors, builders, etc.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0223	CONTRACTED SERVICES	650,000	500,000	This line includes equipment rental for the mountain line construction, consulting services, and other costs defined in the Public Works Water Capital Plan.
5-20-0246	VENDOR MATERIAL	1,250,000	1,100,000	This line item includes the costs for the projects included in the Public Works Water Capital Plan.
5-20-0247	STORES MATERIAL	100,000	100,000	This budget line accounts for inventory materials that are purchased from Central Stores Fund.

-54-

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
WATER UTILITY CONST DEPT							
PERSONNEL SERVICES							
85,888.11	163,300.47	217,374.00	104-402-5100101	SALARIES & WAGES	212,613.00	212,613.00	212,613.00
4,868.16	113.11	16,629.00	104-402-5100115	SOCIAL SECURITY	13,183.00	13,183.00	13,183.00
19,259.88	.00	70,668.00	104-402-5100116	PUBLIC EMPLOYEES RETIREME	69,117.00	69,117.00	69,117.00
1,619.64	.00	4,135.00	104-402-5100117	WORKMEN'S COMPENSATION IN	4,044.00	4,044.00	4,044.00
15,548.16	.00	52,837.00	104-402-5100118	HEALTH INSURANCE	51,680.00	51,680.00	51,680.00
410.03-	.00	.00	104-402-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	87.00	104-402-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
126,773.92	163,413.58	361,730.00			350,637.00	350,637.00	350,637.00
MATERIALS AND SERVICES							
183.62	5,663.00	5,000.00	104-402-5200205	EQUIPMENT MAINTENANCE	5,000.00	5,000.00	5,000.00
.00	.00	300.00	104-402-5200211	PRNTNG, ADVRTSNG, ELECTIO	300.00	300.00	300.00
5,760.00	1,762.87	5,850.00	104-402-5200213	AUDIT	5,850.00	5,850.00	5,850.00
.00	.00	250.00	104-402-5200220	DUES, FEES, SUBSCRIPTIONS	350.00	350.00	350.00
389,605.69	226,453.09	650,000.00	104-402-5200223	CONTRACTED SERVICES	500,000.00	500,000.00	500,000.00
131,993.56	82,877.76	206,186.00	104-402-5200224	INTERNAL EQUIP. RENTAL	182,331.00	182,331.00	182,331.00
6,076.54	8,818.46	10,000.00	104-402-5200228	INSURANCE	11,341.00	11,341.00	11,341.00
2,353.23	.00	25,000.00	104-402-5200235	WATER CONST. REFUNDS	20,000.00	20,000.00	20,000.00
734.00	112.20	1,000.00	104-402-5200238	OPERATING SUPPLIES	2,000.00	2,000.00	2,000.00
550,247.02	604,630.75	1,250,000.00	104-402-5200246	VENDOR MATERIAL	1,100,000.00	1,100,000.00	1,100,000.00
68,125.75	104,180.66	100,000.00	104-402-5200247	STORES MATERIAL	100,000.00	100,000.00	100,000.00
142,035.14	164,652.36	121,645.00	104-402-5200270	ADMN. SERVICES INDIRECT C	155,724.00	155,724.00	155,724.00
Total MATERIALS AND SERVICES:							
1,297,114.55	1,199,151.15	2,375,231.00			2,082,896.00	2,082,896.00	2,082,896.00
CAPITAL OUTLAY							
.00	29,910.00	.00	104-402-5400431	SCREENING BUCKET	.00	.00	.00
.00	.00	.00	104-402-5400444	UV PLANT BYPASS LINE	42,694.00	42,694.00	42,694.00
.00	.00	.00	104-402-5400446	WATER METER REPLACEMENT	1,000,000.00	1,000,000.00	1,000,000.00
.00	.00	.00	104-402-5400447	CHLORINE SYSTEM DESIGN	75,000.00	75,000.00	75,000.00
Total CAPITAL OUTLAY:							
.00	29,910.00	.00			1,117,694.00	1,117,694.00	1,117,694.00
DEBT SERVICE							

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-50-0422	IFA LOAN PAYMENT-UV SYSTEM	123,690	123,690	This is the annual Infrastructure Financing Authority (IFA) loan payment that is due in December each year on the \$1,750,000 borrowed to construct the Reservoir UV facility in 2014.

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
123,689.62	123,689.62	123,690.00	104-402-5500422	IFA LOAN PAYMENT - UV SYSTEM	123,690.00	123,690.00	123,690.00
Total DEBT SERVICE:							
123,689.62	123,689.62	123,690.00			123,690.00	123,690.00	123,690.00
Total WATER UTILITY CONST DEPT:							
1,547,578.09	1,516,164.35	2,860,651.00			3,674,917.00	3,674,917.00	3,674,917.00
WATER UTILITY FUND Revenue Total:							
3,609,696.50	3,956,174.11	3,973,695.00			4,391,910.00	4,391,910.00	4,391,910.00
WATER UTILITY FUND Expenditure Total:							
3,426,917.99	3,894,824.02	8,605,267.00			9,591,910.00	9,591,910.00	9,591,910.00
Total WATER UTILITY FUND:							
27,174,178.76	27,235,528.85	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
26,991,400.25	27,174,178.76	4,631,572.00			5,200,000.00	5,200,000.00	5,200,000.00
Total Revenue:							
3,609,696.50	3,956,174.11	3,973,695.00			4,391,910.00	4,391,910.00	4,391,910.00
Total Expenditure:							
3,426,917.99	3,894,824.02	8,605,267.00			9,591,910.00	9,591,910.00	9,591,910.00
Grand Revenue Total:							
3,609,696.50	3,956,174.11	3,973,695.00			4,391,910.00	4,391,910.00	4,391,910.00
Grand Expenditure Total:							
3,426,917.99	3,894,824.02	8,605,267.00			9,591,910.00	9,591,910.00	9,591,910.00
Grand Totals:							
27,174,178.76	27,235,528.85	.00			.00	.00	.00

Wastewater Fund

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "105"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
WASTEWATER UTILITY FUND							
3,500,481.52	4,294,628.74	4,587,961.00	105-000-3010101	FUND BALANCE	4,900,000.00	4,900,000.00	4,900,000.00
5,654,339.72	5,654,339.72	.00	105-000-3010102	FUND BALANCE FIXED ASSETS	.00	.00	.00
REVENUE							
53,437.60	24,115.30	40,000.00	105-100-4100200	WASTEWATER MAIN CHARGE	40,000.00	40,000.00	40,000.00
54,917.33	45,045.41	30,000.00	105-100-4100300	WASTEWATER SERVICE FEES	50,000.00	50,000.00	50,000.00
97,892.40	78,691.42	70,000.00	105-100-4100900	INCIDENTAL SALES	70,000.00	70,000.00	70,000.00
.00	.00	1,200.00	105-100-4100907	CREDIT CARD SERVICE FEE	1,000.00	1,000.00	1,000.00
3,771.67	3,782.00	3,782.00	105-100-4101001	RENT	3,782.00	3,782.00	3,782.00
170,097.17	209,498.61	124,364.00	105-100-4101200	INTEREST	200,000.00	200,000.00	200,000.00
.00	3,287.89	3,477.00	105-100-4101911	G STREET LID PRINCIPAL	3,200.00	3,200.00	3,200.00
.00	.00	2,000,000.00	105-100-4102000	LOAN PROCEEDS	2,000,000.00	2,000,000.00	2,000,000.00
.00	10,051.00	.00	105-100-4102207	MISCELLANEOUS INCOME	2,000.00	2,000.00	2,000.00
870.28	881.20	738.00	105-100-4102911	G STREET LID INTEREST	850.00	850.00	850.00
2,185,908.55	2,032,615.09	2,017,351.00	105-100-4103001	WASTEWATER SERVICE CHARGE	2,250,000.00	2,250,000.00	2,250,000.00

Wastewater Utility Fund - 105
Wastewater Maintenance Department - 501

The Wastewater Utility Maintenance Department is responsible for the operation and maintenance of the wastewater collection and treatment system. Expenses in this department include chemicals such as chlorine and sulfur dioxide, lift station repairs, control system maintenance and repairs, lagoon operations and testing, manhole maintenance, and water quality monitoring, testing, and reporting.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0203	TRAVEL & TRAINING	7,000	10,000	The City employs staff members who hold wastewater treatment certifications. Ongoing continuing education and training are required to obtain and maintain these certifications, as well as to complete required safety and other mandatory training programs.

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total REVENUE:							
2,566,895.00	2,407,967.92	4,290,912.00			4,620,832.00	4,620,832.00	4,620,832.00
WASTEWATER MAINT DEPT							
PERSONNEL SERVICES							
463,598.42	726,555.85	561,371.00	105-501-5100101	SALARIES & WAGES ALLOC	734,578.00	734,578.00	734,578.00
.00	.00	36,414.00	105-501-5100102	DIRECTOR OF PUBLIC WORKS ALLOC	.00	.00	.00
.00	.00	29,711.00	105-501-5100103	ASST DIRECTOR OF PW ALLOC	.00	.00	.00
.00	.00	53,874.00	105-501-5100105	ACCT REC SPEC/CASHIER ALLOC	.00	.00	.00
.00	.00	21,116.00	105-501-5100109	SPECIALIST/TECH ADMIN ALLOC	.00	.00	.00
.00	.00	18,154.00	105-501-5100110	PW OFFICE COORDINATOR ALLOC	.00	.00	.00
.00	.00	13,938.00	105-501-5100111	PW TECHNICIAN I ALLOC	.00	.00	.00
.00	127.97	.00	105-501-5100114	OVERTIME	1,000.00	1,000.00	1,000.00
28,767.09	18,046.96	56,195.00	105-501-5100115	SOCIAL SECURITY	41,514.00	41,514.00	41,514.00
132,698.90	57,863.44	238,811.00	105-501-5100116	PUBLIC EMPLOYEES RETIREME	217,681.00	217,681.00	217,681.00
6,645.78	1,854.93	11,864.00	105-501-5100117	WORKMEN'S COMPENSATION IN	10,814.00	10,814.00	10,814.00
119,303.17	61,640.41	158,826.00	105-501-5100118	HEALTH INSURANCE	144,773.00	144,773.00	144,773.00
602.50	452.70	1,878.00	105-501-5100122	EMPLOYEE BENEFITS	1,712.00	1,712.00	1,712.00
.00	.00	6,259.00	105-501-5100123	COMPENSATED ABSENCE ACCRL	5,705.00	5,705.00	5,705.00
6,768.16	25,708.92	2,500.00	105-501-5100124	COMPENSATION SELLS	7,000.00	7,000.00	7,000.00
.00	.00	6,000.00	105-501-5100125	VACATION SELLS	5,591.00	5,591.00	5,591.00
82.85	.00	.00	105-501-5100126	PAYOUT AT TERMINATION	.00	.00	.00
6,095.67-	.00	.00	105-501-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	294.00	105-501-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
752,371.20	892,251.18	1,217,205.00			1,170,368.00	1,170,368.00	1,170,368.00
MATERIALS AND SERVICES							
2,701.17	1,625.20	2,400.00	105-501-5200201	TELEPHONE	2,000.00	2,000.00	2,000.00
16,485.14	13,788.38	35,000.00	105-501-5200202	ELECTRIC POWER	20,000.00	20,000.00	20,000.00
2,917.82	6,303.07	7,000.00	105-501-5200203	TRAVEL & TRAINING	10,000.00	10,000.00	10,000.00
4,304.01	5,628.97	10,000.00	105-501-5200205	EQUIPMENT MAINTENANCE	10,000.00	10,000.00	10,000.00
47.45	145.52	8,500.00	105-501-5200206	BUILDING MAINTENANCE	5,000.00	5,000.00	5,000.00
4,273.45	1,177.65	4,000.00	105-501-5200207	GROUND MAINTENANCE	5,000.00	5,000.00	5,000.00
1,761.03	1,507.96	2,500.00	105-501-5200210	LAUNDRY & CLEANING	2,000.00	2,000.00	2,000.00
44.56	.00	200.00	105-501-5200211	PRNTNG, ADVRTSNG, ELECTIO	200.00	200.00	200.00
2,208.13	1,603.57	3,000.00	105-501-5200212	COPY MACHINE SUPPLIES	2,500.00	2,500.00	2,500.00

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0220	DUES, FEES AND SUBSCRIPTIONS	25,000	25,000	This line covers memberships in wastewater organizations, DEQ permit fees, professional periodicals, property taxes (paid on rental property) and certification fees.
5-20-0222	SPECIAL CONTRACTED SERVICE	15,000	-	This line item was previously used to account for laboratory water testing expenses. These costs are now included in contracted services 5-20-0223.
5-20-0223	CONTRACTED SERVICES	40,000	60,000	This line item is used for services performed by outside contractors, including electricians, chemical consultants, wastewater testing, GIS services, and other contracted services as needed.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
6,016.98	1,757.80	5,600.00	105-501-5200213	AUDIT	5,000.00	5,000.00	5,000.00
379.75	994.21	750.00	105-501-5200215	OFFICE SUPPLIES	800.00	800.00	800.00
18,189.27	20,209.60	25,000.00	105-501-5200220	DUES, FEES, SUBSCRIPTIONS	25,000.00	25,000.00	25,000.00
11,883.20	10,209.50	15,000.00	105-501-5200222	SPECIAL CONTRACTED SERVIC	.00	.00	.00
68,299.93	34,217.40	40,000.00	105-501-5200223	CONTRACTED SERVICES	60,000.00	60,000.00	60,000.00
172,483.43	163,853.57	296,889.00	105-501-5200224	INTERNAL EQUIP. RENTAL	232,162.00	232,162.00	232,162.00
47,791.23	68,787.15	73,272.00	105-501-5200228	INSURANCE	88,471.00	88,471.00	88,471.00
1,203.43	313.00	16,000.00	105-501-5200235	REFUNDS	6,000.00	6,000.00	6,000.00
2,684.69	4,171.81	4,000.00	105-501-5200238	OPERATING SUPPLIES	5,000.00	5,000.00	5,000.00
13,425.48	12,280.79	28,000.00	105-501-5200242	INFORMATION TECHNOLOGY	25,000.00	25,000.00	25,000.00
70.08	22.90	60.00	105-501-5200244	POSTAGE	50.00	50.00	50.00
17,159.24	25,087.64	18,000.00	105-501-5200246	VENDOR MATERIAL	20,000.00	20,000.00	20,000.00
10,002.03	7,910.04	10,000.00	105-501-5200247	STORES MATERIAL	10,000.00	10,000.00	10,000.00
13,000.00	12,999.96	13,000.00	105-501-5200262	BILLING CHARGE TO WATER D	13,000.00	13,000.00	13,000.00
105,295.70	74,660.52	110,000.00	105-501-5200263	LAGOON CHEMICALS	110,000.00	110,000.00	110,000.00
94,530.23	114,758.88	144,875.00	105-501-5200270	ADMN. SERVICES INDIRECT C	125,897.00	125,897.00	125,897.00
102,811.87	139,970.94	141,215.00	105-501-5200274	IN LIEU OF FRANCHISE FEE	157,500.00	157,500.00	157,500.00
4,384.75	12,050.27	8,000.00	105-501-5200300	NON CAPITAL EQUIPMENT	10,000.00	10,000.00	10,000.00
Total MATERIALS AND SERVICES:							
724,354.05	736,036.30	1,022,261.00			950,580.00	950,580.00	950,580.00
CAPITAL OUTLAY							
.00	8,257.16	.00	105-501-5400359	LOADER LIFTING ARM	.00	.00	.00
23,850.97	.00	.00	105-501-5400431	SIDE BY SIDE	.00	.00	.00
4,803.00	.00	.00	105-501-5400432	PUSH CAM	.00	.00	.00
8,922.00	9,332.00	.00	105-501-5400433	REFRIDG. COMPOSITE SAMPLER	.00	.00	.00
10,976.24	.00	.00	105-501-5400434	GRINDER (SPLIT)	.00	.00	.00
2,902.50	.00	.00	105-501-5400435	MAGNETIC LOCATOR (SPLIT)	.00	.00	.00
.00	12,497.50	.00	105-501-5400436	EQUIPMENT TRAILER (SPLIT)	.00	.00	.00
.00	.00	68,000.00	105-501-5400441	COMPACT EXCAVATOR 180 - SPLIT	.00	.00	.00
.00	.00	10,400.00	105-501-5400442	TRAILER FOR EXCAVATOR 180-SPLT	.00	.00	.00
.00	.00	4,800.00	105-501-5400443	ATV - SPLIT	7,000.00	7,000.00	7,000.00
Total CAPITAL OUTLAY:							
51,454.71	30,086.66	83,200.00			7,000.00	7,000.00	7,000.00
CONTINGENCY							

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
.00	.00	750,000.00	105-501-5700501	OPERATING CONTINGENCY	750,000.00	750,000.00	750,000.00
Total CONTINGENCY:							
.00	.00	750,000.00			750,000.00	750,000.00	750,000.00
.00	.00	2,600,000.00	105-501-5900700	UEFB CAPTIAL PROJ RESERVE	2,140,393.00	2,140,393.00	2,140,393.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	300,476.00	105-501-5900701	UEFB (FUTURE PROJECTS)	386,766.00	386,766.00	386,766.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	300,476.00			386,766.00	386,766.00	386,766.00
Total WASTEWATER MAINT DEPT:							
1,528,179.96	1,658,374.14	5,973,142.00			5,405,107.00	5,405,107.00	5,405,107.00

Wastewater Utility Fund - 105
Wastewater Construction Department – 502

The Wastewater Construction Department funds capital improvement and maintenance projects identified in the wastewater facility plan, as well as wastewater mainline extension projects.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0223	CONTRACTED SERVICES	2,000,000	2,000,000	The majority of this budget line item includes the remediation and completion of the effluent disposal and wastewater storage expansion project. This line item also includes cured in place pipe lining and pipe bursting projects as presented in the capital plan.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
WASTEWATER CONST DEPT							
PERSONNEL SERVICES							
35,927.87	5,421.48	85,579.00	105-502-5100101	SALARIES & WAGES	83,705.00	83,705.00	83,705.00
1,809.31	23.14	6,547.00	105-502-5100115	SOCIAL SECURITY	5,189.00	5,189.00	5,189.00
6,074.60	.00	27,822.00	105-502-5100116	PUBLIC EMPLOYEES RETIREME	27,212.00	27,212.00	27,212.00
449.70	.00	1,463.00	105-502-5100117	WORKMEN'S COMPENSATION IN	1,432.00	1,432.00	1,432.00
5,433.24	.00	13,222.00	105-502-5100118	HEALTH INSURANCE	12,932.00	12,932.00	12,932.00
413.56-	.00	.00	105-502-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	34.00	105-502-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
49,281.16	5,444.62	134,667.00			130,470.00	130,470.00	130,470.00
MATERIALS AND SERVICES							
109.98	.00	200.00	105-502-5200210	LAUNDRY & CLEANING	200.00	200.00	200.00
.00	.00	200.00	105-502-5200211	PRNTNG, ADVRTSNG, ELECTIO	200.00	200.00	200.00
640.00	199.23	700.00	105-502-5200213	AUDIT	300.00	300.00	300.00
1,281.25	292.59	10,000.00	105-502-5200220	DUES, FEES, SUBSCRIPTIONS	10,000.00	10,000.00	10,000.00
84,137.53	399,425.16	2,000,000.00	105-502-5200223	CONTRACTED SERVICES	2,000,000.00	2,000,000.00	2,000,000.00
27,839.03	19,204.09	76,760.00	105-502-5200224	INTERNAL EQUIP. RENTAL	67,844.00	67,844.00	67,844.00
3,903.23	5,703.08	6,074.00	105-502-5200228	INSURANCE	7,335.00	7,335.00	7,335.00
14,132.96	.00	25,000.00	105-502-5200235	REFUNDS	10,000.00	10,000.00	10,000.00
.00	.00	200.00	105-502-5200238	OPERATING SUPPLIES	1,000.00	1,000.00	1,000.00
38,550.39	1,256.52	500,000.00	105-502-5200246	VENDOR MATERIAL	250,000.00	250,000.00	250,000.00
6,918.04	1,254.18	25,000.00	105-502-5200247	STORES MATERIAL	15,000.00	15,000.00	15,000.00
17,774.25	49,783.32	80,000.00	105-502-5200270	ADMN. SERVICES INDIRECT C	47,206.00	47,206.00	47,206.00
.00	.00	.00	105-502-5200300	NON-CAPITAL EQUIPMENT	5,000.00	5,000.00	5,000.00
Total MATERIALS AND SERVICES:							
195,286.66	477,118.17	2,724,134.00			2,414,085.00	2,414,085.00	2,414,085.00
CAPITAL OUTLAY							
.00	.00	.00	105-502-5400444	LAGOON SHED	24,240.00	24,240.00	24,240.00
.00	.00	.00	105-502-5400445	TREATMENT LAGOON COVER SYSTEM	500,000.00	500,000.00	500,000.00
.00	.00	.00	105-502-5400446	BIOSOLID RENEWAL	1,000,000.00	1,000,000.00	1,000,000.00
Total CAPITAL OUTLAY:							
.00	.00	.00			1,524,240.00	1,524,240.00	1,524,240.00
DEBT SERVICE							

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
.00	.00	46,930.00	105-502-5500301	DEQ LOAN INTEREST EXPENSE	46,930.00	46,930.00	46,930.00
Total DEBT SERVICE:							
.00	.00	46,930.00			46,930.00	46,930.00	46,930.00
Total WASTEWATER CONST DEPT:							
244,567.82	482,562.79	2,905,731.00			4,115,725.00	4,115,725.00	4,115,725.00
WASTEWATER UTILITY FUND Revenue Total:							
2,566,895.00	2,407,967.92	4,290,912.00			4,620,832.00	4,620,832.00	4,620,832.00
WASTEWATER UTILITY FUND Expenditure Total:							
1,772,747.78	2,140,936.93	8,878,873.00			9,520,832.00	9,520,832.00	9,520,832.00
Total WASTEWATER UTILITY FUND:							
9,948,968.46	10,215,999.45	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
9,154,821.24	9,948,968.46	4,587,961.00			4,900,000.00	4,900,000.00	4,900,000.00
Total Revenue:							
2,566,895.00	2,407,967.92	4,290,912.00			4,620,832.00	4,620,832.00	4,620,832.00
Total Expenditure:							
1,772,747.78	2,140,936.93	8,878,873.00			9,520,832.00	9,520,832.00	9,520,832.00
Grand Revenue Total:							
2,566,895.00	2,407,967.92	4,290,912.00			4,620,832.00	4,620,832.00	4,620,832.00
Grand Expenditure Total:							
1,772,747.78	2,140,936.93	8,878,873.00			9,520,832.00	9,520,832.00	9,520,832.00
Grand Totals:							
9,948,968.46	10,215,999.45	.00			.00	.00	.00

Transient Lodging Tax Fund

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "106"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
TRANSIENT LODGING TAX FUND							
.00	.00	625,500.00	106-000-3010101	BEGINNING WORKING CAPITAL	650,000.00	650,000.00	650,000.00
Source: 100							
.00	.00	15,000.00	106-100-4101200	INTEREST INCOME	15,000.00	15,000.00	15,000.00
.00	425,500.00	800,000.00	106-100-4103150	CITY - TLT REVENUE	800,000.00	800,000.00	800,000.00

Transient Lodging Tax Fund - 106
Transient Lodging Tax Department – 601

The Transient Lodging Tax Fund is used to collect transient lodging taxes designated for tourism promotion and tourism-related facilities. From 2006 through July 1, 2025, Baker County collected these taxes on behalf of City of Baker City until the City Council voted to withdraw its consent for the County to impose and collect the tax. The City is authorized to transfer up to 30% of these funds to the General Fund to help cover administrative costs.

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year			PROPOSED	APPROVED	ADOPTED
		Budget					
Total Source: 100:							
.00	425,500.00	815,000.00			815,000.00	815,000.00	815,000.00
TRANSIENT LODGING TAX							
PERSONNEL SERVICES							
.00	.00	10,000.00	106-601-5100137	PUBLIC WORKS LABOR	20,000.00	20,000.00	20,000.00
Total PERSONNEL SERVICES:							
.00	.00	10,000.00			20,000.00	20,000.00	20,000.00
MATERIALS AND SERVICES							
.00	.00	55,000.00	106-601-5200201	BC DOWNTOWN MARKETING	90,000.00	90,000.00	90,000.00
.00	.00	50,000.00	106-601-5200202	BAKER CITY TOURISM MARKETING	50,000.00	50,000.00	50,000.00
.00	.00	8,000.00	106-601-5200203	TRAVEL & TRAINING	8,000.00	8,000.00	8,000.00
.00	.00	25,000.00	106-601-5200204	LOCAL TOURISM OUTREACH	25,000.00	25,000.00	25,000.00
.00	.00	35,000.00	106-601-5200205	EVENT MARKETING	50,000.00	50,000.00	50,000.00
.00	.00	150,000.00	106-601-5200206	WAYFINDING	150,000.00	150,000.00	150,000.00
.00	.00	15,000.00	106-601-5200207	ARTS AND CULTURE	15,000.00	15,000.00	15,000.00
.00	.00	15,000.00	106-601-5200208	WEBSITE DEVELOPMENT	5,000.00	5,000.00	5,000.00
.00	.00	5,000.00	106-601-5200209	SOCIAL MEDIA DEVELOPMENT	5,000.00	5,000.00	5,000.00
.00	.00	35,000.00	106-601-5200210	EVENTS/GRANTS	15,000.00	15,000.00	15,000.00
.00	.00	4,000.00	106-601-5200211	PRINTED MATERIAL	4,000.00	4,000.00	4,000.00
.00	.00	500.00	106-601-5200212	COPY MACHINE LEASE	500.00	500.00	500.00
.00	.00	5,000.00	106-601-5200213	AUDIT	5,000.00	5,000.00	5,000.00
.00	.00	3,000.00	106-601-5200214	LEGAL EXPENSE	3,000.00	3,000.00	3,000.00
.00	.00	1,000.00	106-601-5200215	PUBLIC NOTICE	1,000.00	1,000.00	1,000.00
.00	.00	10,000.00	106-601-5200216	PRODUCT MERCHANDISE	15,000.00	15,000.00	15,000.00
.00	.00	15,000.00	106-601-5200217	AG/CULINARY TOURISM	10,000.00	10,000.00	10,000.00
.00	.00	5,000.00	106-601-5200218	INTERNATIONAL MARKETING	5,000.00	5,000.00	5,000.00
.00	.00	2,000.00	106-601-5200220	TOURISM DUES & SUBSCRIP	2,000.00	2,000.00	2,000.00
.00	.00	.00	106-601-5200223	CONTRACTED SERVICES	80,000.00	80,000.00	80,000.00
.00	.00	5,000.00	106-601-5200228	INSURANCE	5,000.00	5,000.00	5,000.00
.00	1,181.94	2,000.00	106-601-5200242	INFORMATION TECHNOLOGY	3,000.00	3,000.00	3,000.00
.00	.00	500.00	106-601-5200244	POSTAGE	500.00	500.00	500.00
.00	.00	1,000.00	106-601-5200245	GENERAL SUPPLIES	1,000.00	1,000.00	1,000.00
.00	.00	10,000.00	106-601-5200246	SHRINE GAME	10,000.00	10,000.00	10,000.00
.00	.00	10,000.00	106-601-5200247	1A BASKETBALL TOURNEY	20,000.00	20,000.00	20,000.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total MATERIALS AND SERVICES:							
.00	1,181.94	467,000.00			578,000.00	578,000.00	578,000.00
CAPITAL OUTLAY							
.00	.00	20,000.00	106-601-5400101	TOURIST RELATED FACILITIES	20,000.00	20,000.00	20,000.00
Total CAPITAL OUTLAY:							
.00	.00	20,000.00			20,000.00	20,000.00	20,000.00
TRANSFERS							
.00	.00	77,870.00	106-601-5600101	TRANSFER TO GOLF 135 FUND	77,870.00	77,870.00	77,870.00
.00	.00	200,000.00	106-601-5600102	TRANSFER TO GENERAL FUND	240,000.00	240,000.00	240,000.00
.00	.00	200,000.00	106-601-5600103	TRANSFER FUND 134-COURT PLAZA	.00	.00	.00
Total TRANSFERS:							
.00	.00	477,870.00			317,870.00	317,870.00	317,870.00
CONTINGENCY							
.00	.00	100,000.00	106-601-5700501	OPERATING CONTINGENCY	110,000.00	110,000.00	110,000.00
Total CONTINGENCY:							
.00	.00	100,000.00			110,000.00	110,000.00	110,000.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	365,630.00	106-601-5900701	UNAPPROPRIATED ENDING FB	419,130.00	419,130.00	419,130.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	365,630.00			419,130.00	419,130.00	419,130.00
Total TRANSIENT LODGING TAX:							
.00	1,181.94	1,440,500.00			1,465,000.00	1,465,000.00	1,465,000.00
TRANSIENT LODGING TAX FUND Revenue Total:							
.00	425,500.00	815,000.00			815,000.00	815,000.00	815,000.00
TRANSIENT LODGING TAX FUND Expenditure Total:							
.00	1,181.94	1,440,500.00			1,465,000.00	1,465,000.00	1,465,000.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total TRANSIENT LODGING TAX FUND:							
.00	424,318.06	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	.00	625,500.00			650,000.00	650,000.00	650,000.00
Total Revenue:							
.00	425,500.00	815,000.00			815,000.00	815,000.00	815,000.00
Total Expenditure:							
.00	1,181.94	1,440,500.00			1,465,000.00	1,465,000.00	1,465,000.00
Grand Revenue Total:							
.00	425,500.00	815,000.00			815,000.00	815,000.00	815,000.00
Grand Expenditure Total:							
.00	1,181.94	1,440,500.00			1,465,000.00	1,465,000.00	1,465,000.00
Grand Totals:							
.00	424,318.06	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "106"

Central Stores Fund

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type

Includes account notes

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

[Report].Fund = "107"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
CENTRAL STORES FUND							
292,977.82	335,765.64	300,000.00	107-000-3010101	FUND BALANCE	340,000.00	340,000.00	340,000.00
REVENUE							
875.48	.00	5,000.00	107-100-4100900	INCIDENTAL SALES	5,000.00	5,000.00	5,000.00
.00	.00	500.00	107-100-4101200	INTEREST ON INVESTMENTS	500.00	500.00	500.00
176,831.41	187,178.72	341,450.00	107-100-4103001	SALE OF INVENTORY	318,100.00	318,100.00	318,100.00
.00	.00	10,000.00	107-100-4105705	TRANSFER FROM WATER FUND	10,000.00	10,000.00	10,000.00

Central Stores Fund - 107
Central Stores Department - 701

The purpose of the Central Stores Fund is to maintain inventory for Public Works operations. As inventory items are needed, they are charged to each fund at average cost without additional administrative charges.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
177,706.89	187,178.72	356,950.00			333,600.00	333,600.00	333,600.00
CENTRAL STORES FUND							
MATERIALS AND SERVICES							
.00	.00	50.00	107-701-5200220	DUES, FEES, SUBSCRIPTIONS	50.00	50.00	50.00
134,919.07	139,130.42	225,000.00	107-701-5200247	STORES MATERIAL	225,000.00	225,000.00	225,000.00
Total MATERIALS AND SERVICES:							
134,919.07	139,130.42	225,050.00			225,050.00	225,050.00	225,050.00
CONTINGENCY							
.00	.00	30,000.00	107-701-5700501	OPERATING CONTINGENCY	30,000.00	30,000.00	30,000.00
Total CONTINGENCY:							
.00	.00	30,000.00			30,000.00	30,000.00	30,000.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	401,900.00	107-701-5900701	UNAPPROPRIATED ENDING FD.	418,550.00	418,550.00	418,550.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	401,900.00			418,550.00	418,550.00	418,550.00
Total CENTRAL STORES FUND:							
134,919.07	139,130.42	656,950.00			673,600.00	673,600.00	673,600.00
CENTRAL STORES FUND Revenue Total:							
177,706.89	187,178.72	356,950.00			333,600.00	333,600.00	333,600.00
CENTRAL STORES FUND Expenditure Total:							
134,919.07	139,130.42	656,950.00			673,600.00	673,600.00	673,600.00
Total CENTRAL STORES FUND:							
335,765.64	383,813.94	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							

Baker City

Budget Worksheet - Next Year
Period 07/26 (07/31/2026) - 14/27 (06/30/2027)

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
.00	.00	.00			.00	.00	.00
Total Equity:							
292,977.82	335,765.64	300,000.00			340,000.00	340,000.00	340,000.00
Total Revenue:							
177,706.89	187,178.72	356,950.00			333,600.00	333,600.00	333,600.00
Total Expenditure:							
134,919.07	139,130.42	656,950.00			673,600.00	673,600.00	673,600.00
Grand Totals:							
335,765.64	383,813.94	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type

Includes account notes

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

[Report].Fund = "107"

Equipment and Vehicle Fund

Report Criteria:

- Includes only accounts with balances
- Includes grand totals by account type with revenue and expenditure totals
- Includes account notes
- Includes budget notes with general notes and with year ending periods: Current year
- [Report].Fund = "108"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
		Budget					
EQUIPMENT & VEHICLE FUND							
655,938.00	703,901.19	1,020,562.00	108-000-3010101	FUND BALANCE	750,000.00	750,000.00	750,000.00
REVENUE							
806,771.82	685,229.60	1,016,680.00	108-100-4100303	EQUIP MAINT/REPL FEE	900,000.00	900,000.00	900,000.00
18,100.00	5,717.00	2,000.00	108-100-4100900	INCIDENTAL SALES	20,000.00	20,000.00	20,000.00
29,142.11	36,703.33	20,000.00	108-100-4101200	INTEREST	35,000.00	35,000.00	35,000.00
2,643.75	1,012.18	5,000.00	108-100-4102207	MISCELLANEOUS REVENUE	5,000.00	5,000.00	5,000.00
29,978.18	.00	.00	108-100-4105719	TRANS INTFND LN 135-CARTS	.00	.00	.00

Equipment & Vehicle Fund – 108
Equipment & Vehicle Operations - Department 801

The Equipment & Vehicle Operations Department is an internal service fund that provides maintenance, repairs, insurance, fuel, and other equipment-related services for Baker City Public Works. The Equipment & Vehicle Fund receives monthly payments from other Public Works funds based on fleet costs and equipment costs allocated as a percentage of labor costs for each fund. The amount paid by each fund is included in the Equipment Maintenance/Replacement line item 5-20-0224 within the respective paying fund.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
886,635.86	728,662.11	1,043,680.00			960,000.00	960,000.00	960,000.00
EQUIP & VEH OPERATIONS							
PERSONNEL SERVICES							
137,485.67	241,402.98	.00	108-801-5100101	SALARIES & WAGES	180,000.00	180,000.00	180,000.00
.00	.00	71,970.00	108-801-5100103	MECHANIC III	.00	.00	.00
.00	.00	67,597.00	108-801-5100106	MECHANIC II	.00	.00	.00
.00	.00	44,183.00	108-801-5100113	PW ALLOCATED LABOR	.00	.00	.00
8,713.01	693.56	14,057.00	108-801-5100115	SOCIAL SECURITY	11,143.00	11,143.00	11,143.00
45,682.09	1,194.20	55,346.00	108-801-5100116	PUBLIC EMPLOYEES RETIREME	44,931.00	44,931.00	44,931.00
1,613.02	48.79	3,822.00	108-801-5100117	WORKMEN'S COMPENSATION IN	3,333.00	3,333.00	3,333.00
30,844.05	1,049.78	41,698.00	108-801-5100118	HEALTH INSURANCE	40,784.00	40,784.00	40,784.00
1,625.47	1,560.00	1,523.00	108-801-5100122	EMPLOYEE BENEFITS	1,489.00	1,489.00	1,489.00
.00	.00	5,074.00	108-801-5100123	COMPENSATED ABSENCE ACCRL	4,962.00	4,962.00	4,962.00
.00	.00	2,157.00	108-801-5100124	COMPENSATION SELLS	2,109.00	2,109.00	2,109.00
3,384.62	.00	.00	108-801-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	74.00	108-801-5100142	PAID LEAVE OREGON	.00	.00	.00
Total PERSONNEL SERVICES:							
229,347.93	245,949.31	307,501.00			288,751.00	288,751.00	288,751.00
MATERIALS AND SERVICES							
1,375.24	325.17	1,000.00	108-801-5200201	TELEPHONE	1,000.00	1,000.00	1,000.00
6,607.22	6,103.34	8,500.00	108-801-5200202	ELECTRIC POWER	8,500.00	8,500.00	8,500.00
34.00	262.50	500.00	108-801-5200203	TRAVEL & TRAINING	1,000.00	1,000.00	1,000.00
5.00	.00	2,500.00	108-801-5200204	VEHICLE MAINTENANCE	1,000.00	1,000.00	1,000.00
1,042.72	2,732.84	2,500.00	108-801-5200205	EQUIPMENT MAINTENANCE	3,000.00	3,000.00	3,000.00
1,539.16	802.20	2,500.00	108-801-5200206	BUILDING MAINTENANCE	3,000.00	3,000.00	3,000.00
1,371.58	1,377.26	1,500.00	108-801-5200210	LAUNDRY & CLEANING	2,000.00	2,000.00	2,000.00
.00	.00	150.00	108-801-5200212	COPY MACHINE SUPPLIES	200.00	200.00	200.00
2,725.80	788.28	2,630.00	108-801-5200213	AUDIT	1,000.00	1,000.00	1,000.00
53.66	25.16	250.00	108-801-5200215	OFFICE SUPPLIES	400.00	400.00	400.00
11,601.43	6,621.44	17,500.00	108-801-5200216	VEHICLE SUPPLIES	15,000.00	15,000.00	15,000.00
582.25	1,662.27	1,000.00	108-801-5200220	DUES, FEES, SUBSCRIPTIONS	1,500.00	1,500.00	1,500.00
31,593.63	54,914.12	45,000.00	108-801-5200221	EQUIPMENT SUPPLIES	52,000.00	52,000.00	52,000.00
8,768.31	14,330.36	15,000.00	108-801-5200223	CONTRACTED SERVICES	18,000.00	18,000.00	18,000.00
33,210.38	48,060.31	50,000.00	108-801-5200228	INSURANCE	61,813.00	61,813.00	61,813.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
80,810.92	68,563.47	105,000.00	108-801-5200231	GASOLINE & OIL	100,000.00	100,000.00	100,000.00
.00	.00	1,500.00	108-801-5200233	RADIO MAINTENANCE	1,000.00	1,000.00	1,000.00
7,809.35	9,937.10	10,000.00	108-801-5200238	OPERATING SUPPLIES	12,000.00	12,000.00	12,000.00
8,057.11	10,236.94	12,000.00	108-801-5200242	INFORMATION TECHNOLOGY	15,000.00	15,000.00	15,000.00
10,646.51	17,188.45	16,500.00	108-801-5200243	TIRES AND BATTERIES	20,000.00	20,000.00	20,000.00
1.84	20.48	100.00	108-801-5200247	STORES MATERIAL	150.00	150.00	150.00
830.35	1,058.24	1,000.00	108-801-5200252	HEATING FUEL	1,200.00	1,200.00	1,200.00
658.28	.00	3,000.00	108-801-5200300	NON CAPITAL EQUIPMENT	2,000.00	2,000.00	2,000.00
Total MATERIALS AND SERVICES:							
209,324.74	245,009.93	299,630.00			320,763.00	320,763.00	320,763.00
CAPITAL OUTLAY							
.00	17,126.26	.00	108-801-5400369	REPLACE SHOP HOIST	.00	.00	.00
.00	7,776.00	.00	108-801-5400370	TIRES FOR R-300 RD GRADER	.00	.00	.00
.00	9,037.44	.00	108-801-5400371	TIRES FOR R-18 LOADER	.00	.00	.00
Total CAPITAL OUTLAY:							
.00	33,939.70	.00			.00	.00	.00
CONTINGENCY							
.00	.00	250,000.00	108-801-5700501	OPERATING CONTINGENCY	200,000.00	200,000.00	200,000.00
Total CONTINGENCY:							
.00	.00	250,000.00			200,000.00	200,000.00	200,000.00
.00	.00	605,000.00	108-801-5700502	EQUIPMENT PURCHASE RESERVE	555,000.00	555,000.00	555,000.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	237,111.00	108-801-5900701	UNAPPROPRIATED ENDING FD.	125,486.00	125,486.00	125,486.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	237,111.00			125,486.00	125,486.00	125,486.00
Total EQUIP & VEH OPERATIONS:							
438,672.67	524,898.94	1,699,242.00			1,490,000.00	1,490,000.00	1,490,000.00

Equipment & Vehicle Fund – 108
Equipment & Vehicle Capital Outlay - Department 803

The Equipment & Vehicle Capital Outlay Department is used for the replacement of public works equipment.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
EQUIP & VEH CAP OUTLAY							
CAPITAL OUTLAY							
400,000.00	.00	.00	108-803-5400436	VACTOR	.00	.00	.00
.00	.00	70,000.00	108-803-5400437	1 TON PICKUP	70,000.00	70,000.00	70,000.00
.00	.00	55,000.00	108-803-5400438	1/2 TON PICKUP	55,000.00	55,000.00	55,000.00
.00	.00	60,000.00	108-803-5400439	1/2 TON PICKUP - ELECTRIC	.00	.00	.00
.00	.00	100,000.00	108-803-5400440	DUMP TRUCK - 10 YD	.00	.00	.00
.00	.00	80,000.00	108-803-5400441	VACTOR/JETTER TRAILER	.00	.00	.00
.00	.00	.00	108-803-5400442	3/4 TON PICKUP	60,000.00	60,000.00	60,000.00
.00	.00	.00	108-803-5400443	CATEPILLAR D7G DOZER	35,000.00	35,000.00	35,000.00
Total CAPITAL OUTLAY:							
400,000.00	.00	365,000.00			220,000.00	220,000.00	220,000.00
Total EQUIP & VEH CAP OUTLAY:							
400,000.00	.00	365,000.00			220,000.00	220,000.00	220,000.00
EQUIPMENT & VEHICLE FUND Revenue Total:							
886,635.86	728,662.11	1,043,680.00			960,000.00	960,000.00	960,000.00
EQUIPMENT & VEHICLE FUND Expenditure Total:							
838,672.67	524,898.94	2,064,242.00			1,710,000.00	1,710,000.00	1,710,000.00
Total EQUIPMENT & VEHICLE FUND:							
703,901.19	907,664.36	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
655,938.00	703,901.19	1,020,562.00			750,000.00	750,000.00	750,000.00
Total Revenue:							
886,635.86	728,662.11	1,043,680.00			960,000.00	960,000.00	960,000.00
Total Expenditure:							
838,672.67	524,898.94	2,064,242.00			1,710,000.00	1,710,000.00	1,710,000.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Grand Revenue Total:							
886,635.86	728,662.11	1,043,680.00			960,000.00	960,000.00	960,000.00
Grand Expenditure Total:							
838,672.67	524,898.94	2,064,242.00			1,710,000.00	1,710,000.00	1,710,000.00
Grand Totals:							
703,901.19	907,664.36	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "0000"

Projects Fund

Report Criteria:

- Includes only accounts with balances
 - Includes grand totals by account type with revenue and expenditure totals
 - Includes account notes
 - Includes budget notes with general notes and with year ending periods: Current year
- [Report].Fund = "109"

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
GENERAL FUND CAPITAL PROJECTS							
Source: 100							
.00	.00	2,400,000.00	109-100-4104300	SEISMIC GRANT - PD	2,400,000.00	2,400,000.00	2,400,000.00
.00	.00	.00	109-100-4104301	TRANSFER FM GENERAL FUND 101	350,000.00	350,000.00	350,000.00

General Fund Capital Projects – 109
General Fund Capital Projects - Department 901

The General Fund Capital Projects Fund is used to manage major capital purchases, capital improvement projects, and reserves for future General Fund capital needs. This fund also accounts for the seismic grant awarded to the City for seismic rehabilitation of the police building.

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Source: 100:							
.00	.00	2,400,000.00			2,750,000.00	2,750,000.00	2,750,000.00
Department: 901							
.00	.00	.00	109-901-5000000	GENERAL FUND CAPITAL PROJECTS	14,000.00	14,000.00	14,000.00
MATERIALS AND SERVICES							
.00	.00	2,400,000.00	109-901-5200223	CONTRACTED SERVICES	.00	.00	.00
Total MATERIALS AND SERVICES:							
.00	.00	2,400,000.00			.00	.00	.00
CAPITAL OUTLAY							
.00	.00	.00	109-901-5400301	SEISMIC PROJECT - PD	2,400,000.00	2,400,000.00	2,400,000.00
.00	.00	.00	109-901-5400302	PD PARKING LOT	40,000.00	40,000.00	40,000.00
.00	.00	.00	109-901-5400303	IT SERVER ROOM	20,000.00	20,000.00	20,000.00
.00	.00	.00	109-901-5400304	CENTRAL PARK PARKING LOT	150,000.00	150,000.00	150,000.00
.00	.00	.00	109-901-5400305	CEMETERY MASOLEUM EXTERIOR	76,000.00	76,000.00	76,000.00
.00	.00	.00	109-901-5400306	PD MOBILE DATA TERMINALS	50,000.00	50,000.00	50,000.00
Total CAPITAL OUTLAY:							
.00	.00	.00			2,736,000.00	2,736,000.00	2,736,000.00
Total Department: 901:							
.00	.00	2,400,000.00			2,750,000.00	2,750,000.00	2,750,000.00
GENERAL FUND CAPITAL PROJECTS Revenue Total:							
.00	.00	2,400,000.00			2,750,000.00	2,750,000.00	2,750,000.00
GENERAL FUND CAPITAL PROJECTS Expenditure Total:							
.00	.00	2,400,000.00			2,750,000.00	2,750,000.00	2,750,000.00
Total GENERAL FUND CAPITAL PROJECTS:							
.00	.00	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Equity:							
.00	.00	.00			.00	.00	.00
Total Revenue:							
.00	.00	2,400,000.00			2,750,000.00	2,750,000.00	2,750,000.00
Total Expenditure:							
.00	.00	2,400,000.00			2,750,000.00	2,750,000.00	2,750,000.00
Grand Revenue Total:							
.00	.00	2,400,000.00			2,750,000.00	2,750,000.00	2,750,000.00
Grand Expenditure Total:							
.00	.00	2,400,000.00			2,750,000.00	2,750,000.00	2,750,000.00
Grand Totals:							
.00	.00	.00			.00	.00	.00

Report Criteria:

- Includes only accounts with balances
- Includes grand totals by account type with revenue and expenditure totals
- Includes account notes
- Includes budget notes with general notes and with year ending periods: Current year
- [Report].Fund = "109"

LID Fund

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "110"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
LOCAL IMPRVMT DIST REPAYS							
42,475.37	62,519.75	65,000.00	110-000-3010101	FUND BALANCE	88,000.00	88,000.00	88,000.00
REVENUE							
1,657.71	3,359.01	1,200.00	110-100-4101200	INVESTMENT INCOME	3,000.00	3,000.00	3,000.00
563.91	.00	600.00	110-100-4101908	PRIN LID '04 BIRCH ST	.00	.00	.00
4,125.41	2,092.03	2,400.00	110-100-4101909	PRIN LID '06 ELM ST	1,100.00	1,100.00	1,100.00
12,330.24	10,557.38	8,000.00	110-100-4101912	PRIN LID '14 RESORT ST	4,900.00	4,900.00	4,900.00
197.88	79.31	100.00	110-100-4102908	INT LID '04 BIRCH ST	.00	.00	.00
348.30	137.50	200.00	110-100-4102909	INT LID '06 ELM ST	50.00	50.00	50.00
820.93	2,459.89	1,000.00	110-100-4102912	INT LID '14 RESORT ST	5,000.00	5,000.00	5,000.00

Local Improvement District Repays - 110
LID Proceed Expenditures - 901

The purpose of this fund is to collect payments on outstanding LID debts owed to the City and to disburse those funds as directed in the budget process.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0235	REFUNDS	100	1,000	This budget line item is used to refund overpayments on LIDs loans.
5-20-0294	BANK CHARGES	500	500	This line includes merchant credit card fees on LID repayments.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
20,044.38	18,685.12	13,500.00			14,050.00	14,050.00	14,050.00
LID PROCEED EXPENDITURES							
MATERIALS AND SERVICES							
.00	.00	100.00	110-901-5200235	REFUNDS	1,000.00	1,000.00	1,000.00
.00	.00	200.00	110-901-5200242	INFORMATION TECHNOLOGY	.00	.00	.00
.00	.00	500.00	110-901-5200294	BANK CHARGES	500.00	500.00	500.00
Total MATERIALS AND SERVICES:							
.00	.00	800.00			1,500.00	1,500.00	1,500.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	77,700.00	110-901-5900705	UEFB	100,550.00	100,550.00	100,550.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	77,700.00			100,550.00	100,550.00	100,550.00
Total LID PROCEED EXPENDITURES:							
.00	.00	78,500.00			102,050.00	102,050.00	102,050.00
LOCAL IMPRVMT DIST REPAYS Revenue Total:							
20,044.38	18,685.12	13,500.00			14,050.00	14,050.00	14,050.00
LOCAL IMPRVMT DIST REPAYS Expenditure Total:							
.00	.00	78,500.00			102,050.00	102,050.00	102,050.00
Total LOCAL IMPRVMT DIST REPAYS:							
62,519.75	81,204.87	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
42,475.37	62,519.75	65,000.00			88,000.00	88,000.00	88,000.00

Baker City

Budget Worksheet - Next Year
Period 07/26 (07/31/2026) - 14/27 (06/30/2027)

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Revenue:							
20,044.38	18,685.12	13,500.00			14,050.00	14,050.00	14,050.00
Total Expenditure:							
.00	.00	78,500.00			102,050.00	102,050.00	102,050.00
Grand Revenue Total:							
20,044.38	18,685.12	13,500.00			14,050.00	14,050.00	14,050.00
Grand Expenditure Total:							
.00	.00	78,500.00			102,050.00	102,050.00	102,050.00
Grand Totals:							
62,519.75	81,204.87	.00			.00	.00	.00

Report Criteria:

- Includes only accounts with balances
- Includes grand totals by account type with revenue and expenditure totals
- Includes account notes
- Includes budget notes with general notes and with year ending periods: Current year
- [Report].Fund = "110"

Fire Equipment Reserve Fund

Report Criteria:

Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "112"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
FIRE EQUIP RESERVE FUND							
380,911.91	426,056.30	570,991.00	112-000-3010101	FUND BALANCE	55,000.00	55,000.00	55,000.00
REVENUE							
25,600.00	79,935.00	.00	112-100-4100300	GIFTS, GRANTS & DONATIONS	5,000.00	5,000.00	5,000.00
.00	.00	.00	112-100-4100900	INCIDENTAL SALES	10,000.00	10,000.00	10,000.00
19,544.39	21,694.00	15,000.00	112-100-4101200	INTEREST ON INVESTMENTS	5,000.00	5,000.00	5,000.00
.00	50,000.00	375,000.00	112-100-4105701	TRANS FROM GENERAL FUND	60,000.00	60,000.00	60,000.00

Fire Equipment Reserve – Fund 112
Fire Reserve – Department 121

The Fire Equipment Reserve Fund is used to reserve funds for future fire and EMS equipment purchases and replacements for the Fire Department.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0267	CADET PROGRAM EXPENDITURES	-	2,500	During 2025-26, the Fire Department established a Cadet Program to encourage youth to pursue careers in firefighting and emergency medical services.
5-40-0427	FIRE VEHICLE PURCHASE	-	30,000	This budget line item is designated for the replacement of a command vehicle identified in the Fire Department's Vehicle Improvement Plan. The City Council approved the donation of the previous command vehicle to a rural fire department that lost its equipment and facilities in a building fire. These funds will be used to purchase a replacement command vehicle.
5-40-0361	SCBA UPGRADES	-	40,000	The Fire Department's current Self-Contained Breathing Apparatus (SCBAs) are no longer supported by the manufacturer for repairs. In addition, nationally recognized safety standards have undergone significant changes aimed at improving firefighter safety.

-94-

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
45,144.39	151,629.00	390,000.00			80,000.00	80,000.00	80,000.00
FIRE EQUIP RESERVE FUND							
MATERIALS AND SERVICES							
.00	.00	.00	112-121-5200235	REFUNDS AND REIMBURSEMENTS	500.00	500.00	500.00
.00	.00	.00	112-121-5200267	CADET PROGRAM EXPENDITURES	2,500.00	2,500.00	2,500.00
Total MATERIALS AND SERVICES:							
.00	.00	.00			3,000.00	3,000.00	3,000.00
CAPITAL OUTLAY							
.00	25,000.00	890,000.00	112-121-5400426	FIRE TRUCK PURCHASE	.00	.00	.00
.00	.00	.00	112-121-5400427	FIRE VEHICLE PURCHASE	30,000.00	30,000.00	30,000.00
.00	.00	.00	112-121-5400428	SCBA UPGRADES	40,000.00	40,000.00	40,000.00
Total CAPITAL OUTLAY:							
.00	25,000.00	890,000.00			70,000.00	70,000.00	70,000.00
CONTINGENCY							
.00	.00	70,991.00	112-121-5700501	OPERATING CONTINGENCY	62,000.00	62,000.00	62,000.00
Total CONTINGENCY:							
.00	.00	70,991.00			62,000.00	62,000.00	62,000.00
Total FIRE EQUIP RESERVE FUND:							
.00	25,000.00	960,991.00			135,000.00	135,000.00	135,000.00
FIRE EQUIP RESERVE FUND Revenue Total:							
45,144.39	151,629.00	390,000.00			80,000.00	80,000.00	80,000.00
FIRE EQUIP RESERVE FUND Expenditure Total:							
.00	25,000.00	960,991.00			135,000.00	135,000.00	135,000.00
Total FIRE EQUIP RESERVE FUND:							
426,056.30	552,685.30	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
380,911.91	426,056.30	570,991.00			55,000.00	55,000.00	55,000.00
Total Revenue:							
45,144.39	151,629.00	390,000.00			80,000.00	80,000.00	80,000.00
Total Expenditure:							
.00	25,000.00	960,991.00			135,000.00	135,000.00	135,000.00
Grand Revenue Total:							
45,144.39	151,629.00	390,000.00			80,000.00	80,000.00	80,000.00
Grand Expenditure Total:							
.00	25,000.00	960,991.00			135,000.00	135,000.00	135,000.00
Grand Totals:							
426,056.30	552,685.30	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "112"

100-Year Trust Fund

Report Criteria:
Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "113"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
ONE HUNDRED YEAR TRUST							
3,316.13	3,490.57	3,680.00	113-000-3010101	FUND BALANCE	3,830.00	3,830.00	3,830.00
REVENUE							
174.44	195.77	150.00	113-100-4101200	INTEREST	150.00	150.00	150.00

One Hundred Year (2089) Trust - Fund 113
One Hundred Year Trust - Department 137

The One-Hundred-Year Trust Fund was established in 1989 with \$1,000 in donations. The fund is intended to be used in the year 2089 to support a public amenity, fund a community celebration, and provide seed money for another one-hundred-year trust. The fund increases annually through interest earnings, and both donations and accumulated interest are restricted from use until 2089.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
174.44	195.77	150.00			150.00	150.00	150.00
Department: 137							
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	3,830.00	113-137-5900701	UNAPPROPRIATED ENDING FD.	3,980.00	3,980.00	3,980.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	3,830.00			3,980.00	3,980.00	3,980.00
Total Department: 137:							
.00	.00	3,830.00			3,980.00	3,980.00	3,980.00
ONE HUNDRED YEAR TRUST Revenue Total:							
174.44	195.77	150.00			150.00	150.00	150.00
ONE HUNDRED YEAR TRUST Expenditure Total:							
.00	.00	3,830.00			3,980.00	3,980.00	3,980.00
Total ONE HUNDRED YEAR TRUST:							
3,490.57	3,686.34	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
3,316.13	3,490.57	3,680.00			3,830.00	3,830.00	3,830.00
Total Revenue:							
174.44	195.77	150.00			150.00	150.00	150.00
Total Expenditure:							
.00	.00	3,830.00			3,980.00	3,980.00	3,980.00
Grand Revenue Total:							
174.44	195.77	150.00			150.00	150.00	150.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Grand Expenditure Total:							
.00	.00	3,830.00			3,980.00	3,980.00	3,980.00
Grand Totals:							
3,490.57	3,686.34	.00			.00	.00	.00

Report Criteria:

- Includes only accounts with balances
- Includes grand totals by account type with revenue and expenditure totals
- Includes account notes
- Includes budget notes with general notes and with year ending periods: Current year

[Report].Fund = "413"

Mt. Hope Trust Fund

Report Criteria:

Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "114"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
MT. HOPE TRUST FUND							
495,798.45	515,750.45	513,000.00	114-000-3010101	FUND BALANCE	515,000.00	515,000.00	515,000.00
REVENUE							
24,255.99	24,037.50	35,000.00	114-100-4101200	INTEREST	35,000.00	35,000.00	35,000.00
19,100.00	.00	.00	114-100-4105707	TRANSFER FR GOLF FUND-PRIN	.00	.00	.00
852.00	.00	.00	114-100-4105711	TRANS FR GOLF FUND-INTEREST	.00	.00	.00

Mount Hope Trust – Fund 114
Mount Hope Trust – Department 141

This fund was originally established with donated monies and grew annually through revenues from the sale of 40% of cemetery lots and perpetual care income until 2009, when the ordinance was amended and those revenues were redirected to the General Fund to help offset increasing cemetery maintenance costs.

As provided in the trust documents, interest earnings generated from cash investments and the interfund loan are transferred to the General Fund to help pay a portion of cemetery expenses.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
44,207.99	24,037.50	35,000.00			35,000.00	35,000.00	35,000.00
MOUNT HOPE TRUST FUND							
TRANSFERS							
24,255.99	24,037.50	35,000.00	114-141-5600601	TRANS TO GENERAL CEMETERY	35,000.00	35,000.00	35,000.00
Total TRANSFERS:							
24,255.99	24,037.50	35,000.00			35,000.00	35,000.00	35,000.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	513,000.00	114-141-5900701	UNAPPROPRIATED ENDING FD.	515,000.00	515,000.00	515,000.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	513,000.00			515,000.00	515,000.00	515,000.00
Total MOUNT HOPE TRUST FUND:							
24,255.99	24,037.50	548,000.00			550,000.00	550,000.00	550,000.00
MT. HOPE TRUST FUND Revenue Total:							
44,207.99	24,037.50	35,000.00			35,000.00	35,000.00	35,000.00
MT. HOPE TRUST FUND Expenditure Total:							
24,255.99	24,037.50	548,000.00			550,000.00	550,000.00	550,000.00
Total MT. HOPE TRUST FUND:							
515,750.45	515,750.45	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
495,798.45	515,750.45	513,000.00			515,000.00	515,000.00	515,000.00
Total Revenue:							
44,207.99	24,037.50	35,000.00			35,000.00	35,000.00	35,000.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total Expenditure:							
24,255.99	24,037.50	548,000.00			550,000.00	550,000.00	550,000.00
Grand Revenue Total:							
44,207.99	24,037.50	35,000.00			35,000.00	35,000.00	35,000.00
Grand Expenditure Total:							
24,255.99	24,037.50	548,000.00			550,000.00	550,000.00	550,000.00
Grand Totals:							
515,750.45	515,750.45	.00			.00	.00	.00

Report Criteria:

- Includes only accounts with balances
 - Includes grand totals by account type with revenue and expenditure totals
 - Includes account notes
 - Includes budget notes with general notes and with year ending periods: Current year
- [Report].Fund = "114"

Samo Swim Fund

Report Criteria:

Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "115"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SAMO SWIM CENTER							
62,533.80	99,306.48	207,070.00	115-000-3010101	FUND BALANCE	205,000.00	205,000.00	205,000.00
REVENUE							
5,803.80	9,452.74	10,000.00	115-100-4100200	PRIOR YEARS TAXES	4,000.00	4,000.00	4,000.00
12,127.93	12,827.13	16,000.00	115-100-4101200	INTEREST	12,000.00	12,000.00	12,000.00
.00	.00	150,000.00	115-100-4104393	ARPA GRANT REVENUE	.00	.00	.00
.00	.00	150,000.00	115-100-4104394	TRANS FM GENERAL FUND	.00	.00	.00
.00	.00	150,000.00	115-100-4104395	TRANSFER WATER FUND-ARPA ALLOC	.00	.00	.00
110,316.77	117,376.58	120,000.00	115-100-4109900	CURRENT YEARS TAXES	125,000.00	125,000.00	125,000.00

Samo Swim Center – Fund 115
Samo Swim Center – Department 151

Utilities and maintenance costs for the Sam-O Swim Center are funded through a 2.64% allocation of City property taxes collected. The City and the YMCA work cooperatively to share the operating costs of the swimming pool.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-10-0101	PUBLIC WORKS WAGES	19,560	19,391	Public Works staff perform building and equipment maintenance per the agreement with the YMCA.
5-20-0202	ELECTRIC POWER	38,150	40,000	The City is responsible for the electricity at the Swim Center per the agreement with the YMCA.
5-20-0205	EQUIPMENT MAINTENANCE	9,200	8,000	This line item includes the cost of maintaining the pool valves, pumps and other equipment needed to operate the pool.
5-20-0206	BUILDING MAINTENANCE	10,000	12,000	This line item includes the cost of janitorial services which the City pays as part of the agreement with the YMCA.
5-20-0207	GROUND MAINTENANCE	2,500	2,500	This line item includes the cost of lawn maintenance which is performed by the City's park and cemetery contractor.
5-20-0223	CONTRACTED SERVICES	7,000	12,000	Contracted services are used for boiler repair, electricians and other specialized services.
5-20-0252	HEATING FUEL	20,000	20,000	This line item is for the heating costs at the pool facility.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
128,248.50	139,656.45	596,000.00			141,000.00	141,000.00	141,000.00
SAMO SWIM CENTER							
PERSONNEL SERVICES							
6,111.61	14,518.56	12,348.00	115-151-5100101	SALARIES & WAGES	12,681.00	12,681.00	12,681.00
548.13	6.06	945.00	115-151-5100115	SOCIAL SECURITY	271.00	271.00	271.00
2,544.61	.00	3,175.00	115-151-5100116	PUBLIC EMPLOYEES RETIREME	3,261.00	3,261.00	3,261.00
211.55	.00	212.00	115-151-5100117	WORKMEN'S COMPENSATION IN	218.00	218.00	218.00
2,806.57	.00	2,860.00	115-151-5100118	HEALTH INSURANCE	2,937.00	2,937.00	2,937.00
.00	.00	20.00	115-151-5100142	PAID LEAVE OREGON	23.00	23.00	23.00
Total PERSONNEL SERVICES:							
12,222.47	14,524.62	19,560.00			19,391.00	19,391.00	19,391.00
MATERIALS AND SERVICES							
28,896.22	27,201.51	38,150.00	115-151-5200202	ELECTRIC POWER	40,000.00	40,000.00	40,000.00
6,744.89	7,971.85	9,200.00	115-151-5200205	EQUIPMENT MAINTENANCE	8,000.00	8,000.00	8,000.00
3,015.97	6,873.02	10,000.00	115-151-5200206	BUILDING MAINTENANCE	12,000.00	12,000.00	12,000.00
895.74	1,794.32	2,500.00	115-151-5200207	GROUND MAINTENANCE	2,500.00	2,500.00	2,500.00
21.65	.00	64.00	115-151-5200213	AUDIT	65.00	65.00	65.00
480.60	391.00	500.00	115-151-5200220	DUES, FEES, SUBSCRIPTIONS	500.00	500.00	500.00
.00	4,930.55	7,000.00	115-151-5200223	CONTRACTED SERVICES	12,000.00	12,000.00	12,000.00
2,384.96	1,455.45	3,485.00	115-151-5200224	INTERNAL EQUIP. RENTAL	3,459.00	3,459.00	3,459.00
3,742.63	6,275.16	5,500.00	115-151-5200228	INSURANCE	8,071.00	8,071.00	8,071.00
962.00	814.00	.00	115-151-5200242	INFORMATION TECHNOLOGY	1,500.00	1,500.00	1,500.00
1.75	10.85	.00	115-151-5200247	STORES MATERIAL	.00	.00	.00
17,095.09	12,785.61	20,000.00	115-151-5200252	HEATING FUEL	20,000.00	20,000.00	20,000.00
15,011.85	8,071.85	11,000.00	115-151-5200263	POOL CHEMICALS	7,000.00	7,000.00	7,000.00
Total MATERIALS AND SERVICES:							
79,253.35	78,575.17	107,399.00			115,095.00	115,095.00	115,095.00
CAPITAL OUTLAY							
.00	.00	3,000.00	115-151-5400406	POOL RESURFACE	.00	.00	.00
.00	.00	536,977.00	115-151-5400422	CAPITAL OUTLAY-ROOF, PAINT	.00	.00	.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total CAPITAL OUTLAY:							
.00	.00	539,977.00			.00	.00	.00
CONTINGENCY							
.00	.00	136,134.00	115-151-5700501	OPERATING CONTINGENCY	211,514.00	211,514.00	211,514.00
Total CONTINGENCY:							
.00	.00	136,134.00			211,514.00	211,514.00	211,514.00
Total SAMO SWIM CENTER:							
91,475.82	93,099.79	803,070.00			346,000.00	346,000.00	346,000.00
SAMO SWIM CENTER Revenue Total:							
128,248.50	139,656.45	596,000.00			141,000.00	141,000.00	141,000.00
SAMO SWIM CENTER Expenditure Total:							
91,475.82	93,099.79	803,070.00			346,000.00	346,000.00	346,000.00
Total SAMO SWIM CENTER:							
99,306.48	145,863.14	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
62,533.80	99,306.48	207,070.00			205,000.00	205,000.00	205,000.00
Total Revenue:							
128,248.50	139,656.45	596,000.00			141,000.00	141,000.00	141,000.00
Total Expenditure:							
91,475.82	93,099.79	803,070.00			346,000.00	346,000.00	346,000.00
Grand Revenue Total:							
128,248.50	139,656.45	596,000.00			141,000.00	141,000.00	141,000.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Grand Expenditure Total:							
91,475.82	93,099.79	803,070.00			346,000.00	346,000.00	346,000.00
Grand Totals:							
99,306.48	145,863.14	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "115"

John Schmitz Trust Fund

Report Criteria:

Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report]. Fund = "116"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
JOHN SCHMITZ TRUST FUND							
279,229.22	279,229.22	279,000.00	116-000-3010101	FUND BALANCE	279,000.00	279,000.00	279,000.00
REVENUE							
13,611.25	13,041.55	20,000.00	116-100-4101200	INTEREST	20,000.00	20,000.00	20,000.00

John Schmitz Memorial Trust – Fund 116
John Schmitz Memorial Trust – Department 161

The John Schmitz Memorial Trust Fund was established through a bequest from John Schmitz. The principal balance and related earnings are restricted for cemetery repairs and maintenance. Interest earned on the fund's cash balance is transferred to the General Fund to help pay a portion of cemetery expenditures.

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
13,611.25	13,041.55	20,000.00			20,000.00	20,000.00	20,000.00
J SCHMITZ MEMORIAL TRUST							
TRANSFERS							
13,611.25	13,041.55	20,000.00	116-161-5600601	TRANS TO GENERAL-CEMETERY	20,000.00	20,000.00	20,000.00
Total TRANSFERS:							
13,611.25	13,041.55	20,000.00			20,000.00	20,000.00	20,000.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	279,000.00	116-161-5900701	UNAPPROPRIATED ENDING FD.	279,000.00	279,000.00	279,000.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	279,000.00			279,000.00	279,000.00	279,000.00
Total J SCHMITZ MEMORIAL TRUST:							
13,611.25	13,041.55	299,000.00			299,000.00	299,000.00	299,000.00
JOHN SCHMITZ TRUST FUND Revenue Total:							
13,611.25	13,041.55	20,000.00			20,000.00	20,000.00	20,000.00
JOHN SCHMITZ TRUST FUND Expenditure Total:							
13,611.25	13,041.55	299,000.00			299,000.00	299,000.00	299,000.00
Total JOHN SCHMITZ TRUST FUND:							
279,229.22	279,229.22	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
279,229.22	279,229.22	279,000.00			279,000.00	279,000.00	279,000.00
Total Revenue:							
13,611.25	13,041.55	20,000.00			20,000.00	20,000.00	20,000.00

2023-24	2024-25	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Actual	Actual						
Total Expenditure:							
13,611.25	13,041.55	299,000.00			299,000.00	299,000.00	299,000.00
Grand Revenue Total:							
13,611.25	13,041.55	20,000.00			20,000.00	20,000.00	20,000.00
Grand Expenditure Total:							
13,611.25	13,041.55	299,000.00			299,000.00	299,000.00	299,000.00
Grand Totals:							
279,229.22	279,229.22	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "116"

Golf Course Operations Fund

Report Criteria:

Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "123"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
GOLF COURSE OPERATION							
15,337.00	21,005.34-	.00	123-000-3010101	FUND BALANCE	1,000.00	1,000.00	1,000.00
REVENUE							
.00	10.00	.00	123-100-4102207	MISCELLANEOUS REVENUE	.00	.00	.00
25,017.00	20,000.00	20,000.00	123-100-4105701	TRANSFER FROM GEN FUND	20,000.00	20,000.00	20,000.00
.00	.00	11,015.00	123-100-4105704	ALORA COST SHARE	11,015.00	11,015.00	11,015.00
.00	5,500.00	5,500.00	123-100-4105705	ALORA FACILITY LEASE	7,210.00	7,210.00	7,210.00

Golf Course Operation – Fund 123
Golf Course – Department 231

The City owns Quail Ridge Golf Course, an 18-hole golf course. Management and operation of the course are provided by Anthony Lakes Outdoor Recreation Association (ALORA), doing business as Quail Ridge Golf Management.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-10-0101	WAGES & BENEFITS PUBLIC WORKS	5,574	5,574	Public Works provides labor for irrigation mainline repairs, which are the responsibility of the City under the agreement with Quail Ridge Golf Management.
5-20-0223	CONTRACTED SERVICES	2,000	3,500	This line item is used for contractors needed for building and other repairs, fire extinguisher services, and other contracted service needs.
5-20-0242	INFORMATION TECHNOLOGY	4,650	4,650	This budget line item includes the cost of repairing and replacing point-of-sale computers, printers, and the golf course software, as well as other information technology-related expenses as needed.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
25,017.00	25,510.00	36,515.00			38,225.00	38,225.00	38,225.00
GOLF COURSE MNT DEPT							
PERSONNEL SERVICES							
9,305.49	6,163.78	3,287.00	123-231-5100101	SALARIES & WAGES	3,287.00	3,287.00	3,287.00
672.87	9.13	251.00	123-231-5100115	SOCIAL SECURITY	251.00	251.00	251.00
3,996.98	.00	1,065.00	123-231-5100116	PUBLIC EMPLOYEES RETIREME	1,065.00	1,065.00	1,065.00
255.68	.00	78.00	123-231-5100117	WORKMEN'S COMPENSATION IN	78.00	78.00	78.00
5,746.38	.00	893.00	123-231-5100118	HEALTH INSURANCE	893.00	893.00	893.00
363.96-	.00	.00	123-231-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
Total PERSONNEL SERVICES:							
19,613.44	6,172.91	5,574.00			5,574.00	5,574.00	5,574.00
MATERIALS AND SERVICES							
.00	110.00	1,500.00	123-231-5200205	EQUIPMENT MAINTENANCE	1,500.00	1,500.00	1,500.00
595.63	1,110.58	1,000.00	123-231-5200206	BUILDING MAINTENANCE	1,000.00	1,000.00	1,000.00
34.13	.00	50.00	123-231-5200213	AUDIT	50.00	50.00	50.00
175.00	.00	.00	123-231-5200222	SPECIAL CONTRACTED SERVIC	.00	.00	.00
38.50	460.50	2,000.00	123-231-5200223	CONTRACTED SERVICES	3,500.00	3,500.00	3,500.00
5,882.75	2,018.81	1,672.00	123-231-5200224	INTERNAL EQUIP. RENTAL	1,672.00	1,672.00	1,672.00
6,948.89	9,892.61	9,079.00	123-231-5200228	INSURANCE	10,500.00	10,500.00	10,500.00
4,650.00	.00	4,650.00	123-231-5200242	INFORMATION TECHNOLOGY	4,650.00	4,650.00	4,650.00
2,615.69	199.18	1,000.00	123-231-5200246	VENDOR MATERIAL	1,000.00	1,000.00	1,000.00
853.31	163.96	250.00	123-231-5200247	STORES MATERIAL	250.00	250.00	250.00
Total MATERIALS AND SERVICES:							
21,793.90	13,955.64	21,201.00			24,122.00	24,122.00	24,122.00
TRANSFERS							
19,952.00	.00	.00	123-231-5600602	TRANS TO MT HOPE (BACK 9)	.00	.00	.00
Total TRANSFERS:							
19,952.00	.00	.00			.00	.00	.00
CONTINGENCY							
.00	.00	9,740.00	123-231-5700501	OPERATING CONTINGENCY	9,529.00	9,529.00	9,529.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total CONTINGENCY:							
.00	.00	9,740.00			9,529.00	9,529.00	9,529.00
Total GOLF COURSE MNT DEPT:							
61,359.34	20,128.55	36,515.00			39,225.00	39,225.00	39,225.00
GOLF COURSE OPERATION Revenue Total:							
25,017.00	25,510.00	36,515.00			38,225.00	38,225.00	38,225.00
GOLF COURSE OPERATION Expenditure Total:							
61,359.34	20,128.55	36,515.00			39,225.00	39,225.00	39,225.00
Total GOLF COURSE OPERATION:							
21,005.34-	15,623.89-	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
15,337.00	21,005.34-	.00			1,000.00	1,000.00	1,000.00
Total Revenue:							
25,017.00	25,510.00	36,515.00			38,225.00	38,225.00	38,225.00
Total Expenditure:							
61,359.34	20,128.55	36,515.00			39,225.00	39,225.00	39,225.00
Grand Revenue Total:							
25,017.00	25,510.00	36,515.00			38,225.00	38,225.00	38,225.00
Grand Expenditure Total:							
61,359.34	20,128.55	36,515.00			39,225.00	39,225.00	39,225.00
Grand Totals:							
21,005.34-	15,623.89-	.00			.00	.00	.00

Building Inspections Fund

Report Criteria:

Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "127"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
BUILDING INSPECTIONS							
757,062.00	725,971.67	750,000.00	127-000-3010101	FUND BALANCE	900,000.00	900,000.00	900,000.00
387,838.51-	387,838.51-	.00	127-000-3010102	FUND BALANCE FIXED ASSETS	.00	.00	.00
REVENUE							
274.37	484.82	500.00	127-100-4100600	BUILDING INVESTIGATIONS	650.00	650.00	650.00
538.64	480.56	500.00	127-100-4100613	ELECTRICAL INSPECTION	800.00	800.00	800.00
760.00	710.00	500.00	127-100-4100614	PERMITS FENCING CITY	500.00	500.00	500.00
16,344.95	10,012.41	12,000.00	127-100-4100630	CITY RESIDENTIAL PLUMBING	15,000.00	15,000.00	15,000.00
29,467.68	23,767.33	25,000.00	127-100-4100631	CITY MECHANICAL PERMIT	26,000.00	26,000.00	26,000.00
3,505.43	1,806.29	1,500.00	127-100-4100632	CITY MECHANICAL PLAN REVW	3,000.00	3,000.00	3,000.00
26,747.22	53,016.02	45,000.00	127-100-4100633	CITY BUILDING PLAN REVIEW	90,421.16	90,421.16	90,421.16
1,644.27	7,008.00	5,000.00	127-100-4100634	CITY BLDG FIRE & LIFE SFT	8,500.00	8,500.00	8,500.00
160,983.21	108,794.50	102,751.00	127-100-4100635	CITY STRUCTURAL	135,000.00	135,000.00	135,000.00
2,120.96	1,590.72	2,120.00	127-100-4100636	CITY MANUFACTURED HOME	8,483.84	8,483.84	8,483.84
90.00	90.00	120.00	127-100-4100638	CITY M.H. ADMINISTRATIVE	480.00	480.00	480.00
43,370.80	29,236.07	35,000.00	127-100-4100639	CITY ELECTRICAL	35,000.00	35,000.00	35,000.00
567.69	546.63	500.00	127-100-4100640	CITY ELECTRICAL PLAN REVW	1,500.00	1,500.00	1,500.00
10,324.65	5,641.53	5,000.00	127-100-4100641	CITY COMMERCIAL PLUMBING	5,000.00	5,000.00	5,000.00
1,670.89	766.71	1,000.00	127-100-4100642	CITY COMM. PLUMBING PLAN REVIE	800.00	800.00	800.00
75.00	115.43	75.00	127-100-4100643	CITY ELEC. MASTER PERMITS	.00	.00	.00
240.00	234.55	240.00	127-100-4100660	COUNTY M.H. ADMIN FEE	480.00	480.00	480.00
9,475.65	14,139.86	12,000.00	127-100-4100661	COUNTY RESIDENTIAL PLUMBING	9,500.00	9,500.00	9,500.00
19,335.78	13,101.71	15,000.00	127-100-4100662	COUNTY MECHANICAL	12,000.00	12,000.00	12,000.00
2,500.90	762.32	600.00	127-100-4100663	CO MECHANICAL PLAN REVIEW	750.00	750.00	750.00
65,667.35	94,740.66	90,000.00	127-100-4100664	COUNTY BLDG PLAN REVIEW	62,680.00	62,680.00	62,680.00
611.37	7,864.50	10,800.00	127-100-4100665	CO BLDG FIRE & LIFE SFTY	4,500.00	4,500.00	4,500.00
87,508.49	157,737.71	140,000.00	127-100-4100666	COUNTY STRUCTURAL	90,000.00	90,000.00	90,000.00
3,780.94	3,181.44	3,650.00	127-100-4100667	CO MANUFACTURED HOMES	4,243.00	4,243.00	4,243.00
42,376.67	48,783.87	41,000.00	127-100-4100669	COUNTY ELECTRICAL	35,000.00	35,000.00	35,000.00
9,071.40	1,544.27	5,000.00	127-100-4100670	COUNTY COMMERCIAL PLUMBING	1,000.00	1,000.00	1,000.00
2,983.65	2,247.70	2,500.00	127-100-4100672	COUNTY ELEC PLAN REVIEW	2,000.00	2,000.00	2,000.00
438.39	.00	500.00	127-100-4100674	COUNTY MANUF. DWELLING RV	1,000.00	1,000.00	1,000.00
9.31	277.04	250.00	127-100-4100680	CO BLDG INVESTIGATIVE FEE	350.00	350.00	350.00
50,948.98	49,756.03	47,972.52	127-100-4100681	STATE SURCHARGE	45,363.22	45,363.22	45,363.22
.00	.00	3,680.00	127-100-4100900	REVENUE FROM BAKER CO-APO	.00	.00	.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
862.50	.00	1,050.00	127-100-4100901	CODE ENFORCEMENT CONSULT.	1,050.00	1,050.00	1,050.00
34,900.69	42,071.99	30,000.00	127-100-4101200	INTEREST	35,000.00	35,000.00	35,000.00
321.83	5,920.00	135.00	127-100-4102207	MISC REV/DESIGN REV FEE	500.00	500.00	500.00

Building Inspection Fund – Fund 127
 Building Inspection Department – Department 110

The Building Inspection Department provides building inspections, plan reviews, and building code compliance services for Baker City and Baker County.

The budgeted Building Inspection Fund positions are:

- ◆ 1 Building Official
- ◆ 1 Building Inspector III
- ◆ 1 Building Inspector II
- ◆ 1 Permit Technician

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0220	DUES AND FEES	15,000	14,000	These funds are used to pay for merchant credit card charges and membership dues in related professional organizations.
5-20-0240	STATE SURCHARGE	47,973	45,363	The City collects a 12% state surcharge on permit sales. This surcharge is remitted to the State and is used to provide the City with a state-hosted e-permitting system and related services.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
629,519.66	686,430.67	640,943.52			636,551.22	636,551.22	636,551.22
BUILDING DEPT							
PERSONNEL SERVICES							
292,270.54	291,943.38	297,224.00	127-110-5100101	SALARIES & WAGES	312,101.00	312,101.00	312,101.00
.00	.00	200.00	127-110-5100113	PUBLIC WORKS LABOR	100.00	100.00	100.00
.00	.00	500.00	127-110-5100114	Overtime	500.00	500.00	500.00
22,800.21	23,075.49	22,740.00	127-110-5100115	SOCIAL SECURITY	24,461.00	24,461.00	24,461.00
74,555.48	65,856.89	89,536.00	127-110-5100116	PUBLIC EMPLOYEES RETIREME	90,698.00	90,698.00	90,698.00
322.35-	3,408.95	3,192.00	127-110-5100117	WORKMEN'S COMPENSATION IN	3,891.00	3,891.00	3,891.00
76,667.12	67,558.29	86,764.00	127-110-5100118	HEALTH INSURANCE	84,039.00	84,039.00	84,039.00
1,211.17	1,380.00	1,080.00	127-110-5100122	EMPLOYEE BENEFITS	2,400.00	2,400.00	2,400.00
.00	1,310.02	.00	127-110-5100124	COMPENSATION SELLS	2,000.00	2,000.00	2,000.00
5,662.35	.00	.00	127-110-5100127	PAYOUT AT TERMINATION	.00	.00	.00
5,834.08	.00	.00	127-110-5100130	ACCRUED PAYROLL & BENEFITS	.00	.00	.00
.00	.00	.00	127-110-5100142	PAID LEAVE OREGON	1,248.00	1,248.00	1,248.00
Total PERSONNEL SERVICES:							
478,678.60	454,533.02	501,236.00			521,438.00	521,438.00	521,438.00
MATERIALS AND SERVICES							
564.66	416.26	375.00	127-110-5200201	TELEPHONE	500.00	500.00	500.00
2,217.84	2,795.30	4,000.00	127-110-5200203	TRAVEL & TRAINING	2,000.00	2,000.00	2,000.00
1,029.67	404.70	1,000.00	127-110-5200205	EQUIPMENT MAINTENANCE	1,500.00	1,500.00	1,500.00
6.05	.00	200.00	127-110-5200211	PRNTNG, ADVRTSNG, ELECTIO	200.00	200.00	200.00
2,103.46	928.95	2,200.00	127-110-5200212	COPY MACHINE SUPPLIES	1,700.00	1,700.00	1,700.00
3,208.27	882.19	2,500.00	127-110-5200213	AUDIT	1,500.00	1,500.00	1,500.00
701.85	533.96	1,200.00	127-110-5200215	OFFICE SUPPLIES	1,200.00	1,200.00	1,200.00
16,943.62	18,545.93	15,000.00	127-110-5200220	DUES, FEES, SUBSCRIPTIONS	14,000.00	14,000.00	14,000.00
10,877.40	1,066.00	4,000.00	127-110-5200223	CONTRACTED SERVICES	4,000.00	4,000.00	4,000.00
35,505.62	16,604.85	20,000.00	127-110-5200225	PLAN REVIEW SERVICES	.00	.00	.00
1,914.95	2,377.06	2,050.00	127-110-5200228	INSURANCE	3,086.00	3,086.00	3,086.00
6,590.08	4,148.33	5,000.00	127-110-5200231	GASOLINE & OIL	4,500.00	4,500.00	4,500.00
1,634.61	93.34	300.00	127-110-5200235	REFUNDS	300.00	300.00	300.00
48,245.86	14,223.48	47,972.52	127-110-5200240	STATE SURCHARGE	45,363.22	45,363.22	45,363.22
4,400.86	2,116.89	2,500.00	127-110-5200242	INFORMATION TECHNOLOGY	4,000.00	4,000.00	4,000.00
419.90	124.81-	150.00	127-110-5200244	POSTAGE	150.00	150.00	150.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
45,566.69	39,288.48	43,525.00	127-110-5200270	ADMN. SERVICES INDIRECT C	41,987.00	41,987.00	41,987.00
Total MATERIALS AND SERVICES:							
181,931.39	104,300.91	151,972.52			125,986.22	125,986.22	125,986.22
CAPITAL OUTLAY							
.00	.00	50,000.00	127-110-5400420	NEW EQUIPMENT - VEHICLE	.00	.00	.00
Total CAPITAL OUTLAY:							
.00	.00	50,000.00			.00	.00	.00
CONTINGENCY							
.00	.00	87,735.00	127-110-5700501	CONTINGENCY	150,000.00	150,000.00	150,000.00
Total CONTINGENCY:							
.00	.00	87,735.00			150,000.00	150,000.00	150,000.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	600,000.00	127-110-5900701	UNAPPROPRIATED ENDING FB	739,127.00	739,127.00	739,127.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	600,000.00			739,127.00	739,127.00	739,127.00
Total BUILDING DEPT:							
660,609.99	558,833.93	1,390,943.52			1,536,551.22	1,536,551.22	1,536,551.22
BUILDING INSPECTIONS Revenue Total:							
629,519.66	686,430.67	640,943.52			636,551.22	636,551.22	636,551.22
BUILDING INSPECTIONS Expenditure Total:							
660,609.99	558,833.93	1,390,943.52			1,536,551.22	1,536,551.22	1,536,551.22
Total BUILDING INSPECTIONS:							
338,133.16	465,729.90	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
.00	.00	.00			.00	.00	.00
Total Equity:							
369,223.49	338,133.16	750,000.00			900,000.00	900,000.00	900,000.00
Total Revenue:							
629,519.66	686,430.67	640,943.52			636,551.22	636,551.22	636,551.22
Total Expenditure:							
660,609.99	558,833.93	1,390,943.52			1,536,551.22	1,536,551.22	1,536,551.22
Grand Revenue Total:							
629,519.66	686,430.67	640,943.52			636,551.22	636,551.22	636,551.22
Grand Expenditure Total:							
660,609.99	558,833.93	1,390,943.52			1,536,551.22	1,536,551.22	1,536,551.22
Grand Totals:							
338,133.16	465,729.90	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "127"

Tree City Fund

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "129"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
TREE CITY FUND							
5,219.44	5,481.15	5,731.00	129-000-3010101	FUND BALANCE	5,500.00	5,500.00	5,500.00
REVENUE							
261.71	243.34	175.00	129-100-4101200	INTEREST	250.00	250.00	250.00
.00	248.63	.00	129-100-4102207	MISCELLANEOUS REVENUE	150.00	150.00	150.00
.00	.00	100.00	129-100-4104322	OTEC TREE REPLACEMENT PRG	100.00	100.00	100.00
.00	.00	.00	129-100-4104323	IN LIEU OF FEE - TREE PLANTING	5,000.00	5,000.00	5,000.00

Tree City Fund – Fund 129
Tree City – Department 129

The Tree City Fund collects sidewalk variance fees designated for street tree planting and is overseen by the City's Tree Board.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0223	CONTRACTED SERVICES	500	2,000	This line item is used to pay for contracted services associated with the Tree Board's projects and activities.
5-20-0245	TREE VOUCHERS	500	500	Tree vouchers are provided by OTEC and administered by the City for OTEC consumers that are required to remove a tree that is considered hazardous due to its encroachment on transmission lines.
5-20-0246	VENDOR MATERIAL	500	2000	This line item is used to pay for trees, tree planting supplies, gators for watering and other materials associated with the Tree Board's projects and activities.

-126-

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
261.71	491.97	275.00			5,500.00	5,500.00	5,500.00
Department: 129							
PERSONNEL SERVICES							
.00	700.34	323.00	129-129-5100101	SALARIES & WAGES	333.00	333.00	333.00
.00	.00	25.00	129-129-5100115	SOCIAL SECURITY	21.00	21.00	21.00
.00	.00	105.00	129-129-5100116	PUBLIC EMPLOYEES RETIREMENT	108.00	108.00	108.00
.00	.00	4.00	129-129-5100117	WORKMEN'S COMPENSATION INS	4.00	4.00	4.00
.00	.00	46.00	129-129-5100118	HEALTH INSURANCE	47.00	47.00	47.00
.00	.00	1.00	129-129-5100122	EMPLOYEE BENEFITS	1.00	1.00	1.00
Total PERSONNEL SERVICES:							
.00	700.34	504.00			514.00	514.00	514.00
MATERIALS AND SERVICES							
.00	.00	500.00	129-129-5200223	CONTRACTED SERVICES	2,000.00	2,000.00	2,000.00
.00	.00	500.00	129-129-5200245	TREE VOUCHERS	500.00	500.00	500.00
.00	1,751.28	500.00	129-129-5200246	VENDOR MATERIAL	2,000.00	2,000.00	2,000.00
Total MATERIALS AND SERVICES:							
.00	1,751.28	1,500.00			4,500.00	4,500.00	4,500.00
CONTINGENCY							
.00	.00	1,000.00	129-129-5700501	CONTINGENCY	986.00	986.00	986.00
Total CONTINGENCY:							
.00	.00	1,000.00			986.00	986.00	986.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	3,002.00	129-129-5900701	UNAPPROPRIATED ENDING FB	5,000.00	5,000.00	5,000.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	3,002.00			5,000.00	5,000.00	5,000.00
Total Department: 129:							
.00	2,451.62	6,006.00			11,000.00	11,000.00	11,000.00
TREE CITY FUND Revenue Total:							

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
261.71	491.97	275.00			5,500.00	5,500.00	5,500.00
TREE CITY FUND Expenditure Total:							
.00	2,451.62	6,006.00			11,000.00	11,000.00	11,000.00
Total TREE CITY FUND:							
5,481.15	3,521.50	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
5,219.44	5,481.15	5,731.00			5,500.00	5,500.00	5,500.00
Total Revenue:							
261.71	491.97	275.00			5,500.00	5,500.00	5,500.00
Total Expenditure:							
.00	2,451.62	6,006.00			11,000.00	11,000.00	11,000.00
Grand Revenue Total:							
261.71	491.97	275.00			5,500.00	5,500.00	5,500.00
Grand Expenditure Total:							
.00	2,451.62	6,006.00			11,000.00	11,000.00	11,000.00
Grand Totals:							
5,481.15	3,521.50	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances
 Includes grand totals by account type with revenue and expenditure totals
 Includes account notes
 Includes budget notes with general notes and with year ending periods: Current year
 [Report].Fund = "129"

Silver's Trust Fund

Report Criteria:

Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "131"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SILVERS ST TREE TRUST FND							
859,175.68	899,254.69	336,317.00	131-000-3010101	BEGINNING CASH BALANCE	500,000.00	500,000.00	500,000.00
REVENUE							
42,142.58	40,218.77	40,000.00	131-100-4101200	INTEREST	20,000.00	20,000.00	20,000.00
.00	.00	85,016.00	131-100-4105703	TRANS FR GOLF EQUIP FUND 135	115,695.00	115,695.00	115,695.00
.00	.00	58,854.00	131-100-4105704	TRANS FR GOLF EQUIP - INTEREST	28,175.00	28,175.00	28,175.00

Silvers Street Tree Trust Fund – Fund 131
Street Trees – Department 903

This fund was established in 2012 through a bequest from Anthony Silvers. Ordinance 3314 created the fund and requires that the principal balance be permanently maintained, with investment earnings used solely for the planting and replanting of street trees within City of Baker City. These funds are available to support tree planting projects for both public and private entities located within the city limits of Baker City.

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
42,142.58	40,218.77	183,870.00			163,870.00	163,870.00	163,870.00
STREET TREES							
PERSONNEL SERVICES							
1,144.84	816.15	7,000.00	131-903-5100101	SALARIES & WAGES	1,438.00	1,438.00	1,438.00
.00	.00	434.00	131-903-5100115	SOCIAL SECURITY	89.00	89.00	89.00
.00	.00	2,276.00	131-903-5100116	PUBLIC EMPLOYEES RETIREMENT	467.00	467.00	467.00
1.27-	.00	77.00	131-903-5100117	WORKMEN'S COMPENSATION INS	15.00	15.00	15.00
.00	.00	995.00	131-903-5100118	HEALTH INSURANCE	204.00	204.00	204.00
.00	.00	19.00	131-903-5100122	EMPLOYEE BENEFITS	4.00	4.00	4.00
Total PERSONNEL SERVICES:							
1,143.57	816.15	10,801.00			2,217.00	2,217.00	2,217.00
MATERIALS AND SERVICES							
.00	2,700.00	28,053.00	131-903-5200223	CONTRACTED SERVICES	20,000.00	20,000.00	20,000.00
231.00	.00	15,000.00	131-903-5200241	STREET TREE GRANTS	15,000.00	15,000.00	15,000.00
689.00	1,380.55	5,000.00	131-903-5200246	VENDOR MATERIAL-TREES	5,000.00	5,000.00	5,000.00
.00	61.25	.00	131-903-5200247	STORES MATERIAL	100.00	100.00	100.00
Total MATERIALS AND SERVICES:							
920.00	4,141.80	48,053.00			40,100.00	40,100.00	40,100.00
TRANSFERS							
.00	588,141.00	.00	131-903-5600504	TRANSFER TO GOLF EQ. RESERVE	.00	.00	.00
Total TRANSFERS:							
.00	588,141.00	.00			.00	.00	.00
CONTINGENCY							
.00	.00	5,000.00	131-903-5700501	CONTINGENCY	5,000.00	5,000.00	5,000.00
Total CONTINGENCY:							
.00	.00	5,000.00			5,000.00	5,000.00	5,000.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	358,093.00	131-903-5900701	UEFB-RESTRICTED	515,288.00	515,288.00	515,288.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
.00	.00	98,240.00	131-903-5900702	UEFB-UNRESTRICTED (INT)	101,265.00	101,265.00	101,265.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	456,333.00			616,553.00	616,553.00	616,553.00
Total STREET TREES:							
2,063.57	593,098.95	520,187.00			663,870.00	663,870.00	663,870.00
SILVERS ST TREE TRUST FND Revenue Total:							
42,142.58	40,218.77	183,870.00			163,870.00	163,870.00	163,870.00
SILVERS ST TREE TRUST FND Expenditure Total:							
2,063.57	593,098.95	520,187.00			663,870.00	663,870.00	663,870.00
Total SILVERS ST TREE TRUST FND:							
899,254.69	346,374.51	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
859,175.68	899,254.69	336,317.00			500,000.00	500,000.00	500,000.00
Total Revenue:							
42,142.58	40,218.77	183,870.00			163,870.00	163,870.00	163,870.00
Total Expenditure:							
2,063.57	593,098.95	520,187.00			663,870.00	663,870.00	663,870.00
Grand Revenue Total:							
42,142.58	40,218.77	183,870.00			163,870.00	163,870.00	163,870.00
Grand Expenditure Total:							
2,063.57	593,098.95	520,187.00			663,870.00	663,870.00	663,870.00
Grand Totals:							

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
899,254.69	346,374.51	.00			.00	.00	.00

Report Criteria:
Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "131"

Playground and Park Improvement

Report Criteria:

Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "134"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
PLAYGROUND & PARK IMPRVS							
45,179.07	47,026.01	240,000.00	134-000-3010101	FUND BALANCE	430,000.00	430,000.00	430,000.00
REVENUE							
320.00	.00	266,800.00	134-100-4100300	GIFTS, GRANTS & DONATIONS	20,000.00	20,000.00	20,000.00
.00	.00	.00	134-100-4100301	BC DOWNTOWN COURT PLAZA TRANS	96,300.00	96,300.00	96,300.00
9,510.36	15,025.09	9,509.00	134-100-4101200	INTEREST INCOME	15,000.00	15,000.00	15,000.00
99,563.01	.00	.00	134-100-4102207	MISCELLANEOUS REVENUE	.00	.00	.00
.00	.00	150,000.00	134-100-4104387	ARPA GRANT REVENUE	.00	.00	.00
.00	.00	200,000.00	134-100-4104393	TRANSFER FUND 106-COURT PLAZA	.00	.00	.00
.00	150,000.00	.00	134-100-4105702	BAKER COUNTY TLT RESTROOM	.00	.00	.00
.00	.00	700,200.00	134-100-4105703	LGGP GRANT REVENUE	700,200.00	700,200.00	700,200.00

State and Federal Grants Playground and Park Improvement - Fund 134
Playground and Park Equipment – Department 134

The State and Federal Grants Playground and Park Improvement Fund is used to account for grant and community support for playground and park improvements, including the purchase and replacement of playground and park equipment at the City's various parks.

This budget includes contributions from Baker City Downtown and the Local Government Grant Program (LGGP) that are designated for the completion of the Court Plaza park project included in the budget expenditures.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
109,393.37	165,025.09	1,326,509.00			831,500.00	831,500.00	831,500.00
Department: 134							
PERSONNEL SERVICES							
3,948.79	1,854.94	16,202.00	134-134-5100101	SALARIES & WAGES	16,639.00	16,639.00	16,639.00
.00	1.94	1,239.00	134-134-5100115	SOCIAL SECURITY	1,032.00	1,032.00	1,032.00
.00	.00	5,267.00	134-134-5100116	PUBLIC EMPLOYEES RETIREMENT	5,409.00	5,409.00	5,409.00
.00	.00	178.00	134-134-5100117	WORKMEN'S COMPENSATION INS	183.00	183.00	183.00
.00	.00	2,304.00	134-134-5100118	HEALTH INSURANCE	2,366.00	2,366.00	2,366.00
.00	.00	44.00	134-134-5100122	EMPLOYEE BENEFITS	45.00	45.00	45.00
Total PERSONNEL SERVICES:							
3,948.79	1,856.88	25,234.00			25,674.00	25,674.00	25,674.00
MATERIALS AND SERVICES							
.00	.00	16,500.00	134-134-5200223	CONTRACTED SERVICES	25,000.00	25,000.00	25,000.00
240.66	413.32	2,524.00	134-134-5200224	EQUIP MAINT/REPLACE	2,567.00	2,567.00	2,567.00
103,356.98	6,351.48	11,105.00	134-134-5200246	VENDOR MATERIAL	12,000.00	12,000.00	12,000.00
.00	533.45	2,500.00	134-134-5200247	STORES MATERIAL	5,000.00	5,000.00	5,000.00
Total MATERIALS AND SERVICES:							
103,597.64	7,298.25	32,629.00			44,567.00	44,567.00	44,567.00
CAPITAL OUTLAY							
.00	.00	300,000.00	134-134-5400423	CAPITAL OUTLAY-RESTROOM	.00	.00	.00
.00	.00	1,167,000.00	134-134-5400424	COURT PLAZA	1,167,000.00	1,167,000.00	1,167,000.00
Total CAPITAL OUTLAY:							
.00	.00	1,467,000.00			1,167,000.00	1,167,000.00	1,167,000.00
CONTINGENCY							
.00	.00	41,646.00	134-134-5700501	CONTINGENCY	24,259.00	24,259.00	24,259.00
Total CONTINGENCY:							
.00	.00	41,646.00			24,259.00	24,259.00	24,259.00
Total Department: 134:							
107,546.43	9,155.13	1,566,509.00			1,261,500.00	1,261,500.00	1,261,500.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
PLAYGROUND & PARK IMPRVS Revenue Total:							
109,393.37	165,025.09	1,326,509.00			831,500.00	831,500.00	831,500.00
PLAYGROUND & PARK IMPRVS Expenditure Total:							
107,546.43	9,155.13	1,566,509.00			1,261,500.00	1,261,500.00	1,261,500.00
Total PLAYGROUND & PARK IMPRVS:							
47,026.01	202,895.97	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
45,179.07	47,026.01	240,000.00			430,000.00	430,000.00	430,000.00
Total Revenue:							
109,393.37	165,025.09	1,326,509.00			831,500.00	831,500.00	831,500.00
Total Expenditure:							
107,546.43	9,155.13	1,566,509.00			1,261,500.00	1,261,500.00	1,261,500.00
Grand Revenue Total:							
109,393.37	165,025.09	1,326,509.00			831,500.00	831,500.00	831,500.00
Grand Expenditure Total:							
107,546.43	9,155.13	1,566,509.00			1,261,500.00	1,261,500.00	1,261,500.00
Grand Totals:							
47,026.01	202,895.97	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "134"

Golf Course Capital Projects Fund

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "135"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
GOLF COURSE CAPITAL PROJ							
47,937.72	506,244.79	.00	135-000-3010101	FUND BALANCE	5,000.00	5,000.00	5,000.00
REVENUE							
2,181.25	10,868.20	.00	135-100-4101200	INTEREST	.00	.00	.00
5,500.00	.00	.00	135-100-4101300	EQUIPMENT LEASE PAYMENT	.00	.00	.00
300,000.00	150,000.00	.00	135-100-4101304	BAKER COUNTY SUPPORT IRRIGAT.	.00	.00	.00
80,000.00	40,000.00	40,000.00	135-100-4101305	LEO ADLER SUPPORT IRRIGAT.	.00	.00	.00
.00	10,000.00	.00	135-100-4101306	GOLF BOARD SUPPORT IRRIGAT.	66,000.00	66,000.00	66,000.00
29,354.00	.00	.00	135-100-4105701	TRANSFER FROM GEN FUND	.00	.00	.00
.00	120,000.00	.00	135-100-4105702	TRANSFER FROM INDUSTRIAL PK	.00	.00	.00
.00	588,141.00	.00	135-100-4105724	TRANSFER FROM SILVERS IRRIGAT.	.00	.00	.00
.00	.00	77,870.00	135-100-4105725	TRANSFER FM TLT TOURISM	77,870.00	77,870.00	77,870.00
71,250.00	27,300.00	26,000.00	135-100-4105726	MISC GIFTS AND DONATIONS	.00	.00	.00

Golf Course Capital Projects – Fund 135
Golf Course Capital Projects – Department 135

The Golf Course Capital Projects Fund received grants, donations, and an interfund loan from the Anthony Silvers Street Tree Trust Fund to finance the 2024-25 fiscal year costs associated with replacement of the irrigation system in the oldest section of the municipal golf course, the front nine holes.

Repayment of the Silvers Trust Fund interfund loan is currently funded through transient lodging tax revenues designated for tourism promotion and tourism-related facilities.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-60-0114	TRANSFER TO SILVER'S FUND	143,870	143,870	The Silver's Trust Fund interfund loan for \$588,141 is payable with a variable interest rate at the Local Government Investment Pool plus 1% over five years.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
488,285.25	946,309.20	143,870.00			143,870.00	143,870.00	143,870.00
GOLF COURSE CAPITAL PROJ							
.00	1,377,300.00	.00	135-135-5200223	CONTRACTED SERVICES	.00	.00	.00
.00	34,522.00	.00	135-135-5200246	VENDOR MATERIAL	5,000.00	5,000.00	5,000.00
TRANSFERS							
29,978.18	.00	.00	135-135-5600113	TRANS TO FUND 108 - CART LN	.00	.00	.00
.00	.00	143,870.00	135-135-5600114	TRANS TO SILVERS FUND 131	143,870.00	143,870.00	143,870.00
Total TRANSFERS:							
29,978.18	.00	143,870.00			143,870.00	143,870.00	143,870.00
Total GOLF COURSE CAPITAL PROJ:							
29,978.18	1,411,822.00	143,870.00			148,870.00	148,870.00	148,870.00
GOLF COURSE CAPITAL PROJ Revenue Total:							
488,285.25	946,309.20	143,870.00			143,870.00	143,870.00	143,870.00
GOLF COURSE CAPITAL PROJ Expenditure Total:							
29,978.18	1,411,822.00	143,870.00			148,870.00	148,870.00	148,870.00
Total GOLF COURSE CAPITAL PROJ:							
506,244.79	40,731.99	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
47,937.72	506,244.79	.00			5,000.00	5,000.00	5,000.00
Total Revenue:							
488,285.25	946,309.20	143,870.00			143,870.00	143,870.00	143,870.00
Total Expenditure:							
29,978.18	1,411,822.00	143,870.00			148,870.00	148,870.00	148,870.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Grand Revenue Total:							
488,285.25	946,309.20	143,870.00			143,870.00	143,870.00	143,870.00
Grand Expenditure Total:							
29,978.18	1,411,822.00	143,870.00			148,870.00	148,870.00	148,870.00
Grand Totals:							
506,244.79	40,731.99	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "135"

Wastewater Debt Reserve

Report Criteria:
Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "136"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
WASTEWATER DEBT RESERVE							
275,000.00	275,000.00	275,000.00	136-000-3010101	BEGINNING CASH BALANCE	275,000.00	275,000.00	275,000.00

Wastewater Debt Reserve Fund - Fund 136

Debt Reserve – Department 136

The Wastewater Debt Reserve Fund was established as a requirement of the Oregon Department of Environmental Quality (DEQ) loan used to finance the effluent disposal and wastewater storage expansion project. Under the DEQ loan covenants, this reserve fund must be maintained for the duration of the loan.

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Department: 136							
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	275,000.00	136-136-5900701	UEFB - DEBT RESERVE	275,000.00	275,000.00	275,000.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	275,000.00			275,000.00	275,000.00	275,000.00
Total Department: 136:							
.00	.00	275,000.00			275,000.00	275,000.00	275,000.00
WASTEWATER DEBT RESERVE Expenditure Total:							
.00	.00	275,000.00			275,000.00	275,000.00	275,000.00
Total WASTEWATER DEBT RESERVE:							
275,000.00	275,000.00	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
275,000.00	275,000.00	275,000.00			275,000.00	275,000.00	275,000.00
Total Revenue:							
.00	.00	.00			.00	.00	.00
Total Expenditure:							
.00	.00	275,000.00			275,000.00	275,000.00	275,000.00
Grand Revenue Total:							
.00	.00	.00			.00	.00	.00
Grand Expenditure Total:							
.00	.00	275,000.00			275,000.00	275,000.00	275,000.00
Grand Totals:							
275,000.00	275,000.00	.00			.00	.00	.00

Grant Funds

Report Criteria:

Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "162"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
S&F GRNT FUND-FAA AIRPRT							
7,792.83	18,875.87-	45,366.00	162-000-3010101	BEGINNING CASH BALANCE	.00	.00	.00
REVENUE							
.00	.00	431,000.00	162-100-4103962	BIL GRANT	.00	.00	.00
206,763.96	56,180.99	.00	162-100-4104002	FAA GRANT	.00	.00	.00
.00	247,259.27	90,000.00	162-100-4104003	FAA GRANT 3-41-0005-23-2024	.00	.00	.00
.00	.00	175,000.00	162-100-4104004	FAA GRANT 3-41-0005-024-2025	145,000.00	145,000.00	145,000.00
.00	.00	.00	162-100-4104005	FAA GRANT 3-41-0005-025-2026	216,420.00	216,420.00	216,420.00
23,822.03	.00	.00	162-100-4104315	COAR GRANT	.00	.00	.00
.00	.00	10,500.00	162-100-4104316	COAR GRANT 2024-BKE-00054	29,942.00	29,942.00	29,942.00
.00	.00	15,750.00	162-100-4104317	COAR GRANT 2025-BKE-00013	14,500.00	14,500.00	14,500.00
.00	.00	.00	162-100-4104318	COAR GRANT 2026-BKE-00050	45,056.00	45,056.00	45,056.00
10,000.00	10,000.00	10,000.00	162-100-4105701	TRANSFER FROM GEN FUND	10,000.00	10,000.00	10,000.00

State and Federal Grants FAA Airport - Fund 162
FAA Airport – Department 621

The budget includes a \$10,000 transfer from the General Fund to be set aside for FAA grant matching requirements. FAA grants generally require a 10% local match, with the Critical Oregon Airport Relief (COAR) grant program typically funding the majority of the required match for eligible projects.

The airport project included in the current budget is the design and construction of the airport access road identified in the Airport Capital Plan.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
240,585.99	313,440.26	732,250.00			460,918.00	460,918.00	460,918.00
ST & FED GRANT FUND FAA							
267,254.69	344,144.86	777,616.00	162-621-5200223	CONTRACTED SERVICES	460,918.00	460,918.00	460,918.00
Total ST & FED GRANT FUND FAA:							
267,254.69	344,144.86	777,616.00			460,918.00	460,918.00	460,918.00
S&F GRNT FUND-FAA AIRPRT Revenue Total:							
240,585.99	313,440.26	732,250.00			460,918.00	460,918.00	460,918.00
S&F GRNT FUND-FAA AIRPRT Expenditure Total:							
267,254.69	344,144.86	777,616.00			460,918.00	460,918.00	460,918.00
Total S&F GRNT FUND-FAA AIRPRT:							
18,875.87-	49,580.47-	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
7,792.83	18,875.87-	45,366.00			.00	.00	.00
Total Revenue:							
240,585.99	313,440.26	732,250.00			460,918.00	460,918.00	460,918.00
Total Expenditure:							
267,254.69	344,144.86	777,616.00			460,918.00	460,918.00	460,918.00
Grand Revenue Total:							
240,585.99	313,440.26	732,250.00			460,918.00	460,918.00	460,918.00
Grand Expenditure Total:							
267,254.69	344,144.86	777,616.00			460,918.00	460,918.00	460,918.00

Baker City

Budget Worksheet - Next Year
Period 07/26 (07/31/2026) - 14/27 (06/30/2027)

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Grand Totals:							
18,875.87-	49,580.47-	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "162"

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report]. Fund = "166"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
S&F GRNT FUND - CDBG							
85,799.96	89,962.97	94,000.00	166-000-3010101	BEGINNING CASH BALANCE	126,000.00	126,000.00	126,000.00
REVENUE							
300.00	28,812.11	300.00	166-100-4100300	PROJECT INCOME HUD REPAYM	300.00	300.00	300.00
4,188.01	4,514.19	3,000.00	166-100-4101200	INTEREST FROM INVESTMENT	4,000.00	4,000.00	4,000.00

State and Federal Community Development Block Grant - Fund 166
Community Development Projects – Department 661

The State and Federal Community Development Block Grant Fund receives repayments of HUD mortgage loans issued during the late 1970s and early 1980s. These loans do not accrue interest and are not due and payable until the related property is sold.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0241	BIG DEAL GRANTS	5,000	5,000	With the Council’s approval, the Design Review Committee provides small grants to downtown businesses.

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
4,488.01	33,326.30	3,300.00			4,300.00	4,300.00	4,300.00
COMMUNITY DEV PROJECTS							
325.00	500.00	5,000.00	166-661-5200241	GRANTS	5,000.00	5,000.00	5,000.00
UNAPPROPRIATED ENDING FUND BAL							
.00	.00	92,300.00	166-661-5900701	UNAPPROPRIATED ENDING FD	125,300.00	125,300.00	125,300.00
Total UNAPPROPRIATED ENDING FUND BAL:							
.00	.00	92,300.00			125,300.00	125,300.00	125,300.00
Total COMMUNITY DEV PROJECTS:							
325.00	500.00	97,300.00			130,300.00	130,300.00	130,300.00
S&F GRNT FUND - CDBG Revenue Total:							
4,488.01	33,326.30	3,300.00			4,300.00	4,300.00	4,300.00
S&F GRNT FUND - CDBG Expenditure Total:							
325.00	500.00	97,300.00			130,300.00	130,300.00	130,300.00
Total S&F GRNT FUND - CDBG:							
89,962.97	122,789.27	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
85,799.96	89,962.97	94,000.00			126,000.00	126,000.00	126,000.00
Total Revenue:							
4,488.01	33,326.30	3,300.00			4,300.00	4,300.00	4,300.00
Total Expenditure:							
325.00	500.00	97,300.00			130,300.00	130,300.00	130,300.00
Grand Revenue Total:							

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
4,488.01	33,326.30	3,300.00			4,300.00	4,300.00	4,300.00
Grand Expenditure Total:							
325.00	500.00	97,300.00			130,300.00	130,300.00	130,300.00
Grand Totals:							
89,962.97	122,789.27	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

[Report].Fund = "166"

Report Criteria:
Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "171"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SKATEBOARD PARK PROJECT							
31,345.55	32,916.02	34,398.00	171-000-3010101	BEGINNING CASH BALANCE	35,765.00	35,765.00	35,765.00
REVENUE							
1,570.47	1,549.10	1,000.00	171-100-4101200	INTEREST	1,000.00	1,000.00	1,000.00

Skateboard Park Fund - 171
Skateboard Park Department – 695

The Skateboard Park Fund is a special revenue fund used to account for donations, grants, and expenditures associated with the Skateboard Park.

Account	Account Name	2025-26 Budget Amount	2026-27 Budget Amount	Explanation of Budget Line Items
5-20-0223	CONTRACTED SERVICES	35,398	36,765	This represents cash carryover from grants received in prior years and will be used to complete small projects at the Skate Park or to provide matching funds for future grants, if available.

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
1,570.47	1,549.10	1,000.00			1,000.00	1,000.00	1,000.00
Department: 695							
.00	.00	35,398.00	171-695-5200223	CONTRACTED SERVICES	36,765.00	36,765.00	36,765.00
Total Department: 695:							
.00	.00	35,398.00			36,765.00	36,765.00	36,765.00
SKATEBOARD PARK PROJECT Revenue Total:							
1,570.47	1,549.10	1,000.00			1,000.00	1,000.00	1,000.00
SKATEBOARD PARK PROJECT Expenditure Total:							
.00	.00	35,398.00			36,765.00	36,765.00	36,765.00
Total SKATEBOARD PARK PROJECT:							
32,916.02	34,465.12	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
31,345.55	32,916.02	34,398.00			35,765.00	35,765.00	35,765.00
Total Revenue:							
1,570.47	1,549.10	1,000.00			1,000.00	1,000.00	1,000.00
Total Expenditure:							
.00	.00	35,398.00			36,765.00	36,765.00	36,765.00
Grand Revenue Total:							
1,570.47	1,549.10	1,000.00			1,000.00	1,000.00	1,000.00
Grand Expenditure Total:							
.00	.00	35,398.00			36,765.00	36,765.00	36,765.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Grand Totals:							
32,916.02	34,465.12	.00			.00	.00	.00

Report Criteria:
Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "171"

Report Criteria:
Includes only accounts with balances
Includes grand totals by account type with revenue and expenditure totals
Includes account notes
Includes budget notes with general notes and with year ending periods: Current year
[Report].Fund = "174"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
LAMP III PATHWAY/PARK							
44,790.60	14,042.22	15,516.00	174-000-3010101	BEGINNING CASH BALANCE	20,000.00	20,000.00	20,000.00
REVENUE							
3,228.25	643.08	500.00	174-100-4101200	INTEREST	500.00	500.00	500.00
.00	.00	15,000.00	174-100-4104311	DONATIONS	.00	.00	.00

State and Federal Grant - Fund 174
LAMP III – Department 174

The LAMP III Department is used to account for grants and donations related to the maintenance of the Leo Adler Memorial Parkway (LAMP).

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total REVENUE:							
3,228.25	643.08	15,500.00			500.00	500.00	500.00
LAMP III PATHWAY/PARK PERSONNEL SERVICES							
838.57	.00	.00	174-174-5100118	HEALTH INSURANCE	.00	.00	.00
Total PERSONNEL SERVICES:							
838.57	.00	.00			.00	.00	.00
MATERIALS AND SERVICES							
32,548.40	.00	15,000.00	174-174-5200223	CONTRACTED SERVICES	.00	.00	.00
242.38	169.43	.00	174-174-5200224	INTERNAL EQUIPMENT	.00	.00	.00
.00	.00	16,016.00	174-174-5200241	GRANT MATCH	20,500.00	20,500.00	20,500.00
347.28	.00	.00	174-174-5200247	STORES MATERIAL	.00	.00	.00
Total MATERIALS AND SERVICES:							
33,138.06	169.43	31,016.00			20,500.00	20,500.00	20,500.00
Total LAMP III PATHWAY/PARK:							
33,976.63	169.43	31,016.00			20,500.00	20,500.00	20,500.00
LAMP III PATHWAY/PARK Revenue Total:							
3,228.25	643.08	15,500.00			500.00	500.00	500.00
LAMP III PATHWAY/PARK Expenditure Total:							
33,976.63	169.43	31,016.00			20,500.00	20,500.00	20,500.00
Total LAMP III PATHWAY/PARK:							
14,042.22	14,515.87	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
44,790.60	14,042.22	15,516.00			20,000.00	20,000.00	20,000.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total Revenue:							
3,228.25	643.08	15,500.00			500.00	500.00	500.00
Total Expenditure:							
33,976.63	169.43	31,016.00			20,500.00	20,500.00	20,500.00
Grand Revenue Total:							
3,228.25	643.08	15,500.00			500.00	500.00	500.00
Grand Expenditure Total:							
33,976.63	169.43	31,016.00			20,500.00	20,500.00	20,500.00
Grand Totals:							
14,042.22	14,515.87	.00			.00	.00	.00

Report Criteria:

- Includes only accounts with balances
- Includes grand totals by account type with revenue and expenditure totals
- Includes account notes
- Includes budget notes with general notes and with year ending periods: Current year
- [Report].Fund = "174"

Small Miscellaneous Grants – Fund 175

The Small Miscellaneous Grants Departments are used to track grants and donations that are restricted or designated for specific purposes. The following is a list of the departments and their respective purposes.

Ice Cream Program - Department 706 –

This is a community-sponsored program that provides free ice cream certificates to children who are observed wearing bicycle helmets.

Drug Dog Grants – Department 708 -

The City's drug detection dog, Capa, has retired and is now living with his former handler. These funds will be used to provide for Capa's food, care, and related expenses for the remainder of his life.

Bullet Proof Vest Grant – Department 710

This department is used to account for prior donations and grants for the purchase of new bullet proof vests for police officers.

CIS Wellness Grant – Department 714

When eligible, the City receives Citycounty Insurance Services (CIS) wellness grants to support and promote employee wellness programs and activities within the City.

ODOT Car Seat – Department 718

The City receives funding from Oregon Department of Transportation (ODOT) to provide low-cost car seats to low-income families and to train technicians to educate families on the proper installation and use of child safety seats.

Geiser Park Trees & Improvement – Department 722

Funds are being collected through donations and candy machine sales at City Hall to help remove and replace hazardous trees at Geiser-Pollman Park.

Tactical Equipment – Department 726

Proceeds from the sale of police tactical equipment are set aside in this department for future tactical equipment purchases.

Salt Lick Sculpture – Department 729

The City received a donation from the Ford Family Foundation Cohort to help fund future maintenance of the bronze salt lick sculpture.

Public Art – Department 735

The City receives donations for the purchase of public art to be displayed throughout the City. Public art purchases are also supported through General Fund resources.

Police Transient Fund – Department 736

This department accounts for donations received by the City receives to provide transportation assistance for transients.

Shop with a Cop – Department 738

The City receives donations during the Christmas season to provide children from low-income families with the opportunity to purchase gifts for their families alongside a police officer, helping to build positive relationships with law enforcement.

Railroad Quiet Zone – Department 740

The City has received contributions to help fund railroad safety crossing improvements that allow trains traveling through the City to operate within a quiet zone and reduce the routine use of train horns.

Police Evidence Lockers – Department 741

These funds were raised by the Police Department for the future purchase of new police evidence lockers.

Law Enforcement Recognition – Department 742

The Police Department hosts an annual banquet that raises funds for officer recognition and scholarship programs.

Drug Task Force – Department 743

This department accounts for Drug Task Force funding and related Drug Task Force expenditures.

Central Park – Simmons Donation – Department 744

The City received a \$7,720 citizen donation, of which \$2,720 is designated for the Central Park restroom door and \$5,000 is designated for future Splash Pad maintenance.

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"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
633.03	698.21	432.00	175-000-3010706	BEGINNING CASH BAL-ICE CREAM	296.00	296.00	296.00
Source: 100							
260.00	.00	.00	175-100-4100300	DONATIONS-ICE CREAM PROGRAM	.00	.00	.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Total Source: 100:							
260.00	.00	.00			.00	.00	.00
ICE CREAM PROGRAM							
194.82	401.70	432.00	175-706-5200245	ICE CREAM CONES	296.00	296.00	296.00
Total ICE CREAM PROGRAM:							
194.82	401.70	432.00			296.00	296.00	296.00
SMALL MISC GRANTS Revenue Total:							
260.00	.00	.00			.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
194.82	401.70	432.00			296.00	296.00	296.00
Total SMALL MISC GRANTS:							
698.21	296.51	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
633.03	698.21	432.00			296.00	296.00	296.00
Total Revenue:							
260.00	.00	.00			.00	.00	.00
Total Expenditure:							
194.82	401.70	432.00			296.00	296.00	296.00
Grand Totals:							
698.21	296.51	.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 = "708"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
8,145.27	6,990.53	6,500.00	175-000-3010708	BEGINNING CASH BAL-DRUG DOG	4,800.00	4,800.00	4,800.00
Source: 100							
100.00	.00	.00	175-100-4104708	DRUG DOG GRANTS/DONATIONS	.00	.00	.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Source: 100:							
100.00	.00	.00			.00	.00	.00
DRUG DOG PROGRAM							
516.80	.00	.00	175-708-5200223	CONTRACTED SERVICES	500.00	500.00	500.00
737.94	1,047.92	6,500.00	175-708-5200245	GENERAL SUPPLIES	4,300.00	4,300.00	4,300.00
Total DRUG DOG PROGRAM:							
1,254.74	1,047.92	6,500.00			4,800.00	4,800.00	4,800.00
SMALL MISC GRANTS Revenue Total:							
100.00	.00	.00			.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
1,254.74	1,047.92	6,500.00			4,800.00	4,800.00	4,800.00
Total SMALL MISC GRANTS:							
6,990.53	5,942.61	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
8,145.27	6,990.53	6,500.00			4,800.00	4,800.00	4,800.00
Total Revenue:							
100.00	.00	.00			.00	.00	.00
Total Expenditure:							
1,254.74	1,047.92	6,500.00			4,800.00	4,800.00	4,800.00
Grand Totals:							
6,990.53	5,942.61	.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"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
7,384.53	7,384.53	7,385.00	175-000-3010710	BULLET PROOF VEST GRANT	7,385.00	7,385.00	7,385.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
BULLET PROOF VESTS							
.00	.00	7,385.00	175-710-5200245	GENERAL SUPPLIES	7,385.00	7,385.00	7,385.00
Total BULLET PROOF VESTS:							
.00	.00	7,385.00			7,385.00	7,385.00	7,385.00
SMALL MISC GRANTS Expenditure Total:							
.00	.00	7,385.00			7,385.00	7,385.00	7,385.00
Total SMALL MISC GRANTS:							
7,384.53	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:							
7,384.53	7,384.53	7,385.00			7,385.00	7,385.00	7,385.00
Total Revenue:							
.00	.00	.00			.00	.00	.00
Total Expenditure:							
.00	.00	7,385.00			7,385.00	7,385.00	7,385.00
Grand Totals:							
7,384.53	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 = "714"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
1,540.87	1,978.51	216.00	175-000-3010714	BEGINNING CASH BAL-CIS WELLNES	654.00	654.00	654.00
Source: 100							
750.00	.00	.00	175-100-4104312	CIS WELLNESS GRANT	.00	.00	.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Source: 100:							
750.00	.00	.00			.00	.00	.00
CIS WELLNESS PROGRAM							
312.36	1,325.00	216.00	175-714-5200245	MATERIALS AND SUPPLIES	654.00	654.00	654.00
Total CIS WELLNESS PROGRAM:							
312.36	1,325.00	216.00			654.00	654.00	654.00
SMALL MISC GRANTS Revenue Total:							
750.00	.00	.00			.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
312.36	1,325.00	216.00			654.00	654.00	654.00
Total SMALL MISC GRANTS:							
1,978.51	653.51	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
1,540.87	1,978.51	216.00			654.00	654.00	654.00
Total Revenue:							
750.00	.00	.00			.00	.00	.00
Total Expenditure:							
312.36	1,325.00	216.00			654.00	654.00	654.00
Grand Totals:							
1,978.51	653.51	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type with revenue and expenditure totals

Includes account notes

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

Category:Category code = "718"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
313.48	546.97	474.00	175-000-3010718	BEGINNING CASH BAL-ODOT CRSEAT	150.00	150.00	150.00
256.96	470.00	500.00	175-100-4104320	CAR SEAT SALES	500.00	500.00	500.00
526.45	109.00	200.00	175-100-4104718	ODOT CAR SEAT GRANT	3,200.00	3,200.00	3,200.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
549.92	1,817.29	1,174.00	175-718-5200245	GENERAL SUPPLIES	3,850.00	3,850.00	3,850.00
SMALL MISC GRANTS Revenue Total:							
783.41	579.00	700.00			3,700.00	3,700.00	3,700.00
SMALL MISC GRANTS Expenditure Total:							
549.92	1,817.29	1,174.00			3,850.00	3,850.00	3,850.00
Total SMALL MISC GRANTS:							
546.97	691.32-	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
313.48	546.97	474.00			150.00	150.00	150.00
Total Revenue:							
783.41	579.00	700.00			3,700.00	3,700.00	3,700.00
Total Expenditure:							
549.92	1,817.29	1,174.00			3,850.00	3,850.00	3,850.00
Grand Revenue Total:							
783.41	579.00	700.00			3,700.00	3,700.00	3,700.00
Grand Expenditure Total:							
549.92	1,817.29	1,174.00			3,850.00	3,850.00	3,850.00
Grand Totals:							
546.97	691.32-	.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"

Includes budget notes with general notes and with year ending period notes							
Category.Category code = "722"							
2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
904.14	943.94	1,002.00	175-000-3010722	BEGINNING CASH BAL-CANDY MACH	1,000.00	1,000.00	1,000.00
Source: 100							
39.80	49.00	100.00	175-100-4104367	CANDY MACHINE VENDING REVENUE	100.00	100.00	100.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Source: 100:							
39.80	49.00	100.00			100.00	100.00	100.00
GEISER PARK & TREES							
.00	.00	1,000.00	175-722-5200223	CONTRACTED SERVICES	1,000.00	1,000.00	1,000.00
.00	.00	102.00	175-722-5200245	GENERAL SUPPLIES	100.00	100.00	100.00
Total GEISER PARK & TREES:							
.00	.00	1,102.00			1,100.00	1,100.00	1,100.00
SMALL MISC GRANTS Revenue Total:							
39.80	49.00	100.00			100.00	100.00	100.00
SMALL MISC GRANTS Expenditure Total:							
.00	.00	1,102.00			1,100.00	1,100.00	1,100.00
Total SMALL MISC GRANTS:							
943.94	992.94	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
904.14	943.94	1,002.00			1,000.00	1,000.00	1,000.00
Total Revenue:							
39.80	49.00	100.00			100.00	100.00	100.00
Total Expenditure:							
.00	.00	1,102.00			1,100.00	1,100.00	1,100.00
Grand Totals:							
943.94	992.94	.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 = "726"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
486.00	.00	486.50	175-000-3010726	BEGINNING CASH BAL-TACTICAL EQ	683.99	683.99	683.99
Source: 100							
.00	683.99	.00	175-100-4104317	DONATIONS	.00	.00	.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Source: 100:							
.00	683.99	.00			.00	.00	.00
POLICE TACTICAL EQUIPMENT							
486.00	.00	486.50	175-726-5200246	EQUIPMENT	683.99	683.99	683.99
Total POLICE TACTICAL EQUIPMENT:							
486.00	.00	486.50			683.99	683.99	683.99
SMALL MISC GRANTS Revenue Total:							
.00	683.99	.00			.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
486.00	.00	486.50			683.99	683.99	683.99
Total SMALL MISC GRANTS:							
.00	683.99	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
486.00	.00	486.50			683.99	683.99	683.99
Total Revenue:							
.00	683.99	.00			.00	.00	.00
Total Expenditure:							
486.00	.00	486.50			683.99	683.99	683.99
Grand Totals:							
.00	683.99	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Category.Category code = "729"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
1,000.00	1,000.00	1,000.00	175-000-3010729	BEGINNING CASH BAL-SALT LICK	1,000.00	1,000.00	1,000.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
SALT LICK SCULPTURE MAINT							
.00	.00	1,000.00	175-729-5200223	CONTRACTED SERVICES	1,000.00	1,000.00	1,000.00
.00	.00	.00	175-729-5200245	GENERAL SUPPLIES	.00	.00	.00
Total SALT LICK SCULPTURE MAINT:							
.00	.00	1,000.00			1,000.00	1,000.00	1,000.00
SMALL MISC GRANTS Expenditure Total:							
.00	.00	1,000.00			1,000.00	1,000.00	1,000.00
Total SMALL MISC GRANTS:							
1,000.00	1,000.00	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
1,000.00	1,000.00	1,000.00			1,000.00	1,000.00	1,000.00
Total Revenue:							
.00	.00	.00			.00	.00	.00
Total Expenditure:							
.00	.00	1,000.00			1,000.00	1,000.00	1,000.00
Grand Totals:							
1,000.00	1,000.00	.00			.00	.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals by account type

Category: Category code = "735"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
16,186.65	15,436.66	10,000.00	175-000-3010735	BEGINNING CASH BAL-PUBLIC ART	8,700.00	8,700.00	8,700.00
Source: 100							
.00	666.00	500.00	175-100-4104316	GRANTS AND DONATIONS-PUB ART	.00	.00	.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Source: 100:							
.00	666.00	500.00			.00	.00	.00
PUBLIC ART PROGRAM							
749.99	7,374.04	10,500.00	175-735-5200301	PUBLIC ART	8,700.00	8,700.00	8,700.00
Total PUBLIC ART PROGRAM:							
749.99	7,374.04	10,500.00			8,700.00	8,700.00	8,700.00
SMALL MISC GRANTS Revenue Total:							
.00	666.00	500.00			.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
749.99	7,374.04	10,500.00			8,700.00	8,700.00	8,700.00
Total SMALL MISC GRANTS:							
15,436.66	8,728.62	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
16,186.65	15,436.66	10,000.00			8,700.00	8,700.00	8,700.00
Total Revenue:							
.00	666.00	500.00			.00	.00	.00
Total Expenditure:							
749.99	7,374.04	10,500.00			8,700.00	8,700.00	8,700.00
Grand Totals:							
15,436.66	8,728.62	.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 = "736"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
.00	.00	.00	175-000-3010736	BEGINNING CASH BALANCE	775.00	775.00	775.00
Source: 100							
.00	775.00	.00	175-100-4104371	POLICE TRANSIENT FUND DONATION	.00	.00	.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Source: 100:							
.00	775.00	.00			.00	.00	.00
POLICE TRANSIENT FUND							
.00	.00	.00	175-736-5200245	GENERAL SUPPLIES	775.00	775.00	775.00
Total POLICE TRANSIENT FUND:					775.00	775.00	775.00
.00	.00	.00					
SMALL MISC GRANTS Revenue Total:							
.00	775.00	.00			.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
.00	.00	.00			775.00	775.00	775.00
Total SMALL MISC GRANTS:					.00	.00	.00
.00	775.00	.00					
Total Asset:					.00	.00	.00
.00	.00	.00					
Total Liability:					.00	.00	.00
.00	.00	.00					
Total Equity:					775.00	775.00	775.00
.00	.00	.00					
Total Revenue:					.00	.00	.00
.00	775.00	.00					
Total Expenditure:					775.00	775.00	775.00
.00	.00	.00					
Grand Totals:					.00	.00	.00
.00	775.00	.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"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
1,138.96	4,422.41	4,422.00	175-000-3010738	BEGINNING CASH BAL-SHOP W/COP	9,950.00	9,950.00	9,950.00
Source: 100							
5,287.00	5,364.00	500.00	175-100-4104738	DONATIONS SHOP WITH A COP	500.00	500.00	500.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total Source: 100:							
5,287.00	5,364.00	500.00			500.00	500.00	500.00
SHOP WITH A COP							
2,003.55	3,807.83	4,922.00	175-738-5200245	GENERAL SUPPLIES	5,000.00	5,000.00	5,000.00
.00	.00	.00	175-738-5700501	CONTINGENCY	5,450.00	5,450.00	5,450.00
Total SHOP WITH A COP:							
2,003.55	3,807.83	4,922.00			10,450.00	10,450.00	10,450.00
SMALL MISC GRANTS Revenue Total:							
5,287.00	5,364.00	500.00			500.00	500.00	500.00
SMALL MISC GRANTS Expenditure Total:							
2,003.55	3,807.83	4,922.00			10,450.00	10,450.00	10,450.00
Total SMALL MISC GRANTS:							
4,422.41	5,978.58	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
1,138.96	4,422.41	4,422.00			9,950.00	9,950.00	9,950.00
Total Revenue:							
5,287.00	5,364.00	500.00			500.00	500.00	500.00
Total Expenditure:							
2,003.55	3,807.83	4,922.00			10,450.00	10,450.00	10,450.00
Grand Totals:							
4,422.41	5,978.58	.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"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
70,355.78	108,729.99	94,430.00	175-000-3010740	BEGINNING CASH BAL-QUIET ZONE	105,660.00	105,660.00	105,660.00
500.00	.00	.00	175-100-4104318	GRANTS AND DONATIONS-Q.ZONE	.00	.00	.00
80,111.00	.00	118,956.00	175-100-4104740	DONATIONS-QUIET ZONE	107,726.00	107,726.00	107,726.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
RAILROAD QUIET ZONE							
.00	.00	19,442.00	175-740-5100101	SALARIES AND WAGES	19,442.00	19,442.00	19,442.00
.00	.00	1,487.00	175-740-5100115	SOCIAL SECURITY	1,487.00	1,487.00	1,487.00
.00	.00	6,321.00	175-740-5100116	PUBLIC EMPLOYEES RETIREMENT	6,321.00	6,321.00	6,321.00
.00	.00	214.00	175-740-5100117	WORKMEN'S COMPENSATION INS	214.00	214.00	214.00
.00	.00	2,765.00	175-740-5100118	HEALTH INSURANCE	2,765.00	2,765.00	2,765.00
.00	.00	53.00	175-740-5100122	EMPLOYEE BENEFITS	53.00	53.00	53.00
7,409.05	11,897.85	65,804.00	175-740-5200223	CONTRACTED SERVICES	65,804.00	65,804.00	65,804.00
.00	.00	97,300.00	175-740-5200246	VENDOR MATERIAL	97,300.00	97,300.00	97,300.00
.00	.00	20,000.00	175-740-5200247	STORES MATERIAL	20,000.00	20,000.00	20,000.00
Total RAILROAD QUIET ZONE:							
7,409.05	11,897.85	213,386.00			213,386.00	213,386.00	213,386.00
SMALL MISC GRANTS Revenue Total:							
80,611.00	.00	118,956.00			107,726.00	107,726.00	107,726.00
SMALL MISC GRANTS Expenditure Total:							
7,409.05	11,897.85	213,386.00			213,386.00	213,386.00	213,386.00
Total SMALL MISC GRANTS:							
143,557.73	96,832.14	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
70,355.78	108,729.99	94,430.00			105,660.00	105,660.00	105,660.00
Total Revenue:							
80,611.00	.00	118,956.00			107,726.00	107,726.00	107,726.00
Total Expenditure:							
7,409.05	11,897.85	213,386.00			213,386.00	213,386.00	213,386.00
Grand Totals:							
143,557.73	96,832.14	.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 = "741"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
2,009.35	2,092.11	2,930.00	175-000-3010741	BEGINNING CASH BAL-EVIDENCE LK	3,280.00	3,280.00	3,280.00
82.76	838.00	100.00	175-100-4104741	DONATIONS-EVIDENCE LOCKERS	100.00	100.00	100.00

2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	ACCOUNT NUMBER	DESCRIPTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
POLICE EVIDENCE LOCKERS							
.00	.00	3,030.00	175-741-5200245	EVIDENCE LOCKERS	3,380.00	3,380.00	3,380.00
Total POLICE EVIDENCE LOCKERS:							
.00	.00	3,030.00			3,380.00	3,380.00	3,380.00
SMALL MISC GRANTS Revenue Total:							
82.76	838.00	100.00			100.00	100.00	100.00
SMALL MISC GRANTS Expenditure Total:							
.00	.00	3,030.00			3,380.00	3,380.00	3,380.00
Total SMALL MISC GRANTS:							
2,092.11	2,930.11	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
2,009.35	2,092.11	2,930.00			3,280.00	3,280.00	3,280.00
Total Revenue:							
82.76	838.00	100.00			100.00	100.00	100.00
Total Expenditure:							
.00	.00	3,030.00			3,380.00	3,380.00	3,380.00
Grand Totals:							
2,092.11	2,930.11	.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"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
677.00	5,070.00	5,070.00	175-000-3010742	BEGINNING FUND BAL-LAW ENF BNQ	6,650.00	6,650.00	6,650.00
8,733.00	6,672.00	5,000.00	175-100-4104396	OFFICER RECOGNITION	7,500.00	7,500.00	7,500.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
LAW ENFORCEMENT RECOGNITION							
4,340.00	.00	.00	175-742-5200223	CONTRACTED SERVICES	1,000.00	1,000.00	1,000.00
.00	5,769.72	10,070.00	175-742-5200245	OFFICER RECOGNITION	13,150.00	13,150.00	13,150.00
.00	2,000.00	.00	175-742-5200300	SCHOLARSHIPS	.00	.00	.00
Total LAW ENFORCEMENT RECOGNITION:							
4,340.00	7,769.72	10,070.00			14,150.00	14,150.00	14,150.00
SMALL MISC GRANTS Revenue Total:							
8,733.00	6,672.00	5,000.00			7,500.00	7,500.00	7,500.00
SMALL MISC GRANTS Expenditure Total:							
4,340.00	7,769.72	10,070.00			14,150.00	14,150.00	14,150.00
Total SMALL MISC GRANTS:							
5,070.00	3,972.28	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
677.00	5,070.00	5,070.00			6,650.00	6,650.00	6,650.00
Total Revenue:							
8,733.00	6,672.00	5,000.00			7,500.00	7,500.00	7,500.00
Total Expenditure:							
4,340.00	7,769.72	10,070.00			14,150.00	14,150.00	14,150.00
Grand Totals:							
5,070.00	3,972.28	.00			.00	.00	.00

Report Criteria:

- Includes only accounts with balances or activity
- Includes grand totals by account type with revenue and expenditure totals
- Includes account notes
- Includes budget notes with general notes and with year ending periods: Current year

Category.Category code = "743"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
.00	866.82	.00	175-000-3010743	BWC DRUG TASK FORCE	660.00	660.00	660.00
.00	495.00	.00	175-743-4102207	DRUG TASK FORCE MISC INCOME	.00	.00	.00
5,000.00	.00	.00	175-743-4103001	DRUG TASK FORCE CONTRIBUTIONS	.00	.00	.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
4,133.18	.00	.00	175-743-5200203	TRAVEL & TRAINING	.00	.00	.00
.00	698.00	.00	175-743-5200245	OPERATING SUPPLIES	660.00	660.00	660.00
SMALL MISC GRANTS Revenue Total:							
5,000.00	495.00	.00			.00	.00	.00
SMALL MISC GRANTS Expenditure Total:							
4,133.18	698.00	.00			660.00	660.00	660.00
Total SMALL MISC GRANTS:							
866.82	663.82	.00			.00	.00	.00
Total Asset:							
.00	.00	.00			.00	.00	.00
Total Liability:							
.00	.00	.00			.00	.00	.00
Total Equity:							
.00	866.82	.00			660.00	660.00	660.00
Total Revenue:							
5,000.00	495.00	.00			.00	.00	.00
Total Expenditure:							
4,133.18	698.00	.00			660.00	660.00	660.00
Grand Revenue Total:							
5,000.00	495.00	.00			.00	.00	.00
Grand Expenditure Total:							
4,133.18	698.00	.00			660.00	660.00	660.00
Grand Totals:							
866.82	663.82	.00			.00	.00	.00

Report Criteria:

- Includes only accounts with balances or activity
- Includes grand totals by account type with revenue and expenditure totals
- Includes account notes
- Includes budget notes with general notes and with year ending periods: Current year

Category.Category code = "744"

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
SMALL MISC GRANTS							
.00	.00	.00	175-000-3010744	CENTRAL PARK MAINT - SIMMONS	7,720.00	7,720.00	7,720.00

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
.00	.00	.00	175-744-5200206	REPAIRS & MAINTENANCE	7,720.00	7,720.00	7,720.00
SMALL MISC GRANTS Expenditure Total:					7,720.00	7,720.00	7,720.00
.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:					7,720.00	7,720.00	7,720.00
.00	.00	.00					
Total Revenue:					.00	.00	.00
.00	.00	.00					
Total Expenditure:					7,720.00	7,720.00	7,720.00
.00	.00	.00					
Grand Revenue Total:					.00	.00	.00
.00	.00	.00					
Grand Expenditure Total:					7,720.00	7,720.00	7,720.00
.00	.00	.00					
Grand Totals:					.00	.00	.00
.00	.00	.00					

Elkhorn Ind. Park

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
ELKHORN IND-ECON/COM DEV							
227,921.80	780,802.95	725,802.00	177-000-3010101	FUND BALANCE	722,000.00	722,000.00	722,000.00
REVENUE							
541,713.00	.00	.00	177-100-4100900	ELKHORN IND PRK LOT SALES	.00	.00	.00
11,168.15	36,949.84	25,000.00	177-100-4101200	INTEREST	25,000.00	25,000.00	25,000.00
.00	.00	15,000.00	177-100-4105701	TRANSFER FROM GENERAL FUND	15,000.00	15,000.00	15,000.00

State and Federal Grants – Fund 177
Elkhorn Industrial Park Improvements – Department 177

The Elkhorn Industrial Park Improvements Department accounts for proceeds from the sale of lots within the Elkhorn Industrial Park. These funds are designated for economic development purposes.

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Total REVENUE:							
552,881.15	36,949.84	40,000.00			40,000.00	40,000.00	40,000.00
ECONOMIC & COMMUNITY DEV.							
.00	.00	765,802.00	177-177-5200223	CONTRACTED SERVICES	762,000.00	762,000.00	762,000.00
TRANSFERS							
.00	120,000.00	.00	177-177-5600100	TRANSFERS	.00	.00	.00
Total TRANSFERS:							
.00	120,000.00	.00			.00	.00	.00
Total ECONOMIC & COMMUNITY DEV.:							
.00	120,000.00	765,802.00			762,000.00	762,000.00	762,000.00
ELKHORN IND-ECON/COM DEV Revenue Total:							
552,881.15	36,949.84	40,000.00			40,000.00	40,000.00	40,000.00
ELKHORN IND-ECON/COM DEV Expenditure Total:							
.00	120,000.00	765,802.00			762,000.00	762,000.00	762,000.00
Total ELKHORN IND-ECON/COM DEV:							
780,802.95	697,752.79	.00			.00	.00	.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
Fund: 178							
ARPA Funds							
612.63	.00	.00	178-000-3010101	BEGINNING CASH BALANCE	.00	.00	.00
Total ARPA Funds:							
612.63	.00	.00			.00	.00	.00

ARPA Funds – Fund 178
ARPA Funds – Department 178

The ARPA Funds Department is for historical reference purposes only. These funds were previously received and expended.

2023-24	2024-25	2025-26	ACCOUNT NUMBER	DESCRIPTION	2026-27	2026-27	2026-27
Actual	Actual	Current year Budget			PROPOSED	APPROVED	ADOPTED
Department: 178							
MATERIALS AND SERVICES							
612.63	.00	.00	178-178-5200242	INFORMATION TECHNOLOGY - ARPA	.00	.00	.00
Total MATERIALS AND SERVICES:							
612.63	.00	.00			.00	.00	.00
Total Department: 178:							
612.63	.00	.00			.00	.00	.00
Fund: 178 Expenditure Total:							
612.63	.00	.00			.00	.00	.00
Total Fund: 178:							
.00	.00	.00			.00	.00	.00

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
TILE REPLACEMENT FUND							
TILE REPLACEMENT							
2,760.52	2,174.05	2,174.00	179-000-3010101	BEGINNING CASH BALANCE	2,174.00	2,174.00	2,174.00

Tile Replacement Fund – Fund 179
Tile Replacement – Department 179

The Tile Replacement Fund was established through private donations to provide funding for the future repair and replacement of the pavilion tiles at Geiser-Pollman Park.

2023-24	2024-25	2025-26			2026-27	2026-27	2026-27
Actual	Actual	Current year Budget	ACCOUNT NUMBER	DESCRIPTION	PROPOSED	APPROVED	ADOPTED
TILE REPLACEMENT FUND							
586.47	.00	2,174.00	179-179-5200223	CONTRACTED SERVICES/TILE	2,174.00	2,174.00	2,174.00
Total TILE REPLACEMENT:							
3,346.99	2,174.05	4,348.00			4,348.00	4,348.00	4,348.00
Total TILE REPLACEMENT FUND:							
586.47	.00	2,174.00			2,174.00	2,174.00	2,174.00
TILE REPLACEMENT FUND Expenditure Total:							
586.47	.00	2,174.00			2,174.00	2,174.00	2,174.00
Total TILE REPLACEMENT FUND:							
2,174.05	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:							
44,313,027.33	47,306,466.73	21,474,610.50			23,037,420.99	23,037,420.99	23,037,420.99
Total Revenue:							
18,057,076.59	20,089,886.22	27,750,414.52			26,293,655.22	26,293,655.22	26,293,655.22
Total Expenditure:							
15,063,637.19	18,094,541.87	49,225,025.02			49,331,076.21	49,331,076.21	49,331,076.21
Grand Revenue Total:							
18,057,076.59	20,089,886.22	27,750,414.52			26,293,655.22	26,293,655.22	26,293,655.22
Grand Expenditure Total:							
15,063,637.19	18,094,541.87	49,225,025.02			49,331,076.21	49,331,076.21	49,331,076.21
Grand Totals:							
47,306,466.73	49,301,811.08	.00			.00	.00	.00