



**BUDGET COMMITTEE AGENDA**  
**Tuesday, May 12, 2026 - 5:00 PM**  
**169 S.W. Coast Highway, Newport, Oregon 97365**

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All public meetings of the City of Newport will be held in the City Council Chambers of the Newport City Hall, 169 SW Coast Highway, Newport. The meeting location is accessible to persons with disabilities. A request for an interpreter, or for other accommodations, should be made at least 48 hours in advance of the meeting to the City Recorder at 541.574.0613, or [cityrecorder@newportoregon.gov](mailto:cityrecorder@newportoregon.gov).

All meetings are live-streamed at <https://newportoregon.gov>, and broadcast on Charter Channel 190. Anyone wishing to provide written public comment should send the comment to [publiccomment@newportoregon.gov](mailto:publiccomment@newportoregon.gov). Public comment must be received four hours prior to a scheduled meeting. For example, if a meeting is to be held at 3:00 P.M., the deadline to submit written comment is 11:00 A.M. If a meeting is scheduled to occur before noon, the written comment must be submitted by 5:00 P.M. the previous day. To provide virtual public comment during a city meeting, a request must be made to the meeting staff at least 24 hours prior to the start of the meeting. This provision applies only to public comment and presenters outside the area and/or unable to physically attend an in person meeting.

The agenda may be amended during the meeting to add or delete items, change the order of agenda items, or discuss any other business deemed necessary at the time of the meeting.

1. **Call to Order**
2. **Approval of Minutes**
- 2.A **Approval of May 20, 2025 Budget Committee minutes**  
[2025-05-20 Budget committee meeting minutes.pdf](#)
- 2.B **Approval of April 30, 2026 Budget Committee Meeting Minutes**  
[2026-04-30 Budget Committee Meeting Minutes.pdf](#)
3. **Reports**
- 3.A **Proposed Changes to 2026-27 Proposed Budget**  
[2026-2027 Approved Budget Changes 260506.pdf](#)  
[2026-27 Proposed Budget.pdf](#)

- 4. Approve City of Newport Budget and Tax Levies**
  - 4.A Approve the Proposed Budget for the City of Newport for the Fiscal Year Beginning July 1, 2026, and Ending June 30, 2027, which includes changes approved by the Budget Committee**
  - 4.B Approve the City's General Obligation Bond Tax Levies for the 2026-2027 Fiscal Year**  
[2026-27 City General and Bond Tax Levy Calculation.pdf](#)
  - 4.C Recommend Council approval of Fee Schedule for 2026-2027**  
[2026-2027 Fee Schedule - 260505.pdf](#)
- 5. Approve Newport Urban Renewal Agency Budget and Tax Levies**
  - 5.A Approve the Proposed Budget for the Newport Urban Renewal Agency for the Fiscal Year Beginning July 1, 2026, and Ending June 30, 2027, which includes changes approved by the Budget Committee**
  - 5.B Approve the Tax Levy (Maximum Amount) for the South Beach Urban Renewal District, Northside Urban Renewal District, and McClean Point Urban Renewal District**
- 6. Feedback to Inform the 2027-2028 Budget Process**
- 7. Public Comment**

*This is an additional opportunity for members of the audience to provide public comment. Comments will be limited to five (5) minutes per person with a maximum of 15 minutes for all items. Speakers may not yield their time to others.*
- 8. Adjournment**

**City of Newport  
Budget Committee Minutes  
May 20, 2025**

<b>LOCATION:</b> CITY COUNCIL CHAMBERS, NEWPORT CITY HALL 169 SW COAST HIGHWAY NEWPORT
<b>Time Start:</b> 5:00 P.M. <span style="float: right;"><b>Time End:</b> 8:00 P.M.</span>

**ATTENDANCE LOG/ROLLCALL**

<b>BUDGET COMMITTEE</b>	<b>STAFF</b>
Dietmar Goebel (Chair)	Nina Vetter, City Manager
Mayor Kaplan	Steve Baugher, Finance Director
George Plant	Allie Anderson, City Recorder
Bill Branigan	
Councilor Hall	
Arjen Sundman	
John Updike	
Ashley Bixler	
Councilor Hickman	
Councilor Roumagoux	
Councilor Emond	
Councilor Jacobi	
Councilor Parker	
Steve Lovas	

<b>AGENDA ITEM</b>	<b>ACTIONS</b>
<b>CALL TO ORDER AND ROLL CALL</b> Roll Call	Present: Dietmar Goebel, Mayor Kaplan, George Plant, Bill Branigan, Councilor Hall, Arjen Sundman, John Updike, Ashley Bixler, Councilor Hickman, Councilor Jacobi, Councilor Roumagoux, and Councilor Emond. Absent: Councilor Parker and Steve Lovas.
<b>2. APPROVAL OF MINUTES</b> 2.A April 29, 2025 Budget Committee Meeting Minutes	Motion made by Mayor Kaplan to approve the minutes. Seconded by Councilor Hall. Motion carried unanimously.
<b>3. REPORTS</b> 3.A Review and Approve Proposed Changes to 2025-26 Proposed Budget	City Manager Nina Vetter reviewed a list of five potential budget changes included in the meeting packet. She explained that items one through four were staff-proposed adjustments based on changing circumstances since development of the budget. Vetter stated the first proposed change was to delay implementation of paid parking at Nye Beach. She noted that Council had previously agreed during a work session to postpone implementation, and the associated projected revenue had originally been included in the budget. The proposed change would remove that anticipated revenue for the upcoming fiscal year.

The second proposed change was to maintain the current level of security service coverage at the library. Vetter explained that during efforts to balance the General Fund, staff had reduced professional services funding by \$8,000 without realizing it would reduce library security service hours. She stated staff believed maintaining security coverage during library operating hours was important and that the reduction had not been intentional. Staff proposed restoring the funding to the library professional services budget.

The third proposed change involved the City's special event charge. Vetter stated staff, with assistance from the City Recorder's Office, reviewed the fee structure and proposed changing the existing \$50 deposit to a fee. She explained the City incurs staff time and administrative costs in processing and reviewing special event applications and wanted the terminology to more accurately reflect the charge.

Councilor Emond asked whether there was any forgiveness or waiver process available for nonprofit organizations or groups with financial constraints. Vetter responded that the special event charge consists of the \$50 fee plus any city service costs associated with the event. She provided examples ranging from events requiring no city support to larger events such as the Loyalty Days Parade requiring significant overtime. Vetter stated the application process includes an option to request a waiver, which is reviewed by Council, and noted the City Recorder's Office was reviewing the waiver process to ensure consistency and clarity.

The fourth staff-proposed change involved leasing rather than purchasing a dump truck. Vetter stated staff recently learned through the City's vehicle leasing agency that dump trucks could now be leased, which was previously unavailable. She explained the change would save money and align with the City's successful vehicle lease program.

John Updike asked for clarification regarding the lease structure and potential obligations related to vehicle deterioration and purchase options.

Finance Director Steve Baugher explained the arrangement functioned more like financing than a traditional lease and stated the City would effectively be purchasing the truck through financing. Vetter reviewed a fifth proposed budget concept brought forward by a Budget Committee member regarding the use of room tax funds for a tourism facility accessibility grant program. She stated staff had not yet identified a funding amount because additional legal research was necessary to determine whether the proposal met state requirements governing transient lodging tax expenditures.

	<p>Vetter stated staff recommended conducting further legal review and scoping the project before potentially bringing the proposal back through a supplemental budget during the fiscal year if deemed feasible. She noted the room tax fund currently maintained a healthy fund balance that could support strategic programs or projects.</p>
<p>4. APPROVE CITY OF NEWPORT BUDGET AND TAX LEVIES 4.A Approve the Proposed Budget for the City of Newport for the Fiscal Year Beginning July 1, 2025, and Ending June 30, 2026, which includes changes approved by the Budget Committee</p>	<p>Consideration of approving the proposed budget for the City of Newport for the fiscal year beginning July 1, 2025 and ending June 30, 2026.</p> <p>Motion made by Arjen Sundman. Seconded by Mayor Kaplan. Motion carried unanimously.</p>
<p>4.B APPROVE THE CITY'S GENERAL OBLIGATION BOND TAX LEVIES FOR THE 2025-2026 FISCAL YEAR</p>	<p>Motion made by Councilor Roumagoux. Seconded by George Plant. Motion carried unanimously.</p>
<p>4.C RECOMMEND COUNCIL APPROVAL OF FEE SCHEDULE FOR 2025-2026</p>	<p>Vetter reviewed the full fee schedule included in the packet. She stated that during prior budget meetings staff highlighted the major fee changes, including increases to water, wastewater, and stormwater rates, as well as elimination of the deposit requirement for new utility customers. She noted most remaining fee adjustments reflected Consumer Price Index increases or consistency updates.</p> <p>Motion made by Councilor Jacobi. Seconded by Councilor Emond. Motion carried unanimously.</p>
<p>5. APPROVE NEWPORT URBAN RENEWAL AGENCY BUDGET AND TAX LEVIES  5.A APPROVE THE PROPOSED BUDGET FOR THE NEWPORT URBAN RENEWAL AGENCY FOR THE FISCAL YEAR BEGINNING JULY 2, 2025, AND ENDING JUNE 30, 2026, WHICH INCLUDES CHANGES APPROVED BY THE BUDGET COMMITTEE  5.B APPROVE THE TAX LEVY (MAXIMUM AMOUNT) FOR THE SOUTH BEACH URBAN RENEWAL DISTRICT, NORTHSIDE URBAN RENEWAL DISTRICT, AND MCCLEAN POINT URBAN RENEWAL DISTRICT</p>	<p><b>Approval of Newport Urban Renewal Agency Budget and Tax Levies</b> Motion made by Councilor Emond. Seconded by Arjen Sundman. Motion carried unanimously.</p> <p><b>Approval of Tax Levy for South Beach Urban Renewal</b> Motion made by John Updike. Seconded by George Plant. Motion carried unanimously.</p>

## 6. FEEDBACK TO INFORM THE 2026-2027 BUDGET PROCESS

Vetter requested feedback regarding the revised budget committee process, including optional tours and department head presentations.

Dietmar Goebel stated he found the budget presentation clear and concise and appreciated the process. He commented positively on the organization and presentation of the budget materials.

Councilor Emond stated he appreciated hearing presentations directly from department heads and suggested future presentations could include operational necessities, desired improvements, and aspirational goals to provide additional context regarding departmental needs and priorities.

Councilor Roumagoux stated the process was organized and clear and complimented staff involvement and communication throughout the process.

Mayor Kaplan suggested it could be helpful for department heads to identify potential reductions or operational tradeoffs in future budgets, noting this information would assist the Budget Committee in understanding priorities and possible reallocations without creating a punitive environment.

Goebel asked Vetter to explain the City's internal process for developing the budget.

Vetter explained staff first develop revenue projections to determine available funding, then focus on balancing the General Fund. She stated staff initially identified approximately a \$2 million gap between projected revenues and existing expenditures. She explained leadership discussions focused on strategic reductions, possible revenue increases, deferred reserve contributions, and elimination of new General Fund capital projects in order to reduce the shortfall. She stated department heads also reviewed their budgets for additional operational savings where possible.

Bill Branigan asked whether department heads received mandatory top-down reductions.

Vetter stated reductions were discussed collaboratively rather than imposed unilaterally by management. She explained Steve Baugher and she developed potential options, which were then discussed collectively with the leadership team.

Goebel asked how the City planned to address the remaining approximately \$700,000 gap.

Vetter stated staff anticipated ending the fiscal year with savings based on historical trends, including vacancies and delayed purchases, and therefore did not expect the final reserve draw to be as high as budgeted. She also referenced the City's ongoing seven-year financial strategy and ten-year capital improvement planning process focused on long-term sustainability.

Goebel asked whether the City was projecting use of reserves.

	<p>Vetter confirmed reserves would likely be used to some extent, though staff expected actual reserve usage to be lower than currently budgeted. Branigan asked whether tariff-related cost increases had been considered during the budget process, particularly regarding equipment and vehicle purchases.</p> <p>Vetter stated staff attempted to account for inflationary and construction cost increases where possible but acknowledged significant uncertainty remained regarding future costs. Branigan characterized tariffs and pricing uncertainty as an unknown risk, and Vetter agreed.</p> <p>Councilor Jacobi stated he appreciated Vetter’s explanation of the budget process and found it educational and informative.</p> <p>George Plant asked what circumstances trigger a supplemental budget and what process is followed. Vetter explained supplemental budgets are typically required when the City experiences unexpected revenues or expenses, such as infrastructure failures or receipt of grants. She stated multiple supplemental budget items generally occur throughout the fiscal year.</p> <p>Plant asked whether there was a financial threshold requiring a supplemental budget hearing. Baugher stated that once expenditures exceed ten percent, a public hearing is required.</p>
<b>PUBLIC COMMENT</b>	
<b>ADJOURNMENT</b>	

**City of Newport  
Budget Committee Minutes  
April 30, 2026**

<b>LOCATION:</b> CITY COUNCIL CHAMBERS, NEWPORT CITY HALL 169 SW COAST HIGHWAY NEWPORT
<b>Time Start:</b> 5:00 P.M. <span style="float: right;"><b>Time End:</b> 8:00 P.M.</span>

**ATTENDANCE LOG/ROLLCALL**

<b>BUDGET COMMITTEE</b>	<b>STAFF</b>
George Plant (Chair)	Nina Vetter, City Manager
Mayor Kaplan	Tiffany Johnson, City Attorney
Steve Lovas	Allie Anderson, City Recorder
Bill Branigan	Steve Baugher, Finance Director
Councilor Hall	Jason Malloy, Chief of Police
Arjen Sundman	Rob Murphy, Chief of Fire
John Updike	Robert Moser, Public Works Director
Ashley Bixler	Laura Kimberly, Library Director
Councilor Hickman	Lance Vanderbeck, Airport Director
Councilor Roumagoux	Chris Beatty, City Engineer
Councilor Emond	
Councilor Jacobi	
Lloyd Lamoria	
Councilor Aparicio-Reyes	

<b>AGENDA ITEM</b>	<b>ACTIONS</b>
<b>CALL TO ORDER AND ROLL CALL</b> Roll Call	
2. DELIVERY OF PROPOSED BUDGET 2.A Proposed Balanced Budget Summary 2.B FY 2026-2027 Budget Presentation 2.C 2026-2027 Proposed Budget Document	<p>City Manager Nina Vetter presented the proposed Fiscal Year 2026-27 budget and reviewed how the budget aligns with Council goals, including financial sustainability, infrastructure investment, livability and beautification, community engagement, and long-term infrastructure planning. She noted the General Fund and Recreation Fund reserves are below recommended targets but remain sufficient to maintain a balanced budget.</p> <p>During discussion of the potential November 2026 bond measure, Councilor Hall asked how a supplemental budget would account for bond-funded projects. Finance Director Steve Baugher explained the supplemental budget would likely include the full project costs even though construction and expenditures would occur over multiple fiscal years.</p> <p>While discussing homelessness response impacts on City operations, Councilor Emond</p>

asked whether state grants or homelessness funding opportunities could help offset cleanup or shelter costs. Police Chief Jason Malloy responded that the City has partnered with Lincoln County Solid Waste to reduce cleanup costs, but most outside funding opportunities are currently administered at the county level. City Manager Vetter added that expanded shelter services would likely help reduce impacts but would also require additional funding resources.

Vetter also reviewed proposed utility rate increases and rising operational costs, including increases to benefit, insurance, and PERS expenses, which contributed to budget challenges.

Police Chief Malloy presented the Police Department budget, including planned technology upgrades, vehicle leasing savings, training improvements, and community outreach efforts. Committee member George Plant asked whether Axon technology is widely used by other agencies, and Malloy confirmed all Lincoln County agencies currently utilize the system. Councilor Jacobi asked about proposed gun range upgrades, and Malloy explained improvements would focus on reopening and maintaining the rifle range for training purposes. Councilor Hall also asked about planned community outreach events, and Malloy reviewed examples including National Night Out, school events, fishing events, helmet giveaways, and water safety partnerships.

Fire Chief Rob Murphy reviewed staffing, deferred equipment purchases, and long-term equipment replacement planning. Mayor Kaplan asked whether wildfire deployment responses are reimbursed by the state, and Murphy confirmed personnel and equipment costs are reimbursed and often redirected back into overtime or apparatus reserves. Committee member Steve Lovas also asked whether staffing levels are sufficient to meet response requirements, and Murphy explained the department's current staffing model generally meets operational needs but multiple simultaneous calls remain a growing challenge.

Library Director Laura Kimberly presented updates related to library operations, programming, collection development, and digital

literacy efforts. John Updike asked about previously discussed furniture replacement projects, and Kimberly explained the projects were delayed while she was on medical leave but are expected to move forward next year. Mayor Kaplan asked whether the library is involved in AI-related education, and Kimberly stated the library has begun offering AI-related programming and training opportunities in response to community interest. A Budget Committee member also asked about balancing traditional library services with increasing social service-related needs, and Kimberly discussed the library's growing role supporting food insecurity, hygiene resources, and vulnerable populations through partnerships and grant-funded programs.

Community Development Director Derek Tokos reviewed planning, building, urban renewal, housing, parking, and transportation initiatives, including future AI-assisted building code customer service tools intended to improve response times for contractors and residents.

Airport Director Lance Vanderbeck reviewed airport revenues, lease activity, and reductions in room tax subsidy needs. Committee member Bill Branigan asked about airport fuel contracts and fuel price increases. Vanderbeck explained the airport operates under a five-year fuel vendor agreement and noted fuel prices have already been affected by market increases, though proactive purchasing helped maintain competitive pricing locally.

City Engineer Chris Beatty reviewed engineering operations, infrastructure planning, gravel road paving efforts, and neighborhood traffic management planning. Councilor Hall asked about the process for requesting or modifying streetlights, and Beatty explained requests require neighbor input, staff review, and coordination with public safety considerations before approval. Committee member Steve Lovas also asked whether bond-funded infrastructure work would require outside contractors, and Beatty confirmed most large construction projects would be outsourced following completion of the design phase.

Public Works Director Robert Moser discussed deferred capital projects, equipment

	<p>replacements, infrastructure maintenance priorities, and operational efficiency efforts following approximately \$1 million in proposed budget reductions.</p> <p>Parks and Recreation Director Mike Cavanaugh reviewed budget reductions, staffing shortages at the Aquatic Center, deferred capital projects, and department goals related to beautification and community engagement. Councilor Emond asked whether settlement funds from the pool defect case would cover repairs outside of the operating budget, and Cavanaugh confirmed the City received approximately \$5.78 million and has begun discussions and planning for the repair process. Committee member Steve Lovas also asked about planned improvements at the 60+ Center, and Cavanaugh explained some projects have moved forward while others, including the Second Street expansion project, have been paused.</p>
<p>3. Public Hearing - State Shared Revenues 3.A 2026-2027 Report to Budget Committee On State Shared Revenues</p>	<p>Finance Director Steve Baugher explained that the State collects revenues from several sources, including liquor, cigarette, gas, and marijuana taxes, and distributes portions of those revenues to local governments based largely on population. He noted that, in order for the City to receive its allocated share of those funds, state law requires the City to hold a public hearing and provide an opportunity for public comment.</p> <p>Budget Committee Chair George Plant opened the public hearing for comment. Hearing none, the public hearing was closed at 7:37 p.m.</p>
<p><b>PUBLIC COMMENT</b></p>	
<p><b>ADJOURNMENT</b></p>	



2025-2026 Approved Budget Changes

(113,640)

Show of Hands

No.	Description	G/L Account Number	Fund Increase (Decrease)	Yeas	Nays	Denied "D" Carried "C"
1	Carryover of \$100K from the Wastewater Fund for the effluent outfall excavation project in 2026-27.	403-6220-60100	(100,000)			
2	\$300 monthly stipend starting 01/01/27 for Council Members (discussed at 05/04/26 Council Meeting).	101-1010-5XXXX	(13,640)			
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11						
12						
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14						
15						
16						

# CITY OF NEWPORT

# PROPOSED BUDGET

## 2026-27



April 8  
Meeting  
5 pm

April 14  
Facilities Tour  
9 am



NewportOregon.gov

April 30  
Meeting  
5 pm

May 12  
Meeting  
5 pm

# CITY OF NEWPORT

WWW.NEWPORTOREGON.GOV

Submitted by: NINA VETTER, BUDGET OFFICER

Budget Committee:

- JAN KAPLAN, MAYOR
- ANGEL APARICIO-REYES
- ASHLEY BIXLER
- BILL BRANIGAN
- ROBERT EMOND
- CM HALL
- STEVE HICKMAN
- CYNTHIA JACOBI
- LLYOD LAMOURIA
- STEVE LOVAS
- GEORGE PLANT
- SANDY ROUMAGOUX
- ARJEN SUNDMAN
- JOHN UPDIKE

Finance Department:

- STEVE BAUGHER, FINANCE DIRECTOR
- TIFFANY COLLIER, ASSISTANT FINANCE DIRECTOR

Department Heads:

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

**CITY OF NEWPORT AND  
NEWPORT URBAN RENEWAL AGENCY  
PROPOSED FOR FISCAL YEAR 2026-2027**

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BUDGET WORKSHEETS - RESOURCES/REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CITY OF NEWPORT - RESOURCES</b>										
PROPERTY TAXES	11,214,990	11,338,494	11,313,172	11,313,172	10,696,004	11,528,939	11,772,063	11,772,063	-	-
OTHER TAXES	8,339,193	8,940,692	9,241,721	9,241,721	5,143,796	9,317,417	9,060,299	9,479,767	-	-
FRANCHISES	1,306,377	1,343,474	1,293,068	1,293,068	605,966	1,330,193	1,343,434	1,343,434	-	-
FEDERAL SOURCES	1,641,356	406,351	15,928,513	15,928,513	296,622	399,558	16,969,990	16,969,990	-	-
STATE SOURCES	1,792,636	4,628,068	15,629,529	15,784,767	260,695	1,458,775	14,210,154	14,210,154	-	-
MISCELLANEOUS SOURCES	2,709,983	2,103,893	984,556	1,211,471	673,304	7,028,145	1,391,569	1,313,378	-	-
SERVICES PROVIDED FOR	3,251,086	3,070,759	3,014,626	3,014,626	2,009,760	3,014,626	3,716,923	3,638,483	-	-
FEES, FINES & FORFEITURES	15,789,564	17,010,774	19,338,831	19,367,778	12,597,257	17,835,946	18,490,954	18,552,574	-	-
INVESTMENTS	2,258,125	2,298,547	1,699,573	1,699,573	1,502,966	2,121,172	1,885,016	1,884,516	-	-
LOAN AND LEASE REVENUE	194,053	567,704	428,989	573,988	189,300	714,621	570,800	469,300	-	-
<b>TOTAL REVENUES</b>	<b>48,497,363</b>	<b>51,708,756</b>	<b>78,872,578</b>	<b>79,428,677</b>	<b>33,975,670</b>	<b>54,749,392</b>	<b>79,411,202</b>	<b>79,633,659</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	19,309,506	22,403,535	13,980,938	16,733,389	12,615,013	18,079,698	25,420,837	12,517,900	-	-
INTERFUND LOAN FROM OTHER FUND	809,000	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>68,615,869</b>	<b>74,112,291</b>	<b>92,853,516</b>	<b>96,162,066</b>	<b>46,590,683</b>	<b>72,829,090</b>	<b>104,832,039</b>	<b>92,151,559</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	40,449,908	42,873,991	47,381,321	50,270,901	50,270,900	50,270,901	41,734,421	41,963,138	-	-
<b>TOTAL RESOURCES</b>	<b>109,065,777</b>	<b>116,986,282</b>	<b>140,234,837</b>	<b>146,432,967</b>	<b>96,861,583</b>	<b>123,099,991</b>	<b>146,566,460</b>	<b>134,114,697</b>	<b>-</b>	<b>-</b>
<b>CITY OF NEWPORT - REQUIREMENTS</b>										
PERSONAL SERVICES	15,652,891	17,381,154	20,287,770	20,434,159	12,999,542	19,298,087	22,707,914	21,849,817	-	-
MATERIAL & SERVICES	16,507,987	17,601,098	20,916,685	22,025,320	11,599,707	18,948,220	22,848,097	21,638,160	-	-
CAPITAL OUTLAY	9,763,524	10,496,528	59,099,149	61,201,348	6,099,379	21,227,495	61,991,833	52,075,803	-	-
DEBT SERVICE	6,329,793	6,323,632	6,562,559	6,602,084	2,399,912	6,604,869	6,968,377	6,884,833	-	-
<b>TOTAL EXPENDITURES</b>	<b>48,254,195</b>	<b>51,802,412</b>	<b>106,866,163</b>	<b>110,262,911</b>	<b>33,098,540</b>	<b>66,078,671</b>	<b>114,516,221</b>	<b>102,448,613</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	17,128,612	14,912,969	10,880,938	12,596,810	9,253,434	15,058,182	23,613,369	10,710,432	-	-
INTERFUND LOAN TO OTHER FUND	809,000	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	14,348,686	14,874,641	-	-	9,856,790	12,377,216	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>66,191,807</b>	<b>66,715,381</b>	<b>132,095,787</b>	<b>137,734,362</b>	<b>42,351,974</b>	<b>81,136,853</b>	<b>147,986,380</b>	<b>125,536,261</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	4,280,444	4,839,999	-	-	3,600,310	4,428,014	-	-
UNAPPROPRIATED ENDING FUND BALANCE	42,873,970	50,270,901	3,858,606	3,858,606	54,509,609	41,963,138	(5,020,230)	4,150,422	-	-
<b>TOTAL REQUIREMENTS</b>	<b>109,065,777</b>	<b>116,986,282</b>	<b>140,234,837</b>	<b>146,432,967</b>	<b>96,861,583</b>	<b>123,099,991</b>	<b>146,566,460</b>	<b>134,114,697</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>GENERAL FUND - 101</b>										
PROPERTY TAXES	8,212,696	8,428,907	8,494,253	8,494,253	8,040,176	8,666,092	8,770,174	8,770,174	-	-
OTHER TAXES	3,826,267	3,951,757	4,129,602	4,129,602	2,264,494	4,004,318	3,947,681	4,230,165	-	-
FRANCHISES	1,102,996	1,133,875	1,081,470	1,081,470	486,448	1,133,179	1,140,510	1,140,510	-	-
FEDERAL SOURCES	594,140	43,338	37,652	37,652	-	-	-	-	-	-
STATE SOURCES	200,889	314,754	221,373	221,373	129,087	186,117	191,250	191,250	-	-
MISCELLANEOUS SOURCES	858,347	726,405	711,011	898,511	413,203	901,571	838,813	838,813	-	-
SERVICES PROVIDED FOR	1,652,084	1,722,959	1,774,650	1,774,650	1,183,104	1,774,650	1,952,116	1,952,116	-	-
FEES, FINES & FORFEITURES	562,528	540,280	601,753	601,753	379,912	478,891	486,700	486,700	-	-
INVESTMENTS	329,633	312,640	229,603	229,603	179,590	202,960	179,510	179,510	-	-
LOAN AND LEASE REVENUE	125,435	478,097	286,763	286,763	116,800	345,811	408,300	306,800	-	-
<b>TOTAL REVENUES</b>	<b>17,465,015</b>	<b>17,653,012</b>	<b>17,568,130</b>	<b>17,755,630</b>	<b>13,192,814</b>	<b>17,693,589</b>	<b>17,915,054</b>	<b>18,096,038</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	764,197	748,641	224,962	270,832	195,846	978,649	273,146	243,035	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>18,229,212</b>	<b>18,401,653</b>	<b>17,793,092</b>	<b>18,026,462</b>	<b>13,388,660</b>	<b>18,672,238</b>	<b>18,188,200</b>	<b>18,339,073</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	7,197,788	6,220,981	4,748,803	5,602,334	5,602,334	5,602,339	5,698,496	5,698,496	-	-
<b>TOTAL RESOURCES</b>	<b>25,427,000</b>	<b>24,622,634</b>	<b>22,541,895</b>	<b>23,628,796</b>	<b>18,990,994</b>	<b>24,274,577</b>	<b>23,886,696</b>	<b>24,037,569</b>	<b>-</b>	<b>-</b>
<b>RECREATION FUND - 201</b>										
FEDERAL SOURCES	-	30,364	79,839	79,839	-	79,839	-	-	-	-
MISCELLANEOUS SOURCES	68,106	13,825	2,500	2,500	6,762	7,262	2,500	2,500	-	-
FEES, FINES & FORFEITURES	721,407	753,866	782,000	782,000	484,421	750,500	844,000	902,500	-	-
INVESTMENTS	40,713	46,273	39,044	39,044	17,268	25,622	23,060	23,060	-	-
LOAN AND LEASE REVENUE	2,121	7,118	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>832,347</b>	<b>851,446</b>	<b>903,383</b>	<b>903,383</b>	<b>508,451</b>	<b>863,223</b>	<b>869,560</b>	<b>928,060</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	1,896,519	1,899,661	1,986,361	1,986,361	1,323,576	1,986,361	2,148,477	1,929,563	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>2,728,866</b>	<b>2,751,107</b>	<b>2,889,744</b>	<b>2,889,744</b>	<b>1,832,027</b>	<b>2,849,584</b>	<b>3,018,037</b>	<b>2,857,623</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	600,366	989,581	913,346	751,032	751,032	751,031	517,072	517,072	-	-
<b>TOTAL RESOURCES</b>	<b>3,329,232</b>	<b>3,740,688</b>	<b>3,803,090</b>	<b>3,640,776</b>	<b>2,583,059</b>	<b>3,600,615</b>	<b>3,535,109</b>	<b>3,374,695</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>PUBLIC PARKING FUND - 211</b>										
FEES, FINES & FORFEITURES	116,572	333,014	405,850	405,850	224,509	310,107	382,750	382,750	-	-
INVESTMENTS	192	3,902	639	639	3,899	6,241	5,617	5,617	-	-
<b>TOTAL REVENUES</b>	<b>116,764</b>	<b>336,916</b>	<b>406,489</b>	<b>406,489</b>	<b>228,408</b>	<b>316,348</b>	<b>388,367</b>	<b>388,367</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	50,000	51,184	-	-	-	-	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	225,000	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>391,764</b>	<b>388,100</b>	<b>406,489</b>	<b>406,489</b>	<b>228,408</b>	<b>316,348</b>	<b>388,367</b>	<b>388,367</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	(966)	24,367	122,161	196,100	196,100	196,100	97,790	97,790	-	-
<b>TOTAL RESOURCES</b>	<b>390,798</b>	<b>412,467</b>	<b>528,650</b>	<b>602,589</b>	<b>424,508</b>	<b>512,448</b>	<b>486,157</b>	<b>486,157</b>	<b>-</b>	<b>-</b>
<b>HOUSING FUND - 212</b>										
FEES, FINES & FORFEITURES	134,084	74,092	127,380	127,380	136,750	159,052	119,289	119,289	-	-
INVESTMENTS	37,416	42,349	32,434	32,434	25,009	37,330	33,597	33,597	-	-
<b>TOTAL REVENUES</b>	<b>171,500</b>	<b>116,441</b>	<b>159,814</b>	<b>159,814</b>	<b>161,759</b>	<b>196,382</b>	<b>152,886</b>	<b>152,886</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	142,640	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>314,140</b>	<b>116,441</b>	<b>159,814</b>	<b>159,814</b>	<b>161,759</b>	<b>196,382</b>	<b>152,886</b>	<b>152,886</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	726,500	883,778	990,392	959,686	959,686	959,686	946,063	946,063	-	-
<b>TOTAL RESOURCES</b>	<b>1,040,640</b>	<b>1,000,219</b>	<b>1,150,206</b>	<b>1,119,500</b>	<b>1,121,445</b>	<b>1,156,068</b>	<b>1,098,949</b>	<b>1,098,949</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>AIRPORT FUND - 220</b>										
MISCELLANEOUS SOURCES	19,455	6,102	9,437	9,437	2,971	3,200	3,500	3,500	-	-
FEES, FINES & FORFEITURES	654,587	687,357	730,593	730,593	490,830	662,424	706,993	706,993	-	-
INVESTMENTS	148,095	53,104	19,172	19,172	13,314	19,766	17,789	17,789	-	-
LOAN AND LEASE REVENUE	-	4,645	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>822,137</b>	<b>751,208</b>	<b>759,202</b>	<b>759,202</b>	<b>507,115</b>	<b>685,390</b>	<b>728,282</b>	<b>728,282</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	462,465	323,465	299,274	316,116	216,362	317,316	320,282	100,487	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>1,284,602</b>	<b>1,074,673</b>	<b>1,058,476</b>	<b>1,075,318</b>	<b>723,477</b>	<b>1,002,706</b>	<b>1,048,564</b>	<b>828,769</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	373,084	624,014	651,064	676,853	676,853	676,853	679,958	679,958	-	-
<b>TOTAL RESOURCES</b>	<b>1,657,686</b>	<b>1,698,687</b>	<b>1,709,540</b>	<b>1,752,171</b>	<b>1,400,330</b>	<b>1,679,559</b>	<b>1,728,522</b>	<b>1,508,727</b>	<b>-</b>	<b>-</b>
<b>ROOM TAX FUND - 230</b>										
OTHER TAXES	3,443,958	3,575,823	3,749,000	3,749,000	2,069,463	3,884,239	3,710,964	3,847,948	-	-
MISCELLANEOUS SOURCES	73	-	-	-	-	-	-	-	-	-
FEES, FINES & FORFEITURES	29,808	66,333	500	500	(64,713)	66,590	500	500	-	-
INVESTMENTS	123,388	79,202	52,047	52,047	35,351	56,210	50,589	50,589	-	-
<b>TOTAL REVENUES</b>	<b>3,597,227</b>	<b>3,721,358</b>	<b>3,801,547</b>	<b>3,801,547</b>	<b>2,040,101</b>	<b>4,007,039</b>	<b>3,762,053</b>	<b>3,899,037</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	83,851	36,005	-	7,095	7,095	152,348	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>3,681,078</b>	<b>3,757,363</b>	<b>3,801,547</b>	<b>3,808,642</b>	<b>2,047,196</b>	<b>4,159,387</b>	<b>3,762,053</b>	<b>3,899,037</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	3,087,686	2,272,291	1,469,657	1,663,434	1,663,434	1,663,434	1,356,753	1,356,753	-	-
<b>TOTAL RESOURCES</b>	<b>6,768,764</b>	<b>6,029,654</b>	<b>5,271,204</b>	<b>5,472,076</b>	<b>3,710,630</b>	<b>5,822,821</b>	<b>5,118,806</b>	<b>5,255,790</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>BUILDING INSPECTION FUND - 240</b>										
MISCELLANEOUS SOURCES	7,272	53	120	120	35	35	-	-	-	-
FEES, FINES & FORFEITURES	608,081	374,781	486,191	486,191	504,126	561,934	494,090	494,090	-	-
INVESTMENTS	25,670	22,587	21,461	21,461	12,809	18,413	16,572	16,572	-	-
<b>TOTAL REVENUES</b>	<b>641,023</b>	<b>397,421</b>	<b>507,772</b>	<b>507,772</b>	<b>516,970</b>	<b>580,382</b>	<b>510,662</b>	<b>510,662</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	3,000	3,000	3,000	3,000	2,000	3,000	3,000	3,000	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>644,023</b>	<b>400,421</b>	<b>510,772</b>	<b>510,772</b>	<b>518,970</b>	<b>583,382</b>	<b>513,662</b>	<b>513,662</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	441,081	510,151	394,429	410,050	410,050	410,053	397,857	397,857	-	-
<b>TOTAL RESOURCES</b>	<b>1,085,104</b>	<b>910,572</b>	<b>905,201</b>	<b>920,822</b>	<b>929,020</b>	<b>993,435</b>	<b>911,519</b>	<b>911,519</b>	<b>-</b>	<b>-</b>
<b>STREET FUND - 251</b>										
OTHER TAXES	1,068,968	1,413,112	1,363,119	1,363,119	809,839	1,428,860	1,401,654	1,401,654	-	-
FEDERAL SOURCES	-	96,794	-	-	-	-	-	-	-	-
STATE SOURCES	270,407	137,371	135,000	135,000	131,608	132,168	131,000	131,000	-	-
MISCELLANEOUS SOURCES	34,744	19,804	-	-	-	-	-	-	-	-
INVESTMENTS	24,864	18,116	14,611	14,611	17,900	25,839	23,255	23,255	-	-
LOAN AND LEASE REVENUE	-	2,672	23,242	71,575	-	81,177	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,398,983</b>	<b>1,687,869</b>	<b>1,535,972</b>	<b>1,584,305</b>	<b>959,347</b>	<b>1,668,044</b>	<b>1,555,909</b>	<b>1,555,909</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	200,000	296,369	140,000	140,000	93,328	308,389	140,000	140,000	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>1,598,983</b>	<b>1,984,238</b>	<b>1,675,972</b>	<b>1,724,305</b>	<b>1,052,675</b>	<b>1,976,433</b>	<b>1,695,909</b>	<b>1,695,909</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	701,714	518,550	596,886	940,175	940,175	940,174	998,361	998,361	-	-
<b>TOTAL RESOURCES</b>	<b>2,300,697</b>	<b>2,502,788</b>	<b>2,272,858</b>	<b>2,664,480</b>	<b>1,992,850</b>	<b>2,916,607</b>	<b>2,694,270</b>	<b>2,694,270</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>LINE UNDERGROUNDING FUND - 252</b>										
FRANCHISES	203,381	209,599	211,598	211,598	119,518	197,014	202,924	202,924	-	-
INVESTMENTS	45,775	57,569	42,111	42,111	38,509	56,206	50,585	50,585	-	-
<b>TOTAL REVENUES</b>	<b>249,156</b>	<b>267,168</b>	<b>253,709</b>	<b>253,709</b>	<b>158,027</b>	<b>253,220</b>	<b>253,509</b>	<b>253,509</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>249,156</b>	<b>267,168</b>	<b>253,709</b>	<b>253,709</b>	<b>158,027</b>	<b>253,220</b>	<b>253,509</b>	<b>253,509</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	914,091	1,161,456	1,413,796	1,426,561	1,426,561	1,426,560	1,677,503	1,677,503	-	-
<b>TOTAL RESOURCES</b>	<b>1,163,247</b>	<b>1,428,624</b>	<b>1,667,505</b>	<b>1,680,270</b>	<b>1,584,588</b>	<b>1,679,780</b>	<b>1,931,012</b>	<b>1,931,012</b>	<b>-</b>	<b>-</b>
<b>SDC FUND - 253</b>										
FEES, FINES & FORFEITURES	557,149	150,296	452,121	481,068	427,081	528,212	422,570	422,570	-	-
INVESTMENTS	146,163	164,590	161,336	161,336	100,131	148,937	134,044	134,044	-	-
<b>TOTAL REVENUES</b>	<b>703,312</b>	<b>314,886</b>	<b>613,457</b>	<b>642,404</b>	<b>527,212</b>	<b>677,149</b>	<b>556,614</b>	<b>556,614</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	3,990	395	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>707,302</b>	<b>315,281</b>	<b>613,457</b>	<b>642,404</b>	<b>527,212</b>	<b>677,149</b>	<b>556,614</b>	<b>556,614</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	3,057,234	3,646,973	3,834,052	3,697,568	3,697,569	3,697,566	4,374,044	4,374,044	-	-
<b>TOTAL RESOURCES</b>	<b>3,764,536</b>	<b>3,962,254</b>	<b>4,447,509</b>	<b>4,339,972</b>	<b>4,224,781</b>	<b>4,374,715</b>	<b>4,930,658</b>	<b>4,930,658</b>	<b>-</b>	<b>-</b>
<b>AGATE BEACH CLOSURE FUND - 254</b>										
LOAN AND LEASE REVENUE	27,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
<b>TOTAL REVENUES</b>	<b>27,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>27,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	943,696	696,017	715,797	716,372	716,372	716,372	736,405	736,405	-	-
<b>TOTAL RESOURCES</b>	<b>971,196</b>	<b>768,517</b>	<b>788,297</b>	<b>788,872</b>	<b>788,872</b>	<b>788,872</b>	<b>808,905</b>	<b>808,905</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-WATER FUND - 301</b>										
INVESTMENTS	404	252	276	276	109	208	187	187	-	-
<b>TOTAL REVENUES</b>	404	252	276	276	109	208	187	187	-	-
TRANSFERS FROM OTHER FUNDS	880,874	931,651	990,768	990,768	452,779	990,768	1,056,100	1,056,100	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	881,278	931,903	991,044	991,044	452,888	990,976	1,056,287	1,056,287	-	-
BEGINNING FUND BALANCE	6,595	10,967	10,398	10,429	10,429	10,430	9,964	9,964	-	-
<b>TOTAL RESOURCES</b>	887,873	942,870	1,001,442	1,001,473	463,317	1,001,406	1,066,251	1,066,251	-	-
<b>DEBT SERVICE-WASTEWATER FUND - 302</b>										
INVESTMENTS	28,995	20,159	20,736	20,736	14,242	20,147	18,132	18,132	-	-
<b>TOTAL REVENUES</b>	28,995	20,159	20,736	20,736	14,242	20,147	18,132	18,132	-	-
TRANSFERS FROM OTHER FUNDS	611,251	1,219,765	1,199,502	1,199,502	1,199,502	1,199,502	1,194,400	1,194,400	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	640,246	1,239,924	1,220,238	1,220,238	1,213,744	1,219,649	1,212,532	1,212,532	-	-
BEGINNING FUND BALANCE	1,403,975	532,034	557,894	555,014	555,013	555,013	561,747	561,747	-	-
<b>TOTAL RESOURCES</b>	2,044,221	1,771,958	1,778,132	1,775,252	1,768,757	1,774,662	1,774,279	1,774,279	-	-
<b>DEBT SERVICE-GOVERNMENTAL FUND - 303</b>										
INVESTMENTS	1,127	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	1,127	-	-	-	-	-	-	-	-	-
TRANSFERS FROM OTHER FUNDS	56,725	-	-	17,025	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	57,852	-	-	17,025	-	-	-	-	-	-
BEGINNING FUND BALANCE	30,843	3,110	-	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	88,695	3,110	-	17,025	-	-	-	-	-	-

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-STORMWATER FUND - 305</b>										
INVESTMENTS	5,456	5,647	4,528	4,528	3,223	5,042	4,538	4,538	-	-
<b>TOTAL REVENUES</b>	5,456	5,647	4,528	4,528	3,223	5,042	4,538	4,538	-	-
TRANSFERS FROM OTHER FUNDS	628,461	626,009	623,960	623,960	259,117	623,960	618,000	618,000	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	633,917	631,656	628,488	628,488	262,340	629,002	622,538	622,538	-	-
BEGINNING FUND BALANCE	122,161	124,759	125,154	126,852	126,852	126,852	126,603	126,603	-	-
<b>TOTAL RESOURCES</b>	756,078	756,415	753,642	755,340	389,192	755,854	749,141	749,141	-	-
<b>GO DEBT-PROPRIETARY FUND - 351</b>										
PROPERTY TAXES	2,359,346	2,290,619	2,221,500	2,221,500	2,092,409	2,254,985	2,370,001	2,370,001	-	-
INVESTMENTS	59,845	62,075	43,088	43,088	33,991	36,311	32,680	32,680	-	-
<b>TOTAL REVENUES</b>	2,419,191	2,352,694	2,264,588	2,264,588	2,126,400	2,291,296	2,402,681	2,402,681	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	2,419,191	2,352,694	2,264,588	2,264,588	2,126,400	2,291,296	2,402,681	2,402,681	-	-
BEGINNING FUND BALANCE	200,451	354,642	347,835	372,336	372,336	372,336	258,632	258,632	-	-
<b>TOTAL RESOURCES</b>	2,619,642	2,707,336	2,612,423	2,636,924	2,498,736	2,663,632	2,661,313	2,661,313	-	-
<b>GO DEBT-GOVERNMENTAL FUND - 352</b>										
PROPERTY TAXES	642,948	618,968	597,419	597,419	563,419	607,862	631,888	631,888	-	-
INVESTMENTS	15,884	16,719	11,436	11,436	9,309	12,797	11,517	11,517	-	-
<b>TOTAL REVENUES</b>	658,832	635,687	608,855	608,855	572,728	620,659	643,405	643,405	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	658,832	635,687	608,855	608,855	572,728	620,659	643,405	643,405	-	-
BEGINNING FUND BALANCE	99,077	141,239	139,386	146,458	146,458	146,458	119,698	119,698	-	-
<b>TOTAL RESOURCES</b>	757,909	776,926	748,241	755,313	719,186	767,117	763,103	763,103	-	-

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL PROJECTS-GOVERNMENTAL FUND - 402</b>										
FEDERAL SOURCES	978,391	4,776	1,627,613	1,627,613	288,498	295,595	1,635,990	1,635,990	-	-
STATE SOURCES	60,000	29,157	1,782,418	1,782,418	-	8,625	1,373,793	1,373,793	-	-
MISCELLANEOUS SOURCES	-	77,823	-	-	-	-	-	-	-	-
INVESTMENTS	307,779	534,427	347,674	347,674	516,698	753,051	677,746	677,746	-	-
<b>TOTAL REVENUES</b>	<b>1,346,170</b>	<b>646,183</b>	<b>3,757,705</b>	<b>3,757,705</b>	<b>805,196</b>	<b>1,057,271</b>	<b>3,687,529</b>	<b>3,687,529</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	3,144,742	7,769,068	3,886,963	5,981,322	5,009,582	5,981,322	7,199,240	3,098,369	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>4,490,912</b>	<b>8,415,251</b>	<b>7,644,668</b>	<b>9,739,027</b>	<b>5,814,778</b>	<b>7,038,593</b>	<b>10,886,769</b>	<b>6,785,898</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	6,005,076	7,509,845	12,635,284	13,804,982	13,804,981	13,804,982	8,340,980	8,569,697	-	-
<b>TOTAL RESOURCES</b>	<b>10,495,988</b>	<b>15,925,096</b>	<b>20,279,952</b>	<b>23,544,009</b>	<b>19,619,759</b>	<b>20,843,575</b>	<b>19,227,749</b>	<b>15,355,595</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROJECTS-PROPREITARY FUND - 403</b>										
FEDERAL SOURCES	68,825	86,648	14,183,409	14,183,409	8,124	24,124	15,334,000	15,334,000	-	-
STATE SOURCES	1,261,340	4,095,897	13,100,738	13,306,865	-	792,754	12,514,111	12,514,111	-	-
INVESTMENTS	435,442	333,652	237,598	237,598	218,354	299,597	256,365	256,365	-	-
<b>TOTAL REVENUES</b>	<b>1,765,607</b>	<b>4,516,197</b>	<b>27,521,745</b>	<b>27,727,872</b>	<b>226,478</b>	<b>1,116,475</b>	<b>28,104,476</b>	<b>28,104,476</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	1,622,022	3,328,154	1,950,744	1,954,301	1,466,615	1,954,301	5,114,171	979,420	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>3,387,629</b>	<b>7,844,351</b>	<b>29,472,489</b>	<b>29,682,173</b>	<b>1,693,093</b>	<b>3,070,776</b>	<b>33,218,647</b>	<b>29,083,896</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	5,968,578	4,834,218	6,426,000	6,309,821	6,309,821	6,309,820	1,290,375	1,290,375	-	-
<b>TOTAL RESOURCES</b>	<b>9,356,207</b>	<b>12,678,569</b>	<b>35,898,489</b>	<b>35,991,994</b>	<b>8,002,914</b>	<b>9,380,596</b>	<b>34,509,022</b>	<b>30,374,271</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>RESERVE FUND - GOVERNMENTAL - 404</b>										
MISCELLANEOUS SOURCES	-	525,823	-	-	-	-	-	-	-	-
INVESTMENTS	116,711	88,577	80,077	80,077	53,106	76,352	60,603	60,603	-	-
<b>TOTAL REVENUES</b>	116,711	614,400	80,077	80,077	53,106	76,352	60,603	60,603	-	-
TRANSFERS FROM OTHER FUNDS	404,016	361,615	58,629	58,629	38,984	38,984	87,586	37,586	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	520,727	976,015	138,706	138,706	92,090	115,336	148,189	98,189	-	-
BEGINNING FUND BALANCE	2,548,207	2,268,240	1,463,031	2,046,714	2,046,714	2,046,714	1,972,535	1,972,535	-	-
<b>TOTAL RESOURCES</b>	3,068,934	3,244,255	1,601,737	2,185,420	2,138,804	2,162,050	2,120,724	2,070,724	-	-
<b>CAPITAL IMPROVEMENT FUND - 405</b>										
STATE SOURCES	-	50,889	390,000	339,111	-	339,111	-	-	-	-
MISCELLANEOUS SOURCES	-	9,600	-	2,800	17,080	5,798,080	-	-	-	-
INVESTMENTS	167,160	167,603	151,097	151,097	73,631	112,972	101,675	101,675	-	-
<b>TOTAL REVENUES</b>	167,160	228,092	541,097	493,008	90,711	6,250,163	101,675	101,675	-	-
TRANSFERS FROM OTHER FUNDS	3,507,001	1,103,280	455,786	689,458	575,516	651,335	2,269,736	170,825	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	3,674,161	1,331,372	996,883	1,182,466	666,227	6,901,498	2,371,411	272,500	-	-
BEGINNING FUND BALANCE	3,064,677	4,040,462	2,968,186	3,267,484	3,267,483	3,267,484	6,662,572	6,662,572	-	-
<b>TOTAL RESOURCES</b>	6,738,838	5,371,834	3,965,069	4,449,950	3,933,710	10,168,982	9,033,983	6,935,072	-	-
<b>RESERVE FUND - PROPRIETARY- 406</b>										
INVESTMENTS	-	31,247	23,948	23,948	19,615	28,985	26,587	26,087	-	-
<b>TOTAL REVENUES</b>	-	31,247	23,948	23,948	19,615	28,985	26,587	26,087	-	-
TRANSFERS FROM OTHER FUNDS	-	686,059	100,000	100,000	66,672	100,000	150,000	125,000	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	-	717,306	123,948	123,948	86,287	128,985	176,587	151,087	-	-
BEGINNING FUND BALANCE	-	-	762,669	717,306	717,306	717,306	669,060	669,060	-	-
<b>TOTAL RESOURCES</b>	-	717,306	886,617	841,254	803,593	846,291	845,647	820,147	-	-

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>WATER FUND - 601</b>										
FEDERAL SOURCES	-	47,696	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	15,845	3,555	-	-	14,030	14,030	-	-	-	-
FEES, FINES & FORFEITURES	4,689,327	5,284,478	5,974,943	5,974,943	3,891,793	5,599,556	5,879,534	5,882,654	-	-
INVESTMENTS	61,914	55,818	26,594	26,594	23,844	34,784	31,306	31,306	-	-
LOAN AND LEASE REVENUE	1,677	2,672	23,242	71,575	-	81,177	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,768,763</b>	<b>5,394,219</b>	<b>6,024,779</b>	<b>6,073,112</b>	<b>3,929,667</b>	<b>5,729,547</b>	<b>5,910,840</b>	<b>5,913,960</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	6,632	656	-	60,185	60,185	62,683	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	292,000	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>5,067,395</b>	<b>5,394,875</b>	<b>6,024,779</b>	<b>6,133,297</b>	<b>3,989,852</b>	<b>5,792,230</b>	<b>5,910,840</b>	<b>5,913,960</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	716,567	707,418	845,581	899,713	899,713	899,715	869,139	869,139	-	-
<b>TOTAL RESOURCES</b>	<b>5,783,962</b>	<b>6,102,293</b>	<b>6,870,360</b>	<b>7,033,010</b>	<b>4,889,565</b>	<b>6,691,945</b>	<b>6,779,979</b>	<b>6,783,099</b>	<b>-</b>	<b>-</b>
<b>WASTEWATER FUND - 602</b>										
FEDERAL SOURCES	-	75,526	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	18,529	25,993	7,500	7,500	934	1,854	2,000	2,000	-	-
FEES, FINES & FORFEITURES	6,493,004	7,249,572	8,171,000	8,171,000	5,047,674	7,103,222	7,458,383	7,458,383	-	-
INVESTMENTS	33,146	58,551	49,896	49,896	29,643	50,378	45,340	45,340	-	-
LOAN AND LEASE REVENUE	1,063	-	23,242	71,575	-	81,177	90,000	90,000	-	-
<b>TOTAL REVENUES</b>	<b>6,545,742</b>	<b>7,409,642</b>	<b>8,251,638</b>	<b>8,299,971</b>	<b>5,078,251</b>	<b>7,236,631</b>	<b>7,595,723</b>	<b>7,595,723</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	220,218	70,416	-	58,700	58,700	166,197	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>6,765,960</b>	<b>7,480,058</b>	<b>8,251,638</b>	<b>8,358,671</b>	<b>5,136,951</b>	<b>7,402,828</b>	<b>7,595,723</b>	<b>7,595,723</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	559,365	2,274,871	2,594,174	2,057,090	2,057,090	2,057,088	1,555,684	1,555,684	-	-
<b>TOTAL RESOURCES</b>	<b>7,325,325</b>	<b>9,754,929</b>	<b>10,845,812</b>	<b>10,415,761</b>	<b>7,194,041</b>	<b>9,459,916</b>	<b>9,151,407</b>	<b>9,151,407</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>STORMWATER FUND - 603</b>										
FEES, FINES & FORFEITURES	1,223,017	1,490,701	1,600,000	1,600,000	1,071,230	1,610,614	1,691,145	1,691,145	-	-
INVESTMENTS	15,074	4,711	509	509	4,904	5,837	5,253	5,253	-	-
<b>TOTAL REVENUES</b>	<b>1,238,091</b>	<b>1,495,412</b>	<b>1,600,509</b>	<b>1,600,509</b>	<b>1,076,134</b>	<b>1,616,451</b>	<b>1,696,398</b>	<b>1,696,398</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	150,000	48,113	-	59,044	59,044	347,492	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	292,000	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>1,680,091</b>	<b>1,543,525</b>	<b>1,600,509</b>	<b>1,659,553</b>	<b>1,135,178</b>	<b>1,963,943</b>	<b>1,696,398</b>	<b>1,696,398</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	125,593	294,842	296,553	310,520	310,520	310,519	702,864	702,864	-	-
<b>TOTAL RESOURCES</b>	<b>1,805,684</b>	<b>1,838,367</b>	<b>1,897,062</b>	<b>1,970,073</b>	<b>1,445,698</b>	<b>2,274,462</b>	<b>2,399,262</b>	<b>2,399,262</b>	<b>-</b>	<b>-</b>
<b>PUBLIC WORKS FUND - 701</b>										
MISCELLANEOUS SOURCES	2,439	17,380	-	14,115	14,115	14,115	-	-	-	-
SERVICES PROVIDED FOR	1,599,002	1,347,800	1,239,976	1,239,976	826,656	1,239,976	1,764,807	1,686,367	-	-
FEES, FINES & FORFEITURES	-	6,004	6,500	6,500	3,644	4,844	5,000	5,000	-	-
INVESTMENTS	44,402	55,347	42,475	42,475	28,756	43,242	38,918	38,918	-	-
LOAN AND LEASE REVENUE	36,257	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,682,100</b>	<b>1,426,531</b>	<b>1,288,951</b>	<b>1,303,066</b>	<b>873,171</b>	<b>1,302,177</b>	<b>1,808,725</b>	<b>1,730,285</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>1,682,100</b>	<b>1,426,531</b>	<b>1,288,951</b>	<b>1,303,066</b>	<b>873,171</b>	<b>1,302,177</b>	<b>1,808,725</b>	<b>1,730,285</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	802,819	1,085,411	1,065,293	1,175,131	1,175,131	1,175,131	641,676	641,676	-	-
<b>TOTAL RESOURCES</b>	<b>2,484,919</b>	<b>2,511,942</b>	<b>2,354,244</b>	<b>2,478,197</b>	<b>2,048,302</b>	<b>2,477,308</b>	<b>2,450,401</b>	<b>2,371,961</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CITY FACILITES FUND - 711</b>										
FEDERAL SOURCES	-	21,209	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	1,685,173	677,530	253,988	276,488	204,174	287,998	544,756	466,565	-	-
INVESTMENTS	42,877	63,430	47,183	47,183	29,761	43,945	39,551	39,551	-	-
LOAN AND LEASE REVENUE	-	-	-	-	-	52,779	-	-	-	-
<b>TOTAL REVENUES</b>	1,728,050	762,169	301,171	323,671	233,935	384,722	584,307	506,116	-	-
TRANSFERS FROM OTHER FUNDS	4,470,902	2,900,029	2,060,989	2,217,091	1,530,110	2,217,091	4,846,699	2,822,115	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	6,198,952	3,662,198	2,362,160	2,540,762	1,764,045	2,601,813	5,431,006	3,328,231	-	-
BEGINNING FUND BALANCE	753,650	1,143,774	1,293,500	1,430,886	1,430,887	1,430,885	472,590	472,590	-	-
<b>TOTAL RESOURCES</b>	6,952,602	4,805,972	3,655,660	3,971,648	3,194,932	4,032,698	5,903,596	3,800,821	-	-

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>GENERAL FUND - 101</b>										
PERSONAL SERVICES	9,426,081	10,669,399	11,679,252	11,764,334	7,629,681	11,197,190	13,193,341	12,584,300	-	-
MATERIAL & SERVICES	3,811,886	4,379,596	4,248,655	4,542,759	2,722,798	4,676,348	4,744,248	4,522,314	-	-
CAPITAL OUTLAY	966,894	677,775	314,963	314,963	72,519	445,985	549,000	395,000	-	-
DEBT SERVICE	266,163	243,512	324,099	324,099	58,302	315,809	442,480	376,360	-	-
<b>TOTAL EXPENDITURES</b>	<b>14,471,024</b>	<b>15,970,282</b>	<b>16,566,969</b>	<b>16,946,155</b>	<b>10,483,300</b>	<b>16,635,332</b>	<b>18,929,069</b>	<b>17,877,974</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	4,150,993	3,050,013	1,947,537	1,960,244	1,311,067	1,940,749	4,087,393	2,651,800	-	-
INTERFUND LOAN TO OTHER FUND	584,000	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	1,045,334	1,740,342	-	-	-	715,119	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>19,206,017</b>	<b>19,020,295</b>	<b>19,559,840</b>	<b>20,646,741</b>	<b>11,794,367</b>	<b>18,576,081</b>	<b>23,016,462</b>	<b>21,244,893</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	1,325,358	1,325,358	-	-	-	1,004,879	-	-
UNAPPROPRIATED ENDING FUND BALANCE	6,220,983	5,602,339	1,656,697	1,656,697	7,196,627	5,698,496	870,234	1,787,797	-	-
<b>TOTAL REQUIREMENTS</b>	<b>25,427,000</b>	<b>24,622,634</b>	<b>22,541,895</b>	<b>23,628,796</b>	<b>18,990,994</b>	<b>24,274,577</b>	<b>23,886,696</b>	<b>24,037,569</b>	<b>-</b>	<b>-</b>
<b>RECREATION FUND - 201</b>										
PERSONAL SERVICES	1,225,642	1,371,789	1,905,457	1,905,457	1,115,941	1,739,382	2,115,219	1,991,422	-	-
MATERIAL & SERVICES	996,988	1,295,392	1,176,477	1,211,427	807,326	1,201,469	1,217,856	960,999	-	-
CAPITAL OUTLAY	2,121	86,739	10,000	10,000	10,991	10,991	55,000	-	-	-
DEBT SERVICE	3,867	31,476	31,367	31,367	29,696	31,654	31,476	31,476	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,228,618</b>	<b>2,785,396</b>	<b>3,123,301</b>	<b>3,158,251</b>	<b>1,963,954</b>	<b>2,983,496</b>	<b>3,419,551</b>	<b>2,983,897</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	111,040	204,261	72,097	100,197	82,061	100,047	160,000	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	357,828	132,464	-	-	-	152,086	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>2,339,658</b>	<b>2,989,657</b>	<b>3,553,226</b>	<b>3,390,912</b>	<b>2,046,015</b>	<b>3,083,543</b>	<b>3,579,551</b>	<b>3,135,983</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	989,574	751,031	249,864	249,864	537,044	517,072	(44,442)	238,712	-	-
<b>TOTAL REQUIREMENTS</b>	<b>3,329,232</b>	<b>3,740,688</b>	<b>3,803,090</b>	<b>3,640,776</b>	<b>2,583,059</b>	<b>3,600,615</b>	<b>3,535,109</b>	<b>3,374,695</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>PUBLIC PARKING FUND - 211</b>										
PERSONAL SERVICES	62,471	18,477	97,490	97,490	25,380	47,798	109,802	110,312	-	-
MATERIAL & SERVICES	28,958	102,890	125,903	125,903	85,768	121,860	129,108	129,108	-	-
CAPITAL OUTLAY										
DEBT SERVICE	-	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>91,429</b>	<b>166,367</b>	<b>268,393</b>	<b>268,393</b>	<b>156,148</b>	<b>214,658</b>	<b>283,910</b>	<b>284,420</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	275,000	50,000	200,000	200,000	150,000	200,000	50,000	50,000	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	28,050	101,989	-	-	118,178	117,607	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>366,429</b>	<b>216,367</b>	<b>496,443</b>	<b>570,382</b>	<b>306,148</b>	<b>414,658</b>	<b>452,088</b>	<b>452,027</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	24,369	196,100	32,207	32,207	118,360	97,790	34,069	34,130	-	-
<b>TOTAL REQUIREMENTS</b>	<b>390,798</b>	<b>412,467</b>	<b>528,650</b>	<b>602,589</b>	<b>424,508</b>	<b>512,448</b>	<b>486,157</b>	<b>486,157</b>	<b>-</b>	<b>-</b>
<b>HOUSING FUND - 212</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	14,222	40,533	389,550	418,497	128,092	210,005	367,565	367,565	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>14,222</b>	<b>40,533</b>	<b>389,550</b>	<b>418,497</b>	<b>128,092</b>	<b>210,005</b>	<b>367,565</b>	<b>367,565</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	142,640	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	760,656	701,003	-	-	731,384	731,384	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>156,862</b>	<b>40,533</b>	<b>1,150,206</b>	<b>1,119,500</b>	<b>128,092</b>	<b>210,005</b>	<b>1,098,949</b>	<b>1,098,949</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	883,778	959,686	-	-	993,353	946,063	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>1,040,640</b>	<b>1,000,219</b>	<b>1,150,206</b>	<b>1,119,500</b>	<b>1,121,445</b>	<b>1,156,068</b>	<b>1,098,949</b>	<b>1,098,949</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>AIRPORT FUND - 220</b>										
PERSONAL SERVICES	361,383	397,815	376,952	376,952	253,921	374,083	424,563	425,864	-	-
MATERIAL & SERVICES	589,667	596,156	612,877	612,877	407,777	590,310	634,798	634,898	-	-
CAPITAL OUTLAY	29,775	4,645	-	-	-	-	-	-	-	-
DEBT SERVICE	7,750	8,218	7,750	7,750	5,140	8,245	8,245	8,245	-	-
<b>TOTAL EXPENDITURES</b>	<b>988,575</b>	<b>1,006,834</b>	<b>997,579</b>	<b>997,579</b>	<b>666,838</b>	<b>972,638</b>	<b>1,067,606</b>	<b>1,069,007</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	45,099	15,000	26,963	26,963	20,223	26,963	-	-	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	605,192	647,823	-	-	576,239	354,199	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>1,033,674</b>	<b>1,021,834</b>	<b>1,629,734</b>	<b>1,672,365</b>	<b>687,061</b>	<b>999,601</b>	<b>1,643,845</b>	<b>1,423,206</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	624,012	676,853	79,806	79,806	713,269	679,958	84,677	85,521	-	-
<b>TOTAL REQUIREMENTS</b>	<b>1,657,686</b>	<b>1,698,687</b>	<b>1,709,540</b>	<b>1,752,171</b>	<b>1,400,330</b>	<b>1,679,559</b>	<b>1,728,522</b>	<b>1,508,727</b>	<b>-</b>	<b>-</b>
<b>ROOM TAX FUND - 230</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	1,227,033	1,523,490	1,900,407	1,900,407	1,152,675	1,769,395	2,112,480	1,902,480	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	100,000	50,000	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,227,033</b>	<b>1,523,490</b>	<b>1,900,407</b>	<b>1,900,407</b>	<b>1,152,675</b>	<b>1,769,395</b>	<b>2,212,480</b>	<b>1,952,480</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	3,269,440	2,842,730	2,684,528	2,696,673	1,801,849	2,696,673	3,562,047	2,424,236	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	458,220	646,947	-	-	-	644,836	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>4,496,473</b>	<b>4,366,220</b>	<b>5,043,155</b>	<b>5,244,027</b>	<b>2,954,524</b>	<b>4,466,068</b>	<b>5,774,527</b>	<b>5,021,552</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	2,272,291	1,663,434	228,049	228,049	756,106	1,356,753	(655,721)	234,238	-	-
<b>TOTAL REQUIREMENTS</b>	<b>6,768,764</b>	<b>6,029,654</b>	<b>5,271,204</b>	<b>5,472,076</b>	<b>3,710,630</b>	<b>5,822,821</b>	<b>5,118,806</b>	<b>5,255,790</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>BUILDING INSPECTION FUND - 240</b>										
PERSONAL SERVICES	254,372	271,888	316,081	316,081	186,598	277,095	337,767	331,394	-	-
MATERIAL & SERVICES	319,970	228,378	276,846	276,846	172,737	318,172	318,962	318,330	-	-
CAPITAL OUTLAY										
DEBT SERVICE	609	253	609	609	311	311	253	253	-	-
<b>TOTAL EXPENDITURES</b>	<b>574,951</b>	<b>500,519</b>	<b>593,536</b>	<b>593,536</b>	<b>359,646</b>	<b>595,578</b>	<b>656,982</b>	<b>649,977</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	240,441	256,062	-	-	174,429	183,545	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>574,951</b>	<b>500,519</b>	<b>833,977</b>	<b>849,598</b>	<b>359,646</b>	<b>595,578</b>	<b>831,411</b>	<b>833,522</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	510,153	410,053	71,224	71,224	569,374	397,857	80,108	77,997	-	-
<b>TOTAL REQUIREMENTS</b>	<b>1,085,104</b>	<b>910,572</b>	<b>905,201</b>	<b>920,822</b>	<b>929,020</b>	<b>993,435</b>	<b>911,519</b>	<b>911,519</b>	<b>-</b>	<b>-</b>
<b>STREET FUND - 251</b>										
PERSONAL SERVICES	197,434	218,229	279,529	285,619	173,276	250,837	305,641	306,546	-	-
MATERIAL & SERVICES	714,397	549,595	651,680	651,680	306,242	611,646	748,596	728,408	-	-
CAPITAL OUTLAY	198,590	2,672	93,742	199,282	63,209	144,386	200,000	60,000	-	-
DEBT SERVICE	1,162	1,166	5,154	5,154	4,053	11,377	27,616	27,616	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,111,583</b>	<b>771,662</b>	<b>1,030,105</b>	<b>1,141,735</b>	<b>546,780</b>	<b>1,018,246</b>	<b>1,281,853</b>	<b>1,122,570</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	670,565	790,952	900,000	905,675	675,000	900,000	5,658,022	1,257,151	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	219,140	493,457	-	-	-	179,841	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>1,782,148</b>	<b>1,562,614</b>	<b>2,149,245</b>	<b>2,540,867</b>	<b>1,221,780</b>	<b>1,918,246</b>	<b>6,939,875</b>	<b>2,559,562</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	518,549	940,174	123,613	123,613	771,070	998,361	(4,245,605)	134,708	-	-
<b>TOTAL REQUIREMENTS</b>	<b>2,300,697</b>	<b>2,502,788</b>	<b>2,272,858</b>	<b>2,664,480</b>	<b>1,992,850</b>	<b>2,916,607</b>	<b>2,694,270</b>	<b>2,694,270</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>LINE UNDERGROUNDING FUND - 252</b>										
PERSONAL SERVICES										
MATERIAL & SERVICES	1,790	2,064	1,989	1,989	1,486	2,277	2,473	2,473	-	-
CAPITAL OUTLAY										
DEBT SERVICE										
<b>TOTAL EXPENDITURES</b>	<b>1,790</b>	<b>2,064</b>	<b>1,989</b>	<b>1,989</b>	<b>1,486</b>	<b>2,277</b>	<b>2,473</b>	<b>2,473</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	1,665,516	1,678,281	-	-	1,928,539	1,928,539	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>1,790</b>	<b>2,064</b>	<b>1,667,505</b>	<b>1,680,270</b>	<b>1,486</b>	<b>2,277</b>	<b>1,931,012</b>	<b>1,931,012</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	1,161,457	1,426,560	-	-	1,583,102	1,677,503	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>1,163,247</b>	<b>1,428,624</b>	<b>1,667,505</b>	<b>1,680,270</b>	<b>1,584,588</b>	<b>1,679,780</b>	<b>1,931,012</b>	<b>1,931,012</b>	<b>-</b>	<b>-</b>
<b>SDC FUND - 253</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	624	651	671	671	448	671	738	738	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>624</b>	<b>651</b>	<b>671</b>	<b>671</b>	<b>448</b>	<b>671</b>	<b>738</b>	<b>738</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	116,939	264,037	-	-	-	-	350,000	350,000	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	4,446,838	4,339,301	-	-	4,579,920	4,579,920	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>117,563</b>	<b>264,688</b>	<b>4,447,509</b>	<b>4,339,972</b>	<b>448</b>	<b>671</b>	<b>4,930,658</b>	<b>4,930,658</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	3,646,973	3,697,566	-	-	4,224,333	4,374,044	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>3,764,536</b>	<b>3,962,254</b>	<b>4,447,509</b>	<b>4,339,972</b>	<b>4,224,781</b>	<b>4,374,715</b>	<b>4,930,658</b>	<b>4,930,658</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>AGATE BEACH CLOSURE FUND - 254</b>										
PERSONAL SERVICES										
MATERIAL & SERVICES	50,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	-	-
CAPITAL OUTLAY										
DEBT SERVICE										
<b>TOTAL EXPENDITURES</b>	<b>50,179</b>	<b>52,145</b>	<b>65,186</b>	<b>65,186</b>	<b>24,121</b>	<b>52,467</b>	<b>56,238</b>	<b>56,238</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND	225,000	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	723,111	723,686	-	-	752,667	752,667	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>275,179</b>	<b>52,145</b>	<b>788,297</b>	<b>788,872</b>	<b>24,121</b>	<b>52,467</b>	<b>808,905</b>	<b>808,905</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	696,017	716,372	-	-	764,751	736,405	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>971,196</b>	<b>768,517</b>	<b>788,297</b>	<b>788,872</b>	<b>788,872</b>	<b>788,872</b>	<b>808,905</b>	<b>808,905</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE-WATER FUND - 301</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	876,906	932,440	995,442	995,442	458,772	991,442	1,060,138	1,060,138	-	-
<b>TOTAL EXPENDITURES</b>	<b>876,906</b>	<b>932,440</b>	<b>995,442</b>	<b>995,442</b>	<b>458,772</b>	<b>991,442</b>	<b>1,060,138</b>	<b>1,060,138</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>876,906</b>	<b>932,440</b>	<b>995,442</b>	<b>995,442</b>	<b>458,772</b>	<b>991,442</b>	<b>1,060,138</b>	<b>1,060,138</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	6,000	6,031	-	-	6,113	6,113	-	-
UNAPPROPRIATED ENDING FUND BALANCE	10,967	10,430	-	-	4,545	9,964	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>887,873</b>	<b>942,870</b>	<b>1,001,442</b>	<b>1,001,473</b>	<b>463,317</b>	<b>1,001,406</b>	<b>1,066,251</b>	<b>1,066,251</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-WASTEWATER FUND - 302</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	1,500,743	1,216,765	1,215,915	1,215,915	1,212,915	1,212,915	1,211,977	1,211,977	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,500,743</b>	<b>1,216,765</b>	<b>1,215,915</b>	<b>1,215,915</b>	<b>1,212,915</b>	<b>1,212,915</b>	<b>1,211,977</b>	<b>1,211,977</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	11,444	180	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>1,512,187</b>	<b>1,216,945</b>	<b>1,215,915</b>	<b>1,215,915</b>	<b>1,212,915</b>	<b>1,212,915</b>	<b>1,211,977</b>	<b>1,211,977</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	562,217	559,337	-	-	562,302	562,302	-	-
UNAPPROPRIATED ENDING FUND BALANCE	532,034	555,013	-	-	555,842	561,747	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>2,044,221</b>	<b>1,771,958</b>	<b>1,778,132</b>	<b>1,775,252</b>	<b>1,768,757</b>	<b>1,774,662</b>	<b>1,774,279</b>	<b>1,774,279</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE-GOVERNMENTAL FUND - 303</b>										
PERSONAL SERVICES										
MATERIAL & SERVICES										
CAPITAL OUTLAY										
DEBT SERVICE	54,141	-	-	17,025	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>54,141</b>	<b>-</b>	<b>-</b>	<b>17,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	31,444	3,110	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
<b>TOTAL APPROPRIATIONS</b>	<b>85,585</b>	<b>3,110</b>	<b>-</b>	<b>17,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	3,110	-	-	-	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>88,695</b>	<b>3,110</b>	<b>-</b>	<b>17,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-STORMWATER FUND - 305</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	631,319	629,563	631,532	631,532	265,126	629,251	630,079	630,079	-	-
<b>TOTAL EXPENDITURES</b>	<b>631,319</b>	<b>629,563</b>	<b>631,532</b>	<b>631,532</b>	<b>265,126</b>	<b>629,251</b>	<b>630,079</b>	<b>630,079</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>631,319</b>	<b>629,563</b>	<b>631,532</b>	<b>631,532</b>	<b>265,126</b>	<b>629,251</b>	<b>630,079</b>	<b>630,079</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	122,110	123,808	-	-	119,062	119,062	-	-
UNAPPROPRIATED ENDING FUND BALANCE	124,759	126,852	-	-	124,066	126,603	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>756,078</b>	<b>756,415</b>	<b>753,642</b>	<b>755,340</b>	<b>389,192</b>	<b>755,854</b>	<b>749,141</b>	<b>749,141</b>	<b>-</b>	<b>-</b>
<b>GO DEBT-PROPRIETARY FUND - 351</b>										
PERSONAL SERVICES										
MATERIAL & SERVICES										
CAPITAL OUTLAY										
DEBT SERVICE	2,265,000	2,335,000	2,406,000	2,406,000	-	2,405,000	2,476,001	2,476,001	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,265,000</b>	<b>2,335,000</b>	<b>2,406,000</b>	<b>2,406,000</b>	<b>-</b>	<b>2,405,000</b>	<b>2,476,001</b>	<b>2,476,001</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
<b>TOTAL APPROPRIATIONS</b>	<b>2,265,000</b>	<b>2,335,000</b>	<b>2,406,000</b>	<b>2,406,000</b>	<b>-</b>	<b>2,405,000</b>	<b>2,476,001</b>	<b>2,476,001</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	206,423	230,924	-	-	185,312	185,312	-	-
UNAPPROPRIATED ENDING FUND BALANCE	354,642	372,336	-	-	2,498,736	258,632	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>2,619,642</b>	<b>2,707,336</b>	<b>2,612,423</b>	<b>2,636,924</b>	<b>2,498,736</b>	<b>2,663,632</b>	<b>2,661,313</b>	<b>2,661,313</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>GO DEBT-GOVERNMENTAL FUND - 352</b>										
PERSONAL SERVICES										
MATERIAL & SERVICES										
CAPITAL OUTLAY										
DEBT SERVICE	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	-	-
<b>TOTAL EXPENDITURES</b>	<b>616,669</b>	<b>630,468</b>	<b>648,419</b>	<b>648,419</b>	<b>91,209</b>	<b>647,419</b>	<b>663,888</b>	<b>663,888</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
<b>TOTAL APPROPRIATIONS</b>	<b>616,669</b>	<b>630,468</b>	<b>648,419</b>	<b>648,419</b>	<b>91,209</b>	<b>647,419</b>	<b>663,888</b>	<b>663,888</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	99,822	106,894	-	-	99,215	99,215	-	-
UNAPPROPRIATED ENDING FUND BALANCE	141,240	146,458	-	-	627,977	119,698	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>757,909</b>	<b>776,926</b>	<b>748,241</b>	<b>755,313</b>	<b>719,186</b>	<b>767,117</b>	<b>763,103</b>	<b>763,103</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROJECTS-GOVERNMENTAL FUND - 402</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	948,354	450,122	2,316,643	2,298,342	33,344	227,513	1,645,693	1,645,693	-	-
CAPITAL OUTLAY	1,757,798	1,406,323	17,963,309	20,028,825	1,654,239	9,546,131	16,955,310	13,709,902	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,706,152</b>	<b>1,856,445</b>	<b>20,279,952</b>	<b>22,327,167</b>	<b>1,687,583</b>	<b>9,773,644</b>	<b>18,601,003</b>	<b>15,355,595</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	279,990	263,669	-	1,216,842	1,216,842	2,500,234	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>2,986,142</b>	<b>2,120,114</b>	<b>20,279,952</b>	<b>23,544,009</b>	<b>2,904,425</b>	<b>12,273,878</b>	<b>18,601,003</b>	<b>15,355,595</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	7,509,846	13,804,982	-	-	16,715,334	8,569,697	626,746	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>10,495,988</b>	<b>15,925,096</b>	<b>20,279,952</b>	<b>23,544,009</b>	<b>19,619,759</b>	<b>20,843,575</b>	<b>19,227,749</b>	<b>15,355,595</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL PROJECTS-PROPREITARY FUND - 403</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	615,712	394,047	977,576	1,565,393	374,798	915,678	807,198	807,198	-	-
CAPITAL OUTLAY	3,084,082	5,205,425	34,920,913	34,248,672	2,557,789	6,596,911	33,445,459	29,567,073	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,699,794</b>	<b>5,599,472</b>	<b>35,898,489</b>	<b>35,814,065</b>	<b>2,932,587</b>	<b>7,512,589</b>	<b>34,252,657</b>	<b>30,374,271</b>	-	-
TRANSFERS OUT	822,195	769,277	-	177,929	177,929	577,632	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>4,521,989</b>	<b>6,368,749</b>	<b>35,898,489</b>	<b>35,991,994</b>	<b>3,110,516</b>	<b>8,090,221</b>	<b>34,252,657</b>	<b>30,374,271</b>	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	4,834,218	6,309,820	-	-	4,892,398	1,290,375	256,365	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>9,356,207</b>	<b>12,678,569</b>	<b>35,898,489</b>	<b>35,991,994</b>	<b>8,002,914</b>	<b>9,380,596</b>	<b>34,509,022</b>	<b>30,374,271</b>	-	-
<b>RESERVE FUND - GOVERNMENTAL- 404</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	213,543	58,479	64,479	55,524	61,524	38,984	38,984	-	-
CAPITAL OUTLAY	97,661	782,467	470,361	473,548	11,511	126,991	399,756	399,756	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>97,661</b>	<b>996,010</b>	<b>528,840</b>	<b>538,027</b>	<b>67,035</b>	<b>188,515</b>	<b>438,740</b>	<b>438,740</b>	-	-
TRANSFERS OUT	703,033	201,531	1,000	1,000	-	1,000	1,000	1,000	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>800,694</b>	<b>1,197,541</b>	<b>529,840</b>	<b>539,027</b>	<b>67,035</b>	<b>189,515</b>	<b>439,740</b>	<b>439,740</b>	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	1,071,897	1,646,393	-	-	1,680,984	1,630,984	-	-
UNAPPROPRIATED ENDING FUND BALANCE	2,268,240	2,046,714	-	-	2,071,769	1,972,535	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>3,068,934</b>	<b>3,244,255</b>	<b>1,601,737</b>	<b>2,185,420</b>	<b>2,138,804</b>	<b>2,162,050</b>	<b>2,120,724</b>	<b>2,070,724</b>	-	-

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL IMPROVEMENT FUND - 405</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	48,198	39,305	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	2,473,493	1,465,773	3,721,127	4,170,543	1,309,007	2,412,056	8,932,308	6,935,072	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,521,691</b>	<b>1,505,078</b>	<b>3,721,127</b>	<b>4,170,543</b>	<b>1,309,007</b>	<b>2,412,056</b>	<b>8,932,308</b>	<b>6,935,072</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	176,686	599,272	243,942	279,407	218,423	1,094,354	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>2,698,377</b>	<b>2,104,350</b>	<b>3,965,069</b>	<b>4,449,950</b>	<b>1,527,430</b>	<b>3,506,410</b>	<b>8,932,308</b>	<b>6,935,072</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	101,675	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	4,040,461	3,267,484	-	-	2,406,280	6,662,572	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>6,738,838</b>	<b>5,371,834</b>	<b>3,965,069</b>	<b>4,449,950</b>	<b>3,933,710</b>	<b>10,168,982</b>	<b>9,033,983</b>	<b>6,935,072</b>	<b>-</b>	<b>-</b>
<b>RESERVE FUND - PROPRIETARY- 406</b>										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	177,231	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	886,617	841,254	-	-	845,647	820,147	-	-
UNAPPROPRIATED ENDING FUND BALANCE	-	717,306	-	-	803,593	669,060	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>717,306</b>	<b>886,617</b>	<b>841,254</b>	<b>803,593</b>	<b>846,291</b>	<b>845,647</b>	<b>820,147</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>WATER FUND - 601</b>										
PERSONAL SERVICES	1,084,132	1,135,491	1,271,296	1,292,185	836,673	1,205,672	1,376,993	1,366,836	-	-
MATERIAL & SERVICES	2,275,585	2,429,920	2,551,063	2,551,063	1,679,618	2,583,579	3,123,252	2,819,251	-	-
CAPITAL OUTLAY	422,513	242,795	337,742	386,075	50,862	304,356	448,000	85,000	-	-
DEBT SERVICE	35,484	107,080	108,388	108,388	83,739	124,874	154,724	154,724	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,817,714</b>	<b>3,915,286</b>	<b>4,268,489</b>	<b>4,337,711</b>	<b>2,650,892</b>	<b>4,218,481</b>	<b>5,102,969</b>	<b>4,425,811</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	1,258,836	1,287,292	1,600,768	1,610,000	903,836	1,604,325	4,050,259	1,383,600	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	488,884	573,080	-	-	-	442,591	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>5,076,550</b>	<b>5,202,578</b>	<b>6,358,141</b>	<b>6,520,791</b>	<b>3,554,728</b>	<b>5,822,806</b>	<b>9,153,228</b>	<b>6,252,002</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	707,412	899,715	512,219	512,219	1,334,837	869,139	(2,373,249)	531,097	-	-
<b>TOTAL REQUIREMENTS</b>	<b>5,783,962</b>	<b>6,102,293</b>	<b>6,870,360</b>	<b>7,033,010</b>	<b>4,889,565</b>	<b>6,691,945</b>	<b>6,779,979</b>	<b>6,783,099</b>	<b>-</b>	<b>-</b>
<b>WASTEWATER FUND - 602</b>										
PERSONAL SERVICES	890,724	1,081,430	1,272,242	1,294,689	855,581	1,268,800	1,552,361	1,469,920	-	-
MATERIAL & SERVICES	2,898,350	3,240,154	2,997,480	3,161,598	2,099,760	3,114,643	3,842,938	3,827,906	-	-
CAPITAL OUTLAY	320,703	543,369	1,245,992	1,294,325	364,399	1,334,355	799,000	799,000	-	-
DEBT SERVICE	16,839	16,721	20,831	20,831	15,509	26,932	50,819	33,395	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,126,616</b>	<b>4,881,674</b>	<b>5,536,545</b>	<b>5,771,443</b>	<b>3,335,249</b>	<b>5,744,730</b>	<b>6,245,118</b>	<b>6,130,221</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	923,846	2,816,167	2,159,502	2,165,177	1,909,502	2,159,502	2,889,992	1,396,900	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	2,485,380	1,814,756	-	-	-	888,659	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>5,050,462</b>	<b>7,697,841</b>	<b>10,181,427</b>	<b>9,751,376</b>	<b>5,244,751</b>	<b>7,904,232</b>	<b>9,135,110</b>	<b>8,415,780</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	2,274,863	2,057,088	664,385	664,385	1,949,290	1,555,684	16,297	735,627	-	-
<b>TOTAL REQUIREMENTS</b>	<b>7,325,325</b>	<b>9,754,929</b>	<b>10,845,812</b>	<b>10,415,761</b>	<b>7,194,041</b>	<b>9,459,916</b>	<b>9,151,407</b>	<b>9,151,407</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>STORMWATER FUND - 603</b>										
PERSONAL SERVICES	181,000	213,579	279,529	285,622	173,274	254,307	305,640	306,546	-	-
MATERIAL & SERVICES	333,123	297,270	337,260	337,260	199,626	343,675	660,970	640,782	-	-
CAPITAL OUTLAY	288,261	-	-	-	-	-	75,000	75,000	-	-
DEBT SERVICE	-	71,540	68,912	68,912	68,912	68,912	66,284	66,284	-	-
<b>TOTAL EXPENDITURES</b>	<b>802,384</b>	<b>582,389</b>	<b>685,701</b>	<b>691,794</b>	<b>441,812</b>	<b>666,894</b>	<b>1,107,894</b>	<b>1,088,612</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	708,461	945,459	904,704	904,704	469,675	904,704	724,920	1,024,920	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	224,373	291,291	-	-	433,533	155,097	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>1,510,845</b>	<b>1,527,848</b>	<b>1,814,778</b>	<b>1,887,789</b>	<b>911,487</b>	<b>1,571,598</b>	<b>2,266,347</b>	<b>2,268,629</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	294,839	310,519	82,284	82,284	534,211	702,864	132,915	130,633	-	-
<b>TOTAL REQUIREMENTS</b>	<b>1,805,684</b>	<b>1,838,367</b>	<b>1,897,062</b>	<b>1,970,073</b>	<b>1,445,698</b>	<b>2,274,462</b>	<b>2,399,262</b>	<b>2,399,262</b>	<b>-</b>	<b>-</b>
<b>PUBLIC WORKS FUND - 701</b>										
PERSONAL SERVICES	1,079,037	1,087,027	1,596,619	1,602,407	1,008,061	1,513,526	1,643,904	1,647,274	-	-
MATERIAL & SERVICES	195,885	191,489	328,196	328,196	125,376	258,411	345,270	308,555	-	-
CAPITAL OUTLAY	82,183	-	11,000	25,115	-	20,000	-	-	-	-
DEBT SERVICE	42,407	43,695	42,407	42,407	22,134	43,695	43,695	43,695	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,399,512</b>	<b>1,322,211</b>	<b>1,978,222</b>	<b>1,998,125</b>	<b>1,155,571</b>	<b>1,835,632</b>	<b>2,032,869</b>	<b>1,999,524</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	-	14,600	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	217,764	321,814	-	-	220,156	212,475	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>1,399,512</b>	<b>1,336,811</b>	<b>2,195,986</b>	<b>2,319,939</b>	<b>1,155,571</b>	<b>1,835,632</b>	<b>2,253,025</b>	<b>2,211,999</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	1,085,407	1,175,131	158,258	158,258	892,731	641,676	197,376	159,962	-	-
<b>TOTAL REQUIREMENTS</b>	<b>2,484,919</b>	<b>2,511,942</b>	<b>2,354,244</b>	<b>2,478,197</b>	<b>2,048,302</b>	<b>2,477,308</b>	<b>2,450,401</b>	<b>2,371,961</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CITY FACILITES FUND - 711</b>										
PERSONAL SERVICES	890,615	916,030	1,213,323	1,213,323	741,156	1,169,397	1,342,683	1,309,403	-	-
MATERIAL & SERVICES	1,437,066	1,574,358	1,899,747	1,910,747	1,222,191	1,888,577	2,050,730	1,926,240	-	-
CAPITAL OUTLAY	39,450	78,545	10,000	50,000	4,853	108,102	33,000	-	-	-
DEBT SERVICE	10,734	10,735	10,734	33,234	39,094	42,033	55,702	55,702	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,377,865</b>	<b>2,579,668</b>	<b>3,133,804</b>	<b>3,207,304</b>	<b>2,007,294</b>	<b>3,208,109</b>	<b>3,482,115</b>	<b>3,291,345</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	3,430,961	795,419	139,897	351,999	317,027	351,999	2,079,736	170,825	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	381,959	412,345	-	-	341,745	338,651	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>5,808,826</b>	<b>3,375,087</b>	<b>3,655,660</b>	<b>3,971,648</b>	<b>2,324,321</b>	<b>3,560,108</b>	<b>5,903,596</b>	<b>3,800,821</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	1,143,776	1,430,885	-	-	870,611	472,590	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>6,952,602</b>	<b>4,805,972</b>	<b>3,655,660</b>	<b>3,971,648</b>	<b>3,194,932</b>	<b>4,032,698</b>	<b>5,903,596</b>	<b>3,800,821</b>	<b>-</b>	<b>-</b>



# General Fund - 101

The General Fund is the chief operating fund for the City of Newport. Property taxes (except those levied for general obligations debt), room taxes used for general operating purposes, state shared revenues, and various miscellaneous funds are deposited in the General Fund. The General Fund directly supports General Government, Police, Fire, Library and Community Development. Through transfers, it indirectly supports Recreation, Parks, and City Facilities.

**Mayor & Council** - *The City Council is established by City Charter. The Council consists of the Mayor and six Councilors nominated and elected from the city at large. The Mayor and Council members do not receive compensation. Costs included in this activity include various memberships and dues, travel and meeting expenses, training, and other miscellaneous expenses.*

**City Manager** - *The City Manager is established by City Charter. The City Manager activity cost center includes expenses for the City Manager, Recorder, Deputy Recorder, Executive Assistant, and 2040 Vision activities. The City Manager is the administrative head of the city government. The City Manager makes reports and recommendations to the Council to address needs of the city, appoints, supervises, and removes city employees, prepares the annual budget, and promotes cooperation among the Council, staff, and citizens in developing City policies, and building a sense of community. The City Recorder manages the City's archives, maintains the Newport Municipal Code, coordinates public records requests, and maintains all city contracts and agreements.*

**Information Technology** - *This department provides administrative support equipment, maintenance, and software support for all the departments and public, including telephones, computers, computer networks, security systems, and GIS.*

**Court** - *The Municipal Court is established by the City Charter and has jurisdiction over violations of the city ordinance. The Court may impose penalties for violations of ordinances. The Court has jurisdiction over violations of state statutes to the extent allowed under state law.*

**City Attorney** - *The City Attorney is established by City Charter as the chief legal officer of the city government. The City Attorney advises both Council and staff on various legal issues relating to the operation of the city. The City Attorney may seek expert legal service on issues as deemed necessary to properly advise the City on legal matters.*

**Finance** - *This department supports the City Manager in developing the budget, and maintains the City's financial records which are audited annually by an independent audit firm. In addition, Finance handles payroll, accounts payable, accounts receivable, administers business licensing, the collection of room tax, utility billing, and rents. Finance tracks all revenues and expenditures and oversees purchasing for the City.*

**Human Resources** - *This department includes expenses for all aspects of Human Resources, including hiring, background checks, managing personnel files, compliance issues, assists with discipline, manages various benefits, and provides and monitors training for all employees and volunteers.*

**Police** - The Police Department services include patrol, detective, traffic, and emergency response. In addition, the Police Department handles ordinance violations, short-term rental violations, and other similar issues.

**Fire** - The Fire Department cost center includes expenses for the operation of the department, including fire suppression, emergency and medical response, wildland fire response, and other fire activities.

**Emergency Coordinator** - This department develops community emergency response plans, and facilitates any responses that are necessary due to impending emergencies.

**Library** - This department cost center includes the operation of the Newport Municipal Library, remote Library services, access to data and other information, and loans other things besides books.

**Community Development** - This department provides general government planning, zoning, sight plan review, administration of programs to benefit the general community, staff, also provides support to building inspection and urban renewal, with a portion of their time charged to those activities.

**Administrative Programs** - This cost center supports general activities provided by the General Fund, including abatement of hazards, funding for various city-wide programs such as homelessness, Lincoln County Transit, and the Low-Income Assistance Program for qualified water and sewer customers.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>GENERAL FUND - 101</b>										
<b>RESOURCES</b>										
PROPERTY TAXES	8,212,696	8,428,907	8,494,253	8,494,253	8,040,176	8,666,092	8,770,174	8,770,174	-	-
OTHER TAXES	3,826,267	3,951,757	4,129,602	4,129,602	2,264,494	4,004,318	3,947,681	4,230,165	-	-
FRANCHISES	1,102,996	1,133,875	1,081,470	1,081,470	486,448	1,133,179	1,140,510	1,140,510	-	-
FEDERAL SOURCES	594,140	43,338	37,652	37,652	-	-	-	-	-	-
STATE SOURCES	200,889	314,754	221,373	221,373	129,087	186,117	191,250	191,250	-	-
MISCELLANEOUS SOURCES	858,347	726,405	711,011	898,511	413,203	901,571	838,813	838,813	-	-
SERVICES PROVIDED FOR	1,652,084	1,722,959	1,774,650	1,774,650	1,183,104	1,774,650	1,952,116	1,952,116	-	-
FEES, FINES & FORFEITURES	562,528	540,280	601,753	601,753	379,912	478,891	486,700	486,700	-	-
INVESTMENTS	329,633	312,640	229,603	229,603	179,590	202,960	179,510	179,510	-	-
LOAN AND LEASE REVENUE	125,435	478,097	286,763	286,763	116,800	345,811	408,300	306,800	-	-
<b>TOTAL REVENUES</b>	<b>17,465,015</b>	<b>17,653,012</b>	<b>17,568,130</b>	<b>17,755,630</b>	<b>13,192,814</b>	<b>17,693,589</b>	<b>17,915,054</b>	<b>18,096,038</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
CITY ADMINISTRATION										
MAYOR & COUNCIL	80,244	75,010	76,865	76,865	52,491	65,279	87,082	79,851	-	-
CITY MANAGER	669,362	936,271	1,128,440	1,272,190	710,368	1,146,391	1,364,694	1,348,104	-	-
INFORMATION TECHNOLOGY	1,341,838	1,633,060	1,445,718	1,445,718	791,288	1,533,261	1,840,323	1,622,548	-	-
COURT	96,748	100,058	87,221	87,221	46,197	72,034	88,695	88,362	-	-
CITY ATTORNEY	175,872	240,174	225,471	435,907	306,648	746,624	411,537	406,940	-	-
FINANCE	999,322	965,768	1,215,008	1,215,008	694,315	1,064,176	1,204,102	1,204,281	-	-
HUMAN RESOURCES	502,631	491,489	613,865	613,865	361,841	566,849	615,706	601,281	-	-
SAFETY OFFICER	89,678	84,075	-	-	-	-	-	-	-	-
<b>TOTAL CITY ADMINISTRATION</b>	<b>3,955,695</b>	<b>4,525,905</b>	<b>4,792,588</b>	<b>5,146,774</b>	<b>2,963,148</b>	<b>5,194,614</b>	<b>5,612,139</b>	<b>5,351,367</b>	<b>-</b>	<b>-</b>
POLICE	5,374,974	5,623,041	6,199,431	6,199,431	3,933,864	6,062,168	6,966,743	6,650,739	-	-
FIRE	2,825,380	3,018,838	3,115,984	3,138,484	2,024,858	3,121,200	3,523,983	3,310,787	-	-
EMERGENCY COORDINATOR	100,650	149,824	148,352	150,852	88,190	146,679	150,285	148,642	-	-
LIBRARY	1,226,544	1,359,169	1,499,746	1,499,746	926,662	1,393,982	1,762,637	1,561,899	-	-
COMMUNITY DEVELOPMENT	595,464	512,323	412,515	412,515	222,753	343,532	463,750	423,529	-	-
ADMINISTRATIVE PROGRAMS	392,317	781,182	398,353	398,353	323,825	373,157	449,532	431,011	-	-

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	14,471,024	15,970,282	16,566,969	16,946,155	10,483,300	16,635,332	18,929,069	17,877,974	-	-
<b>CONTINGENCY</b>	-	-	1,045,334	1,740,342	-	-	-	715,119	-	-
<b>TOTAL EXPENDITURES</b>	14,471,024	15,970,282	17,612,303	18,686,497	10,483,300	16,635,332	18,929,069	18,593,093	-	-
<b>TRANSFERS:</b>										
TRANSFERS IN	764,197	748,641	224,962	270,832	195,846	978,649	273,146	243,035	-	-
INTERFUND LOAN FROM OTHER FUND										
TRANSFERS OUT	(4,150,993)	(3,050,013)	(1,947,537)	(1,960,244)	(1,311,067)	(1,940,749)	(4,087,393)	(2,651,800)	-	-
INTERFUND LOAN TO OTHER FUND	(584,000)	-	-	-	-	-	-	-	-	-
NET TRANSFERS	(3,970,796)	(2,301,372)	(1,722,575)	(1,689,412)	(1,115,221)	(962,100)	(3,814,247)	(2,408,765)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	(976,805)	(618,642)	(1,766,748)	(2,620,279)	1,594,293	96,157	(4,828,262)	(2,905,820)	-	-
<b>BEGINNING FUND BALANCE</b>	7,197,788	6,220,981	4,748,803	5,602,334	5,602,334	5,602,339	5,698,496	5,698,496	-	-
<b>RESERVE FOR FUTURE EXPENDITURES</b>	-	-	1,325,358	1,325,358	-	-	-	1,004,879	-	-
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	6,220,983	5,602,339	1,656,697	1,656,697	7,196,627	5,698,496	870,234	1,787,797	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>GENERAL FUND - 101</b>											
<b>RESOURCES</b>											
101-1900-40001	CURRENT PROPERTY TAXES	8,048,502	8,263,161	8,326,253	8,326,253	7,937,505	8,498,918	8,602,174	8,602,174		
101-1900-40005	DELINQUENT PROPERTY TAXES	164,194	165,746	168,000	168,000	102,671	167,174	168,000	168,000		
	<b>TOTAL PROPERTY TAXES</b>	<b>8,212,696</b>	<b>8,428,907</b>	<b>8,494,253</b>	<b>8,494,253</b>	<b>8,040,176</b>	<b>8,666,092</b>	<b>8,770,174</b>	<b>8,770,174</b>	-	-
101-1900-40010	TRANSIENT ROOM TAX	3,309,007	3,435,704	3,610,000	3,610,000	1,987,035	3,507,028	3,458,213	3,740,666		
101-1900-40045	FEES IN LIEU OF FRANCHISE	105,123	123,372	138,500	138,500	87,950	125,053	131,306	131,337	-	-
101-1900-40100	STATE CIGARETTE TAX	7,114	6,253	6,268	6,268	3,527	5,937	5,324	5,324		
101-1900-40300	STATE LIQUOR PRORATION	202,773	168,109	168,906	168,906	89,573	161,087	151,052	151,052		
101-1900-40400	STATE MARIJUANA TAX PRORATION	23,198	23,870	15,935	15,935	12,040	23,926	15,659	15,659		
101-1900-40410	LOCAL MARIJUANA TAX PRORATION	179,052	194,449	189,993	189,993	84,369	181,287	186,127	186,127		
	<b>TOTAL OTHER TAXES</b>	<b>3,826,267</b>	<b>3,951,757</b>	<b>4,129,602</b>	<b>4,129,602</b>	<b>2,264,494</b>	<b>4,004,318</b>	<b>3,947,681</b>	<b>4,230,165</b>	-	-
101-1900-41001	FRANCHISE TAX-GEORGIA PACIFIC	88,250	90,898	93,452	93,452	-	93,452	96,256	96,256		
101-1900-41002	FRANCHISE TAX-CENTURY LINK	12,279	9,901	9,109	9,109	-	9,109	8,380	8,380		
101-1900-41003	FRANCHISE TAX-CHARTER	153,279	140,753	103,043	103,043	62,219	125,580	118,045	118,045		
101-1900-41004	FRANCHISE TAX-COAST COM	16,214	29,390	19,528	19,528	12,368	22,346	21,005	21,005		
101-1900-41005	FRANCHISE TAX-NW NATURAL	181,745	181,622	174,548	174,548	-	177,990	174,430	174,430		
101-1900-41006	FRANCHISE TAX-CENTRAL LINCOLN	452,687	466,527	469,749	469,749	266,023	471,368	483,954	483,954		
101-1900-41007	FRANCHISE TAX-THOMPSON	195,152	211,234	208,713	208,713	135,296	222,792	228,741	228,741		
101-1900-41008	FRANCHISE TAX-MISCELLANEOUS	3,390	3,550	3,328	3,328	10,542	10,542	9,699	9,699		
	<b>TOTAL FRANCHISE TAXES</b>	<b>1,102,996</b>	<b>1,133,875</b>	<b>1,081,470</b>	<b>1,081,470</b>	<b>486,448</b>	<b>1,133,179</b>	<b>1,140,510</b>	<b>1,140,510</b>	-	-
101-1900-42002	FEDERAL GRANT	-	7,000	37,652	37,652	-	-	-	-		
101-1900-42050	FEMA GRANT	-	36,338	-	-	-	-	-	-		
101-1900-42056	COVID RELIEF GRANTS	594,140	-	-	-	-	-	-	-		
	<b>TOTAL FEDERAL SOURCES</b>	<b>594,140</b>	<b>43,338</b>	<b>37,652</b>	<b>37,652</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
101-1900-43001	STATE REVENUE SHARING	160,768	133,584	160,000	160,000	70,592	127,622	130,000	130,000		
101-1900-43003	READY TO READ GRANT	1,338	1,373	1,373	1,373	1,245	1,245	1,250	1,250		
101-1900-43004	CONFLAGRATION REIMBURSEMENT	38,783	179,797	60,000	60,000	57,250	57,250	60,000	60,000		
	<b>TOTAL STATE SOURCES</b>	<b>200,889</b>	<b>314,754</b>	<b>221,373</b>	<b>221,373</b>	<b>129,087</b>	<b>186,117</b>	<b>191,250</b>	<b>191,250</b>	-	-
101-1900-44001	NEWPORT RURAL FIRE PROTECTION	345,598	356,055	366,737	366,737	122,888	368,662	379,722	379,722		
101-1900-44002	LINCOLN COUNTY GRANT	32,998	-	-	-	-	-	-	-		
101-1900-44003	MISCELLANEOUS GRANT	8,349	13,931	-	187,500	79,300	193,800	122,000	122,000		
101-1900-44008	LINCOLN CNTY LIBRARY DISTRICT	298,578	259,846	259,845	259,845	156,117	267,627	267,629	267,629		
101-1900-44011	OPIOID SETTLEMENT	69,585	49,715	58,479	58,479	31,716	37,811	37,811	37,811		
101-1900-48001	MISC. SALES & SERVICES	100,149	45,743	24,000	24,000	22,622	32,586	30,631	30,631		
101-1900-48002	GIFTS & DONATIONS	1,500	-	-	-	-	-	-	-		
101-1900-48004	SPECIAL EVENT/FUND RAISING	1,590	1,115	1,950	1,950	560	1,085	1,020	1,020		
	<b>TOTAL MISCELLANEOUS SOURCES</b>	<b>858,347</b>	<b>726,405</b>	<b>711,011</b>	<b>898,511</b>	<b>413,203</b>	<b>901,571</b>	<b>838,813</b>	<b>838,813</b>	-	-
101-1900-45201	SERVICE PROVIDED PARKS & REC	125,525	130,910	134,838	134,838	89,888	134,838	148,322	148,322		
101-1900-45211	SERVICE PROVIDED PUB PARKING	5,027	5,243	5,400	5,400	3,600	5,400	5,940	5,940		

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1900-45212	SERVICE PROVIDED HOUSING	606	632	651	651	432	651	716	716	-	-
101-1900-45220	SERVICE PROVIDED AIRPORT	91,637	95,568	98,435	98,435	65,624	98,435	108,279	108,279	-	-
101-1900-45230	SERVICE PROVIDED ROOM TAX	135,708	141,530	145,776	145,776	97,184	145,776	160,354	160,354	-	-
101-1900-45240	SERVICE PROVIDED BUILDING INSP	41,985	43,786	45,100	45,100	30,064	45,100	49,610	49,610	-	-
101-1900-45251	SERVICE PROVIDED STREET	77,877	81,218	83,655	83,655	55,768	83,655	92,021	92,021	-	-
101-1900-45252	SERVICE PROVIDED LINE UNDERGRD	1,247	1,300	1,339	1,339	896	1,339	1,473	1,473	-	-
101-1900-45253	SERVICE PROVIDED SDC	624	651	671	671	448	671	738	738	-	-
101-1900-45254	SERVICE PROVIDED AGATE BEACH	624	651	671	671	448	671	738	738	-	-
101-1900-45270	SERVICE PROVIDED URA-SO BEACH	47,205	33,256	34,254	34,254	22,840	34,254	37,679	37,679	-	-
101-1900-45271	SERVICE PROVIDED URA-NO SIDE	624	16,625	17,124	17,124	11,416	17,124	18,836	18,836	-	-
101-1900-45601	SERVICE PROVIDED WATER FUND	408,614	426,144	438,928	438,928	292,616	438,928	482,821	482,821	-	-
101-1900-45602	SERVICE PROVIDED WASTEWATER	483,211	503,941	519,059	519,059	346,040	519,059	570,965	570,965	-	-
101-1900-45603	SERVICE PROVIDED STORMWATER	68,206	71,132	73,266	73,266	48,848	73,266	80,593	80,593	-	-
101-1900-45701	SERVICE PROVIDED PUBLIC WORKS	72,566	75,679	77,949	77,949	51,968	77,949	85,744	85,744	-	-
101-1900-45711	SERVICE PROVIDED CITY FACILITY	90,798	94,693	97,534	97,534	65,024	97,534	107,287	107,287	-	-
	<b>TOTAL SERVICE PROVIDED FOR</b>	<b>1,652,084</b>	<b>1,722,959</b>	<b>1,774,650</b>	<b>1,774,650</b>	<b>1,183,104</b>	<b>1,774,650</b>	<b>1,952,116</b>	<b>1,952,116</b>	<b>-</b>	<b>-</b>
101-1900-46002	RENTS & LEASES	104,759	148,190	132,379	132,379	72,932	107,490	108,000	108,000	-	-
101-1900-46003	LAND USE FEES	21,795	36,451	36,587	36,587	11,000	18,670	19,000	19,000	-	-
101-1900-46004	MUNICIPAL COURT FINES	80,065	74,447	90,442	90,442	51,642	80,653	81,000	81,000	-	-
101-1900-46005	STATE/COUNTY COURT FINES	30,602	28,778	23,712	23,712	10,589	22,950	24,000	24,000	-	-
101-1900-46007	LIBRARY FINES	6,799	6,982	6,530	6,530	4,781	7,556	7,500	7,500	-	-
101-1900-46009	TRAINING COURT COST	1,409	2,069	1,553	1,553	2,211	2,973	3,000	3,000	-	-
101-1900-46010	COURT RESTITUTION PAYMENTS	678	1,615	1,169	1,169	1,309	2,179	2,200	2,200	-	-
101-1900-46020	EV CHARGING FEES	1,248	3,018	2,275	2,275	1,972	2,991	3,100	3,100	-	-
101-1900-46400	SHORT-TERM RENTAL ENDORSE FEE	55,357	61,777	58,429	58,429	56,463	56,463	58,000	58,000	-	-
101-1900-46405	BUSINESS LICENSES	226,814	161,991	232,965	232,965	153,646	160,530	165,000	165,000	-	-
101-1900-46406	OLCC LICENSES	5,980	4,690	6,698	6,698	3,275	4,710	4,900	4,900	-	-
101-1900-46409	POLICE REPORTS	5,215	7,170	6,864	6,864	4,394	6,028	6,200	6,200	-	-
101-1900-46413	FIRE FEES & CHARGES	16,110	15	15	15	-	-	-	-	-	-
101-1900-46429	CET AFFORDABLE HOUSING ADMIN	5,697	3,087	2,135	2,135	5,698	5,698	4,800	4,800	-	-
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	<b>562,528</b>	<b>540,280</b>	<b>601,753</b>	<b>601,753</b>	<b>379,912</b>	<b>478,891</b>	<b>486,700</b>	<b>486,700</b>	<b>-</b>	<b>-</b>
101-1900-47001	INTEREST ON INVESTMENTS	329,633	286,360	208,579	208,579	158,566	181,936	163,742	163,742	-	-
101-1900-47515	INTERFUND LOAN REPAY-INTEREST	-	26,280	21,024	21,024	21,024	21,024	15,768	15,768	-	-
	<b>TOTAL INVESTMENTS</b>	<b>329,633</b>	<b>312,640</b>	<b>229,603</b>	<b>229,603</b>	<b>179,590</b>	<b>202,960</b>	<b>179,510</b>	<b>179,510</b>	<b>-</b>	<b>-</b>
101-1900-48512	LEASE PROCEEDS	26,829	16,975	169,963	169,963	-	186,701	291,500	190,000	-	-
101-1900-48513	SUBSCRIPTION PROCEEDS	98,606	344,322	-	-	-	42,310	-	-	-	-
101-1900-48515	INTERFUND LOAN REPAY-PRINC	-	116,800	116,800	116,800	116,800	116,800	116,800	116,800	-	-
	<b>TOTAL LOAN &amp; LEASE REVENUES</b>	<b>125,435</b>	<b>478,097</b>	<b>286,763</b>	<b>286,763</b>	<b>116,800</b>	<b>345,811</b>	<b>408,300</b>	<b>306,800</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>17,465,015</b>	<b>17,653,012</b>	<b>17,568,130</b>	<b>17,755,630</b>	<b>13,192,814</b>	<b>17,693,589</b>	<b>17,915,054</b>	<b>18,096,038</b>	<b>-</b>	<b>-</b>
101-1900-49230	TRANSFER FROM ROOM TAX FUND <b>Annual Library Request (15%)</b>	221,717	216,330	224,962	233,712	158,726	233,712	- 264,396	- 234,285	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
101-1900-49271	TRANSFER FROM URA-NO SIDE <b>ICMA Economic Mobility Position</b>	-	-	-	8,750	8,750	8,750	-	-	-	-
101-1900-49303	TRANSFER FROM DEBT SERV GOVT	10,609	1,049	-	-	-	-	8,750	8,750	-	-
101-1900-49402	TRANSFER FROM CAP PROJ FUND	101,111	52,781	-	-	-	-	-	-	-	-
101-1900-49403	TRANSFER FROM PROP CAP PROJECT	336,248	-	-	-	-	-	-	-	-	-
101-1900-49404	TRANSFER FROM RESERVE FUND	4,471	-	-	-	-	-	-	-	-	-
101-1900-49405	TRANSFER FROM CAP IMPROVE	90,041	478,481	-	28,370	28,370	736,187	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	<b>764,197</b>	<b>748,641</b>	<b>224,962</b>	<b>270,832</b>	<b>195,846</b>	<b>978,649</b>	<b>273,146</b>	<b>243,035</b>	<b>-</b>	<b>-</b>
	<b>TOTAL GENERAL FUND REVENUES &amp; TRANSFERS</b>	<b>18,229,212</b>	<b>18,401,653</b>	<b>17,793,092</b>	<b>18,026,462</b>	<b>13,388,660</b>	<b>18,672,238</b>	<b>18,188,200</b>	<b>18,339,073</b>	<b>-</b>	<b>-</b>
101-1900-49901	BEGINNING FUND BALANCE	7,197,788	6,220,981	4,748,803	5,602,334	5,602,334	5,602,339	5,698,496	5,698,496		
	<b>TOTAL GENERAL FUND RESOURCES</b>	<b>25,427,000</b>	<b>24,622,634</b>	<b>22,541,895</b>	<b>23,628,796</b>	<b>18,990,994</b>	<b>24,274,577</b>	<b>23,886,696</b>	<b>24,037,569</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATION - 1010-1053</b>											
<b>MAYOR &amp; COUNCIL - 1010</b>											
<b>MATERIAL &amp; SERVICES</b>											
101-1010-61500	CITY FACILITY RENT	19,408	15,610	5,653	5,653	3,768	5,653	18,171	16,710		
101-1010-65200	COMMUNICATIONS EXPENSES	4,709	6,028	7,100	7,100	3,914	5,536	7,100	6,000		
101-1010-65300	ADVERTISING & MARKETING EXP	481	(111)	100	100	-	-	-	-		
101-1010-65400	PRINTING & BINDING	3,765	2,647	4,200	4,200	1,029	1,369	2,000	1,500		
101-1010-65500	TRAVEL & MEETING EXPENSES	10,486	12,258	12,000	12,000	8,782	10,311	12,000	11,000		
101-1010-65550	MEMBERSHIPS, DUES & FEES	29,423	26,260	33,000	33,000	25,725	25,935	30,000	30,000		
	<b>League of Oregon Cities \$9,701</b>										
	<b>Oregon Cascades West Council of Governments \$16,024</b>										
	<b>Oregon Mayors Association \$210</b>										
101-1010-65600	TRAINING	-	-	2,000	2,000	4,393	7,393	5,000	5,000		
101-1010-65700	PROGRAMS & PROGRAM SUPPLIES	3,670	1,778	3,000	3,000	1,684	1,684	3,000	2,000		
101-1010-66100	OFFICE SUPPLIES	-	-	150	150	-	-	150	-		
101-1010-66200	POSTAGE/SHIPPING EXPENSES	-	1	20	20	-	-	20	-		
101-1010-66400	CONCESSIONS & CATERING	5,810	8,011	7,000	7,000	1,650	4,850	7,000	5,000		
101-1010-66600	GENERAL EXPENSES	-	37	150	150	57	57	150	150		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>77,752</b>	<b>72,519</b>	<b>74,373</b>	<b>74,373</b>	<b>51,002</b>	<b>62,788</b>	<b>84,591</b>	<b>77,360</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>											
101-1010-84900	LEASE-PRINCIPAL	2,221	2,281	2,221	2,221	1,489	2,281	2,281	2,281		
101-1010-89900	LEASE-INTEREST	271	210	271	271	-	210	210	210		
	<b>TOTAL DEBT SERVICE</b>	<b>2,492</b>	<b>2,491</b>	<b>2,492</b>	<b>2,492</b>	<b>1,489</b>	<b>2,491</b>	<b>2,491</b>	<b>2,491</b>	<b>-</b>	<b>-</b>
	<b>TOTAL MAYOR &amp; COUNCIL EXPENDITURES</b>	<b>80,244</b>	<b>75,010</b>	<b>76,865</b>	<b>76,865</b>	<b>52,491</b>	<b>65,279</b>	<b>87,082</b>	<b>79,851</b>	<b>-</b>	<b>-</b>
<b>CITY MANAGER - 1020</b>											
<b>PERSONAL SERVICES</b>											
101-1020-50110	WAGES & SALARIES	392,009	589,157	700,461	752,961	448,475	707,997	834,375	834,375		

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1020-50120	PART TIME/EXTRA HELP WAGES	7,880	17,970	9,999	9,999	10,342	10,342	10,299	10,299		
101-1020-51110	OVERTIME	2,517	6,719	5,000	5,000	1,994	3,679	5,000	5,000		
101-1020-52110	INSURANCE BENEFITS	48,113	91,978	136,733	152,174	74,467	111,849	157,140	159,619		
101-1020-52120	FICA EXPENSES	29,603	47,180	55,110	59,073	34,551	54,075	65,378	65,378		
101-1020-52130	RETIREMENT	28,220	47,216	81,476	87,692	48,320	73,860	111,509	111,509		
101-1020-52150	WORKER'S COMPENSATION	491	560	827	887	665	713	765	765		
101-1020-52160	UNEMPLOYMENT INSURANCE	12,940	5,383	5,008	5,371	3,349	3,808	850	850		
101-1020-52170	PAID LEAVE OREGON	1,535	2,447	2,861	3,068	1,802	2,816	3,398	3,398		
	<b>TOTAL PERSONAL SERVICES</b>	<b>523,308</b>	<b>808,610</b>	<b>997,475</b>	<b>1,076,225</b>	<b>623,965</b>	<b>969,139</b>	<b>1,188,714</b>	<b>1,191,193</b>	-	-
	<b>Total Full Time Equivalent (FTE)</b>	<b>6.15</b>	<b>6.17</b>	<b>7.15</b>	<b>8.15</b>	<b>8.15</b>	<b>8.15</b>	<b>8.15</b>	<b>8.15</b>		
	<b>MATERIAL &amp; SERVICES</b>										
101-1020-60100	PROFESSIONAL SERVICES	35,728	8,486	10,000	10,000	406	4,631	10,000	5,000		
101-1020-60900	OTHER PROFESSIONAL SERVICES	-	300	-	-	-	-	-	-		
101-1020-61300	PERMITS/LICENSES EXPENSES	-	-	-	-	160	160	-	-		
101-1020-61500	CITY FACILITY RENT	15,528	12,489	4,523	4,523	3,016	4,523	14,538	13,369		
101-1020-63200	EQUIPMENT EXPENSES	7,242	-	-	-	217	217	-	-		
101-1020-65100	INSURANCE PREMIUM & EXPENSES	300	(300)	-	-	-	-	-	-		
101-1020-65200	COMMUNICATIONS EXPENSES	20,367	26,678	25,000	25,000	13,740	20,540	25,000	25,000		
101-1020-65300	ADVERTISING & MARKETING EXP	256	-	1,600	1,600	102	102	1,600	1,600		
101-1020-65400	PRINTING & BINDING	1,905	1,883	2,300	2,300	702	1,007	2,300	2,300		
101-1020-65500	TRAVEL & MEETING EXPENSES	32,213	12,738	12,000	12,000	16,801	20,423	12,000	12,000		
101-1020-65550	MEMBERSHIPS, DUES & FEES	4,881	7,651	6,000	6,000	4,666	7,377	6,000	6,000		
	<b>Alliance for Innovation \$1,020</b>										
	<b>International City/County Management Association \$1,501</b>										
	<b>Oregon City/County Manager's Association \$1,410</b>										
	<b>Oregon Association of Municipal Recorders \$90</b>										
	<b>Newport Chamber of Commerce \$750</b>										
	<b>Yaquina Bay Economic Foundation \$200</b>										
101-1020-65600	TRAINING	5,977	850	2,000	2,000	9,592	9,592	2,000	2,000		
101-1020-65700	PROGRAMS & PROGRAM SUPPLIES	13,731	34,270	15,000	80,000	2,175	67,975	50,000	40,000		
101-1020-65900	OTHER OPERATING EXPENSES	-	(123)	-	-	-	-	-	-		
101-1020-66100	OFFICE SUPPLIES	3,494	5,627	5,300	5,300	1,672	2,473	5,300	3,000		
101-1020-66150	BOOKS/PERIODICALS/DVD & VIDEO	150	-	300	300	-	-	300	300		
101-1020-66200	POSTAGE/SHIPPING EXPENSES	1,037	87	1,100	1,100	27	43	1,100	500		
101-1020-66400	CONCESSIONS & CATERING	517	1,361	700	700	1,173	1,663	700	700		
101-1020-66500	CLOTHING & UNIFORMS	-	-	-	-	553	553	-	-		
101-1020-66600	GENERAL EXPENSES	-	2,600	700	700	168	168	700	700		
101-1020-66800	FUEL	-	-	-	-	25	25	-	-		
101-1020-67200	OTHER DATA PROCESSING EXPENSES	286	10,622	42,000	42,000	29,677	33,338	42,000	42,000		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>143,612</b>	<b>125,219</b>	<b>128,523</b>	<b>193,523</b>	<b>84,872</b>	<b>174,810</b>	<b>173,538</b>	<b>154,469</b>	-	-
	<b>DEBT SERVICE</b>										
101-1020-84900	LEASE-PRINCIPAL	2,177	2,236	2,177	2,177	1,531	2,236	2,236	2,236		
101-1020-89900	LEASE-INTEREST	265	206	265	265	-	206	206	206		
	<b>TOTAL DEBT SERVICE</b>	<b>2,442</b>	<b>2,442</b>	<b>2,442</b>	<b>2,442</b>	<b>1,531</b>	<b>2,442</b>	<b>2,442</b>	<b>2,442</b>	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL CITY MANAGER EXPENDITURES</b>		669,362	936,271	1,128,440	1,272,190	710,368	1,146,391	1,364,694	1,348,104	-	-
<b>INFORMATION TECHNOLOGY - 1025</b>											
<b>PERSONAL SERVICES</b>											
101-1025-50110	WAGES & SALARIES	187,463	343,465	400,968	400,968	271,475	407,631	544,692	417,888		
101-1025-51110	OVERTIME	2,060	1,867	1,000	1,000	770	1,539	2,000	2,000		
101-1025-52110	INSURANCE BENEFITS	56,394	81,847	88,310	88,310	62,188	88,377	127,755	98,170		
101-1025-52120	FICA EXPENSES	13,703	25,189	30,892	30,892	19,900	29,966	42,147	32,263		
101-1025-52130	RETIREMENT	48,371	33,640	49,449	49,449	32,070	48,152	70,794	55,578		
101-1025-52150	WORKER'S COMPENSATION	315	331	464	464	376	399	488	378		
101-1025-52160	UNEMPLOYMENT INSURANCE	4,668	1,961	2,814	2,814	1,374	1,410	547	420		
101-1025-52170	PAID LEAVE OREGON	710	1,310	1,606	1,606	1,036	1,559	2,186	1,678		
<b>TOTAL PERSONAL SERVICES</b>		313,684	489,610	575,503	575,503	389,189	579,033	790,609	608,375	-	-
<b>Total Full Time Equivalent (FTE)</b>		4.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00		
<b>MATERIAL &amp; SERVICES</b>											
101-1025-60100	PROFESSIONAL SERVICES	32,428	42,771	68,000	68,000	14,514	45,000	45,000	45,000		
101-1025-60900	OTHER PROFESSIONAL SERVICES	-	-	-	-	750	750	1,000	1,000		
101-1025-61500	CITY FACILITY RENT	7,182	5,777	2,092	2,092	1,392	2,092	6,725	6,184		
101-1025-62100	CLEANING EXPENSES	-	1,603	-	-	-	-	-	-		
101-1025-63200	EQUIPMENT EXPENSES	10,010	4,475	4,000	4,000	1,716	3,000	4,000	4,000		
101-1025-63300	MAINTENANCE AGREEMENTS	98,223	174,158	270,000	270,000	89,936	210,000	270,000	270,000		
101-1025-65200	COMMUNICATIONS EXPENSES	8,347	48,385	50,000	50,000	18,439	46,000	50,000	50,000		
101-1025-65500	TRAVEL & MEETING EXPENSES	844	-	5,000	5,000	4,721	5,000	5,000	5,000		
101-1025-65550	MEMBERSHIPS, DUES & FEES	27	-	50	50	3	3	-	-		
101-1025-65600	TRAINING	1,816	5,116	20,000	20,000	9,424	20,000	20,000	20,000		
101-1025-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	303	303	500	500		
101-1025-66100	OFFICE SUPPLIES	21	116	100	100	-	-	-	-		
101-1025-66200	POSTAGE/SHIPPING EXPENSES	153	-	-	-	1,061	1,061	-	-		
101-1025-66600	GENERAL EXPENSES	721	2,446	1,290	1,290	-	500	1,200	1,200		
101-1025-67100	DATA PROCESSING LEASES & EXP	134,443	217,297	186,760	186,760	240,874	260,923	227,500	227,500		
<b>TOTAL MATERIAL &amp; SERVICES</b>		294,215	502,144	607,292	607,292	383,133	594,632	630,925	630,384	-	-
<b>CAPITAL OUTLAY</b>											
101-1025-73300	COMPUTER EQUIPMENT ACQUISITION <i>Computer Equipment Replacement</i>	480,581	115,759	55,000	55,000	18,966	130,000	225,000	190,000		
101-1025-74905	SUBSCRIPTION CAPITAL EXPENSES	45,435	344,322	-	-	-	35,807	-	-		
<b>TOTAL CAPITAL OUTLAY</b>		526,016	460,081	55,000	55,000	18,966	165,807	225,000	190,000	-	-
<b>DEBT SERVICE</b>											
101-1025-84900	LEASE-PRINCIPAL	92,966	13,668	92,966	92,966	-	13,668	13,668	13,668		
101-1025-84905	SUBSCRIPTION-PRINCIPAL	111,882	166,026	111,882	111,882	-	177,962	177,962	177,962		
101-1025-89900	LEASE-INTEREST	273	55	273	273	-	55	55	55		
101-1025-89905	SUBSCRIPTION-INTEREST	2,802	1,476	2,802	2,802	-	2,104	2,104	2,104		
<b>TOTAL DEBT SERVICE</b>		207,923	181,225	207,923	207,923	-	193,789	193,789	193,789	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL INFORMATION TECHNOLOGY EXPENDITURES</b>		1,341,838	1,633,060	1,445,718	1,445,718	791,288	1,533,261	1,840,323	1,622,548	-	-
<b>COURT - 1030</b>											
<b>PERSONAL SERVICES</b>											
101-1030-50110	WAGES & SALARIES	44,221	48,027	52,925	52,925	34,425	51,658	54,906	54,906		
101-1030-50120	PART TIME/EXTRA HELP WAGES	31,511	28,183	-	-	600	600	-	-		
101-1030-51110	OVERTIME	-	120	500	500	-	-	500	500		
101-1030-52110	INSURANCE BENEFITS	4,090	6,886	14,079	14,079	3,580	5,003	11,391	11,569		
101-1030-52120	FICA EXPENSES	5,637	5,888	4,087	4,087	2,656	3,996	4,239	4,239		
101-1030-52130	RETIREMENT	672	1,842	5,350	5,350	1,575	3,300	3,819	3,819		
101-1030-52150	WORKER'S COMPENSATION	54	60	63	63	50	54	51	51		
101-1030-52160	UNEMPLOYMENT INSURANCE	1,613	384	374	374	(121)	135	55	55		
101-1030-52170	PAID LEAVE OREGON	295	308	214	214	139	209	222	222		
<b>TOTAL PERSONAL SERVICES</b>		88,093	91,698	77,592	77,592	42,904	64,955	75,183	75,361	-	-
<b>Total Full Time Equivalent (FTE)</b>		0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60		
<b>MATERIAL &amp; SERVICES</b>											
101-1030-60900	OTHER PROFESSIONAL SERVICES	1,120	1,080	1,700	1,700	287	1,080	1,600	1,600		
101-1030-61500	CITY FACILITY RENT	6,795	5,465	1,979	1,979	1,320	1,979	6,362	5,851		
101-1030-65400	PRINTING & BINDING	-	-	500	500	-	-	-	-		
101-1030-65500	TRAVEL & MEETING EXPENSES	-	-	-	-	272	544	650	650		
101-1030-65550	MEMBERSHIPS, DUES & FEES	200	586	300	300	250	650	700	700		
101-1030-65600	TRAINING	-	386	4,000	4,000	257	1,399	2,500	2,500		
101-1030-66100	OFFICE SUPPLIES	246	271	600	600	11	211	300	300		
101-1030-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	-	-	-	500	500	600	600		
101-1030-66200	POSTAGE/SHIPPING EXPENSES	294	572	550	550	396	716	800	800		
<b>TOTAL MATERIAL &amp; SERVICES</b>		8,655	8,360	9,629	9,629	3,293	7,079	13,512	13,001	-	-
<b>TOTAL COURT EXPENDITURES</b>		96,748	100,058	87,221	87,221	46,197	72,034	88,695	88,362	-	-
<b>CITY ATTORNEY - 1040</b>											
<b>PERSONAL SERVICES</b>											
101-1040-50110	WAGES & SALARIES	132,573	155,552	145,020	165,000	82,500	137,500	247,981	247,981		
101-1040-50120	PART TIME/EXTRA HELP WAGES	-	-	-	-	-	-	-	-		
101-1040-51110	OVERTIME	-	2	-	-	-	-	500	500		
101-1040-52110	INSURANCE BENEFITS	9,578	7,028	28,559	10,746	5,745	8,714	42,636	43,317		
101-1040-52120	FICA EXPENSES	9,741	12,075	11,094	12,623	6,117	10,190	19,009	19,009		
101-1040-52130	RETIREMENT	11,805	12,266	20,480	22,878	1,816	6,121	36,165	36,165		
101-1040-52150	WORKER'S COMPENSATION	117	117	157	176	121	127	217	217		
101-1040-52160	UNEMPLOYMENT INSURANCE	4,189	944	1,015	1,155	841	986	249	248		
101-1040-52170	PAID LEAVE OREGON	509	631	581	660	320	533	993	994		
<b>TOTAL PERSONAL SERVICES</b>		168,512	188,615	206,906	213,238	97,460	164,171	347,750	348,431	-	-
<b>Total Full Time Equivalent (FTE)</b>		1.00	1.08	1.00	1.00	1.00	1.00	2.00	2.00		

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>MATERIAL &amp; SERVICES</b>											
101-1040-60100	PROFESSIONAL SERVICES	-	21,043	-	-	9,217	9,217	-	-	-	-
101-1040-60300	LEGAL PROFESSIONAL SERVICES	95	25,519	12,000	212,000	193,940	562,000	36,000	36,000	-	-
101-1040-61500	CITY FACILITY RENT	3,690	2,968	1,075	1,075	720	1,075	3,455	3,177	-	-
101-1040-63200	EQUIPMENT EXPENSES	-	-	-	-	600	600	-	-	-	-
101-1040-65400	PRINTING & BINDING	617	(445)	700	700	348	700	700	700	-	-
101-1040-65500	TRAVEL & MEETING EXPENSES	-	-	750	2,132	1,974	2,350	8,951	3,951	-	-
101-1040-65550	MEMBERSHIPS, DUES & FEES	848	758	1,200	2,522	1,308	3,922	7,649	7,649	-	-
101-1040-65600	TRAINING	505	225	1,200	1,200	350	350	2,252	2,252	-	-
101-1040-66100	OFFICE SUPPLIES	-	-	-	-	80	480	2,900	2,900	-	-
101-1040-66150	BOOKS/PERIODICALS/DVD & VIDEO	115	-	150	150	-	-	40	40	-	-
101-1040-66200	POSTAGE/SHIPPING EXPENSES	-	1	-	-	-	-	-	-	-	-
101-1040-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	1,400	269	269	350	350	-	-
<b>TOTAL MATERIAL &amp; SERVICES</b>		5,870	50,069	17,075	221,179	208,806	580,963	62,297	57,019	-	-
<b>DEBT SERVICE</b>											
101-1040-84900	LEASE-PRINCIPAL	1,328	1,364	1,328	1,328	382	1,364	1,364	1,364	-	-
101-1040-89900	LEASE-INTEREST	162	126	162	162	-	126	126	126	-	-
<b>TOTAL DEBT SERVICE</b>		1,490	1,490	1,490	1,490	382	1,490	1,490	1,490	-	-
<b>TOTAL CITY ATTORNEY EXPENDITURES</b>		175,872	240,174	225,471	435,907	306,648	746,624	411,537	406,940	-	-

**FINANCE - 1050**

<b>PERSONAL SERVICES</b>											
101-1050-50110	WAGES & SALARIES	479,942	482,661	618,887	618,887	356,647	567,602	650,153	650,153	-	-
101-1050-50120	PART TIME/EXTRA HELP WAGES	49,045	30,536	28,095	28,095	52,948	64,852	28,312	28,312	-	-
101-1050-51110	OVERTIME	3,085	3,222	5,000	5,000	-	3,500	5,000	5,000	-	-
101-1050-52110	INSURANCE BENEFITS	86,021	94,882	154,553	154,553	56,115	82,537	106,295	107,935	-	-
101-1050-52120	FICA EXPENSES	39,080	38,904	49,877	49,877	30,875	48,284	52,285	52,285	-	-
101-1050-52130	RETIREMENT	33,736	65,762	97,064	97,064	37,386	69,119	100,148	100,148	-	-
101-1050-52150	WORKER'S COMPENSATION	579	615	787	787	675	728	643	643	-	-
101-1050-52160	UNEMPLOYMENT INSURANCE	17,290	3,172	4,564	4,564	1,874	1,930	683	683	-	-
101-1050-52170	PAID LEAVE OREGON	2,045	2,034	2,607	2,607	1,614	2,550	2,735	2,735	-	-
<b>TOTAL PERSONAL SERVICES</b>		710,823	721,788	961,434	961,434	538,134	841,102	946,254	947,894	-	-
<b>Total Full Time Equivalent (FTE)</b>		8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-

<b>MATERIAL &amp; SERVICES</b>											
101-1050-60200	FINANCIAL PROFESSIONAL SERVICE	85,335	93,528	110,000	110,000	79,123	86,228	110,000	110,000	-	-
101-1050-60900	OTHER PROFESSIONAL SERVICES	2,500	2,600	2,700	2,700	1,600	2,600	2,700	2,700	-	-
101-1050-61500	CITY FACILITY RENT	19,408	15,610	5,653	5,653	3,768	5,653	18,171	16,710	-	-
101-1050-63200	EQUIPMENT EXPENSES	2,882	470	2,000	2,000	714	1,714	8,800	8,800	-	-
101-1050-63300	MAINTENANCE AGREEMENTS	742	773	820	820	2,710	2,710	2,800	2,800	-	-
101-1050-64100	LEASE EXPENSES	-	-	3,300	3,300	1,750	3,653	3,800	3,800	-	-
101-1050-65100	INSURANCE PREMIUM & EXPENSES	375	375	401	401	375	375	401	401	-	-
101-1050-65200	COMMUNICATIONS EXPENSES	2,677	4,955	5,300	5,300	1,904	2,846	3,000	3,000	-	-

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1050-65300	ADVERTISING & MARKETING EXP	7,052	3,793	10,000	10,000	1,158	5,158	5,500	5,500		
101-1050-65400	PRINTING & BINDING	4,431	834	4,449	4,449	2,823	5,410	5,600	5,600		
101-1050-65500	TRAVEL & MEETING EXPENSES	1,413	929	5,000	5,000	2,556	3,725	5,000	5,000		
101-1050-65550	MEMBERSHIPS, DUES & FEES	1,498	1,268	1,700	1,700	1,195	1,595	1,700	1,700		
101-1050-65600	TRAINING	1,314	455	10,000	10,000	470	6,470	10,000	10,000		
101-1050-65700	PROGRAMS & PROGRAM SUPPLIES	216	370	1,500	1,500	182	382	1,000	1,000		
101-1050-66100	OFFICE SUPPLIES	21,224	29,146	26,000	26,000	11,865	23,972	17,736	17,736		
101-1050-66200	POSTAGE/SHIPPING EXPENSES	29,940	34,853	36,000	36,000	20,620	36,620	27,650	27,650		
101-1050-67200	OTHER DATA PROCESSING EXPENSES	2,240	672	3,500	3,500	343	673	700	700		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>183,247</b>	<b>190,631</b>	<b>228,323</b>	<b>228,323</b>	<b>133,156</b>	<b>189,784</b>	<b>224,558</b>	<b>223,097</b>	-	-
	<b>CAPITAL OUTLAY</b>										
101-1050-73200	CAPITAL EQUIPMENT ACQUISITION	-	23,417	-	-	-	-	-	-		
101-1050-74900	LEASE CAPITAL EXPENSES	26,829	-	-	-	-	-	-	-		
101-1050-74905	SUBSCRIPTION CAPITAL EXPENSES	53,172	-	-	-	-	-	-	-		
	<b>TOTAL CAPITAL OUTLAY</b>	<b>80,001</b>	<b>23,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
	<b>DEBT SERVICE</b>										
101-1050-84900	LEASE-PRINCIPAL	8,494	11,132	8,494	8,494	3,025	11,466	11,466	11,466		
101-1050-84905	SUBSCRIPTION-PRINCIPAL	16,500	17,133	16,500	16,500	20,000	20,038	20,038	20,038		
101-1050-89900	LEASE-INTEREST	257	800	257	257	-	824	824	824		
101-1050-89905	SUBSCRIPTION-INTEREST	-	867	-	-	-	962	962	962		
	<b>TOTAL DEBT SERVICE</b>	<b>25,251</b>	<b>29,932</b>	<b>25,251</b>	<b>25,251</b>	<b>23,025</b>	<b>33,290</b>	<b>33,290</b>	<b>33,290</b>	-	-
	<b>TOTAL FINANCE EXPENDITURES</b>	<b>999,322</b>	<b>965,768</b>	<b>1,215,008</b>	<b>1,215,008</b>	<b>694,315</b>	<b>1,064,176</b>	<b>1,204,102</b>	<b>1,204,281</b>	-	-
	<b>HUMAN RESOURCES - 1052</b>										
	<b>PERSONAL SERVICES</b>										
101-1052-50110	WAGES & SALARIES	156,819	191,837	231,558	231,558	155,596	232,004	245,091	245,091		
101-1052-50120	PART TIME/EXTRA HELP WAGES	34,104	52,363	21,160	21,160	19,734	32,161	21,796	21,796		
101-1052-51110	OVERTIME	1,071	652	2,000	2,000	180	257	2,000	2,000		
101-1052-52110	INSURANCE BENEFITS	16,489	23,756	59,352	59,352	29,286	41,555	45,353	46,077		
101-1052-52120	FICA EXPENSES	14,233	18,316	19,489	19,489	13,185	19,940	20,573	20,573		
101-1052-52130	RETIREMENT	12,230	14,757	34,199	34,199	14,830	22,304	36,619	36,619		
101-1052-52150	WORKER'S COMPENSATION	235	227	294	294	243	263	242	242		
101-1052-52160	UNEMPLOYMENT INSURANCE	6,121	1,101	1,783	1,783	1,015	1,017	269	269		
101-1052-52170	PAID LEAVE OREGON	745	841	1,020	1,020	689	1,042	1,076	1,076		
	<b>TOTAL PERSONAL SERVICES</b>	<b>242,047</b>	<b>303,850</b>	<b>370,855</b>	<b>370,855</b>	<b>234,758</b>	<b>350,543</b>	<b>373,019</b>	<b>373,743</b>	-	-
	<b>Total Full Time Equivalent (FTE)</b>	<b>2.80</b>	<b>2.80</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>		
	<b>MATERIAL &amp; SERVICES</b>										
101-1052-60300	LEGAL PROFESSIONAL SERVICES	9,922	12,362	20,000	20,000	12,854	20,000	20,000	20,000		
101-1052-60400	EMPLOYMENT SERVICES	30,974	64,586	50,000	50,000	37,714	50,000	55,000	55,000		
101-1052-60900	OTHER PROFESSIONAL SERVICES	56,543	4,369	21,500	21,500	7,898	15,701	21,500	21,500		
101-1052-61500	CITY FACILITY RENT	1,980	1,593	577	577	384	577	1,854	1,705		
101-1052-63200	EQUIPMENT EXPENSES	-	-	1,000	1,000	-	1,000	1,000	1,000		

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1052-65200	COMMUNICATIONS EXPENSES	45	270	100	100	1,048	1,485	1,000	1,000		
101-1052-65300	ADVERTISING & MARKETING EXP	53,215	18,504	35,000	35,000	1,210	20,000	20,000	20,000		
101-1052-65400	PRINTING & BINDING	1,294	5,569	5,000	5,000	534	2,500	2,500	2,500		
101-1052-65500	TRAVEL & MEETING EXPENSES	11,488	8,553	7,500	7,500	5,490	7,500	9,500	9,500		
101-1052-65550	MEMBERSHIPS, DUES & FEES	26,236	24,271	26,300	26,300	14,976	26,352	26,300	26,300		
	<b>Life Flight \$6,300</b>										
	<b>Pacific West Ambulance \$6,000</b>										
101-1052-65600	TRAINING	25,941	7,929	25,000	25,000	8,727	25,000	25,000	25,000		
101-1052-65700	PROGRAMS & PROGRAM SUPPLIES	31,699	22,523	30,000	30,000	19,638	21,989	40,000	25,000		
101-1052-66100	OFFICE SUPPLIES	2,665	771	1,500	1,500	819	1,500	1,500	1,500		
101-1052-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	-	100	100	-	100	100	100		
101-1052-66200	POSTAGE/SHIPPING EXPENSES	20	17	100	100	-	100	100	100		
101-1052-66400	CONCESSIONS & CATERING	778	-	2,000	2,000	-	-	-	-		
101-1052-66500	CLOTHING & UNIFORMS	-	2,797	3,500	3,500	200	3,500	3,500	3,500		
101-1052-66600	GENERAL EXPENSES	652	-	100	100	369	369	100	100		
101-1052-66700	SAFETY & HEALTH EXPENSES	5,339	9,172	9,500	9,500	6,953	9,500	9,500	9,500		
101-1052-67200	OTHER DATA PROCESSING EXPENSES	60	2,620	2,500	2,500	7,400	7,400	2,500	2,500		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>258,851</b>	<b>185,906</b>	<b>241,277</b>	<b>241,277</b>	<b>126,214</b>	<b>214,573</b>	<b>240,954</b>	<b>225,805</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>										
101-1052-84900	LEASE-PRINCIPAL	1,545	1,587	1,545	1,545	869	1,587	1,587	1,587		
101-1052-89900	LEASE-INTEREST	188	146	188	188	-	146	146	146		
	<b>TOTAL DEBT SERVICE</b>	<b>1,733</b>	<b>1,733</b>	<b>1,733</b>	<b>1,733</b>	<b>869</b>	<b>1,733</b>	<b>1,733</b>	<b>1,733</b>	<b>-</b>	<b>-</b>
	<b>TOTAL HUMAN RESOURCES EXPENDITURES</b>	<b>502,631</b>	<b>491,489</b>	<b>613,865</b>	<b>613,865</b>	<b>361,841</b>	<b>566,849</b>	<b>615,706</b>	<b>601,281</b>	<b>-</b>	<b>-</b>
	<b>SAFETY OFFICER - 1053</b>										
	<b>PERSONAL SERVICES</b>										
101-1053-50110	WAGES & SALARIES	34,132	25,428	-	-	-	-	-	-	-	-
101-1053-50120	PART TIME/EXTRA HELP WAGES	-	1,385	-	-	-	-	-	-	-	-
101-1053-51110	OVERTIME	456	272	-	-	-	-	-	-	-	-
101-1053-52110	INSURANCE BENEFITS	4,547	4,674	-	-	-	-	-	-	-	-
101-1053-52120	FICA EXPENSES	2,421	2,046	-	-	-	-	-	-	-	-
101-1053-52130	RETIREMENT	1,586	2,854	-	-	-	-	-	-	-	-
101-1053-52150	WORKER'S COMPENSATION	38	37	-	-	-	-	-	-	-	-
101-1053-52160	UNEMPLOYMENT INSURANCE	842	128	-	-	-	-	-	-	-	-
101-1053-52170	PAID LEAVE OREGON	127	106	-	-	-	-	-	-	-	-
	<b>TOTAL PERSONAL SERVICES</b>	<b>44,149</b>	<b>36,930</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Full Time Equivalent (FTE)</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>MATERIAL &amp; SERVICES</b>										
101-1053-60900	OTHER PROFESSIONAL SERVICES	381	3,497	-	-	-	-	-	-	-	-
101-1053-65200	COMMUNICATIONS EXPENSES	-	225	-	-	-	-	-	-	-	-
101-1053-65500	TRAVEL & MEETING EXPENSES	500	-	-	-	-	-	-	-	-	-
101-1053-65600	TRAINING	7,631	18,564	-	-	-	-	-	-	-	-
101-1053-65700	PROGRAMS & PROGRAM SUPPLIES	1,821	-	-	-	-	-	-	-	-	-

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1053-66100	OFFICE SUPPLIES	62	-	-	-	-	-	-	-	-	-
101-1053-66700	SAFETY & HEALTH EXPENSES	35,134	24,859	-	-	-	-	-	-	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	45,529	47,145	-	-	-	-	-	-	-	-
	<b>TOTAL SAFETY OFFICER EXPENDITURES</b>	89,678	84,075	-	-	-	-	-	-	-	-
	<b>TOTAL ADMINISTRATION EXPENDITURES</b>	3,955,695	4,525,905	4,792,588	5,146,774	2,963,148	5,194,614	5,612,139	5,351,367	-	-

**POLICE - 1070**

**PERSONAL SERVICES**

101-1070-50110	WAGES & SALARIES	1,958,179	2,113,208	2,298,582	2,298,582	1,489,485	2,160,725	2,416,364	2,362,110		
101-1070-50120	PART TIME/EXTRA HELP WAGES	27,705	29,108	18,745	18,745	55,476	81,658	40,824	39,917		
101-1070-50140	CERTIFICATION PAY	38,078	37,886	52,280	52,280	30,133	44,957	56,622	55,364		
101-1070-50150	DETECTIVE PAY	4,612	3,708	3,300	3,300	4,532	6,712	3,399	3,323		
101-1070-50160	K-9 PAY	2,896	13,780	4,931	4,931	11,862	16,905	9,331	9,123		
101-1070-50170	COMMUNITY SERVICE PAY	5,483	-	-	-	-	-	-	-		
101-1070-50180	LIEU OF HOLIDAY PAY	18,791	21,042	34,317	34,317	16,833	23,947	28,981	28,337		
101-1070-50190	FTO PAY	7,345	12,932	12,907	12,907	9,881	15,046	16,286	15,924		
101-1070-50210	ORPAT PAY	7,743	7,791	8,669	8,669	5,022	7,361	7,465	7,299		
101-1070-51110	OVERTIME	293,720	411,831	350,000	350,000	312,355	463,795	470,000	400,000		
101-1070-52110	INSURANCE BENEFITS	440,412	466,188	545,725	545,725	379,217	504,838	633,981	616,273		
101-1070-52120	FICA EXPENSES	177,397	197,178	210,278	210,278	145,848	212,523	229,674	219,815		
101-1070-52130	RETIREMENT	21,367	45,825	63,869	63,869	36,208	52,728	71,642	67,247		
101-1070-52140	PERS RETIREMENT	556,379	609,996	775,714	775,714	466,130	670,873	850,971	811,437		
101-1070-52150	WORKER'S COMPENSATION	48,730	42,978	59,502	59,502	46,921	47,101	77,841	75,166		
101-1070-52160	UNEMPLOYMENT INSURANCE	76,388	18,746	19,241	19,241	11,061	11,212	3,002	2,873		
101-1070-52170	PAID LEAVE OREGON	10,285	10,497	10,995	10,995	7,596	11,092	12,008	11,492		
	<b>TOTAL PERSONAL SERVICES</b>	3,695,510	4,042,694	4,469,055	4,469,055	3,028,560	4,331,473	4,928,391	4,725,700	-	-
	<b>Total Full Time Equivalent (FTE)</b>	29.35	29.35	29.35	29.74	29.74	29.74	29.74	29.74		

**MATERIAL & SERVICES**

101-1070-60100	PROFESSIONAL SERVICES	903	-	-	-	-	-	-	-		
101-1070-60300	LEGAL PROFESSIONAL SERVICES	-	-	-	-	5,672	10,000	5,000	5,000		
101-1070-60400	EMPLOYMENT SERVICES	-	-	15,000	15,000	-	-	-	-		
101-1070-60900	OTHER PROFESSIONAL SERVICES	28,878	62,043	40,000	40,000	12,872	40,000	40,000	40,000		
101-1070-61190	UTILITIES - OTHER	1,728	1,890	2,000	2,000	1,334	2,300	2,500	2,500		
101-1070-61500	CITY FACILITY RENT	93,168	74,938	27,139	27,139	18,096	27,139	87,231	80,218		
101-1070-62100	CLEANING EXPENSES	-	-	-	-	1,046	1,500	2,000	2,000		
101-1070-62200	ABATEMENT EXPENSES	65,077	85,878	60,000	60,000	21,857	60,000	85,000	60,000		
101-1070-63100	VEHICLE EXPENSES	68,682	53,757	60,000	60,000	23,871	45,000	50,000	40,000		
101-1070-63200	EQUIPMENT EXPENSES	7,829	17,142	12,000	12,000	5,492	15,000	15,000	15,000		
101-1070-63300	MAINTENANCE AGREEMENTS	267,820	180,640	275,000	275,000	156,329	275,000	300,000	300,000		
101-1070-64200	RENTAL EXPENSES	-	-	-	-	720	1,620	2,225	2,225		
101-1070-65100	INSURANCE PREMIUM & EXPENSES	111,555	130,619	139,762	139,762	149,121	149,121	159,559	159,559		
101-1070-65200	COMMUNICATIONS EXPENSES	32,399	39,320	40,770	40,770	21,263	40,000	40,000	40,000		

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
101-1070-65300	ADVERTISING & MARKETING EXP	5,681	8,222	10,000	10,000	2,973	7,500	10,000	7,500		
101-1070-65400	PRINTING & BINDING	8,333	1,462	6,000	6,000	2,602	5,000	6,000	6,000		
101-1070-65500	TRAVEL & MEETING EXPENSES	3,697	6,120	7,500	7,500	10,048	18,000	20,000	20,000		
101-1070-65550	MEMBERSHIPS, DUES & FEES	6,130	5,798	7,500	7,500	4,225	7,500	8,000	7,500		
101-1070-65600	TRAINING	16,252	23,694	30,000	30,000	9,209	15,000	15,000	15,000		
101-1070-65700	PROGRAMS & PROGRAM SUPPLIES	530,303	571,612	631,570	631,570	281,446	631,570	676,420	676,420		
	<b>Willamette Valley Communications Center \$670,420</b>										
101-1070-65730	K-9 EXPENSES	536	2,664	5,000	5,000	1,496	5,000	7,000	7,000		
101-1070-66100	OFFICE SUPPLIES	4,793	5,694	8,000	8,000	2,727	5,000	7,500	7,500		
101-1070-66150	BOOKS/PERIODICALS/DVD & VIDEO	593	180	500	500	-	-	-	-		
101-1070-66200	POSTAGE/SHIPPING EXPENSES	3,291	3,365	2,300	2,300	3,089	5,000	5,000	5,000		
101-1070-66300	TRAFFIC SAFETY & SIGNAGE	1,111	2,200	5,000	5,000	1,434	2,500	5,000	5,000		
101-1070-66450	AMMUNITION & FIREARMS	34,335	9,240	22,000	22,000	14,280	22,000	25,000	22,000		
101-1070-66500	CLOTHING & UNIFORMS	36,153	29,734	23,500	23,500	21,045	30,000	30,000	25,000		
101-1070-66550	VOLUNTEER EXPENSES	-	614	500	500	-	250	500	500		
101-1070-66600	GENERAL EXPENSES	13,278	23,278	22,000	22,000	1,287	7,500	15,000	12,000		
101-1070-66700	SAFETY & HEALTH EXPENSES	13,568	781	6,000	6,000	1,846	5,000	5,000	5,000		
101-1070-66800	FUEL	44,339	36,151	50,000	50,000	22,682	45,000	50,000	50,000		
101-1070-67200	OTHER DATA PROCESSING EXPENSES	9,207	20,381	20,500	20,500	41,755	42,175	25,000	20,000		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>1,409,639</b>	<b>1,397,417</b>	<b>1,529,541</b>	<b>1,529,541</b>	<b>839,817</b>	<b>1,520,675</b>	<b>1,698,935</b>	<b>1,637,922</b>	<b>-</b>	<b>-</b>
	<b>CAPITAL OUTLAY</b>										
101-1070-73100	VEHICLES	240,688	94,992	-	-	29,796	29,796	-	-		
101-1070-73200	CAPITAL EQUIPMENT ACQUISITION	14,332	73,820	15,000	15,000	13,268	15,000	-	-		
	<b>Drone Upgrades</b>							17,500	-		
101-1070-73300	COMPUTER EQUIPMENT ACQUISITION	12,371	-	10,000	10,000	8,673	15,000	15,000	15,000		
	<b>(3) Getac Computer (Patrol vehicle replacement cycle)</b>										
101-1070-74900	LEASE CAPITAL EXPENSES	-	11,213	142,873	142,873	-	121,790	-	-		
	<b>(1) 2026 Ford Interceptor Patrol Cars</b>							70,000	70,000	-	-
	<b>(2) 2026 Ford F-150 Responder Trucks</b>							120,000	120,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>267,391</b>	<b>180,025</b>	<b>167,873</b>	<b>167,873</b>	<b>51,737</b>	<b>181,586</b>	<b>222,500</b>	<b>205,000</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>										
101-1070-84900	LEASE-PRINCIPAL	2,426	2,683	32,954	32,954	13,750	26,936	110,994	77,934		
101-1070-89900	LEASE-INTEREST	8	222	8	8	-	1,498	5,923	4,183		
	<b>TOTAL DEBT SERVICE</b>	<b>2,434</b>	<b>2,905</b>	<b>32,962</b>	<b>32,962</b>	<b>13,750</b>	<b>28,434</b>	<b>116,917</b>	<b>82,117</b>	<b>-</b>	<b>-</b>
	<b>TOTAL POLICE EXPENDITURES</b>	<b>5,374,974</b>	<b>5,623,041</b>	<b>6,199,431</b>	<b>6,199,431</b>	<b>3,933,864</b>	<b>6,062,168</b>	<b>6,966,743</b>	<b>6,650,739</b>	<b>-</b>	<b>-</b>

**FIRE - 1090**

<b>PERSONAL SERVICES</b>											
101-1090-50110	WAGES & SALARIES	1,180,927	1,234,018	1,210,820	1,210,820	855,166	1,275,227	1,396,240	1,374,324		
101-1090-50120	PART TIME/EXTRA HELP WAGES	15,261	-	42,556	42,556	-	-	-	-		
101-1090-50130	VOLUNTEER PAYROLL	32,855	26,335	33,250	33,250	4,740	8,210	33,250	14,250		
101-1090-50140	CERTIFICATION PAY	32,392	35,450	37,233	37,233	20,585	30,855	28,479	28,479		
101-1090-50180	LIEU OF HOLIDAY PAY	-	1,303	-	-	2,521	3,962	4,513	4,513		
101-1090-51110	OVERTIME	238,224	333,795	230,000	230,000	188,275	294,365	300,000	300,000		

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1090-52110	INSURANCE BENEFITS	203,316	205,649	230,760	230,760	164,634	231,558	242,103	245,872		
101-1090-52120	FICA EXPENSES	111,522	124,212	118,514	118,514	80,883	121,554	134,249	131,119		
101-1090-52140	PERS RETIREMENT	377,379	426,930	486,723	486,723	309,039	458,560	555,705	555,705		
101-1090-52150	WORKER'S COMPENSATION	38,566	39,023	53,255	53,255	40,284	40,422	82,443	81,126		
101-1090-52160	UNEMPLOYMENT INSURANCE	49,622	10,761	10,797	10,797	5,783	6,337	1,747	1,707		
101-1090-52170	PAID LEAVE OREGON	5,705	6,470	6,169	6,169	4,234	6,325	6,992	6,826		
	<b>TOTAL PERSONAL SERVICES</b>	<b>2,285,769</b>	<b>2,443,946</b>	<b>2,460,077</b>	<b>2,460,077</b>	<b>1,676,144</b>	<b>2,477,375</b>	<b>2,785,721</b>	<b>2,743,921</b>	-	-
	<b>Total Full Time Equivalent (FTE)</b>	<b>14.64</b>	<b>14.26</b>	<b>14.46</b>	<b>14.46</b>	<b>14.46</b>	<b>14.46</b>	<b>15.46</b>	<b>15.08</b>		
	<b>MATERIAL &amp; SERVICES</b>										
101-1090-60100	PROFESSIONAL SERVICES	6,506	10,719	7,000	7,000	7,178	7,200	7,500	7,500		
101-1090-60400	EMPLOYMENT SERVICES	-	-	4,000	4,000	-	-	2,000	1,500		
101-1090-61190	UTILITIES - OTHER	-	-	-	-	1,151	1,600	2,400	2,400		
101-1090-61300	PERMITS/LICENSES EXPENSES	1,046	1,895	500	500	-	-	2,000	2,000		
101-1090-61500	CITY FACILITY RENT	75,093	117,081	59,421	81,921	62,116	81,921	82,653	71,077		
101-1090-62100	CLEANING EXPENSES	-	-	-	-	35	35	-	-		
101-1090-63100	VEHICLE EXPENSES	93,885	98,087	70,000	70,000	29,399	47,191	70,000	65,000		
101-1090-63200	EQUIPMENT EXPENSES	50,730	45,634	50,000	50,000	43,684	50,000	50,000	50,000		
101-1090-64100	LEASE EXPENSES	208	346	2,500	2,500	-	-	-	-		
101-1090-65100	INSURANCE PREMIUM & EXPENSES	43,475	40,552	43,391	43,391	46,640	46,640	49,905	49,905		
101-1090-65200	COMMUNICATIONS EXPENSES	35,371	22,087	20,000	20,000	15,940	30,000	35,000	30,000		
101-1090-65300	ADVERTISING & MARKETING EXP	1,154	463	500	500	430	500	500	500		
101-1090-65400	PRINTING & BINDING	2,463	1,356	3,000	3,000	1,235	3,000	3,000	2,500		
101-1090-65500	TRAVEL & MEETING EXPENSES	2,825	3,292	4,000	4,000	1,376	4,000	4,000	2,500		
101-1090-65550	MEMBERSHIPS, DUES & FEES	756	293	1,500	1,500	510	1,000	1,000	1,000		
101-1090-65600	TRAINING	1,144	4,416	2,500	2,500	814	2,500	5,000	5,000		
101-1090-65700	PROGRAMS & PROGRAM SUPPLIES	127,954	138,794	164,000	164,000	71,462	164,000	176,000	167,000		
	<b>Willamette Valley Communications Center \$144,448</b>										
	<b>Lincoln County Radio Maintenance Agreement \$16,341</b>										
	<b>Program Consumables \$6,211</b>										
101-1090-66100	OFFICE SUPPLIES	1,520	1,909	1,500	1,500	1,882	2,082	1,500	1,500		
101-1090-66150	BOOKS/PERIODICALS/DVD & VIDEO	489	-	1,000	1,000	105	1,000	1,000	1,000		
101-1090-66200	POSTAGE/SHIPPING EXPENSES	135	165	100	100	123	150	200	200		
101-1090-66500	CLOTHING & UNIFORMS	7,843	13,072	12,000	12,000	12,484	13,000	12,000	12,000		
101-1090-66550	VOLUNTEER EXPENSES	8,007	5,266	5,000	5,000	4,075	7,000	5,000	5,000		
101-1090-66600	GENERAL EXPENSES	2,660	4,726	2,000	2,000	1,588	4,500	2,500	2,000		
101-1090-66700	SAFETY & HEALTH EXPENSES	10,548	12,488	13,000	13,000	5,175	7,000	10,000	7,000		
101-1090-66710	PERSONAL PROTECTION EQUIPMENT	32,664	12,049	30,000	30,000	-	22,000	20,000	20,000		
101-1090-66800	FUEL	20,225	16,487	20,000	20,000	10,686	20,000	20,000	18,000		
101-1090-67200	OTHER DATA PROCESSING EXPENSES	10,413	23,632	17,000	17,000	23,805	27,000	27,000	27,000		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>537,114</b>	<b>574,809</b>	<b>533,912</b>	<b>556,412</b>	<b>341,893</b>	<b>543,319</b>	<b>590,158</b>	<b>551,582</b>	-	-
	<b>CAPITAL OUTLAY</b>										
101-1090-73100	VEHICLES	-	-	-	-	1,816	27,179				
101-1090-74900	LEASE CAPITAL EXPENSES	-	-	92,090	92,090	-	64,911				
	<b>Assistant Chief Vehicle</b>							101,500	-	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL CAPITAL OUTLAY</b>		-	-	92,090	92,090	1,816	92,090	101,500	-	-	-
<b>DEBT SERVICE</b>											
101-1090-84900	LEASE-PRINCIPAL	2,338	-	29,746	29,746	5,005	7,995	44,195	14,441		
101-1090-89900	LEASE-INTEREST	159	83	159	159	-	421	2,409	843		
<b>TOTAL DEBT SERVICE</b>		2,497	83	29,905	29,905	5,005	8,416	46,604	15,284	-	-
<b>TOTAL FIRE EXPENDITURES</b>		2,825,380	3,018,838	3,115,984	3,138,484	2,024,858	3,121,200	3,523,983	3,310,787	-	-

**EMERGENCY COORDINATOR - 1091**

<b>PERSONAL SERVICES</b>											
101-1091-50110	WAGES & SALARIES	68,436	93,452	83,544	83,544	57,341	86,666	86,076	86,076		
101-1091-51110	OVERTIME	1,176	137	500	500	281	281	500	500		
101-1091-52110	INSURANCE BENEFITS	16,074	24,343	27,828	27,828	14,955	20,978	22,889	23,246		
101-1091-52120	FICA EXPENSES	5,186	6,951	6,429	6,429	4,311	6,487	6,623	6,623		
101-1091-52130	RETIREMENT	4,073	11,738	12,875	12,875	8,299	12,826	13,533	13,533		
101-1091-52150	WORKER'S COMPENSATION	86	83	101	101	84	90	81	81		
101-1091-52160	UNEMPLOYMENT INSURANCE	1,258	1,026	588	588	303	307	87	87		
101-1091-52170	PAID LEAVE OREGON	271	363	337	337	225	394	346	346		
<b>TOTAL PERSONAL SERVICES</b>		96,560	138,093	132,202	132,202	85,799	128,029	130,135	130,492	-	-
<b>Total Full Time Equivalent (FTE)</b>		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		

<b>MATERIAL &amp; SERVICES</b>											
101-1091-63200	EQUIPMENT EXPENSES	-	876	2,000	2,000	15	2,000	2,000	2,000		
101-1091-65200	COMMUNICATIONS EXPENSES	-	3,015	1,500	1,500	-	1,500	3,000	3,000		
101-1091-65300	ADVERTISING & MARKETING EXP	-	147	300	300	-	300	300	300		
101-1091-65400	PRINTING & BINDING	40	212	200	200	-	200	200	200		
101-1091-65500	TRAVEL & MEETING EXPENSES	542	1,281	1,500	1,500	193	1,500	1,500	1,500		
101-1091-65550	MEMBERSHIPS, DUES & FEES	245	245	300	300	-	300	300	300		
101-1091-65600	TRAINING	1,150	-	500	500	-	500	500	500		
101-1091-65700	PROGRAMS & PROGRAM SUPPLIES	213	226	3,000	3,000	50	3,000	3,000	2,000		
101-1091-66100	OFFICE SUPPLIES	63	111	300	300	64	300	300	300		
101-1091-66200	POSTAGE/SHIPPING EXPENSES	-	-	100	100	-	100	100	100		
101-1091-66500	CLOTHING & UNIFORMS	247	-	250	250	-	250	250	250		
101-1091-66600	GENERAL EXPENSES	-	97	100	100	-	100	100	100		
101-1091-66700	SAFETY & HEALTH EXPENSES	1,590	1,471	2,000	4,500	-	4,500	4,500	3,500		
101-1091-67200	OTHER DATA PROCESSING EXPENSES	-	4,050	4,100	4,100	2,069	4,100	4,100	4,100		
<b>TOTAL MATERIAL &amp; SERVICES</b>		4,090	11,731	16,150	18,650	2,391	18,650	20,150	18,150	-	-
<b>TOTAL EMERGENCY COORDINATOR EXPENDITURES</b>		100,650	149,824	148,352	150,852	88,190	146,679	150,285	148,642	-	-

**LIBRARY - 1100**

<b>PERSONAL SERVICES</b>											
101-1100-50110	WAGES & SALARIES	540,699	635,651	706,675	706,675	475,998	672,790	805,785	708,999		
101-1100-50120	PART TIME/EXTRA HELP WAGES	33,765	28,642	31,811	31,811	16,445	24,359	32,765	31,762		

BUDGET WORKSHEETS  
for Fiscal Year 2026-2027

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
101-1100-51110	OVERTIME	-	-	300	300	-	-	300	300		
101-1100-52110	INSURANCE BENEFITS	145,732	162,912	186,228	186,228	127,904	166,882	226,427	193,170		
101-1100-52120	FICA EXPENSES	42,652	49,227	56,517	56,517	36,638	51,794	64,171	56,690		
101-1100-52130	RETIREMENT	57,788	65,234	89,795	89,795	56,740	77,947	104,649	94,008		
101-1100-52150	WORKER'S COMPENSATION	726	744	918	918	782	812	814	719		
101-1100-52160	UNEMPLOYMENT INSURANCE	18,836	3,688	5,171	5,171	2,315	2,363	839	741		
101-1100-52170	PAID LEAVE OREGON	2,220	2,574	2,955	2,955	1,916	2,708	3,356	2,965		
	<b>TOTAL PERSONAL SERVICES</b>	<b>842,418</b>	<b>948,672</b>	<b>1,080,370</b>	<b>1,080,370</b>	<b>718,738</b>	<b>999,655</b>	<b>1,239,106</b>	<b>1,089,354</b>	-	-
	<b>Total Full Time Equivalent (FTE)</b>	<b>10.10</b>	<b>10.40</b>	<b>10.40</b>	<b>10.40</b>	<b>10.40</b>	<b>10.40</b>	<b>11.40</b>	<b>10.40</b>		
	<b>MATERIAL &amp; SERVICES</b>										
101-1100-60100	PROFESSIONAL SERVICES	49,031	49,556	65,000	65,000	15,626	15,626	-	-		
101-1100-60900	OTHER PROFESSIONAL SERVICES	-	-	-	-	15,978	32,778	70,000	70,000		
101-1100-61500	CITY FACILITY RENT	112,504	134,954	96,994	96,994	64,664	96,994	173,120	129,134	-	-
101-1100-63100	VEHICLE EXPENSES	5,323	601	4,231	4,231	238	1,000	4,000	4,000		
101-1100-63300	MAINTENANCE AGREEMENTS	7,526	6,612	35,000	35,000	11,276	4,123	5,000	5,000		
101-1100-65100	INSURANCE PREMIUM & EXPENSES	1,979	860	920	920	809	809	866	866		
101-1100-65200	COMMUNICATIONS EXPENSES	4,605	6,263	4,300	4,300	2,947	4,400	5,000	5,000		
101-1100-65300	ADVERTISING & MARKETING EXP	1,551	2,366	1,700	1,700	683	1,700	1,700	1,700		
101-1100-65400	PRINTING & BINDING	2,834	2,883	4,500	4,500	2,052	4,500	4,500	4,500		
101-1100-65500	TRAVEL & MEETING EXPENSES	7,680	7,412	6,000	6,000	5,553	7,600	7,600	7,600		
101-1100-65550	MEMBERSHIPS, DUES & FEES	40,898	39,753	41,000	41,000	11,288	36,000	36,000	36,000		
101-1100-65600	TRAINING	1,247	1,611	2,500	2,500	808	2,500	7,750	7,750		
101-1100-65700	PROGRAMS & PROGRAM SUPPLIES	7,742	9,552	9,500	9,500	3,939	9,500	11,000	11,000		
101-1100-66100	OFFICE SUPPLIES	17,460	18,639	17,000	17,000	6,244	17,500	19,000	19,000		
101-1100-66150	BOOKS/PERIODICALS/DVD & VIDEO	103,865	110,550	115,000	115,000	57,262	115,000	127,000	120,000		
101-1100-66200	POSTAGE/SHIPPING EXPENSES	1,461	1,140	1,500	1,500	441	1,500	1,500	1,500		
101-1100-66550	VOLUNTEER EXPENSES	399	596	800	800	38	800	800	800		
101-1100-66600	GENERAL EXPENSES	8,140	1,657	2,500	2,500	1,357	2,800	3,000	3,000		
101-1100-66800	FUEL	150	76	400	400	80	400	400	400		
101-1100-67200	OTHER DATA PROCESSING EXPENSES	-	672	800	800	623	800	13,800	13,800		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>374,395</b>	<b>395,753</b>	<b>409,645</b>	<b>409,645</b>	<b>201,906</b>	<b>356,330</b>	<b>492,036</b>	<b>441,050</b>	-	-
	<b>CAPITAL OUTLAY</b>										
101-1100-74900	LEASE CAPITAL EXPENSES	-	5,762	-	-	-	-	-	-		
101-1100-74905	SUBSCRIPTION CAPITAL EXPENSES	-	-	-	-	-	6,502	-	-		
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>5,762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,502</b>	<b>-</b>	<b>-</b>	-	-
	<b>DEBT SERVICE</b>										
101-1100-84900	LEASE-PRINCIPAL	8,126	8,446	8,126	8,126	6,018	8,126	8,126	8,126		
101-1100-84905	SUBSCRIPTION-PRINCIPAL	1,059	-	1,059	1,059	-	21,702	21,702	21,702		
101-1100-89900	LEASE-INTEREST	525	536	525	525	-	525	525	525		
101-1100-89905	SUBSCRIPTION-INTEREST	21	-	21	21	-	1,142	1,142	1,142		
	<b>TOTAL DEBT SERVICE</b>	<b>9,731</b>	<b>8,982</b>	<b>9,731</b>	<b>9,731</b>	<b>6,018</b>	<b>31,495</b>	<b>31,495</b>	<b>31,495</b>	-	-
	<b>TOTAL LIBRARY EXPENDITURES</b>	<b>1,226,544</b>	<b>1,359,169</b>	<b>1,499,746</b>	<b>1,499,746</b>	<b>926,662</b>	<b>1,393,982</b>	<b>1,762,637</b>	<b>1,561,899</b>	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>COMMUNITY DEVELOPMENT - 1400</b>											
<b>PERSONAL SERVICES</b>											
101-1400-50110	WAGES & SALARIES	275,872	314,094	244,829	244,829	142,184	214,177	248,059	233,685		
101-1400-51110	OVERTIME	-	2,989	2,500	2,500	-	-	4,500	4,500		
101-1400-52110	INSURANCE BENEFITS	63,919	76,031	51,695	51,695	25,778	41,189	82,041	60,698		
101-1400-52120	FICA EXPENSES	19,687	23,361	18,921	18,921	10,515	15,468	19,325	18,225		
101-1400-52130	RETIREMENT	45,131	35,047	26,825	26,825	14,806	19,335	33,038	31,313		
101-1400-52150	WORKER'S COMPENSATION	306	319	292	292	229	237	234	223		
101-1400-52160	UNEMPLOYMENT INSURANCE	9,262	1,831	1,731	1,731	(32)	514	253	238		
101-1400-52170	PAID LEAVE OREGON	1,031	1,221	990	990	550	795	1,009	954		
	<b>TOTAL PERSONAL SERVICES</b>	<b>415,208</b>	<b>454,893</b>	<b>347,783</b>	<b>347,783</b>	<b>194,030</b>	<b>291,715</b>	<b>388,459</b>	<b>349,836</b>	-	-
	<b>Total Full Time Equivalent (FTE)</b>	<b>3.45</b>	<b>3.65</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>		
<b>MATERIAL &amp; SERVICES</b>											
101-1400-60100	PROFESSIONAL SERVICES	2,596	6,113	15,000	15,000	5,000	10,000	15,000	15,000		
101-1400-60300	LEGAL PROFESSIONAL SERVICES	4,130	875	2,500	2,500	901	2,000	2,500	2,500		
101-1400-60900	OTHER PROFESSIONAL SERVICES	286	-	-	-	-	-	-	-		
101-1400-61300	PERMITS/LICENSES EXPENSES	500	1,197	200	200	-	-	300	300		
101-1400-61500	CITY FACILITY RENT	21,233	17,078	6,185	6,185	4,120	6,185	19,880	18,282	-	-
101-1400-63100	VEHICLE EXPENSES	888	513	742	742	238	250	500	500		
101-1400-63200	EQUIPMENT EXPENSES	-	1,278	4,000	4,000	313	1,500	2,500	2,500		
101-1400-65100	INSURANCE PREMIUM & EXPENSES	3,729	2,746	2,938	2,938	1,765	1,765	1,889	1,889		
101-1400-65200	COMMUNICATIONS EXPENSES	1,933	4,422	4,775	4,775	1,081	2,500	2,750	2,750		
101-1400-65300	ADVERTISING & MARKETING EXP	2,983	2,710	3,500	3,500	1,928	3,900	4,000	4,000		
101-1400-65400	PRINTING & BINDING	2,689	2,357	2,500	2,500	742	1,500	2,000	2,000		
101-1400-65500	TRAVEL & MEETING EXPENSES	1,766	3,204	2,500	2,500	1,464	2,500	2,500	2,500		
101-1400-65550	MEMBERSHIPS, DUES & FEES	1,378	1,592	2,300	2,300	1,352	2,200	2,300	2,300		
101-1400-65600	TRAINING	1,383	680	2,000	2,000	749	1,900	2,250	2,250		
101-1400-65700	PROGRAMS & PROGRAM SUPPLIES	33,000	-	25	25	-	-	-	-		
101-1400-66100	OFFICE SUPPLIES	1,808	1,535	1,700	1,700	1,663	3,000	2,750	2,750		
101-1400-66150	BOOKS/PERIODICALS/DVD & VIDEO	109	386	350	350	-	100	300	300		
101-1400-66200	POSTAGE/SHIPPING EXPENSES	1,560	1,194	1,500	1,500	1,013	1,700	2,000	2,000		
101-1400-66400	CONCESSIONS & CATERING	51	322	400	400	-	100	300	300		
101-1400-66500	CLOTHING & UNIFORMS	-	-	-	-	55	55	60	60		
101-1400-66600	GENERAL EXPENSES	3,415	-	1,000	1,000	-	500	1,000	1,000		
101-1400-66800	FUEL	150	177	250	250	71	150	250	250		
101-1400-67200	OTHER DATA PROCESSING EXPENSES	1,914	539	1,500	1,500	35	1,500	1,750	1,750		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>87,501</b>	<b>48,918</b>	<b>55,865</b>	<b>55,865</b>	<b>22,490</b>	<b>43,305</b>	<b>66,779</b>	<b>65,181</b>	-	-
<b>CAPITAL OUTLAY</b>											
101-1400-73200	CAPITAL EQUIPMENT ACQUISITION	16,768	-	-	-	-	-	-	-		
101-1400-73300	COMPUTER EQUIPMENT ACQUISITION	67,120	-	-	-	-	-	-	-		
	<b>TOTAL CAPITAL OUTLAY</b>	<b>83,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE</b>											
101-1400-84900	LEASE-PRINCIPAL	8,258	8,072	8,258	8,258	6,233	8,072	8,072	8,072		
101-1400-89900	LEASE-INTEREST	609	440	609	609	-	440	440	440		
	<b>TOTAL DEBT SERVICE</b>	<b>8,867</b>	<b>8,512</b>	<b>8,867</b>	<b>8,867</b>	<b>6,233</b>	<b>8,512</b>	<b>8,512</b>	<b>8,512</b>	-	-
<b>TOTAL COMMUNITY DEVELOPMENT EXPENDITURES</b>		<b>595,464</b>	<b>512,323</b>	<b>412,515</b>	<b>412,515</b>	<b>222,753</b>	<b>343,532</b>	<b>463,750</b>	<b>423,529</b>	-	-
<b>ADMINISTRATIVE PROGRAMS - 1900</b>											
<b>MATERIAL &amp; SERVICES</b>											
101-1900-60100	PROFESSIONAL SERVICES	98,833	120,000	-	-	-	-	-	-		
101-1900-60200	FINANCIAL PROFESSIONAL SERVICE	3,772	3,685	4,500	4,500	2,360	3,623	3,800	3,800		
101-1900-61100	UTILITIES - ELECTRIC	323	1,265	1,730	1,730	584	1,137	1,300	1,300		
101-1900-61140	UTILITIES - WATER & SEWER	-	368	4,697	4,697	950	2,050	2,132	2,132		
101-1900-61190	UTILITIES - OTHER	-	1,468	557	557	987	1,344	1,400	1,400		
101-1900-61400	OTHER PROPERTY SERVICES	644	639	900	900	-	-	-	-		
101-1900-61500	CITY FACILITY RENT	72,031	57,937	20,982	20,982	13,992	20,982	67,441	62,020		
101-1900-62100	CLEANING EXPENSES	-	420	300	300	-	-	300	300		
101-1900-64100	LEASE EXPENSES	3,014	45,494	51,996	51,996	33,683	49,160	52,000	52,000		
101-1900-65100	INSURANCE PREMIUM & EXPENSES	7,469	7,512	8,038	8,038	9,011	9,011	9,642	9,642		
101-1900-65700	PROGRAMS & PROGRAM SUPPLIES	174,220	509,625	268,750	268,750	241,158	255,684	280,000	268,900		
	<b>Economic Development Alliance of Lincoln County (EDALC) \$15,000</b>										
	<b>Homeless Program \$150,000</b>										
	<b>Lincoln County Transit Program \$90,000</b>										
	<b>Meals on Wheels \$2,750</b>										
	<b>Neighborhood Association Grant Funding \$10,000</b>										
	<b>Pollinator Program \$1,000</b>										
101-1900-65705	LOW INCOME ASSISTANCE PROGRAM	14,812	13,562	27,000	27,000	10,871	16,220	20,000	18,000		
101-1900-65900	OTHER OPERATING EXPENSES	5,998	6,725	7,200	7,200	6,804	6,804	7,000	7,000		
101-1900-66600	GENERAL EXPENSES	300	275	400	400	3,425	3,425	400	400		
101-1900-69990	STATISTICAL SERVICES	-	-	-	-	-	-	400	400		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>381,416</b>	<b>768,975</b>	<b>397,050</b>	<b>397,050</b>	<b>323,825</b>	<b>369,440</b>	<b>445,815</b>	<b>427,294</b>	-	-
<b>CAPITAL OUTLAY</b>											
101-1900-73200	CAPITAL EQUIPMENT ACQUISITION	9,598	8,490	-	-	-	-	-	-		
	<b>TOTAL CAPITAL OUTLAY</b>	<b>9,598</b>	<b>8,490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
<b>DEBT SERVICE</b>											
101-1900-84900	LEASE-PRINCIPAL	860	3,289	860	860	-	3,289	3,289	3,289		
101-1900-89900	LEASE-INTEREST	443	428	443	443	-	428	428	428		
	<b>TOTAL DEBT SERVICE</b>	<b>1,303</b>	<b>3,717</b>	<b>1,303</b>	<b>1,303</b>	<b>-</b>	<b>3,717</b>	<b>3,717</b>	<b>3,717</b>	-	-
<b>TOTAL ADMINISTRIVE PROGRAMS EXPENDITURES</b>		<b>392,317</b>	<b>781,182</b>	<b>398,353</b>	<b>398,353</b>	<b>323,825</b>	<b>373,157</b>	<b>449,532</b>	<b>431,011</b>	-	-
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>14,471,024</b>	<b>15,970,282</b>	<b>16,566,969</b>	<b>16,946,155</b>	<b>10,483,300</b>	<b>16,635,332</b>	<b>18,929,069</b>	<b>17,877,974</b>	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
101-1900-90201	TRANSFER TO PARKS & RECREATION <b>Annual Operation Transfer</b> <b>HVAC Control System for Recreation Center (21056) (75%)</b> <b>Installation of New Overhead Light Fixtures at Aquatic Center (21-26XXX) (75%)</b> <b>Recreation Center Elevator Retrofit Compliance (21-26XXX) (75%)</b>	1,239,231	1,132,589	1,186,549	1,186,549	791,032	1,186,549	- 1,132,589 18,750 7,500 93,750	- 1,182,589 - - -	- - - - -	- - - - -
101-1900-90211	TRANSFER TO PUBLIC PK CITYWIDE	50,000	-	-	-	-	-	-	-	-	-
101-1900-90220	TRANSFER TO AIRPORT FUND <b>Annual Operation Transfer</b>	103,000	-	-	-	-	-	-	-	-	-
101-1900-90240	TRANSFER TO BLDG INSP FUND	3,000	3,000	3,000	3,000	2,000	3,000	3,000	3,000	-	-
101-1900-90303	TRANSFER TO DEBT SERVICE-GEN	9,321	-	-	-	-	-	-	-	-	-
101-1900-90402	TRANSFER TO CAPITAL PROJECTS	150,000	-	-	-	-	-	-	-	-	-
101-1900-90403	TRANSFER TO PROP CAP PROJECTS	336,248	300,000	-	-	-	-	-	-	-	-
101-1900-90404	TRANSFER TO RESERVE FUND <b>Annual Police Request</b> <b>Annual Fire Request</b> <b>Annual Emergency Coordinator Request</b> <b>Annual Library Request</b> <b>Annual Watershed Request</b> <b>Finance Technology Upgrades</b> <b>Annual Opioid Settlement</b>	354,016	361,615	58,479	58,479	38,984	38,984	- - - 30,000 20,000 - - 37,586	- - - - - - 37,586	- - - - - - -	- - - - - - -
101-1900-90405	TRANSFER TO CAPITAL IMPROVEMTS <b>100 Yard Firearms Range Upgrade (21-26XXX)</b>	-	-	-	-	-	-	- 30,000	- -	- -	- -
101-1900-90711	TRANSFER TO CITY FACILITIES <b>Annual Operation Transfer</b> <b>City Hall Roof and Seismic Evaluation (21030)</b> <b>Agate Beach Staircase Terminus Improvement (21059) (50%)</b> <b>Nye Beach Restroom Renovation (21-23045) (10%)</b> <b>City Hall HVAC Upgrade (21-26XXX)</b> <b>Police Department Patrol Area Remodel (21-26XXX)</b> <b>Replace Two Library Windows on the South Side of Building (21-26XXX) (85%)</b> <b>Main Fire Station Second Story Siding Repair (21-26XXX)</b> <b>Main Fire Station Shower Installation in Upstairs Bathrooms (21-26XXX)</b> <b>PAC Emergency Exit Doors Replacement (21-26XXX) 60%</b> <b>PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX) 60%</b> <b>VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26XXX) (45%)</b> <b>VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX) (45%)</b> <b>Abbey Street Pier Fire Suppression Compliance (21-26XXX) (10%)</b> <b>Betty Wheeler Park - Retaining Wall Repair (22-23053) (50%)</b> <b>Performing Arts Center (PAC) Landscape - East (22-23052) 60%</b> <b>Sam Moore Park - Skate Park Phase 3 (22-26XXX) (50%)</b> <b>Public Restrooms - Exterior Painting (22-26XXX) (10%)</b>	1,906,177	1,252,809	699,509	712,216	479,051	712,216	- 1,416,200 425,000 21,618 28,350 150,000 75,000 12,750 200,000 10,000 10,800 9,600 18,000 9,000 2,000 300,000 5,400 12,500 8,000	- 1,345,300 - - - 48,325 - - - - 4,500 - 18,000 - - - - - 12,500 -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
	<b>TOTAL TRANSFERS TO</b>	4,150,993	3,050,013	1,947,537	1,960,244	1,311,067	1,940,749	4,087,393	2,651,800	-	-
101-1900-91800	INTERFUND LOAN TO OTHER FUND <b>TOTAL INTERFUND LOAN TO</b>	584,000 584,000	- -	- -	- -	- -	- -	- -	- -	- -	- -
<b>TOTAL GENERAL FUND EXPENDITURES &amp; TRANSFERS</b>		19,206,017	19,020,295	18,514,506	18,906,399	11,794,367	18,576,081	23,016,462	20,529,774	-	-

BUDGET WORKSHEETS  
for Fiscal Year 2026-2027

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
101-1900-98100	CONTINGENCY ACCOUNT	-	-	1,045,334	1,740,342	-	-	-	715,119	-	-
101-1900-99120	RESERVE FOR FUTURE EXPENDITURE	-	-	1,325,358	1,325,358	-	-	-	1,004,879	-	-
101-1900-99200	UNAPPROPRIATED ENDING FUND BAL	6,220,983	5,602,339	1,656,697	1,656,697	7,196,627	5,698,496	870,234	1,787,797	-	-
<b>TOTAL GENERAL FUND REQUIREMENTS</b>		<b>25,427,000</b>	<b>24,622,634</b>	<b>22,541,895</b>	<b>23,628,796</b>	<b>18,990,994</b>	<b>24,274,577</b>	<b>23,886,696</b>	<b>24,037,569</b>	<b>-</b>	<b>-</b>

# Recreation Fund - 201

The Recreation Fund is a special revenue fund that collects user fees related to recreational services such as the Aquatic Center, Recreation Center, recreational programs, sports programs, and the 60+ Center for use to provide these services. This fund receives a subsidy from the General Fund to cover expenses not covered by the collection of fees.

***Recreation Administration*** - This activity includes the Parks and Recreation Director and general expenses that support recreational services provided through this fund.

***60+ Center*** - This cost center includes wages, facility costs, and programming for the operation of the 60+ Center.

***Aquatic Center*** - This cost center includes wages, facility cost, and programming for the operation and maintenance of the Aquatic Center.

***Recreation Center*** - This activity includes all the expenses, including staffing, supplies, and facility costs for the operation of the Newport Recreation Center.

***Recreational Programs*** - This cost center covers the wages and costs for various recreational programs for adults, youth, and childcare offered at the Recreation Center and other locations

***Sports Programs*** - This cost center provides for wages and program costs for a variety of sports programs offered by the Recreation Department.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>RECREATION FUND - 201</b>										
<b>RESOURCES</b>										
FEDERAL SOURCES	-	30,364	79,839	79,839	-	79,839	-	-	-	-
MISCELLANEOUS SOURCES	68,106	13,825	2,500	2,500	6,762	7,262	2,500	2,500	-	-
FEES, FINES & FORFEITURES	721,407	753,866	782,000	782,000	484,421	750,500	844,000	902,500	-	-
INVESTMENTS	40,713	46,273	39,044	39,044	17,268	25,622	23,060	23,060	-	-
LOAN AND LEASE REVENUE	2,121	7,118	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>832,347</b>	<b>851,446</b>	<b>903,383</b>	<b>903,383</b>	<b>508,451</b>	<b>863,223</b>	<b>869,560</b>	<b>928,060</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
RECREATION ADMINISTRATION	359,763	428,420	451,397	451,397	255,370	365,410	336,857	283,757	-	-
60+ CENTER	250,623	255,293	311,826	311,826	197,628	297,185	308,810	289,026	-	-
AQUATIC CENTER	599,453	885,378	971,013	1,005,963	687,084	1,008,977	1,232,040	1,029,677	-	-
RECREATION CENTER	600,149	729,390	827,342	827,342	504,892	783,440	944,050	845,144	-	-
RECREATION PROGRAMS	217,965	218,066	261,271	261,271	133,431	249,879	292,613	257,942	-	-
SPORTS PROGRAMS	200,665	268,849	300,452	300,452	185,549	278,605	305,181	278,351	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>2,228,618</b>	<b>2,785,396</b>	<b>3,123,301</b>	<b>3,158,251</b>	<b>1,963,954</b>	<b>2,983,496</b>	<b>3,419,551</b>	<b>2,983,897</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>357,828</b>	<b>132,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152,086</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,228,618</b>	<b>2,785,396</b>	<b>3,481,129</b>	<b>3,290,715</b>	<b>1,963,954</b>	<b>2,983,496</b>	<b>3,419,551</b>	<b>3,135,983</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	1,896,519	1,899,661	1,986,361	1,986,361	1,323,576	1,986,361	2,148,477	1,929,563	-	-
TRANSFERS OUT	(111,040)	(204,261)	(72,097)	(100,197)	(82,061)	(100,047)	(160,000)	-	-	-
NET TRANSFERS	1,785,479	1,695,400	1,914,264	1,886,164	1,241,515	1,886,314	1,988,477	1,929,563	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>389,208</b>	<b>(238,550)</b>	<b>(663,482)</b>	<b>(501,168)</b>	<b>(213,988)</b>	<b>(233,959)</b>	<b>(561,514)</b>	<b>(278,360)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>600,366</b>	<b>989,581</b>	<b>913,346</b>	<b>751,032</b>	<b>751,032</b>	<b>751,031</b>	<b>517,072</b>	<b>517,072</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>989,574</b>	<b>751,031</b>	<b>249,864</b>	<b>249,864</b>	<b>537,044</b>	<b>517,072</b>	<b>(44,442)</b>	<b>238,712</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>RECREATION FUND - 201</b>											
<b>RESOURCES</b>											
201-4190-42002	FEDERAL GRANT	-	30,364	79,839	79,839	-	79,839	-	-	-	-
	<b>TOTAL FEDERAL SOURCES</b>	-	30,364	79,839	79,839	-	79,839	-	-	-	-
201-4190-44003	MISC GRANT	27,030	2,800	-	-	-	-	-	-	-	-
201-4190-48001	MISC. SALES & SERVICES	963	3,288	500	500	-	500	500	500	-	-
201-4190-48002	GIFTS & DONATIONS	36,354	-	-	-	-	-	-	-	-	-
201-4190-48004	SPECIAL EVENT/FUND RAISING	3,759	7,737	2,000	2,000	6,762	6,762	2,000	2,000	-	-
	<b>TOTAL MISCELANEOUS SOURCES</b>	68,106	13,825	2,500	2,500	6,762	7,262	2,500	2,500	-	-
201-4190-46002	REC CENTER RENTS & LEASES	44,191	55,759	60,000	60,000	34,652	55,000	65,000	65,000	-	-
201-4190-46202	RECREATION CENTER REVENUE	392,115	409,860	400,000	400,000	281,981	420,000	450,000	460,000	-	-
201-4190-46206	ACTIVITY PROGRAMS-YOUTH	55,595	25,496	50,000	50,000	5,519	10,000	30,000	35,000	-	-
201-4190-46208	ACTIVITY PROGRAMS-ADULT	34,341	30,137	30,000	30,000	22,376	40,000	45,000	55,000	-	-
201-4190-46209	REC CENTER CONCESSIONS	8,480	9,860	10,000	10,000	6,467	10,000	13,000	13,000	-	-
201-4190-46213	SPORTS PROGRAMS-ADULTS	9,159	11,298	13,000	13,000	20,516	28,000	25,000	25,000	-	-
201-4190-46214	SPORTS PROGRAMS-YOUTH	36,317	32,403	40,000	40,000	21,203	32,000	32,000	40,000	-	-
201-4190-46215	SPORTS PROGRAMS-SPECIAL EVENT	15,512	29,933	25,000	25,000	13,126	25,000	30,000	35,000	-	-
201-4190-46249	SWIMMING ACTIVITY PROGRAMS	5,223	26,005	22,000	22,000	14,937	23,000	25,000	29,000	-	-
201-4190-46252	SWIMMING POOL LESSONS	33,610	30,405	35,000	35,000	20,145	30,000	35,000	40,000	-	-
201-4190-46254	SWIMMING POOL RENTALS	40,196	27,165	35,000	35,000	9,808	20,000	30,000	35,000	-	-
201-4190-46255	SWIMMING-SPONSOR/FUNDRAISING	-	8,804	10,000	10,000	-	2,000	5,000	5,000	-	-
201-4190-46256	SWIMMING POOL SPECIAL EVENTS	8,892	7,712	10,000	10,000	2,752	8,000	10,000	10,000	-	-
201-4190-46257	60+ CENTER REVENUE	18,768	20,655	18,000	18,000	22,392	24,000	25,000	30,000	-	-
201-4190-46258	60+ CENTER RENTS & LEASES	7,336	7,311	7,500	7,500	3,999	7,000	7,500	7,500	-	-
201-4190-46259	60+ CENTER TRIPS REVENUE	5,481	4,292	6,500	6,500	2,816	5,000	6,500	8,000	-	-
201-4190-46260	60+ CENTER-SPONSOR/FUNDRAISING	6,191	16,771	10,000	10,000	1,732	11,500	10,000	10,000	-	-
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	721,407	753,866	782,000	782,000	484,421	750,500	844,000	902,500	-	-
201-4190-47001	INTEREST ON INVESTMENTS	40,713	46,273	39,044	39,044	17,268	25,622	23,060	23,060	-	-
	<b>TOTAL INVESTMENTS</b>	40,713	46,273	39,044	39,044	17,268	25,622	23,060	23,060	-	-
201-4190-48512	LEASE PROCEEDS	2,121	7,118	-	-	-	-	-	-	-	-
	<b>TOTAL LOAN &amp; LEASE REVENUES</b>	2,121	7,118	-	-	-	-	-	-	-	-
<b>TOTAL RECREATION FUND REVENUES</b>		832,347	851,446	903,383	903,383	508,451	863,223	869,560	928,060	-	-
201-4190-49101	TRANSFER FROM GENERAL FUND	1,239,231	1,132,589	1,186,549	1,186,549	791,032	1,186,549	-	-	-	-
	<b>Annual Operation Transfer</b>							1,132,589	1,182,589	-	-
	<b>HVAC Control System for Recreation Center (21056) (75%)</b>							18,750	-	-	-
	<b>Installation of New Overhead Light Fixtures at Aquatic Center (21-26XXX) (75%)</b>							7,500	-	-	-
	<b>Recreation Center Elevator Retrofit Compliance (21-26XXX) (75%)</b>							93,750	-	-	-
201-4190-49230	TRANSFER FROM ROOM TAX FUND	656,224	765,215	798,812	798,812	532,544	798,812	-	-	-	-
	<b>Annual Recreation Request (25%)</b>							854,888	745,974	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
	HVAC Control System for Recreation Center (21056) (25%)							6,250	-	-	-
	Installation of New Overhead Light Fixtures at Aquatic Center (21-26XXX) (25%)							2,500	-	-	-
	Recreation Center Elevator Retrofit Compliance (21-26XXX) (25%)							31,250	-	-	-
201-4190-49404	TRANSFER FROM RESERVE FUND	1,064	1,857	1,000	1,000	-	1,000	-	-	-	-
	Scholarship Funds Awarded							1,000	1,000	-	-
	<b>TOTAL TRANSFERS FROM</b>	<b>1,896,519</b>	<b>1,899,661</b>	<b>1,986,361</b>	<b>1,986,361</b>	<b>1,323,576</b>	<b>1,986,361</b>	<b>2,148,477</b>	<b>1,929,563</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECREATION FUND REVENUES &amp; TRANSFERS</b>		<b>2,728,866</b>	<b>2,751,107</b>	<b>2,889,744</b>	<b>2,889,744</b>	<b>1,832,027</b>	<b>2,849,584</b>	<b>3,018,037</b>	<b>2,857,623</b>	<b>-</b>	<b>-</b>
201-4190-49901	BEGINNING FUND BALANCE	600,366	989,581	913,346	751,032	751,032	751,031	517,072	517,072		
<b>TOTAL RECREATION FUND RESOURCES</b>		<b>3,329,232</b>	<b>3,740,688</b>	<b>3,803,090</b>	<b>3,640,776</b>	<b>2,583,059</b>	<b>3,600,615</b>	<b>3,535,109</b>	<b>3,374,695</b>	<b>-</b>	<b>-</b>

ADMINISTRATION - 4110

PERSONAL SERVICES

201-4110-50110	WAGES & SALARIES	61,385	63,062	64,833	64,833	44,284	66,184	68,280	68,280		
201-4110-50120	PART TIME/EXTRA HELP WAGES	-	-	37,368	37,368	5,506	19,779	46,955	46,955		
201-4110-52110	INSURANCE BENEFITS	7,904	4,786	14,034	14,034	6,417	10,412	15,377	15,627		
201-4110-52120	FICA EXPENSES	4,626	4,715	7,818	7,818	3,747	6,495	8,816	8,816		
201-4110-52130	RETIREMENT	5,177	8,052	9,205	9,205	6,128	9,130	9,796	9,796		
201-4110-52150	WORKER'S COMPENSATION	323	273	450	450	322	326	472	472		
201-4110-52160	UNEMPLOYMENT INSURANCE	2,635	442	715	715	215	238	115	115		
201-4110-52170	PAID LEAVE OREGON	243	247	410	410	196	340	460	460		
	<b>TOTAL PERSONAL SERVICES</b>	<b>82,293</b>	<b>81,577</b>	<b>134,833</b>	<b>134,833</b>	<b>66,815</b>	<b>112,904</b>	<b>150,271</b>	<b>150,521</b>	<b>-</b>	<b>-</b>

**Total Full Time Equivalent (FTE)**

		1.34	1.24	1.24	1.24	1.24	1.24	1.24	1.24		
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MATERIAL & SERVICES

201-4110-60200	FINANCIAL PROFESSIONAL SERVICE	19,539	20,987	18,000	18,000	15,105	20,000	20,000	20,000		
201-4110-60300	LEGAL PROFESSIONAL SERVICES	165,189	213,384	175,000	175,000	84,895	125,000	50,000	-		
201-4110-61200	BUILDING & GROUNDS EXPENSES	174	-	-	-	-	-	-	-		
201-4110-65100	INSURANCE PREMIUM & EXPENSES	18,302	15,984	17,103	17,103	19,181	19,181	20,524	20,524		
201-4110-65200	COMMUNICATIONS EXPENSES	3,273	7,041	9,000	9,000	1,677	3,000	4,500	4,000		
201-4110-65300	ADVERTISING & MARKETING EXP	2,271	3,529	3,000	3,000	883	2,500	3,000	2,000		
201-4110-65400	PRINTING & BINDING	368	406	250	250	-	250	250	250		
201-4110-65500	TRAVEL & MEETING EXPENSES	759	5,176	6,000	6,000	3,538	5,000	5,000	4,000		
201-4110-65550	MEMBERSHIPS, DUES & FEES	563	698	600	600	90	600	600	600		
201-4110-65600	TRAINING	1,232	50	2,000	2,000	625	2,000	2,000	1,500		
201-4110-65700	PROGRAMS & PROGRAM SUPPLIES	5,894	10,641	8,000	8,000	8,171	9,000	8,000	8,000		
201-4110-66100	OFFICE SUPPLIES	-	-	-	-	165	196	-	200		
201-4110-66200	POSTAGE/SHIPPING EXPENSES	1,390	1,375	1,000	1,000	743	800	800	800		
201-4110-66500	CLOTHING & UNIFORMS	-	168	-	-	(36)	-	-	-		
201-4110-66600	GENERAL EXPENSES	656	180	500	500	20	500	500	-		
201-4110-66800	FUEL	94	60	100	100	88	150	150	100		
201-4110-67200	OTHER DATA PROCESSING EXPENSES	-	8,100	16,000	16,000	4,238	4,318	8,000	8,000		

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
201-4110-69101	SERV PROVIDED BY GENERAL FUND	30,266	31,564	32,511	32,511	21,672	32,511	35,762	35,762	-	-
201-4110-69900	AGATE BEACH LOAN PAYBACK	27,500	-	-	-	-	-	-	-	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	277,470	319,343	289,064	289,064	161,055	225,006	159,086	105,736	-	-
	<b>DEBT SERVICE</b>										
201-4110-84800	INTERFUND LOAN REPAY-PRINC	-	27,500	27,500	27,500	27,500	27,500	27,500	27,500	-	-
	<b>TOTAL DEBT SERVICE</b>	-	27,500	27,500	27,500	27,500	27,500	27,500	27,500	-	-
	<b>TOTAL ADMINISTRATION EXPENDITURES</b>	359,763	428,420	451,397	451,397	255,370	365,410	336,857	283,757	-	-

60+ CENTER - 4130

**PERSONAL SERVICES**

201-4130-50110	WAGES & SALARIES	78,554	51,215	80,977	80,977	55,789	80,916	80,957	80,957		
201-4130-50120	PART TIME/EXTRA HELP WAGES	37,073	56,772	60,807	60,807	40,477	60,135	62,391	62,391		
201-4130-52110	INSURANCE BENEFITS	19,345	7,449	28,276	28,276	622	916	1,254	1,270		
201-4130-52120	FICA EXPENSES	8,511	8,089	10,892	10,892	7,976	10,738	11,012	11,012		
201-4130-52130	RETIREMENT	6,658	7,010	12,567	12,567	7,532	19,177	12,919	12,919		
201-4130-52150	WORKER'S COMPENSATION	711	860	1,298	1,298	938	950	1,404	1,404		
201-4130-52160	UNEMPLOYMENT INSURANCE	3,555	505	992	992	711	718	143	143		
201-4130-52170	PAID LEAVE OREGON	443	420	568	568	382	559	574	574		
	<b>TOTAL PERSONAL SERVICES</b>	154,850	132,320	196,377	196,377	114,427	174,109	170,654	170,670	-	-

<b>Total Full Time Equivalent (FTE)</b>	1.93	2.46	2.46	2.46	2.46	2.46	2.46	2.46	2.46		
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**MATERIAL & SERVICES**

201-4130-61100	UTILITIES - ELECTRIC	6,921	7,082	7,000	7,000	4,700	8,057	8,200	7,500		
201-4130-61110	UTILITIES - GAS HEATING	4,788	5,470	5,000	5,000	2,827	4,846	5,100	5,000		
201-4130-61140	UTILITIES - WATER & SEWER	-	4,815	6,000	6,000	3,642	5,244	6,000	5,500		
201-4130-61190	UTILITIES - OTHER	1,390	1,890	2,000	2,000	990	1,697	2,000	2,000		
201-4130-61200	BUILDING & GROUNDS EXPENSES	6,158	29,640	10,000	10,000	12,205	13,000	18,000	10,000		
201-4130-61300	PERMITS/LICENSES EXPENSES	836	552	700	700	515	700	1,050	1,050		
201-4130-62100	CLEANING EXPENSES	22,652	25,549	23,000	23,000	16,177	24,000	25,000	25,000		
201-4130-63100	VEHICLE EXPENSES	206	312	2,000	2,000	2,626	4,800	3,000	2,000		
201-4130-63200	EQUIPMENT EXPENSES	-	119	-	-	256	300	3,900	1,000		
201-4130-63300	MAINTENANCE AGREEMENTS	5,100	8,250	6,500	6,500	4,341	6,500	6,500	6,500		
201-4130-65100	INSURANCE PREMIUM & EXPENSES	6,701	7,364	7,879	7,879	10,744	10,744	11,496	11,496		
201-4130-65200	COMMUNICATIONS EXPENSES	4,950	5,793	5,500	5,500	3,615	5,500	6,000	5,000		
201-4130-65300	ADVERTISING & MARKETING EXP	2,165	3,618	3,000	3,000	871	3,000	3,500	3,000		
201-4130-65400	PRINTING & BINDING	1,358	200	1,000	1,000	863	1,000	1,000	1,000		
201-4130-65500	TRAVEL & MEETING EXPENSES	805	20	2,000	2,000	422	2,000	2,500	2,000		
201-4130-65550	MEMBERSHIPS, DUES & FEES	170	1,167	1,000	1,000	110	1,000	1,000	800		
201-4130-65600	TRAINING	843	43	1,500	1,500	445	1,500	2,000	1,000		
201-4130-65700	PROGRAMS & PROGRAM SUPPLIES	9,323	4,035	8,000	8,000	3,141	7,000	8,000	6,000		
201-4130-66100	OFFICE SUPPLIES	1,330	3,300	1,200	1,200	921	1,000	1,200	800		
201-4130-66200	POSTAGE/SHIPPING EXPENSES	151	37	300	300	-	300	300	300		
201-4130-66550	VOLUNTEER EXPENSES	809	168	500	500	86	500	750	750		

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
201-4130-66600	GENERAL EXPENSES	-	427	1,000	1,000	90	90	1,000	-		
201-4130-66800	FUEL	982	363	1,200	1,200	616	1,200	1,400	1,400		
201-4130-67200	OTHER DATA PROCESSING EXPENSES	3,647	-	6,000	6,000	4,364	6,000	5,000	5,000		
201-4130-69101	SERV PROVIDED BY GENERAL FUND	10,821	11,285	11,624	11,624	7,752	11,624	12,786	12,786	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	92,106	121,499	113,903	113,903	82,319	121,602	136,682	116,882	-	-
	<b>CAPITAL OUTLAY</b>										
201-4130-74900	LEASE CAPITAL EXPENSES	2,121	-	-	-	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	2,121	-	-	-	-	-	-	-	-	-
	<b>DEBT SERVICE</b>										
201-4130-84900	LEASE-PRINCIPAL	1,541	1,370	1,541	1,541	882	1,370	1,370	1,370		
201-4130-89900	LEASE-INTEREST	5	104	5	5	-	104	104	104		
	<b>TOTAL DEBT SERVICE</b>	1,546	1,474	1,546	1,546	882	1,474	1,474	1,474	-	-
	<b>TOTAL 60+ CENTER EXPENDITURES</b>	250,623	255,293	311,826	311,826	197,628	297,185	308,810	289,026	-	-

**AQUATIC CENTER - 4140**

**PERSONAL SERVICES**

201-4140-50110	WAGES & SALARIES	75,718	136,363	165,616	165,616	101,442	151,434	225,286	212,770		
201-4140-50120	PART TIME/EXTRA HELP WAGES	182,035	183,526	290,376	290,376	191,192	283,681	340,279	289,975		
201-4140-51110	OVERTIME	-	80	-	-	1,229	1,780	2,000	2,000		
201-4140-52110	INSURANCE BENEFITS	18,343	25,496	43,803	43,803	32,278	45,550	72,480	69,553		
201-4140-52120	FICA EXPENSES	19,775	23,881	34,925	34,925	22,236	33,061	43,445	38,629		
201-4140-52130	RETIREMENT	2,234	8,816	25,249	25,249	12,236	17,651	25,568	24,681		
201-4140-52150	WORKER'S COMPENSATION	7,289	6,745	11,128	11,128	10,225	10,290	13,431	11,938		
201-4140-52160	UNEMPLOYMENT INSURANCE	7,910	2,357	3,192	3,192	1,701	1,972	567	504		
201-4140-52170	PAID LEAVE OREGON	1,017	1,248	1,824	1,824	1,161	1,726	2,268	2,018		
	<b>TOTAL PERSONAL SERVICES</b>	314,321	388,512	576,113	576,113	373,700	547,145	725,324	652,068	-	-

**Total Full Time Equivalent (FTE)**

		9.76	10.00	11.26	11.26	11.26	11.26	13.26	12.26		
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**MATERIAL & SERVICES**

201-4140-60400	EMPLOYMENT SERVICES	1,945	4,853	10,000	10,000	9,990	11,000	12,000	10,000		
201-4140-61100	UTILITIES - ELECTRIC	38,432	36,414	38,000	38,000	22,152	38,000	38,000	35,000		
201-4140-61110	UTILITIES - GAS HEATING	45,997	54,762	50,000	50,000	31,301	50,000	50,000	48,000		
201-4140-61140	UTILITIES - WATER & SEWER	-	22,464	34,807	34,807	19,842	34,807	34,807	30,000		
201-4140-61200	BUILDING & GROUNDS EXPENSES	76,775	169,347	120,000	154,950	129,608	175,000	190,000	100,000		
201-4140-61300	PERMITS/LICENSES EXPENSES	2,493	3,159	3,000	3,000	2,801	3,500	4,000	4,000		
201-4140-62100	CLEANING EXPENSES	-	1,198	2,000	2,000	1,841	4,000	5,000	3,000		
201-4140-63200	EQUIPMENT EXPENSES	8,862	11,596	9,000	9,000	4,617	9,000	10,000	8,000		
201-4140-63300	MAINTENANCE AGREEMENTS	-	5,718	7,000	7,000	-	7,000	7,000	7,000		
201-4140-65100	INSURANCE PREMIUM & EXPENSES	23,851	27,275	29,184	29,184	32,282	32,282	34,542	34,542		
201-4140-65200	COMMUNICATIONS EXPENSES	200	162	600	600	400	600	1,800	1,800		
201-4140-65300	ADVERTISING & MARKETING EXP	2,306	3,926	3,000	3,000	1,604	3,000	3,000	3,000		
201-4140-65400	PRINTING & BINDING	-	1,063	-	-	526	1,000	1,000	1,000		

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
201-4140-65500	TRAVEL & MEETING EXPENSES	1,096	3,638	6,000	6,000	5,432	6,000	7,500	4,000		
201-4140-65550	MEMBERSHIPS, DUES & FEES	518	3,506	1,600	1,600	342	1,600	2,000	2,000		
201-4140-65600	TRAINING	5,769	8,718	6,100	6,100	1,521	6,100	6,100	5,000		
201-4140-65700	PROGRAMS & PROGRAM SUPPLIES	4,935	47,993	5,000	5,000	2,333	5,000	6,500	5,500		
201-4140-65705	SWIMMING SCHOLARSHIPS	886	932	1,100	1,100	-	1,100	2,000	2,000		
201-4140-66100	OFFICE SUPPLIES	1,463	5,150	2,000	2,000	1,777	2,000	2,000	2,000		
201-4140-66350	CHEMICAL & LAB SUPPLIES	29,958	29,585	27,000	27,000	16,409	30,000	30,000	29,000		
201-4140-66500	CLOTHING & UNIFORMS	490	4,497	1,000	1,000	1,390	1,449	2,000	1,000		
201-4140-66600	GENERAL EXPENSES	1,928	-	500	500	-	500	500	-		
201-4140-66700	SAFETY & HEALTH EXPENSES	2,817	1,341	1,000	1,000	187	1,000	1,000	800		
201-4140-67200	OTHER DATA PROCESSING EXPENSES	3,647	-	4,000	4,000	4,974	5,000	5,000	5,000		
201-4140-69101	SERV PROVIDED BY GENERAL FUND	30,266	31,564	32,511	32,511	21,672	32,511	35,762	35,762	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>284,634</b>	<b>478,861</b>	<b>394,402</b>	<b>429,352</b>	<b>313,001</b>	<b>461,449</b>	<b>491,511</b>	<b>377,404</b>	<b>-</b>	<b>-</b>
	<b>CAPITAL OUTLAY</b>										
201-4140-73200	CAPITAL EQUIPMENT ACQUISITION	-	17,800	-	-	-	-	15,000	-		
	<b>ADA Chair Lift</b>										
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>17,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>										
201-4140-84900	LEASE-PRINCIPAL	491	205	491	491	383	383	205	205		
201-4140-89900	LEASE-INTEREST	7	-	7	7	-	-	-	-		
	<b>TOTAL DEBT SERVICE</b>	<b>498</b>	<b>205</b>	<b>498</b>	<b>498</b>	<b>383</b>	<b>383</b>	<b>205</b>	<b>205</b>	<b>-</b>	<b>-</b>
<b>TOTAL AQUATIC CENTER EXPENDITURES</b>		<b>599,453</b>	<b>885,378</b>	<b>971,013</b>	<b>1,005,963</b>	<b>687,084</b>	<b>1,008,977</b>	<b>1,232,040</b>	<b>1,029,677</b>	<b>-</b>	<b>-</b>
<b>RECREATION CENTER - 4150</b>											
	<b>PERSONAL SERVICES</b>										
201-4150-50110	WAGES & SALARIES	124,351	157,650	185,846	185,846	112,885	185,000	200,016	189,489		
201-4150-50120	PART TIME/EXTRA HELP WAGES	191,579	231,237	287,833	287,833	177,951	268,938	335,276	317,629		
201-4150-51110	OVERTIME	-	-	-	-	162	162	-	-		
201-4150-52110	INSURANCE BENEFITS	28,760	37,820	64,598	64,598	33,524	47,825	52,098	50,117		
201-4150-52120	FICA EXPENSES	23,681	29,330	36,280	36,280	22,014	33,817	40,993	38,836		
201-4150-52130	RETIREMENT	5,268	15,528	28,001	28,001	12,273	19,979	33,613	32,350		
201-4150-52150	WORKER'S COMPENSATION	3,338	2,056	4,934	4,934	3,766	3,817	5,527	5,236		
201-4150-52160	UNEMPLOYMENT INSURANCE	10,691	2,860	3,316	3,316	1,537	1,554	535	507		
201-4150-52170	PAID LEAVE OREGON	1,228	1,531	1,895	1,895	1,149	1,766	2,140	2,028		
	<b>TOTAL PERSONAL SERVICES</b>	<b>388,896</b>	<b>478,012</b>	<b>612,703</b>	<b>612,703</b>	<b>365,261</b>	<b>562,858</b>	<b>670,198</b>	<b>636,192</b>	<b>-</b>	<b>-</b>
	<b>Total Full Time Equivalent (FTE)</b>	<b>10.18</b>	<b>10.18</b>	<b>10.21</b>	<b>10.21</b>	<b>10.21</b>	<b>10.21</b>	<b>10.95</b>	<b>10.95</b>		
	<b>MATERIAL &amp; SERVICES</b>										
201-4150-60100	PROFESSIONAL SERVICES	12,129	378	3,000	3,000	-	3,000	3,000	-		
201-4150-60400	EMPLOYMENT SERVICES	314	1,152	-	-	-	-	-	-		
201-4150-60900	OTHER PROFESSIONAL SERVICES	1,168	-	500	500	-	500	500	500		
201-4150-61100	UTILITIES - ELECTRIC	20,949	22,886	25,000	25,000	11,188	18,000	25,000	25,000		

BUDGET WORKSHEETS  
for Fiscal Year 2026-2027

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
201-4150-61110	UTILITIES - GAS HEATING	9,170	8,675	12,500	12,500	3,919	6,000	12,500	10,000		
201-4150-61190	UTILITIES - OTHER	2,136	2,130	3,000	3,000	1,005	3,000	3,000	2,500		
201-4150-61200	BUILDING & GROUNDS EXPENSES	53,121	24,982	25,000	25,000	8,045	25,000	25,000	19,000		
201-4150-61300	PERMITS/LICENSES EXPENSES	123	3,425	5,130	5,130	4,037	5,130	5,500	5,500		
201-4150-62100	CLEANING EXPENSES	17,127	16,362	13,000	13,000	10,701	17,032	17,000	15,000		
201-4150-63100	VEHICLE EXPENSES	-	-	200	200	-	200	200	200		
201-4150-63200	EQUIPMENT EXPENSES	12,531	4,856	10,000	10,000	4,094	10,000	12,000	7,000		
201-4150-63300	MAINTENANCE AGREEMENTS	3,865	12,002	10,000	10,000	9,116	16,687	19,000	19,000		
201-4150-65100	INSURANCE PREMIUM & EXPENSES	23,397	26,716	28,586	28,586	33,014	33,014	35,325	35,325		
201-4150-65200	COMMUNICATIONS EXPENSES	3,322	3,161	3,500	3,500	2,257	3,500	3,500	3,500		
201-4150-65300	ADVERTISING & MARKETING EXP	3,571	5,466	4,500	4,500	1,262	4,500	4,500	4,500		
201-4150-65400	PRINTING & BINDING	850	(15)	1,300	1,300	811	1,000	1,000	1,000		
201-4150-65500	TRAVEL & MEETING EXPENSES	332	445	1,000	1,000	1,459	1,600	2,000	2,000		
201-4150-65550	MEMBERSHIPS, DUES & FEES	224	290	800	800	256	800	800	800		
201-4150-65600	TRAINING	99	2,263	1,600	1,600	275	1,600	2,000	2,000		
201-4150-65700	PROGRAMS & PROGRAM SUPPLIES	732	3,088	2,000	2,000	2,231	4,231	2,000	1,500		
201-4150-66100	OFFICE SUPPLIES	2,402	5,064	3,000	3,000	1,037	3,000	3,000	2,000		
201-4150-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	(70)	100	100	-	100	100	100		
201-4150-66200	POSTAGE/SHIPPING EXPENSES	5	-	50	50	-	50	50	50		
201-4150-66400	CONCESSIONS & CATERING	6,564	3,631	4,500	4,500	2,885	4,500	4,500	3,000		
201-4150-66500	CLOTHING & UNIFORMS	-	-	500	500	111	500	500	500		
201-4150-66600	GENERAL EXPENSES	652	905	1,500	1,500	(7)	1,500	1,500	-		
201-4150-66700	SAFETY & HEALTH EXPENSES	-	-	-	-	127	300	1,700	300		
201-4150-66800	FUEL	-	-	250	250	-	250	250	250		
201-4150-67200	OTHER DATA PROCESSING EXPENSES	3,647	20	9,000	9,000	7,686	9,000	9,500	9,500		
201-4150-69101	SERV PROVIDED BY GENERAL FUND	31,000	32,330	33,300	33,300	22,200	33,300	36,630	36,630	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>209,430</b>	<b>180,142</b>	<b>202,816</b>	<b>202,816</b>	<b>127,709</b>	<b>207,294</b>	<b>231,555</b>	<b>206,655</b>	<b>-</b>	<b>-</b>
	<b>CAPITAL OUTLAY</b>										
201-4150-73100	VEHICLES	-	61,821	-	-	-	-	-	-		
201-4150-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	10,000	10,000	10,991	10,991	-	-		
	<b>Scissor Lift</b>							40,000	-		
201-4150-74900	LEASE CAPITAL EXPENSES	-	7,118	-	-	-	-	-	-		
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>68,939</b>	<b>10,000</b>	<b>10,000</b>	<b>10,991</b>	<b>10,991</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>										
201-4150-84900	LEASE-PRINCIPAL	1,823	2,102	1,823	1,823	931	2,102	2,102	2,102		
201-4150-89900	LEASE-INTEREST	-	195	-	-	-	195	195	195		
	<b>TOTAL DEBT SERVICE</b>	<b>1,823</b>	<b>2,297</b>	<b>1,823</b>	<b>1,823</b>	<b>931</b>	<b>2,297</b>	<b>2,297</b>	<b>2,297</b>	<b>-</b>	<b>-</b>
	<b>TOTAL RECREATION CENTER EXPENDITURES</b>	<b>600,149</b>	<b>729,390</b>	<b>827,342</b>	<b>827,342</b>	<b>504,892</b>	<b>783,440</b>	<b>944,050</b>	<b>845,144</b>	<b>-</b>	<b>-</b>

RECREATION PROGRAMS - 4160

PERSONAL SERVICES

201-4160-50110	WAGES & SALARIES	69,945	72,080	59,810	59,810	24,243	46,019	56,741	56,741		
201-4160-50120	PART TIME/EXTRA HELP WAGES	93,439	55,603	124,277	124,277	63,834	120,000	127,251	111,512		

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
201-4160-52110	INSURANCE BENEFITS	883	894	973	973	3,905	6,825	10,102	10,257		
201-4160-52120	FICA EXPENSES	12,757	9,861	14,124	14,124	6,720	11,234	14,075	12,871		
201-4160-52130	RETIREMENT	4,975	9,419	10,027	10,027	1,662	3,796	10,013	10,013		
201-4160-52150	WORKER'S COMPENSATION	918	818	1,499	1,499	1,196	1,209	1,490	1,386		
201-4160-52160	UNEMPLOYMENT INSURANCE	5,611	1,390	1,289	1,289	163	857	184	168		
201-4160-52170	PAID LEAVE OREGON	654	513	736	736	351	587	737	674		
	<b>TOTAL PERSONAL SERVICES</b>	<b>189,182</b>	<b>150,578</b>	<b>212,735</b>	<b>212,735</b>	<b>102,074</b>	<b>190,527</b>	<b>220,593</b>	<b>203,622</b>	-	-
	<b>Total Full Time Equivalent (FTE)</b>	<b>4.04</b>	<b>4.04</b>	<b>3.72</b>	<b>3.72</b>	<b>3.72</b>	<b>3.72</b>	<b>3.72</b>	<b>3.22</b>		
	<b>MATERIAL &amp; SERVICES</b>										
201-4160-60400	EMPLOYMENT SERVICES	5,138	3,533	5,000	5,000	3,572	7,200	10,000	7,500		
201-4160-61200	BUILDING & GROUNDS EXPENSES	1,071	3,023	1,000	1,000	12	1,000	1,000	1,000		
201-4160-61300	PERMITS/LICENSES EXPENSES	836	665	2,500	2,500	1,164	2,500	3,700	1,200		
201-4160-62100	CLEANING EXPENSES	-	-	150	150	70	150	150	150		
201-4160-63100	VEHICLE EXPENSES	-	-	200	200	27	200	2,000	500		
201-4160-63200	EQUIPMENT EXPENSES	88	7,007	350	350	1,612	1,612	350	350		
201-4160-65200	COMMUNICATIONS EXPENSES	2,265	1,585	1,800	1,800	388	1,800	1,800	1,800		
201-4160-65300	ADVERTISING & MARKETING EXP	1,630	10,491	5,000	5,000	2,009	5,000	6,000	5,000		
201-4160-65400	PRINTING & BINDING	338	484	400	400	186	400	400	400		
201-4160-65500	TRAVEL & MEETING EXPENSES	304	1,912	1,800	1,800	3,708	3,708	3,000	1,800		
201-4160-65550	MEMBERSHIPS, DUES & FEES	243	200	400	400	70	400	800	800		
201-4160-65600	TRAINING	80	1,636	2,000	2,000	445	445	2,500	2,000		
201-4160-65700	PROGRAMS & PROGRAM SUPPLIES	3,525	20,977	10,000	10,000	8,258	13,782	16,000	12,500		
201-4160-65705	RECREATION SCHOLARSHIPS	178	-	1,700	1,700	-	800	1,700	1,700		
201-4160-66100	OFFICE SUPPLIES	63	1,241	300	300	89	4,300	4,300	500		
201-4160-66500	CLOTHING & UNIFORMS	79	922	400	400	53	400	400	400		
201-4160-66600	GENERAL EXPENSES	65	379	700	700	142	700	700	-		
201-4160-66800	FUEL	-	-	1,000	1,000	209	1,000	2,000	1,500		
201-4160-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	-	119	119	-	-		
201-4160-69101	SERV PROVIDED BY GENERAL FUND	12,880	13,433	13,836	13,836	9,224	13,836	15,220	15,220	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>28,783</b>	<b>67,488</b>	<b>48,536</b>	<b>48,536</b>	<b>31,357</b>	<b>59,352</b>	<b>72,020</b>	<b>54,320</b>	-	-
	<b>TOTAL RECREATION PROGRAMS EXPENDITURES</b>	<b>217,965</b>	<b>218,066</b>	<b>261,271</b>	<b>261,271</b>	<b>133,431</b>	<b>249,879</b>	<b>292,613</b>	<b>257,942</b>	-	-

**SPORTS PROGRAMS - 4170**

**PERSONAL SERVICES**

201-4170-50110	WAGES & SALARIES	72,888	91,093	89,280	89,280	62,723	94,815	91,980	91,980		
201-4170-50120	PART TIME/EXTRA HELP WAGES	570	21,391	51,690	51,690	11,406	28,332	53,427	53,427		
201-4170-52110	INSURANCE BENEFITS	10,312	11,253	10,291	10,291	7,287	10,211	11,273	11,443		
201-4170-52120	FICA EXPENSES	5,523	8,348	10,784	10,784	5,563	9,080	11,124	11,124		
201-4170-52130	RETIREMENT	3,801	7,303	8,207	8,207	5,230	7,725	8,723	8,723		
201-4170-52150	WORKER'S COMPENSATION	359	463	893	893	645	657	926	926		
201-4170-52160	UNEMPLOYMENT INSURANCE	2,358	503	987	987	519	544	145	145		
201-4170-52170	PAID LEAVE OREGON	289	436	564	564	291	475	581	581		
	<b>TOTAL PERSONAL SERVICES</b>	<b>96,100</b>	<b>140,790</b>	<b>172,696</b>	<b>172,696</b>	<b>93,664</b>	<b>151,839</b>	<b>178,179</b>	<b>178,349</b>	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>Total Full Time Equivalent (FTE)</b>		1.50	1.74	2.24	2.24	2.24	2.24	2.24	2.24		
<b>MATERIAL &amp; SERVICES</b>											
201-4170-60400	EMPLOYMENT SERVICES	19,492	21,125	27,000	27,000	5,778	22,000	25,000	22,000		
201-4170-61200	BUILDING & GROUNDS EXPENSES	9,311	29,029	30,000	30,000	30,350	30,350	15,000	-		
201-4170-63200	EQUIPMENT EXPENSES	6,995	-	-	-	-	-	-	-		
201-4170-65200	COMMUNICATIONS EXPENSES	-	95	600	600	-	600	600	600		
201-4170-65300	ADVERTISING & MARKETING EXP	2,619	10,996	8,000	8,000	6,196	10,000	11,000	9,500		
201-4170-65500	TRAVEL & MEETING EXPENSES	490	1,617	3,000	3,000	741	1,800	3,000	2,000		
201-4170-65550	MEMBERSHIPS, DUES & FEES	666	494	400	400	500	500	1,000	1,000		
201-4170-65600	TRAINING	849	732	1,500	1,500	460	1,500	1,500	1,000		
201-4170-65700	PROGRAMS & PROGRAM SUPPLIES	53,031	51,070	45,000	45,000	40,091	48,000	56,000	50,000		
201-4170-65705	SPORTS SCHOLARSHIPS	-	926	300	300	-	-	300	300		
201-4170-66100	OFFICE SUPPLIES	587	1,096	300	300	-	300	300	300		
201-4170-66200	POSTAGE/SHIPPING EXPENSES	-	-	100	100	-	100	100	100		
201-4170-66500	CLOTHING & UNIFORMS	-	-	200	200	-	-	200	200		
201-4170-66800	FUEL	233	145	300	300	321	400	600	600		
201-4170-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	-	80	160	240	240		
201-4170-69101	SERV PROVIDED BY GENERAL FUND	10,292	10,734	11,056	11,056	7,368	11,056	12,162	12,162	-	-
<b>TOTAL MATERIAL &amp; SERVICES</b>		104,565	128,059	127,756	127,756	91,885	126,766	127,002	100,002	-	-
<b>TOTAL SPORTS PROGRAMS EXPENDITURES</b>		200,665	268,849	300,452	300,452	185,549	278,605	305,181	278,351	-	-
<b>TOTAL RECREATION FUND EXPENDITURES</b>		2,228,618	2,785,396	3,123,301	3,158,251	1,963,954	2,983,496	3,419,551	2,983,897	-	-
201-4190-90404	TRANSFER TO RESERVE FUND <i>Scholarship Funds Collected</i>	-	-	150	150	-	-	-	-	-	-
201-4190-90405	TRANSFER TO CAPITAL IMPROVEMTS <i>HVAC Control System for Recreation Center (21056)</i> <i>Installation of New Overhead Light Fixtures at Aquatic Center (21-26XXX)</i> <i>Recreation Center Elevator Retrofit Compliance (21-26XXX)</i>	111,040	204,261	71,947	100,047	82,061	100,047	-	25,000 10,000 125,000	-	-
<b>TOTAL TRANSFERS TO</b>		111,040	204,261	72,097	100,197	82,061	100,047	160,000	-	-	-
<b>TOTAL RECREATION FUND EXPENDITURES &amp; TRANSFERS</b>		2,339,658	2,989,657	3,195,398	3,258,448	2,046,015	3,083,543	3,579,551	2,983,897	-	-
201-4190-98100	CONTINGENCY ACCOUNT	-	-	357,828	132,464	-	-	-	152,086	-	-
201-4190-99200	UNAPPROPRIATED ENDING FUND BAL	989,574	751,031	249,864	249,864	537,044	517,072	(44,442)	238,712	-	-
<b>TOTAL RECREATION FUND REQUIREMENTS</b>		3,329,232	3,740,688	3,803,090	3,640,776	2,583,059	3,600,615	3,535,109	3,374,695	-	-

# Public Parking Fund - 211

The Parking Fund is a special revenue fund that collects revenues from parking tickets, fees in lieu of parking, and is proposed to collect metered parking fees to support the cost of public parking and enforcement of parking within the various business districts in the City of Newport. The City's individual parking districts were combined into one parking district beginning in Fiscal Year 2020-2021.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>PUBLIC PARKING FUND - 211</b>										
<b>RESOURCES</b>										
FEES, FINES & FORFEITURES	116,572	333,014	405,850	405,850	224,509	310,107	382,750	382,750	-	-
INVESTMENTS	192	3,902	639	639	3,899	6,241	5,617	5,617	-	-
<b>TOTAL REVENUES</b>	<b>116,764</b>	<b>336,916</b>	<b>406,489</b>	<b>406,489</b>	<b>228,408</b>	<b>316,348</b>	<b>388,367</b>	<b>388,367</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
PUBLIC PARKING - CITYWIDE	91,429	166,367	268,393	268,393	156,148	214,658	283,910	284,420	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>91,429</b>	<b>166,367</b>	<b>268,393</b>	<b>268,393</b>	<b>156,148</b>	<b>214,658</b>	<b>283,910</b>	<b>284,420</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>28,050</b>	<b>101,989</b>	<b>-</b>	<b>-</b>	<b>118,178</b>	<b>117,607</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>91,429</b>	<b>166,367</b>	<b>296,443</b>	<b>370,382</b>	<b>156,148</b>	<b>214,658</b>	<b>402,088</b>	<b>402,027</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	50,000	51,184	-	-	-	-	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	225,000	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	(275,000)	(50,000)	(200,000)	(200,000)	(150,000)	(200,000)	(50,000)	(50,000)	-	-
NET TRANSFERS	-	1,184	(200,000)	(200,000)	(150,000)	(200,000)	(50,000)	(50,000)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>25,335</b>	<b>171,733</b>	<b>(89,954)</b>	<b>(163,893)</b>	<b>(77,740)</b>	<b>(98,310)</b>	<b>(63,721)</b>	<b>(63,660)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>(966)</b>	<b>24,367</b>	<b>122,161</b>	<b>196,100</b>	<b>196,100</b>	<b>196,100</b>	<b>97,790</b>	<b>97,790</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>24,369</b>	<b>196,100</b>	<b>32,207</b>	<b>32,207</b>	<b>118,360</b>	<b>97,790</b>	<b>34,069</b>	<b>34,130</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>PUBLIC PARKING FUND - 211</b>											
<b>CITYWIDE - 4550</b>											
<b>RESOURCES</b>											
211-4550-46006	PARKING TICKETS	21,854	38,539	35,000	35,000	14,586	20,177	30,000	30,000		
211-4550-46407	FEES IN LIEU OF PARKING-NYE BE	8,125	9,100	8,100	8,100	4,320	7,519	-	-		
211-4550-46408	FEES IN LIEU OF PARKING-DECO	2,985	3,045	2,750	2,750	1,374	1,550	2,750	2,750		
211-4550-46409	FEES IN LIEU OF PARKING-BAY FR	13,100	-	-	-	1,256	1,256	-	-		
211-4550-46412	METER PARKING FEES	34,271	151,775	300,000	300,000	54,032	74,557	110,000	110,000		
211-4550-46414	E-PERMIT PARKING FEES	36,237	130,555	60,000	60,000	148,941	205,048	240,000	240,000		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	<b>116,572</b>	<b>333,014</b>	<b>405,850</b>	<b>405,850</b>	<b>224,509</b>	<b>310,107</b>	<b>382,750</b>	<b>382,750</b>	<b>-</b>	<b>-</b>
211-4550-47001	INTEREST ON INVESTMENTS	192	3,902	639	639	3,899	6,241	5,617	5,617		
	<b>TOTAL INVESTMENTS</b>	<b>192</b>	<b>3,902</b>	<b>639</b>	<b>639</b>	<b>3,899</b>	<b>6,241</b>	<b>5,617</b>	<b>5,617</b>	<b>-</b>	<b>-</b>
<b>TOTAL CITYWIDE REVENUES</b>		<b>116,764</b>	<b>336,916</b>	<b>406,489</b>	<b>406,489</b>	<b>228,408</b>	<b>316,348</b>	<b>388,367</b>	<b>388,367</b>	<b>-</b>	<b>-</b>
211-4550-49101	TRANSFER FROM GENERAL FUND	50,000	-	-	-	-	-	-	-		
211-4550-49402	TRANSFER FROM CAP PROJ FUND	-	51,184	-	-	-	-	-	-		
	<b>TOTAL TRANSFERS FROM</b>	<b>50,000</b>	<b>51,184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211-4550-49800	INTERFUND LOAN FROM OTHER FUND	225,000	-	-	-	-	-	-	-		
	<b>TOTAL INTERFUND LOAN FROM</b>	<b>225,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CITYWIDE REVENUES &amp; TRANSFERS</b>		<b>391,764</b>	<b>388,100</b>	<b>406,489</b>	<b>406,489</b>	<b>228,408</b>	<b>316,348</b>	<b>388,367</b>	<b>388,367</b>	<b>-</b>	<b>-</b>
211-4550-49901	BEGINNING FUND BALANCE	(966)	24,367	122,161	196,100	196,100	196,100	97,790	97,790		
<b>TOTAL CITYWIDE RESOURCES</b>		<b>390,798</b>	<b>412,467</b>	<b>528,650</b>	<b>602,589</b>	<b>424,508</b>	<b>512,448</b>	<b>486,157</b>	<b>486,157</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>PERSONAL SERVICES</b>											
211-4550-50110	WAGES & SALARIES	42,086	12,710	48,791	48,791	14,516	27,896	50,255	50,255		
211-4550-51110	OVERTIME	3,317	-	4,500	4,500	246	492	4,500	4,500		
211-4550-52110	INSURANCE BENEFITS	6,483	1,363	28,150	28,150	2,869	5,595	30,796	31,306		
211-4550-52120	FICA EXPENSES	3,389	875	4,077	4,077	1,105	2,181	4,189	4,189		
211-4550-52130	RETIREMENT	-	-	-	-	1,662	2,850	-	-		
211-4550-52140	PERS RETIREMENT	5,461	2,534	10,211	10,211	3,890	7,484	18,332	18,332		
211-4550-52150	WORKER'S COMPENSATION	853	726	1,176	1,176	832	840	1,457	1,457		
211-4550-52160	UNEMPLOYMENT INSURANCE	705	223	373	373	202	346	55	55		
211-4550-52170	PAID LEAVE OREGON	177	46	212	212	58	114	218	218		
	<b>TOTAL PERSONAL SERVICES</b>	<b>62,471</b>	<b>18,477</b>	<b>97,490</b>	<b>97,490</b>	<b>25,380</b>	<b>47,798</b>	<b>109,802</b>	<b>110,312</b>	<b>-</b>	<b>-</b>
<b>Total Full Time Equivalent (FTE)</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>MATERIAL &amp; SERVICES</b>											
211-4550-60100	PROFESSIONAL SERVICES	-	27,212	30,000	30,000	34,365	45,820	47,500	47,500	-	-
211-4550-60200	FINANCIAL PROFESSIONAL SERVICE	11,138	45,153	50,000	50,000	32,231	42,819	45,000	45,000	-	-
211-4550-63100	VEHICLE EXPENSES	1,851	-	2,500	2,500	-	250	2,000	2,000	-	-
211-4550-63200	EQUIPMENT EXPENSES	-	162	25,000	25,000	11,000	22,000	15,000	15,000	-	-
211-4550-63400	INFRASTRUCTURE EXPENSES	-	-	5,000	5,000	-	-	5,000	5,000	-	-
211-4550-65100	INSURANCE PREMIUM & EXPENSES	476	564	603	603	624	624	668	668	-	-
211-4550-65200	COMMUNICATIONS EXPENSES	1,107	1,483	1,400	1,400	2,338	3,117	3,500	3,500	-	-
211-4550-66100	OFFICE SUPPLIES	-	1,161	1,500	1,500	660	880	1,250	1,250	-	-
211-4550-66300	TRAFFIC SAFETY & SIGNAGE	-	3,948	2,500	2,500	-	-	1,500	1,500	-	-
211-4550-66500	CLOTHING & UNIFORMS	2,955	-	1,000	1,000	-	-	750	750	-	-
211-4550-67200	OTHER DATA PROCESSING EXPENSES	6,404	17,964	1,000	1,000	950	950	1,000	1,000	-	-
211-4550-69101	SERV PROVIDED BY GENERAL FUND	5,027	5,243	5,400	5,400	3,600	5,400	5,940	5,940	-	-
<b>TOTAL MATERIAL &amp; SERVICES</b>		<b>28,958</b>	<b>102,890</b>	<b>125,903</b>	<b>125,903</b>	<b>85,768</b>	<b>121,860</b>	<b>129,108</b>	<b>129,108</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>											
211-4550-84800	INTERFUND LOAN REPAY-PRINC	-	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-	-
<b>TOTAL DEBT SERVICE</b>		<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL CITYWIDE EXPENDITURES</b>		<b>91,429</b>	<b>166,367</b>	<b>268,393</b>	<b>268,393</b>	<b>156,148</b>	<b>214,658</b>	<b>283,910</b>	<b>284,420</b>	<b>-</b>	<b>-</b>
211-4550-90402	TRANSFER TO CAPITAL PROJECTS	275,000	50,000	200,000	200,000	150,000	200,000	-	-	-	-
211-4550-90711	TRANSFER TO CITY FACILITIES	-	-	-	-	-	-	-	-	-	-
	<b>Visual Arts Center ADA Upper Lot Rebuild (21-26XXX)</b>							50,000	50,000	-	-
<b>TOTAL TRANSFERS TO</b>		<b>275,000</b>	<b>50,000</b>	<b>200,000</b>	<b>200,000</b>	<b>150,000</b>	<b>200,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL CITYWIDE EXPENDITURES &amp; TRANSFERS</b>		<b>366,429</b>	<b>216,367</b>	<b>468,393</b>	<b>468,393</b>	<b>306,148</b>	<b>414,658</b>	<b>333,910</b>	<b>334,420</b>	<b>-</b>	<b>-</b>
211-4550-98100	CONTINGENCY ACCOUNT	-	-	28,050	101,989	-	-	118,178	117,607	-	-
211-4550-99200	UNAPPROPRIATED ENDING FUND BAL	24,369	196,100	32,207	32,207	118,360	97,790	34,069	34,130	-	-
<b>TOTAL CITYWIDE REQUIREMENTS</b>		<b>390,798</b>	<b>412,467</b>	<b>528,650</b>	<b>602,589</b>	<b>424,508</b>	<b>512,448</b>	<b>486,157</b>	<b>486,157</b>	<b>-</b>	<b>-</b>

# Housing Fund - 212

The Housing Fund is a special revenue fund that collects designated resources from the construction excise tax with 50% used as development incentives for affordable housing, 15% being collected and provided to the State of Oregon to the Department of Housing and Community Services, with 35% being used for programs related to affordable housing.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>HOUSING FUND - 212</b>										
<b>RESOURCES</b>										
FEES, FINES & FORFEITURES	134,084	74,092	127,380	127,380	136,750	159,052	119,289	119,289	-	-
INVESTMENTS	37,416	42,349	32,434	32,434	25,009	37,330	33,597	33,597	-	-
<b>TOTAL REVENUES</b>	<b>171,500</b>	<b>116,441</b>	<b>159,814</b>	<b>159,814</b>	<b>161,759</b>	<b>196,382</b>	<b>152,886</b>	<b>152,886</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
AFFORDABLE HOUSING GENERAL	1,051	1,194	121,221	150,168	817	1,252	150,313	150,313	-	-
OREGON HOUSING & COMMUNITY SERVICES	13,171	4,530	18,329	18,329	7,229	23,003	17,252	17,252	-	-
AFFORDABLE HOUSING DEVELOPMENT INCENTIVES	-	34,809	250,000	250,000	120,046	185,750	200,000	200,000	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>14,222</b>	<b>40,533</b>	<b>389,550</b>	<b>418,497</b>	<b>128,092</b>	<b>210,005</b>	<b>367,565</b>	<b>367,565</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>760,656</b>	<b>701,003</b>	<b>-</b>	<b>-</b>	<b>731,384</b>	<b>731,384</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>14,222</b>	<b>40,533</b>	<b>1,150,206</b>	<b>1,119,500</b>	<b>128,092</b>	<b>210,005</b>	<b>1,098,949</b>	<b>1,098,949</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	142,640	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	(142,640)	-	-	-	-	-	-	-	-	-
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>157,278</b>	<b>75,908</b>	<b>(990,392)</b>	<b>(959,686)</b>	<b>33,667</b>	<b>(13,623)</b>	<b>(946,063)</b>	<b>(946,063)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>726,500</b>	<b>883,778</b>	<b>990,392</b>	<b>959,686</b>	<b>959,686</b>	<b>959,686</b>	<b>946,063</b>	<b>946,063</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>883,778</b>	<b>959,686</b>	<b>-</b>	<b>-</b>	<b>993,353</b>	<b>946,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>HOUSING FUND - 212</b>											
<b>AFFORDABLE HOUSING GENERAL - 4710</b>											
<b>RESOURCES</b>											
212-4710-46428	CET AFFORDABLE HOUSING-FLEX	49,384	35,161	46,915	46,915	59,374	59,374	44,531	44,531		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	49,384	35,161	46,915	46,915	59,374	59,374	44,531	44,531	-	-
212-4710-47001	INTEREST ON INVESTMENTS	37,416	42,349	32,434	32,434	25,009	37,330	33,597	33,597		
	<b>TOTAL INVESTMENTS</b>	37,416	42,349	32,434	32,434	25,009	37,330	33,597	33,597	-	-
<b>TOTAL AFFORDABLE HOUSING GENERAL REVENUES</b>		86,800	77,510	79,349	79,349	84,383	96,704	78,128	78,128	-	-
212-4710-49212	TRANSFER FROM HOUSING FUND	142,640	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	142,640	-	-	-	-	-	-	-	-	-
<b>TOTAL HOUSING FUND REVENUES &amp; TRANSFERS</b>		229,440	77,510	79,349	79,349	84,383	96,704	78,128	78,128	-	-
212-4710-49901	BEGINNING FUND BALANCE	364,873	593,262	669,898	669,578	669,578	669,578	765,030	765,030		
<b>TOTAL AFFORDABLE HOUSING GENERAL RESOURCES</b>		594,313	670,772	749,247	748,927	753,961	766,282	843,158	843,158	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
212-4710-60200	FINANCIAL PROFESSIONAL SERVICE	445	562	570	570	385	601	650	650		
212-4710-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	120,000	148,947	-	-	148,947	148,947		
212-4710-69101	SERV PROVIDED BY GENERAL FUND	606	632	651	651	432	651	716	716	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	1,051	1,194	121,221	150,168	817	1,252	150,313	150,313	-	-
<b>TOTAL AFFORDABLE HOUSING GENERAL EXPENDITURES</b>		1,051	1,194	121,221	150,168	817	1,252	150,313	150,313	-	-
212-4710-98100	CONTINGENCY ACCOUNT	-	-	628,026	598,759	-	-	692,845	692,845	-	-
212-4710-99200	UNAPPROPRIATED ENDING FUND BAL	593,262	669,578	-	-	753,144	765,030	-	-	-	-
<b>TOTAL AFFORDABLE HOUSING GENERAL REQUIREMENTS</b>		594,313	670,772	749,247	748,927	753,961	766,282	843,158	843,158	-	-
<b>OREGON HOUSING &amp; COMMUNITY SERVICES - 4720</b>											
<b>RESOURCES</b>											
212-4720-46428	CET OHCS DOWN PMT ASSISTANCE	19,294	8,984	18,329	18,329	17,856	23,003	17,252	17,252		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	19,294	8,984	18,329	18,329	17,856	23,003	17,252	17,252	-	-
<b>TOTAL OREGON HOUSING &amp; COMMUNITY SERVICES REVENUES</b>		19,294	8,984	18,329	18,329	17,856	23,003	17,252	17,252	-	-
212-4720-49901	BEGINNING FUND BALANCE	-	(4,454)	-	-	-	-	-	-		

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL OREGON HOUSING &amp; COMMUNITY SERVICES RESOURCES</b>		19,294	4,530	18,329	18,329	17,856	23,003	17,252	17,252	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
212-4720-65720	CET EXPENSE	13,171	4,530	18,329	18,329	7,229	23,003	17,252	17,252		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	13,171	4,530	18,329	18,329	7,229	23,003	17,252	17,252	-	-
<b>TOTAL OREGON HOUSING &amp; COMMUNITY SERVICES EXPENDITURES</b>		13,171	4,530	18,329	18,329	7,229	23,003	17,252	17,252	-	-
212-4720-90212	TRANSFER TO HOUSING FUND	10,577	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	10,577	-	-	-	-	-	-	-	-	-
<b>TOTAL OREGON HOUSING &amp; COMMUNITY SERV. REVENUES &amp; TRANS.</b>		23,748	4,530	18,329	18,329	7,229	23,003	17,252	17,252	-	-
212-4720-99200	UNAPPROPRIATED ENDING FUND BAL	(4,454)	-	-	-	10,627	-	-	-	-	-
<b>TOTAL OREGON HOUSING &amp; COMMUNITY SERVICES REQUIREMENTS</b>		19,294	4,530	18,329	18,329	17,856	23,003	17,252	17,252	-	-
<b>AFFORDABLE HOUSING DEVELOPMENT INCENTIVES - 4730</b>											
<b>RESOURCES</b>											
212-4730-46428	CET AFFORDABLE HOUSING-INCEN TV	65,406	29,947	62,136	62,136	59,520	76,675	57,506	57,506		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	65,406	29,947	62,136	62,136	59,520	76,675	57,506	57,506	-	-
<b>TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. REVENUES</b>		65,406	29,947	62,136	62,136	59,520	76,675	57,506	57,506	-	-
212-4730-49901	BEGINNING FUND BALANCE	361,627	294,970	320,494	290,108	290,108	290,108	181,033	181,033		
<b>TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENTIVES RESOURCES</b>		427,033	324,917	382,630	352,244	349,628	366,783	238,539	238,539	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
212-4730-65700	PROGRAMS & PROGRAM SUPPLIES	-	34,809	250,000	250,000	120,046	185,750	200,000	200,000		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	-	34,809	250,000	250,000	120,046	185,750	200,000	200,000	-	-
<b>TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. EXPENDITURES</b>		-	34,809	250,000	250,000	120,046	185,750	200,000	200,000	-	-
212-4730-90212	TRANSFER TO HOUSING FUND	132,063	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	132,063	-	-	-	-	-	-	-	-	-
<b>TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. TRANSFERS</b>		132,063	34,809	250,000	250,000	120,046	185,750	200,000	200,000	-	-

BUDGET WORKSHEETS  
for Fiscal Year 2026-2027

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
212-4730-98100	CONTINGENCY ACCOUNT	-	-	132,630	102,244	-	-	38,539	38,539	-	-
212-4730-99200	UNAPPROPRIATED ENDING FUND BAL	294,970	290,108	-	-	229,582	181,033	-	-	-	-
<b>TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. REQUIREMENTS</b>		<b>427,033</b>	<b>324,917</b>	<b>382,630</b>	<b>352,244</b>	<b>349,628</b>	<b>366,783</b>	<b>238,539</b>	<b>238,539</b>	<b>-</b>	<b>-</b>



# Airport Fund - 220

The Airport Fund is a special revenue fund that collects various revenues including rents, landing fees, and sale of fuel that is used to fund airport operations. In addition, the Airport Fund receives support through a General Fund transfer to offset the difference between revenues collected and operational expenses.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>AIRPORT FUND - 220</b>										
<b>RESOURCES</b>										
MISCELLANEOUS SOURCES	19,455	6,102	9,437	9,437	2,971	3,200	3,500	3,500	-	-
FEES, FINES & FORFEITURES	654,587	687,357	730,593	730,593	490,830	662,424	706,993	706,993	-	-
INVESTMENTS	148,095	53,104	19,172	19,172	13,314	19,766	17,789	17,789	-	-
LOAN AND LEASE REVENUE	-	4,645	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>822,137</b>	<b>751,208</b>	<b>759,202</b>	<b>759,202</b>	<b>507,115</b>	<b>685,390</b>	<b>728,282</b>	<b>728,282</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
AIRPORT	988,575	1,006,834	997,579	997,579	666,838	972,638	1,067,606	1,069,007	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>988,575</b>	<b>1,006,834</b>	<b>997,579</b>	<b>997,579</b>	<b>666,838</b>	<b>972,638</b>	<b>1,067,606</b>	<b>1,069,007</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>605,192</b>	<b>647,823</b>	<b>-</b>	<b>-</b>	<b>576,239</b>	<b>354,199</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>988,575</b>	<b>1,006,834</b>	<b>1,602,771</b>	<b>1,645,402</b>	<b>666,838</b>	<b>972,638</b>	<b>1,643,845</b>	<b>1,423,206</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	462,465	323,465	299,274	316,116	216,362	317,316	320,282	100,487	-	-
TRANSFERS OUT	(45,099)	(15,000)	(26,963)	(26,963)	(20,223)	(26,963)	-	-	-	-
NET TRANSFERS	417,366	308,465	272,311	289,153	196,139	290,353	320,282	100,487	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>250,928</b>	<b>52,839</b>	<b>(571,258)</b>	<b>(597,047)</b>	<b>36,416</b>	<b>3,105</b>	<b>(595,281)</b>	<b>(594,437)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>373,084</b>	<b>624,014</b>	<b>651,064</b>	<b>676,853</b>	<b>676,853</b>	<b>676,853</b>	<b>679,958</b>	<b>679,958</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>624,012</b>	<b>676,853</b>	<b>79,806</b>	<b>79,806</b>	<b>713,269</b>	<b>679,958</b>	<b>84,677</b>	<b>85,521</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>AIRPORT FUND - 220</b>											
<b>RESOURCES</b>											
220-4210-48001	MISC. SALES & SERVICES	19,455	6,102	9,437	9,437	2,971	3,200	3,500	3,500		
	<b>TOTAL MISCELANEOUS SOURCES</b>	19,455	6,102	9,437	9,437	2,971	3,200	3,500	3,500	-	-
220-4210-45001	JET FUEL REVENUE	380,176	364,434	392,906	392,906	293,488	385,000	390,000	390,000		
220-4210-45002	AVGAS REVENUE	82,796	66,624	72,724	72,724	29,580	50,000	55,000	55,000		
220-4210-45003	OIL	733	70	801	801	-	-	334	334		
220-4210-45004	PILOT SUPPLIES	1,759	1,258	403	403	352	704	624	624		
220-4210-45005	FOOD CATERING	763	139	1,102	1,102	446	750	708	708		
220-4210-45006	TIE DOWN	1,120	3,430	10,621	10,621	9,190	10,621	11,000	11,000		
220-4210-45007	RENTAL CAR FEES	27,176	15,887	27,145	27,145	10,252	16,014	16,800	16,800		
220-4210-45008	LANDING FEES	-	-	21,382	21,382	11,760	19,380	15,500	15,500		
220-4210-45602	SERVICE PROVIDED WASTEWATER	30,704	30,704	30,704	30,704	20,472	30,704	30,704	30,704	-	-
220-4210-46002	RENTS & LEASES	128,056	202,564	171,795	171,795	114,291	148,151	185,099	185,099		
220-4210-46209	CONCESSIONS	1,304	2,247	1,010	1,010	999	1,100	1,224	1,224		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	654,587	687,357	730,593	730,593	490,830	662,424	706,993	706,993	-	-
220-4210-47001	INTEREST ON INVESTMENTS	148,095	53,104	19,172	19,172	13,314	19,766	17,789	17,789		
	<b>TOTAL INVESTMENTS</b>	148,095	53,104	19,172	19,172	13,314	19,766	17,789	17,789	-	-
220-4210-48512	LEASE PROCEEDS	-	4,645	-	-	-	-	-	-		
	<b>TOTAL LOAN &amp; LEASE REVENUES</b>	-	4,645	-	-	-	-	-	-	-	-
<b>TOTAL AIRPORT FUND REVENUES</b>		822,137	751,208	759,202	759,202	507,115	685,390	728,282	728,282	-	-
220-4210-49101	TRANSFER FROM GENERAL FUND	103,000	-	-	-	-	-	-	-		
	<b>Annual Operation Transfer</b>									-	-
220-4210-49230	TRANSFER FR ROOM TAX FUND	359,465	323,465	299,274	299,274	199,520	299,274	-	-		
	<b>Annual Airport Request (9.4%)</b>							320,282	100,487	-	-
220-4210-49402	TRANSFER FROM CAP PROJ FUND	-	-	-	16,842	16,842	18,042	-	-		
	<b>TOTAL TRANSFERS FROM</b>	462,465	323,465	299,274	316,116	216,362	317,316	320,282	100,487	-	-
<b>TOTAL AIRPORT FUND REVENUES &amp; TRANSFERS</b>		1,284,602	1,074,673	1,058,476	1,075,318	723,477	1,002,706	1,048,564	828,769	-	-
220-4210-49901	BEGINNING FUND BALANCE	373,084	624,014	651,064	676,853	676,853	676,853	679,958	679,958		
<b>TOTAL AIRPORT FUND RESOURCES</b>		1,657,686	1,698,687	1,709,540	1,752,171	1,400,330	1,679,559	1,728,522	1,508,727	-	-
<b>EXPENDITURES</b>											
<b>PERSONAL SERVICES</b>											
220-4210-50110	WAGES & SALARIES	204,632	272,854	244,323	244,323	164,204	248,054	253,440	253,440		
220-4210-50120	PART TIME/EXTRA HELP WAGES	-	-	-	-	-	-	25,124	25,124		
220-4210-51110	OVERTIME	2,635	2,409	3,000	3,000	2,858	4,425	4,500	4,500		
220-4210-51120	ON-CALL	-	-	500	500	-	-	500	500		

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
220-4210-52110	INSURANCE BENEFITS	67,952	70,179	73,774	73,774	52,226	72,350	80,805	82,106		
220-4210-52120	FICA EXPENSES	15,201	20,258	19,004	19,004	12,449	18,762	21,907	21,907		
220-4210-52130	RETIREMENT	59,302	25,456	27,124	27,124	16,122	24,052	28,853	28,853		
220-4210-52150	WORKER'S COMPENSATION	4,140	3,932	6,501	6,501	4,602	4,622	8,016	8,016		
220-4210-52160	UNEMPLOYMENT INSURANCE	6,727	1,670	1,735	1,735	811	839	284	284		
220-4210-52170	PAID LEAVE OREGON	794	1,057	991	991	649	979	1,134	1,134		
	<b>TOTAL PERSONAL SERVICES</b>	<b>361,383</b>	<b>397,815</b>	<b>376,952</b>	<b>376,952</b>	<b>253,921</b>	<b>374,083</b>	<b>424,563</b>	<b>425,864</b>	-	-
	<b>Total Full Time Equivalent (FTE)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.50</b>	<b>3.50</b>		
	<b>MATERIAL &amp; SERVICES</b>										
220-4210-60100	PROFESSIONAL SERVICES	26,783	20,124	22,619	22,619	6,654	15,250	46,000	46,000		
	<b>Aviation Business Feasibility Study \$30,000</b>										
220-4210-60200	FINANCIAL PROFESSIONAL SERVICE	9,143	9,180	10,816	10,816	8,549	12,600	13,100	13,100		
220-4210-61100	UTILITIES - ELECTRIC	16,191	14,400	18,167	18,167	8,377	14,900	16,000	16,000		
220-4210-61140	UTILITIES - WATER & SEWER	7,485	27,612	41,406	41,406	27,318	40,732	41,000	41,000		
220-4210-61190	UTILITIES - OTHER	9,946	11,117	9,135	9,135	1,504	2,600	3,500	3,500		
220-4210-61200	BUILDING & GROUNDS EXPENSES	20,965	18,168	21,595	21,595	10,213	19,500	20,000	20,000		
220-4210-61300	PERMITS/LICENSES EXPENSES	2,946	1,064	2,710	2,710	1,740	2,456	2,500	2,500		
220-4210-62100	CLEANING EXPENSES	13,983	9,703	9,141	9,141	9,437	9,800	9,800	9,800		
220-4210-63100	VEHICLE EXPENSES	1,251	357	2,608	2,608	6,223	7,200	6,500	6,500		
220-4210-63200	EQUIPMENT EXPENSES	62,467	47,749	30,587	30,587	17,014	28,000	26,000	26,000		
220-4210-63300	MAINTENANCE AGREEMENTS	492	4,539	6,076	6,076	3,391	4,900	5,000	5,000		
220-4210-64200	RENTAL EXPENSES	-	666	513	513	-	-	500	500		
220-4210-65100	INSURANCE PREMIUM & EXPENSES	22,577	52,717	56,407	56,407	52,932	52,932	56,637	56,637		
220-4210-65200	COMMUNICATIONS EXPENSES	605	935	462	462	3,104	4,654	4,700	4,700		
220-4210-65400	PRINTING & BINDING	401	186	101	101	503	550	350	350		
220-4210-65500	TRAVEL & MEETING EXPENSES	3,973	2,877	2,870	2,870	669	1,000	1,100	1,100		
220-4210-65550	MEMBERSHIPS, DUES & FEES	1,317	1,949	1,400	1,400	2,076	2,076	2,000	2,100		
220-4210-65600	TRAINING	2,245	165	-	-	-	-	500	500		
220-4210-65900	OTHER OPERATING EXPENSES	-	(15)	-	-	-	-	-	-		
220-4210-66100	OFFICE SUPPLIES	798	555	304	304	256	450	450	450		
220-4210-66200	POSTAGE/SHIPPING EXPENSES	226	81	301	301	1	150	150	150		
220-4210-66350	CHEMICAL & LAB SUPPLIES	-	-	200	200	-	200	200	200		
220-4210-66400	CONCESSIONS & CATERING	3,749	2,487	1,844	1,844	2,082	2,500	2,250	2,250		
220-4210-66500	CLOTHING & UNIFORMS	-	-	-	-	1,650	1,650	2,200	2,200		
220-4210-66600	GENERAL EXPENSES	-	4,095	-	-	-	500	500	500		
220-4210-66700	SAFETY & HEALTH EXPENSES	-	200	-	-	216	432	450	450		
220-4210-66800	FUEL	4,021	2,036	4,232	4,232	1,041	1,500	1,500	1,500		
220-4210-66850	JET FUEL EXPENSES	222,777	210,687	203,656	203,656	154,947	220,000	215,000	215,000		
220-4210-66855	AV-GAS EXPENSES	63,689	56,282	66,264	66,264	21,913	45,000	48,000	48,000		
220-4210-67200	OTHER DATA PROCESSING EXPENSES	-	672	1,028	1,028	343	343	632	632		
220-4210-69101	SERV PROVIDED BY GENERAL FUND	91,637	95,568	98,435	98,435	65,624	98,435	108,279	108,279	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>589,667</b>	<b>596,156</b>	<b>612,877</b>	<b>612,877</b>	<b>407,777</b>	<b>590,310</b>	<b>634,798</b>	<b>634,898</b>	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL OUTLAY</b>											
220-4210-73200	CAPITAL EQUIPMENT ACQUISITION	29,775	-	-	-	-	-	-	-	-	-
220-4210-74900	LEASE CAPITAL EXPENSES	-	4,645	-	-	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>29,775</b>	<b>4,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>											
220-4210-84900	LEASE-PRINCIPAL	7,257	7,738	7,257	7,257	5,140	7,752	7,752	7,752	-	-
220-4210-89900	LEASE-INTEREST	493	480	493	493	-	493	493	493	-	-
	<b>TOTAL DEBT SERVICE</b>	<b>7,750</b>	<b>8,218</b>	<b>7,750</b>	<b>7,750</b>	<b>5,140</b>	<b>8,245</b>	<b>8,245</b>	<b>8,245</b>	<b>-</b>	<b>-</b>
<b>TOTAL AIRPORT FUND EXPENDITURES</b>		<b>988,575</b>	<b>1,006,834</b>	<b>997,579</b>	<b>997,579</b>	<b>666,838</b>	<b>972,638</b>	<b>1,067,606</b>	<b>1,069,007</b>	<b>-</b>	<b>-</b>
220-4210-90303	TRANSFER TO DEBT SERVICE-GEN	29,099	-	-	-	-	-	-	-	-	-
220-4210-90402	TRANSFER TO CAPITAL PROJECTS	16,000	15,000	26,963	26,963	20,223	26,963	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	<b>45,099</b>	<b>15,000</b>	<b>26,963</b>	<b>26,963</b>	<b>20,223</b>	<b>26,963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL AIRPORT FUND EXPENDITURES &amp; TRANSFERS</b>		<b>1,033,674</b>	<b>1,021,834</b>	<b>1,024,542</b>	<b>1,024,542</b>	<b>687,061</b>	<b>999,601</b>	<b>1,067,606</b>	<b>1,069,007</b>	<b>-</b>	<b>-</b>
220-4210-98100	CONTINGENCY ACCOUNT	-	-	605,192	647,823	-	-	576,239	354,199	-	-
220-4210-99200	UNAPPROPRIATED ENDING FUND BAL	624,012	676,853	79,806	79,806	713,269	679,958	84,677	85,521	-	-
<b>TOTAL AIRPORT FUND REQUIREMENTS</b>		<b>1,657,686</b>	<b>1,698,687</b>	<b>1,709,540</b>	<b>1,752,171</b>	<b>1,400,330</b>	<b>1,679,559</b>	<b>1,728,522</b>	<b>1,508,727</b>	<b>-</b>	<b>-</b>



# Room Tax Fund - 230

The Room Tax Fund is a special revenue fund that is funded by a 12% tax on transient stays of less than 30 days in the City of Newport. A portion the room tax, 46%, is deposited in this fund and is used for tourism purposes from the original 9.5% tax, and the increased tax of room tax, 2.5%, is divided with 70% of the revenue deposited in this fund. This increase in tax rate went into effect September 2021. The balance of room tax collected supports general governmental activities in the General Fund. This Room Tax Fund supports tourism promotion and tourism related facilities. Activities include the Visitor's Center at the Greater Newport Chamber of Commerce, Destination Newport advertising, local event marketing, the public arts program, Sister City expenses, and community celebrations, including the 4<sup>th</sup> of July fireworks and holiday lighting events. These funds are also used for the operation of various facilities based on the percentage of those facilities that are used for tourism purposes through fund transfers as determined through the budgeting process.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>ROOM TAX FUND - 230</b>										
<b>RESOURCES</b>										
OTHER TAXES	3,443,958	3,575,823	3,749,000	3,749,000	2,069,463	3,884,239	3,710,964	3,847,948	-	-
MISCELLANEOUS SOURCES	73	-	-	-	-	-	-	-	-	-
FEES, FINES & FORFEITURES	29,808	66,333	500	500	(64,713)	66,590	500	500	-	-
INVESTMENTS	123,388	79,202	52,047	52,047	35,351	56,210	50,589	50,589	-	-
<b>TOTAL REVENUES</b>	<b>3,597,227</b>	<b>3,721,358</b>	<b>3,801,547</b>	<b>3,801,547</b>	<b>2,040,101</b>	<b>4,007,039</b>	<b>3,762,053</b>	<b>3,899,037</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
ROOM TAX GENERAL	235,132	269,584	270,407	270,407	187,774	287,395	377,480	377,480	-	-
ROOM TAX PROGRAMS	991,901	1,253,906	1,630,000	1,630,000	964,901	1,482,000	1,835,000	1,575,000	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>1,227,033</b>	<b>1,523,490</b>	<b>1,900,407</b>	<b>1,900,407</b>	<b>1,152,675</b>	<b>1,769,395</b>	<b>2,212,480</b>	<b>1,952,480</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>458,220</b>	<b>646,947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>644,836</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,227,033</b>	<b>1,523,490</b>	<b>2,358,627</b>	<b>2,547,354</b>	<b>1,152,675</b>	<b>1,769,395</b>	<b>2,212,480</b>	<b>2,597,316</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	83,851	36,005	-	7,095	7,095	152,348	-	-	-	-
TRANSFERS OUT	(3,269,440)	(2,842,730)	(2,684,528)	(2,696,673)	(1,801,849)	(2,696,673)	(3,562,047)	(2,424,236)	-	-
NET TRANSFERS	(3,185,589)	(2,806,725)	(2,684,528)	(2,689,578)	(1,794,754)	(2,544,325)	(3,562,047)	(2,424,236)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(815,395)</b>	<b>(608,857)</b>	<b>(1,241,608)</b>	<b>(1,435,385)</b>	<b>(907,328)</b>	<b>(306,681)</b>	<b>(2,012,474)</b>	<b>(1,122,515)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,087,686</b>	<b>2,272,291</b>	<b>1,469,657</b>	<b>1,663,434</b>	<b>1,663,434</b>	<b>1,663,434</b>	<b>1,356,753</b>	<b>1,356,753</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>2,272,291</b>	<b>1,663,434</b>	<b>228,049</b>	<b>228,049</b>	<b>756,106</b>	<b>1,356,753</b>	<b>(655,721)</b>	<b>234,238</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>ROOM TAX FUND - 230</b>											
<b>RESOURCES</b>											
230-4310-40010	TRANSIENT ROOM TAX	3,443,958	3,575,823	3,749,000	3,749,000	2,069,463	3,884,239	3,710,964	3,847,948		
	<b>TOTAL OTHER TAXES</b>	3,443,958	3,575,823	3,749,000	3,749,000	2,069,463	3,884,239	3,710,964	3,847,948	-	-
230-4310-48001	MISC. SALES & SERVICES	73	-	-	-	-	-	-	-	-	-
	<b>TOTAL MISCELLANEOUS SOURCES</b>	73	-	-	-	-	-	-	-	-	-
230-4310-46015	LATE FEES & PENALTIES	29,808	66,333	500	500	(64,713)	66,590	500	500		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	29,808	66,333	500	500	(64,713)	66,590	500	500	-	-
230-4310-47001	INTEREST ON INVESTMENTS	123,388	79,202	52,047	52,047	35,351	56,210	50,589	50,589		
	<b>TOTAL INVESTMENTS</b>	123,388	79,202	52,047	52,047	35,351	56,210	50,589	50,589	-	-
<b>TOTAL ROOM TAX FUND REVENUES</b>		3,597,227	3,721,358	3,801,547	3,801,547	2,040,101	4,007,039	3,762,053	3,899,037	-	-
230-4310-49303	TRANSFER FROM DEBT SERV GOVT	8,886	879	-	-	-	-	-	-	-	-
230-4310-49402	TRANSFER FROM CAP PROJ FUND	58,158	3,335	-	-	-	-	-	-	-	-
230-4310-49405	TRANSFER FM CAPITAL IMPROVEMTS	16,807	31,791	-	7,095	7,095	152,348	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	83,851	36,005	-	7,095	7,095	152,348	-	-	-	-
<b>TOTAL ROOM TAX FUND REVENUES &amp; TRANSFERS</b>		3,681,078	3,757,363	3,801,547	3,808,642	2,047,196	4,159,387	3,762,053	3,899,037	-	-
230-4310-49901	BEGINNING FUND BALANCE	3,087,686	2,272,291	1,469,657	1,663,434	1,663,434	1,663,434	1,356,753	1,356,753		
<b>TOTAL ROOM TAX FUND RESOURCES</b>		6,768,764	6,029,654	5,271,204	5,472,076	3,710,630	5,822,821	5,118,806	5,255,790	-	-
<b>GENERAL - 4310</b>											
<b>MATERIAL &amp; SERVICES</b>											
230-4310-60100	PROFESSIONAL SERVICES	75,550	92,250	110,000	110,000	74,548	100,000	87,500	87,500		
230-4310-60200	FINANCIAL PROFESSIONAL SERVICE	1,489	1,071	1,600	1,600	550	1,600	1,600	1,600		
230-4310-65100	INSURANCE PREMIUM & EXPENSES	507	496	531	531	492	492	526	526		
230-4310-65700	PROGRAMS & PROGRAM SUPPLIES	21,357	34,237	12,500	12,500	15,000	39,527	127,500	127,500		
	<b>Holiday Decorations \$45,000</b>										
	<b>Fireworks Display \$55,000</b>										
	<b>Newport Pride Event \$7,500</b>										
	<b>Friends of Otter Rock \$5,000</b>										
230-4310-66200	POSTAGE/SHIPPING EXPENSES	521	-	-	-	-	-	-	-		
230-4310-69101	SERV PROVIDED BY GENERAL FUND	135,708	141,530	145,776	145,776	97,184	145,776	160,354	160,354		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	235,132	269,584	270,407	270,407	187,774	287,395	377,480	377,480	-	-
<b>TOTAL GENERAL EXPENDITURES</b>		235,132	269,584	270,407	270,407	187,774	287,395	377,480	377,480	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>PROGRAMS - 4320-4326</b>											
<b>BEAUTIFICATION PROGRAM - 4320</b>											
<b>MATERIAL &amp; SERVICES</b>											
230-4320-60100	PROFESSIONAL SERVICES	994	750	205,000	205,000	8,278	100,000	-	-	-	-
230-4320-61200	BUILDING & GROUNDS EXPENSES	-	-	-	-	-	-	200,000	100,000	-	-
	<b>General Cleanup, Mural Maintenance, and Green Spaces</b>										
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>994</b>	<b>750</b>	<b>205,000</b>	<b>205,000</b>	<b>8,278</b>	<b>100,000</b>	<b>200,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>											
230-4320-72100	IMPROVE OTHER THAN BUILDINGS	-	-	-	-	-	-	-	-	-	-
	<b>Wayfinding Signage</b>							100,000	50,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>GREATER NEWPORT CHAMBER OF COMMERCE PROGRAM - 4322</b>											
<b>MATERIAL &amp; SERVICES</b>											
230-4322-63300	MAINTENANCE AGREEMENTS	182,500	182,500	220,000	220,000	165,000	220,000	220,000	220,000	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>182,500</b>	<b>182,500</b>	<b>220,000</b>	<b>220,000</b>	<b>165,000</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>	<b>-</b>	<b>-</b>
<b>DISCOVER NEWPORT PROGRAM - 4323</b>											
<b>MATERIAL &amp; SERVICES</b>											
230-4323-60100	PROFESSIONAL SERVICES	-	-	240,000	240,000	77,300	175,000	150,000	100,000	-	-
	<b>DMMO Plan, Trolley Feasibility Study, and Branding/Signage Plan</b>										
230-4323-63300	MAINTENANCE AGREEMENTS	-	-	-	-	-	-	100,000	100,000	-	-
230-4323-65300	ADVERTISING & MARKETING EXP	724,063	940,293	850,000	850,000	627,373	850,000	850,000	850,000	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>724,063</b>	<b>940,293</b>	<b>1,090,000</b>	<b>1,090,000</b>	<b>704,673</b>	<b>1,025,000</b>	<b>1,100,000</b>	<b>1,050,000</b>	<b>-</b>	<b>-</b>
<b>SISTER CITY EXPENSES PROGRAM - 4324</b>											
<b>MATERIAL &amp; SERVICES</b>											
230-4324-65700	PROGRAMS & PROGRAM SUPPLIES	5,665	(886)	10,000	10,000	-	22,000	30,000	30,000	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>5,665</b>	<b>(886)</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>22,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>LOCAL EVENT MARKETING PROGRAM - 4325</b>											
<b>MATERIAL &amp; SERVICES</b>											
230-4325-65700	PROGRAMS & PROGRAM SUPPLIES	6,000	14,999	30,000	30,000	11,950	40,000	50,000	50,000	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>6,000</b>	<b>14,999</b>	<b>30,000</b>	<b>30,000</b>	<b>11,950</b>	<b>40,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>PUBLIC ARTS PROGRAM - 4326</b>											
<b>MATERIAL &amp; SERVICES</b>											
230-4326-65700	PROGRAMS & PROGRAM SUPPLIES	17,679	116,250	75,000	75,000	75,000	75,000	135,000	75,000	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>17,679</b>	<b>116,250</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>135,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>
<b>TOURISM FACILITY GRANTS - 4327</b>											
<b>MATERIAL &amp; SERVICES</b>											
230-4327-65700	PROGRAMS & PROGRAM SUPPLIES	55,000	-	-	-	-	-	-	-	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL PROGRAMS EXPENDITURES</b>		991,901	1,253,906	1,630,000	1,630,000	964,901	1,482,000	1,835,000	1,575,000	-	-
<b>TOTAL ROOM TAX FUND EXPENDITURES</b>		1,227,033	1,523,490	1,900,407	1,900,407	1,152,675	1,769,395	2,212,480	1,952,480	-	-
230-4310-90101	TRANSFER TO GENERAL FUND Annual Library Request (15%)	221,717	216,330	224,962	233,712	158,726	233,712	-	-	-	-
230-4310-90201	TRANSFER TO PARKS & RECREATION Annual Recreation Request (25%) HVAC Control System for Recreation Center (21056) (25%) Installation of New Overhead Light Fixtures at Aquatic Center (21-26XXX) (25%) Recreation Center Elevator Retrofit Compliance (21-26XXX) (25%)	656,224	765,215	798,812	798,812	532,544	798,812	264,396	234,285	-	-
230-4310-90220	TRANSFER TO AIRPORT FUND Annual Airport Request (9.4%)	359,465	323,465	299,274	299,274	199,520	299,274	854,888	745,974	-	-
230-4310-90303	TRANSFER TO DEBT SERVICE-GEN	7,807	-	-	-	-	-	6,250	-	-	-
230-4310-90402	TRANSFER TO CAPITAL PROJECTS	132,000	93,000	-	-	-	-	2,500	-	-	-
230-4310-90711	TRANSFER TO CITY FACILITIES Annual Facilities Administration Request (38%) Annual Park Maintenance Request (50%) Full-time Beautification Coordinator (100%) Annual Public Restroom Facilities Request (90%) Annual Piers & Boardwalks Request (90%) Annual Performing Arts Center Request (40%) Annual Visual Arts Center Request (55%) Annual Street Lights Request (30%) Agate Beach Staircase Terminus Improvement (21059) (50%) Nye Beach Restroom Renovation (21-23045) (90%) Replace Two Library Windows on the South Side of Building (21-26XXX) (15%) PAC Emergency Exit Doors Replacement (21-26XXX) 40% PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX) 40% VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26XXX) (55%) VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX) (55%) Abbey Street Pier Fire Suppression Compliance (21-26XXX) (90%) Performing Arts Center (PAC) Landscape - East (22-23052) 40% Betty Wheeler Park - Retaining Wall Repair (22-23053) (50%) Sam Moore Park - Skate Park Phase 3 (22-26XXX) (50%) Public Restrooms - Exterior Painting (22-26XXX) (90%)	1,892,227	1,444,720	1,361,480	1,364,875	911,059	1,364,875	31,250	-	-	-
	<b>TOTAL TRANSFERS TO</b>	3,269,440	2,842,730	2,684,528	2,696,673	1,801,849	2,696,673	320,282	100,487	-	-
<b>TOTAL ROOM TAX FUND EXPENDITURES &amp; TRANSFERS</b>		4,496,473	4,366,220	4,584,935	4,597,080	2,954,524	4,466,068	5,774,527	4,376,716	-	-
230-4310-98100	CONTINGENCY ACCOUNT	-	-	458,220	646,947	-	-	-	644,836	-	-
230-4310-99200	UNAPPROPRIATED ENDING FUND BAL	2,272,291	1,663,434	228,049	228,049	756,106	1,356,753	(655,721)	234,238	-	-
<b>TOTAL ROOM TAX FUND REQUIREMENTS</b>		6,768,764	6,029,654	5,271,204	5,472,076	3,710,630	5,822,821	5,118,806	5,255,790	-	-



# Building Inspection Fund - 240

The Building Inspection Fund is a special revenue fund that collects revenue from various building permits. Those funds are used to pay for staff, contracted services, and support cost for providing building inspection services.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>BUILDING INSPECTION FUND - 240</b>										
<b>RESOURCES</b>										
MISCELLANEOUS SOURCES	7,272	53	120	120	35	35	-	-	-	-
FEES, FINES & FORFEITURES	608,081	374,781	486,191	486,191	504,126	561,934	494,090	494,090	-	-
INVESTMENTS	25,670	22,587	21,461	21,461	12,809	18,413	16,572	16,572	-	-
<b>TOTAL REVENUES</b>	<b>641,023</b>	<b>397,421</b>	<b>507,772</b>	<b>507,772</b>	<b>516,970</b>	<b>580,382</b>	<b>510,662</b>	<b>510,662</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
BUILDING INSPECTION	574,951	500,519	593,536	593,536	359,646	595,578	656,982	649,977	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>574,951</b>	<b>500,519</b>	<b>593,536</b>	<b>593,536</b>	<b>359,646</b>	<b>595,578</b>	<b>656,982</b>	<b>649,977</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>240,441</b>	<b>256,062</b>	<b>-</b>	<b>-</b>	<b>174,429</b>	<b>183,545</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>574,951</b>	<b>500,519</b>	<b>833,977</b>	<b>849,598</b>	<b>359,646</b>	<b>595,578</b>	<b>831,411</b>	<b>833,522</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	3,000	3,000	3,000	3,000	2,000	3,000	3,000	3,000	-	-
TRANSFERS OUT										
NET TRANSFERS	3,000	3,000	3,000	3,000	2,000	3,000	3,000	3,000	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>69,072</b>	<b>(100,098)</b>	<b>(323,205)</b>	<b>(338,826)</b>	<b>159,324</b>	<b>(12,196)</b>	<b>(317,749)</b>	<b>(319,860)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>441,081</b>	<b>510,151</b>	<b>394,429</b>	<b>410,050</b>	<b>410,050</b>	<b>410,053</b>	<b>397,857</b>	<b>397,857</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>510,153</b>	<b>410,053</b>	<b>71,224</b>	<b>71,224</b>	<b>569,374</b>	<b>397,857</b>	<b>80,108</b>	<b>77,997</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>BUILDING INSPECTION FUND - 240</b>											
<b>RESOURCES</b>											
240-4410-48001	MISC. SALES & SERVICES	7,272	53	120	120	35	35	-	-	-	-
	<b>TOTAL MISCELLANEOUS SOURCES</b>	7,272	53	120	120	35	35	-	-	-	-
240-4410-46411	SIGN PERMITS	1,594	16	1,000	1,000	-	500	1,000	1,000	-	-
240-4410-46420	BUILDING PERMITS	172,566	96,968	141,672	141,672	110,802	145,616	138,335	138,335	-	-
240-4410-46421	BUILDING PLAN REVIEW	133,382	100,322	91,068	91,068	126,586	138,784	131,845	131,845	-	-
240-4410-46422	BUILDING STATE SURCHARGE	19,066	11,405	8,273	8,273	13,173	17,474	16,600	16,600	-	-
240-4410-46424	CET LINCOLN CNTY SCHL DIST	96,474	70,166	89,103	89,103	147,244	147,244	125,157	125,157	-	-
240-4410-46426	CET LINCOLN CNTY SCHL DIST-ADM	3,877	2,924	3,713	3,713	6,135	6,135	5,006	5,006	-	-
240-4410-46430	ELECTRICAL PERMITS	72,786	48,117	73,383	73,383	24,723	26,217	32,771	32,771	-	-
240-4410-46431	ELECTRICAL PLAN REVIEW	10,235	1,532	7,036	7,036	966	1,288	1,417	1,417	-	-
240-4410-46432	ELECTRICAL STATE SURCHARGE	8,373	5,751	8,591	8,591	2,980	3,146	3,933	3,933	-	-
240-4410-46440	PLUMBING PERMIT	27,362	16,578	21,306	21,306	45,233	47,400	23,700	23,700	-	-
240-4410-46441	PLUMBING PLAN REVIEW	3,104	466	1,258	1,258	6,702	7,607	3,804	3,804	-	-
240-4410-46442	PLUMBING STATE SURCHARGE	3,157	1,569	2,481	2,481	5,415	5,688	2,844	2,844	-	-
240-4410-46450	MECHANICAL PERMITS	31,068	15,294	28,037	28,037	8,573	8,869	4,435	4,435	-	-
240-4410-46451	MECHANICAL PLAN REVIEW	5,244	863	1,000	1,000	2,882	3,221	1,611	1,611	-	-
240-4410-46452	MECHANICAL STATE SURCHARGE	3,831	1,835	3,070	3,070	1,031	1,064	532	532	-	-
240-4410-46460	MFD & RV PARKS	-	-	200	200	-	-	100	100	-	-
240-4410-46470	BLDG INSPECTIONS REIMBURSEMENT	15,962	975	5,000	5,000	1,681	1,681	1,000	1,000	-	-
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	608,081	374,781	486,191	486,191	504,126	561,934	494,090	494,090	-	-
240-4410-47001	INTEREST ON INVESTMENTS	25,670	22,587	21,461	21,461	12,809	18,413	16,572	16,572	-	-
	<b>TOTAL INVESTMENTS</b>	25,670	22,587	21,461	21,461	12,809	18,413	16,572	16,572	-	-
<b>TOTAL BUILDING INSPECTION FUND REVENUES</b>		641,023	397,421	507,772	507,772	516,970	580,382	510,662	510,662	-	-
240-4410-49101	TRANSFER FROM GENERAL FUND	3,000	3,000	3,000	3,000	2,000	3,000	3,000	3,000	-	-
	<b>TOTAL TRANSFERS FROM</b>	3,000	3,000	3,000	3,000	2,000	3,000	3,000	3,000	-	-
<b>TOTAL BUILDING INSPECTION FUND REVENUES &amp; TRANSFERS</b>		644,023	400,421	510,772	510,772	518,970	583,382	513,662	513,662	-	-
240-4410-49901	BEGINNING FUND BALANCE	441,081	510,151	394,429	410,050	410,050	410,053	397,857	397,857	-	-
<b>TOTAL BUILDING INSPECTION FUND RESOURCES</b>		1,085,104	910,572	905,201	920,822	929,020	993,435	911,519	911,519	-	-
<b>EXPENDITURES</b>											
<b>PERSONAL SERVICES</b>											
240-4410-50110	WAGES & SALARIES	174,886	188,077	193,043	193,043	126,984	191,685	197,420	197,720	-	-
240-4410-50120	PART TIME/EXTRA HELP WAGES	-	-	27,703	27,703	-	-	28,533	28,533	-	-
240-4410-51110	OVERTIME	-	411	1,000	1,000	-	-	10,000	10,000	-	-
240-4410-52110	INSURANCE BENEFITS	40,962	42,637	44,877	44,877	29,916	41,376	51,069	44,336	-	-

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
240-4410-52120	FICA EXPENSES	13,019	13,972	16,964	16,964	9,470	14,226	18,093	18,115		
240-4410-52130	RETIREMENT	18,499	23,726	28,295	28,295	17,866	27,131	29,538	29,574		
240-4410-52150	WORKER'S COMPENSATION	1,095	1,073	1,761	1,761	1,260	1,284	1,934	1,935		
240-4410-52160	UNEMPLOYMENT INSURANCE	5,230	1,261	1,552	1,552	607	649	236	236		
240-4410-52170	PAID LEAVE OREGON	681	731	886	886	495	744	944	945		
	<b>TOTAL PERSONAL SERVICES</b>	<b>254,372</b>	<b>271,888</b>	<b>316,081</b>	<b>316,081</b>	<b>186,598</b>	<b>277,095</b>	<b>337,767</b>	<b>331,394</b>	-	-
	<b>Total Full Time Equivalent (FTE)</b>	<b>2.57</b>	<b>2.57</b>	<b>2.57</b>	<b>2.57</b>	<b>2.57</b>	<b>2.57</b>	<b>2.57</b>	<b>2.57</b>		
	<b>MATERIAL &amp; SERVICES</b>										
240-4410-60200	FINANCIAL PROFESSIONAL SERVICE	8,665	9,234	10,000	10,000	4,683	6,201	10,000	10,000		
240-4410-60300	LEGAL PROFESSIONAL SERVICES	-	-	1,000	1,000	-	-	1,000	1,000		
240-4410-60500	BUILDING INSPECTION SERVICES	105,389	64,500	80,000	80,000	57,104	76,139	85,000	85,000		
240-4410-61500	CITY FACILITY RENT	8,404	6,759	2,448	2,448	1,632	2,448	7,868	7,236		
240-4410-63100	VEHICLE EXPENSES	522	70	750	750	-	500	750	750		
240-4410-63200	EQUIPMENT EXPENSES	9,122	76	20	20	75	75	100	100		
240-4410-65100	INSURANCE PREMIUM & EXPENSES	1,949	1,989	2,128	2,128	1,839	1,839	1,968	1,968		
240-4410-65200	COMMUNICATIONS EXPENSES	2,957	2,533	2,500	2,500	1,601	2,135	2,150	2,150		
240-4410-65400	PRINTING & BINDING	947	1,033	1,350	1,350	674	899	1,000	1,000		
240-4410-65500	TRAVEL & MEETING EXPENSES	958	535	850	850	458	916	950	950		
240-4410-65550	MEMBERSHIPS, DUES & FEES	642	903	750	750	725	740	800	800		
240-4410-65600	TRAINING	1,452	1,064	2,500	2,500	625	1,250	2,000	2,000		
240-4410-65710	STATE SURCHARGE EXPENSE	35,699	20,686	35,000	35,000	17,297	27,372	23,909	23,909		
240-4410-65720	CET EXPENSE	94,027	70,166	85,000	85,000	54,282	147,244	125,157	125,157		
240-4410-66100	OFFICE SUPPLIES	347	154	600	600	103	500	600	600		
240-4410-66150	BOOKS/PERIODICALS/DVD & VIDEO	706	188	500	500	410	547	600	600		
240-4410-66200	POSTAGE/SHIPPING EXPENSES	200	202	250	250	311	312	350	350		
240-4410-66500	CLOTHING & UNIFORMS	-	-	-	-	550	550	550	550		
240-4410-66600	GENERAL EXPENSES	1,540	76	2,000	2,000	-	-	1,000	1,000		
240-4410-66800	FUEL	708	650	1,100	1,100	304	405	600	600		
240-4410-67200	OTHER DATA PROCESSING EXPENSES	3,751	3,774	3,000	3,000	-	3,000	3,000	3,000		
240-4410-69101	SERV PROVIDED BY GENERAL FUND	41,985	43,786	45,100	45,100	30,064	45,100	49,610	49,610	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>319,970</b>	<b>228,378</b>	<b>276,846</b>	<b>276,846</b>	<b>172,737</b>	<b>318,172</b>	<b>318,962</b>	<b>318,330</b>	-	-
	<b>DEBT SERVICE</b>										
240-4410-84900	LEASE-PRINCIPAL	607	253	607	607	311	311	253	253		
240-4410-89900	LEASE-INTEREST	2	-	2	2	-	-	-	-		
	<b>TOTAL DEBT SERVICE</b>	<b>609</b>	<b>253</b>	<b>609</b>	<b>609</b>	<b>311</b>	<b>311</b>	<b>253</b>	<b>253</b>	-	-
	<b>TOTAL BUILDING INSPECTION FUND EXPENDITURES</b>	<b>574,951</b>	<b>500,519</b>	<b>593,536</b>	<b>593,536</b>	<b>359,646</b>	<b>595,578</b>	<b>656,982</b>	<b>649,977</b>	-	-
240-4410-98100	CONTINGENCY ACCOUNT	-	-	240,441	256,062	-	-	174,429	183,545	-	-
240-4410-99200	UNAPPROPRIATED ENDING FUND BAL	510,153	410,053	71,224	71,224	569,374	397,857	80,108	77,997	-	-
	<b>TOTAL BUILDING INSPECTIONS FUND REQUIREMENTS</b>	<b>1,085,104</b>	<b>910,572</b>	<b>905,201</b>	<b>920,822</b>	<b>929,020</b>	<b>993,435</b>	<b>911,519</b>	<b>911,519</b>	-	-

# Street Fund - 251

The Street Fund is a special revenue fund that is funded by revenue from the Newport gas tax, as well as the state-shared gas tax revenues. These funds are used to pay for labor, equipment and facility costs for street maintenance, non-motorized improvements, and road rehabilitation/reconstruction projects.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>STREET FUND - 251</b>										
<b>RESOURCES</b>										
OTHER TAXES	1,068,968	1,413,112	1,363,119	1,363,119	809,839	1,428,860	1,401,654	1,401,654	-	-
FEDERAL SOURCES	-	96,794	-	-	-	-	-	-	-	-
STATE SOURCES	270,407	137,371	135,000	135,000	131,608	132,168	131,000	131,000	-	-
MISCELLANEOUS SOURCES	34,744	19,804	-	-	-	-	-	-	-	-
INVESTMENTS	24,864	18,116	14,611	14,611	17,900	25,839	23,255	23,255	-	-
LOAN AND LEASE REVENUE	-	2,672	23,242	71,575	-	81,177	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,398,983</b>	<b>1,687,869</b>	<b>1,535,972</b>	<b>1,584,305</b>	<b>959,347</b>	<b>1,668,044</b>	<b>1,555,909</b>	<b>1,555,909</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
STREET MAINTENANCE	1,111,583	771,662	1,030,105	1,141,735	546,780	1,018,246	1,281,853	1,122,570	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>1,111,583</b>	<b>771,662</b>	<b>1,030,105</b>	<b>1,141,735</b>	<b>546,780</b>	<b>1,018,246</b>	<b>1,281,853</b>	<b>1,122,570</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>219,140</b>	<b>493,457</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>179,841</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,111,583</b>	<b>771,662</b>	<b>1,249,245</b>	<b>1,635,192</b>	<b>546,780</b>	<b>1,018,246</b>	<b>1,281,853</b>	<b>1,302,411</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	200,000	296,369	140,000	140,000	93,328	308,389	140,000	140,000	-	-
TRANSFERS OUT	(670,565)	(790,952)	(900,000)	(905,675)	(675,000)	(900,000)	(5,658,022)	(1,257,151)	-	-
NET TRANSFERS	(470,565)	(494,583)	(760,000)	(765,675)	(581,672)	(591,611)	(5,518,022)	(1,117,151)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(183,165)</b>	<b>421,624</b>	<b>(473,273)</b>	<b>(816,562)</b>	<b>(169,105)</b>	<b>58,187</b>	<b>(5,243,966)</b>	<b>(863,653)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>701,714</b>	<b>518,550</b>	<b>596,886</b>	<b>940,175</b>	<b>940,175</b>	<b>940,174</b>	<b>998,361</b>	<b>998,361</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>518,549</b>	<b>940,174</b>	<b>123,613</b>	<b>123,613</b>	<b>771,070</b>	<b>998,361</b>	<b>(4,245,605)</b>	<b>134,708</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>STREET FUND - 251</b>											
<b>STREET MAINTENANCE - 3210</b>											
<b>RESOURCES</b>											
251-3210-40200	STATE GAS TAX PRORATION	857,526	877,297	863,119	863,119	510,398	834,392	821,654	821,654		
251-3210-40250	NEWPORT GAS TAX	211,442	535,815	500,000	500,000	299,441	594,468	580,000	580,000		
	<b>TOTAL OTHER TAXES</b>	<b>1,068,968</b>	<b>1,413,112</b>	<b>1,363,119</b>	<b>1,363,119</b>	<b>809,839</b>	<b>1,428,860</b>	<b>1,401,654</b>	<b>1,401,654</b>	-	-
251-3210-42050	FEMA GRANT	-	96,794	-	-	-	-	-	-		
	<b>TOTAL FEDERAL SOURCES</b>	<b>-</b>	<b>96,794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
251-3210-43008	STATE IS TEA ENTITLEMENT	270,407	137,371	135,000	135,000	131,608	132,168	131,000	131,000		
	<b>TOTAL STATE SOURCES</b>	<b>270,407</b>	<b>137,371</b>	<b>135,000</b>	<b>135,000</b>	<b>131,608</b>	<b>132,168</b>	<b>131,000</b>	<b>131,000</b>	-	-
251-3210-48001	MISC. SALES & SERVICES	34,744	19,804	-	-	-	-	-	-		
	<b>TOTAL MISCELANEOUS SOURCES</b>	<b>34,744</b>	<b>19,804</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
251-3210-47001	INTEREST ON INVESTMENTS	24,864	18,116	14,611	14,611	17,900	25,839	23,255	23,255		
	<b>TOTAL INVESTMENTS</b>	<b>24,864</b>	<b>18,116</b>	<b>14,611</b>	<b>14,611</b>	<b>17,900</b>	<b>25,839</b>	<b>23,255</b>	<b>23,255</b>	-	-
251-3210-48500	BOND & LOAN PROCEEDS	-	-	-	48,333	-	-	-	-		
251-3210-48512	LEASE PROCEEDS	-	2,672	23,242	23,242	-	81,177	-	-		
	<b>TOTAL LOAN &amp; LEASE REVENUES</b>	<b>-</b>	<b>2,672</b>	<b>23,242</b>	<b>71,575</b>	<b>-</b>	<b>81,177</b>	<b>-</b>	<b>-</b>	-	-
<b>TOTAL STREET MAINTENANCE REVENUES</b>		<b>1,398,983</b>	<b>1,687,869</b>	<b>1,535,972</b>	<b>1,584,305</b>	<b>959,347</b>	<b>1,668,044</b>	<b>1,555,909</b>	<b>1,555,909</b>	-	-
251-3210-49402	TRANSFER FROM CAP PROJ FUND	60,000	156,369	-	-	-	167,129	-	-		
251-3210-49403	TRANSFER FR. PROP CAP PROJECTS	-	-	-	-	-	1,260	-	-		
251-3210-49601	TRANSFER FROM WATER FUND	70,000	70,000	70,000	70,000	46,664	70,000	70,000	70,000		
251-3210-49602	TRANSFER FROM WASTEWATER FUND	70,000	70,000	70,000	70,000	46,664	70,000	70,000	70,000		
	<b>TOTAL TRANSFERS FROM</b>	<b>200,000</b>	<b>296,369</b>	<b>140,000</b>	<b>140,000</b>	<b>93,328</b>	<b>308,389</b>	<b>140,000</b>	<b>140,000</b>	-	-
<b>TOTAL STREET MAINTENANCE REVENUES &amp; TRANSFERS</b>		<b>1,598,983</b>	<b>1,984,238</b>	<b>1,675,972</b>	<b>1,724,305</b>	<b>1,052,675</b>	<b>1,976,433</b>	<b>1,695,909</b>	<b>1,695,909</b>	-	-
251-3210-49901	BEGINNING FUND BALANCE	701,714	518,550	596,886	940,175	940,175	940,174	998,361	998,361		
<b>TOTAL STREET MAINTENANCE RESOURCES</b>		<b>2,300,697</b>	<b>2,502,788</b>	<b>2,272,858</b>	<b>2,664,480</b>	<b>1,992,850</b>	<b>2,916,607</b>	<b>2,694,270</b>	<b>2,694,270</b>	-	-
<b>EXPENDITURES</b>											
<b>PERSONAL SERVICES</b>											
251-3210-50110	WAGES & SALARIES	126,750	147,618	155,521	160,436	114,304	170,956	186,581	186,581		
251-3210-50220	LEAD WORKER PAY	33	34	600	600	-	-	600	600		
251-3210-51110	OVERTIME	4,082	3,243	4,500	4,500	1,891	3,561	4,500	4,500		
251-3210-51120	ON-CALL	7,688	5,873	10,000	10,000	4,125	5,075	10,000	10,000		
251-3210-52110	INSURANCE BENEFITS	32,636	29,427	63,433	63,456	25,977	34,253	56,516	57,422		
251-3210-52120	FICA EXPENSES	10,313	11,810	12,995	13,371	9,142	13,509	15,471	15,471		

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
251-3210-52130	RETIREMENT	4,661	13,835	23,699	24,223	11,304	16,568	23,390	23,390		
251-3210-52150	WORKER'S COMPENSATION	4,527	4,753	6,913	7,111	5,138	5,156	7,578	7,578		
251-3210-52160	UNEMPLOYMENT INSURANCE	6,214	1,018	1,189	1,223	917	1,052	201	201		
251-3210-52170	PAID LEAVE OREGON	530	618	679	699	478	707	804	803		
	<b>TOTAL PERSONAL SERVICES</b>	<b>197,434</b>	<b>218,229</b>	<b>279,529</b>	<b>285,619</b>	<b>173,276</b>	<b>250,837</b>	<b>305,641</b>	<b>306,546</b>	-	-
	<b>Total Full Time Equivalent (FTE)</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>		
	<b>MATERIAL &amp; SERVICES</b>										
251-3210-60100	PROFESSIONAL SERVICES	151,663	6,649	9,000	9,000	3,682	3,682	-	-		
251-3210-60200	FINANCIAL PROFESSIONAL SERVICE	293	241	600	600	275	424	600	600		
251-3210-60400	EMPLOYMENT SERVICES	-	-	-	-	-	-	25,000	25,000		
251-3210-60900	OTHER PROFESSIONAL SERVICES	-	-	-	-	140	280	-	-		
251-3210-61100	UTILITIES - ELECTRIC	1,273	1,306	1,500	1,500	775	1,306	1,500	1,500		
251-3210-61110	UTILITIES - GAS HEATING	1,239	1,364	1,200	1,200	639	1,400	1,500	1,500		
251-3210-61190	UTILITIES - OTHER	180	396	200	200	183	366	400	400		
251-3210-61200	BUILDING & GROUNDS EXPENSES	17,718	4,215	10,000	10,000	5,440	9,694	10,000	10,000		
251-3210-61300	PERMITS/LICENSES EXPENSES	407	513	200	200	30	500	500	500		
251-3210-62100	CLEANING EXPENSES	5,185	3,891	5,400	5,400	1,484	3,891	4,000	4,000		
251-3210-63100	VEHICLE EXPENSES	7,948	19,496	25,000	25,000	9,876	18,726	25,000	25,000		
251-3210-63200	EQUIPMENT EXPENSES	44,013	31,425	35,000	35,000	24,438	37,004	40,000	40,000		
251-3210-63400	INFRASTRUCTURE EXPENSES	91,878	114,078	140,000	140,000	14,282	135,000	140,000	140,000		
251-3210-64200	RENTAL EXPENSES	675	538	1,000	1,000	31	600	1,000	1,000		
251-3210-65100	INSURANCE PREMIUM & EXPENSES	19,112	18,947	20,273	20,273	17,812	17,812	19,059	19,059		
251-3210-65200	COMMUNICATIONS EXPENSES	5,295	6,116	8,000	8,000	3,708	6,166	6,200	6,200		
251-3210-65400	PRINTING & BINDING	(10)	(526)	800	800	91	128	-	-		
251-3210-65500	TRAVEL & MEETING EXPENSES	2,683	591	2,700	2,700	1,042	1,854	2,700	2,700		
251-3210-65550	MEMBERSHIPS, DUES & FEES	145	145	300	300	-	145	300	300		
251-3210-65600	TRAINING	1,436	970	4,000	4,000	-	2,100	4,000	4,000		
251-3210-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	17	17	-	-		
251-3210-66100	OFFICE SUPPLIES	1,515	1,415	1,300	1,300	424	800	-	-		
251-3210-66150	BOOKS/PERIODICALS/DVD & VIDEO	36	23	-	-	23	46	-	-		
251-3210-66200	POSTAGE/SHIPPING EXPENSES	27	-	50	50	-	50	-	-		
251-3210-66250	CONSTRUCTION MATERIAL&SUPPLIES	19,478	21,529	65,000	65,000	21,225	60,000	65,000	65,000		
251-3210-66300	TRAFFIC SAFETY & SIGNAGE	58,696	51,129	60,000	60,000	31,013	55,000	60,000	60,000		
251-3210-66500	CLOTHING & UNIFORMS	717	995	900	900	1,576	2,375	3,375	3,375		
251-3210-66600	GENERAL EXPENSES	1,721	2,206	4,500	4,500	(26)	(26)	-	-		
251-3210-66700	SAFETY & HEALTH EXPENSES	7,085	4,489	3,500	3,500	1,093	4,500	10,000	10,000		
251-3210-66800	FUEL	10,158	11,395	15,000	15,000	7,888	12,772	15,000	15,000		
251-3210-67200	OTHER DATA PROCESSING EXPENSES	-	8,100	8,400	8,400	7,177	7,177	5,138	5,138		
251-3210-69101	SERV PROVIDED BY GENERAL FUND	77,877	81,218	83,655	83,655	55,768	83,655	92,021	92,021	-	-
251-3210-69701	SERV PROVIDED BY PUBLIC WORKS	185,954	156,741	144,202	144,202	96,136	144,202	216,303	196,115	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>714,397</b>	<b>549,595</b>	<b>651,680</b>	<b>651,680</b>	<b>306,242</b>	<b>611,646</b>	<b>748,596</b>	<b>728,408</b>	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL OUTLAY</b>											
251-3210-73100	VEHICLES	-	-	60,000	108,333	6,002	6,002				
	<b>F350 On-Call Truck (Carryover \$60k)</b>							90,000	-		
251-3210-73200	CAPITAL EQUIPMENT ACQUISITION	198,590	-	-	57,207	57,207	57,207				
	<b>Small Jetter Vac Trailer</b>							50,000	-		
	<b>Midsize Excavator (Replace 2012 Excavator)</b>							60,000	60,000		
251-3210-74900	LEASE CAPITAL EXPENSES	-	2,672	33,742	33,742	-	81,177	-	-		
	<b>TOTAL CAPITAL OUTLAY</b>	198,590	2,672	93,742	199,282	63,209	144,386	200,000	60,000	-	-
<b>DEBT SERVICE</b>											
251-3210-84900	LEASE-PRINCIPAL	1,156	1,091	5,148	5,148	4,053	10,791	16,931	16,931		
251-3210-89900	LEASE-INTEREST	6	75	6	6	-	586	10,685	10,685		
	<b>TOTAL DEBT SERVICE</b>	1,162	1,166	5,154	5,154	4,053	11,377	27,616	27,616	-	-
<b>TOTAL STREET MAINTENANCE EXPENDITURES</b>		1,111,583	771,662	1,030,105	1,141,735	546,780	1,018,246	1,281,853	1,122,570	-	-
251-3210-90303	TRANSFER TO DEBT SERVICE-GEN	-	-	-	5,675	-	-	-	-	-	-
251-3210-90402	TRANSFER TO CAPITAL PROJECTS	620,565	785,502	860,000	860,000	645,000	860,000	-	-	-	-
	<b>US 101 NW 25th to NW 36th Street Sidewalk Project (19009)</b>							1,000,000	-	-	-
	<b>Street Repair and Improvement Program (25-23010)</b>							792,167	792,167	-	-
	<b>Sidewalk and Bicycle Improvements (25-23011)</b>							57,484	57,484	-	-
	<b>W Olive Street Improvements from Nye Street to Coast Street (25-24004)</b>							1,191,508	-	-	-
	<b>NW 55th Street Improvement Project (25-24006)</b>							1,609,363	400,000	-	-
	<b>Elizabeth Street Sidewalk Improvements (25-26XXX)</b>							250,000	-	-	-
	<b>NE 1st Street and Pedestrian Improvements - US 101 to Fogarty (25-26XXX)</b>							750,000	-	-	-
251-3210-90403	TRANSFER TO PROP CAP PROJECTS	50,000	5,450	40,000	40,000	30,000	40,000	-	-	-	-
	<b>Public Works Shop Upgrade (21-25011)</b>							7,500	7,500	-	-
	<b>TOTAL TRANSFERS TO</b>	670,565	790,952	900,000	905,675	675,000	900,000	5,658,022	1,257,151	-	-
<b>TOTAL STREET MAINTENANCE EXPENDITURES &amp; TRANSFERS</b>		1,782,148	1,562,614	1,930,105	2,047,410	1,221,780	1,918,246	6,939,875	2,379,721	-	-
251-3210-98100	CONTINGENCY ACCOUNT	-	-	219,140	493,457	-	-	-	179,841	-	-
251-3210-99200	UNAPPROPRIATED ENDING FUND BAL	518,549	940,174	123,613	123,613	771,070	998,361	(4,245,605)	134,708	-	-
<b>TOTAL STREET MAINTENANCE REQUIREMENTS</b>		2,300,697	2,502,788	2,272,858	2,664,480	1,992,850	2,916,607	2,694,270	2,694,270	-	-



## Line Undergrounding Fund - 252

The Line Undergrounding Fund is a special revenue fund. A portion of the franchise fee collected from Central Lincoln PUD is deposited in this fund on an annual basis. These funds accumulate over time and are utilized for placing overhead utilities underground, typically as part of other infrastructure projects. Funding for projects is transferred from Fund 252 to the appropriate capital projects fund when a project is identified.

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>LINE UNDERGROUNDING FUND - 252</b>										
<b>RESOURCES</b>										
FRANCHISES	203,381	209,599	211,598	211,598	119,518	197,014	202,924	202,924	-	-
INVESTMENTS	45,775	57,569	42,111	42,111	38,509	56,206	50,585	50,585	-	-
<b>TOTAL REVENUES</b>	<b>249,156</b>	<b>267,168</b>	<b>253,709</b>	<b>253,709</b>	<b>158,027</b>	<b>253,220</b>	<b>253,509</b>	<b>253,509</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
LINE UNDERGROUNDING	1,790	2,064	1,989	1,989	1,486	2,277	2,473	2,473	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>1,790</b>	<b>2,064</b>	<b>1,989</b>	<b>1,989</b>	<b>1,486</b>	<b>2,277</b>	<b>2,473</b>	<b>2,473</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>1,665,516</b>	<b>1,678,281</b>	<b>-</b>	<b>-</b>	<b>1,928,539</b>	<b>1,928,539</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,790</b>	<b>2,064</b>	<b>1,667,505</b>	<b>1,680,270</b>	<b>1,486</b>	<b>2,277</b>	<b>1,931,012</b>	<b>1,931,012</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>247,366</b>	<b>265,104</b>	<b>(1,413,796)</b>	<b>(1,426,561)</b>	<b>156,541</b>	<b>250,943</b>	<b>(1,677,503)</b>	<b>(1,677,503)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>914,091</b>	<b>1,161,456</b>	<b>1,413,796</b>	<b>1,426,561</b>	<b>1,426,561</b>	<b>1,426,560</b>	<b>1,677,503</b>	<b>1,677,503</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>1,161,457</b>	<b>1,426,560</b>	<b>-</b>	<b>-</b>	<b>1,583,102</b>	<b>1,677,503</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>LINE UNDERGROUNDING FUND - 252</b>											
<b>RESOURCES</b>											
252-3510-41006	FRANCHISE TAX-CENTRAL LINCOLN	203,381	209,599	211,598	211,598	119,518	197,014	202,924	202,924		
	<b>TOTAL FRANCHISE TAXES</b>	203,381	209,599	211,598	211,598	119,518	197,014	202,924	202,924	-	-
252-3510-47001	INTEREST ON INVESTMENTS	45,775	57,569	42,111	42,111	38,509	56,206	50,585	50,585		
	<b>TOTAL INVESTMENTS</b>	45,775	57,569	42,111	42,111	38,509	56,206	50,585	50,585	-	-
<b>TOTAL LINE UNDERGROUNDING FUND REVENUES</b>		249,156	267,168	253,709	253,709	158,027	253,220	253,509	253,509	-	-
252-3510-49901	BEGINNING FUND BALANCE	914,091	1,161,456	1,413,796	1,426,561	1,426,561	1,426,560	1,677,503	1,677,503		
<b>TOTAL LINE UNDERGROUNDING FUND RESOURCES</b>		1,163,247	1,428,624	1,667,505	1,680,270	1,584,588	1,679,780	1,931,012	1,931,012	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
252-3510-60200	FINANCIAL PROFESSIONAL SERVICE	543	764	650	650	590	938	1,000	1,000		
252-3510-69101	SERV PROVIDED BY GENERAL FUND	1,247	1,300	1,339	1,339	896	1,339	1,473	1,473	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	1,790	2,064	1,989	1,989	1,486	2,277	2,473	2,473	-	-
<b>TOTAL LINE UNDERGROUNDING FUND EXPENDITURES</b>		1,790	2,064	1,989	1,989	1,486	2,277	2,473	2,473	-	-
252-3510-98100	CONTINGENCY ACCOUNT	-	-	1,665,516	1,678,281	-	-	1,928,539	1,928,539	-	-
252-3510-99200	UNAPPROPRIATED ENDING FUND BAL	1,161,457	1,426,560	-	-	1,583,102	1,677,503	-	-	-	-
<b>TOTAL LINE UNDERGROUNDING FUND REQUIREMENTS</b>		1,163,247	1,428,624	1,667,505	1,680,270	1,584,588	1,679,780	1,931,012	1,931,012	-	-



# System Development Charge (SDC) Fund - 253

The SDC Fund is a special revenue fund that collects a fee resulting from the construction of new buildings and additions to buildings. This fee is collected to offset, the impact of the construction and the increased demands on public services it will have, in accordance with NMC Chapter 12.15. Projects that can be funded with SDC funds are included in the adopted SDC project lists. SDC funds are transferred to help cover the cost to meet capacity needs for utility, parks, and other qualified public improvements to the appropriate capital outlay fund. SDC cost centers include: Streets, Water, Wastewater, Parks, Storm Water and Administration.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>SDC (System Development Charge) FUND - 253</b>										
<b>RESOURCES</b>										
FEES, FINES & FORFEITURES	557,149	150,296	452,121	481,068	427,081	528,212	422,570	422,570	-	-
INVESTMENTS	146,163	164,590	161,336	161,336	100,131	148,937	134,044	134,044	-	-
<b>TOTAL REVENUES</b>	<b>703,312</b>	<b>314,886</b>	<b>613,457</b>	<b>642,404</b>	<b>527,212</b>	<b>677,149</b>	<b>556,614</b>	<b>556,614</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
ADMINISTRATION	624	651	671	671	448	671	738	738	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>624</b>	<b>651</b>	<b>671</b>	<b>671</b>	<b>448</b>	<b>671</b>	<b>738</b>	<b>738</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>4,446,838</b>	<b>4,339,301</b>	<b>-</b>	<b>-</b>	<b>4,579,920</b>	<b>4,579,920</b>	<b>-</b>	<b>-</b>
	<b>624</b>	<b>651</b>	<b>4,447,509</b>	<b>4,339,972</b>	<b>448</b>	<b>671</b>	<b>4,580,658</b>	<b>4,580,658</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	3,990	395	-	-	-	-	-	-	-	-
TRANSFERS OUT	(116,939)	(264,037)	-	-	-	-	(350,000)	(350,000)	-	-
NET TRANSFERS	(112,949)	(263,642)	-	-	-	-	(350,000)	(350,000)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>589,739</b>	<b>50,593</b>	<b>(3,834,052)</b>	<b>(3,697,568)</b>	<b>526,764</b>	<b>676,478</b>	<b>(4,374,044)</b>	<b>(4,374,044)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,057,234</b>	<b>3,646,973</b>	<b>3,834,052</b>	<b>3,697,568</b>	<b>3,697,569</b>	<b>3,697,566</b>	<b>4,374,044</b>	<b>4,374,044</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>3,646,973</b>	<b>3,697,566</b>	<b>-</b>	<b>-</b>	<b>4,224,333</b>	<b>4,374,044</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>SDC (System Development Charge) FUND - 253</b>											
<b>STREET - 3610</b>											
<b>RESOURCES</b>											
253-3610-46408	SDC CHARGES	246,753	49,794	187,432	195,804	176,090	221,661	177,329	177,329		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	246,753	49,794	187,432	195,804	176,090	221,661	177,329	177,329	-	-
253-3610-47001	INTEREST ON INVESTMENTS	58,016	69,926	54,639	54,639	42,571	64,111	57,700	57,700		
	<b>TOTAL INVESTMENTS</b>	58,016	69,926	54,639	54,639	42,571	64,111	57,700	57,700	-	-
<b>TOTAL STREET REVENUES</b>		304,769	119,720	242,071	250,443	218,661	285,772	235,029	235,029	-	-
253-3610-49901	BEGINNING FUND BALANCE	1,189,532	1,494,301	1,631,647	1,614,021	1,614,021	1,614,021	1,899,793	1,899,793		
<b>TOTAL STREETS RESOURCES</b>		1,494,301	1,614,021	1,873,718	1,864,464	1,832,682	1,899,793	2,134,822	2,134,822	-	-
253-3610-90402	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-	-
	<b>Elizabeth Street Sidewalk Improvements (25-26XXX)</b>							250,000	250,000	-	-
	<b>TOTAL TRANSFERS TO</b>	-	-	-	-	-	-	250,000	250,000	-	-
<b>TOTAL WATER TRANSFERS</b>		-	-	-	-	-	-	250,000	250,000	-	-
253-3610-98100	CONTINGENCY ACCOUNT	-	-	1,873,718	1,864,464	-	-	1,884,822	1,884,822	-	-
253-3610-99200	UNAPPROPRIATED ENDING FUND BAL	1,494,301	1,614,021	-	-	1,832,682	1,899,793	-	-	-	-
<b>TOTAL STREET REQUIREMENTS</b>		1,494,301	1,614,021	1,873,718	1,864,464	1,832,682	1,899,793	2,134,822	2,134,822	-	-
<b>WATER - 3620</b>											
<b>RESOURCES</b>											
253-3620-46408	SDC CHARGES	35,553	18,530	40,559	44,718	34,149	39,835	31,868	31,868		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	35,553	18,530	40,559	44,718	34,149	39,835	31,868	31,868	-	-
253-3620-47001	INTEREST ON INVESTMENTS	8,918	10,072	7,551	7,551	8,664	11,992	10,793	10,793		
	<b>TOTAL INVESTMENTS</b>	8,918	10,072	7,551	7,551	8,664	11,992	10,793	10,793	-	-
<b>TOTAL WATER REVENUES</b>		44,471	28,602	48,110	52,269	42,813	51,827	42,661	42,661	-	-
253-3620-49901	BEGINNING FUND BALANCE	252,145	208,183	238,848	236,786	236,785	236,785	288,612	288,612		
<b>TOTAL WATER RESOURCES</b>		296,616	236,785	286,958	289,055	279,598	288,612	331,273	331,273	-	-
253-3620-90403	TRANSFER TO PROP CAP PROJECTS	88,433	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	88,433	-	-	-	-	-	-	-	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL WATER TRANSFERS</b>		88,433	-	-	-	-	-	-	-	-	-
253-3620-98100	CONTINGENCY ACCOUNT	-	-	286,958	296,388	-	-	331,273	331,273	-	-
253-3620-99200	UNAPPROPRIATED ENDING FUND BAL	208,183	236,785	-	-	279,598	288,612	-	-	-	-
<b>TOTAL WATER REQUIREMENTS</b>		296,616	236,785	286,958	296,388	279,598	288,612	331,273	331,273	-	-
<b>WASTEWATER - 3630</b>											
<b>RESOURCES</b>											
253-3630-46408	SDC CHARGES	65,858	32,958	71,505	78,838	60,476	70,474	56,379	56,379	-	-
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	65,858	32,958	71,505	78,838	60,476	70,474	56,379	56,379	-	-
253-3630-47001	INTEREST ON INVESTMENTS	40,126	44,421	34,673	34,673	26,852	39,728	35,755	35,755	-	-
	<b>TOTAL INVESTMENTS</b>	40,126	44,421	34,673	34,673	26,852	39,728	35,755	35,755	-	-
<b>TOTAL WASTEWATER REVENUES</b>		105,984	77,379	106,178	113,511	87,328	110,202	92,134	92,134	-	-
253-3630-49303	TRANSFER FROM DEBT SERV GOVT	3,990	395	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	3,990	395	-	-	-	-	-	-	-	-
<b>TOTAL WASTEWATER REVENUES &amp; TRANSFERS</b>		109,974	77,774	106,178	113,511	87,328	110,202	92,134	92,134	-	-
253-3630-49901	BEGINNING FUND BALANCE	841,086	947,554	1,025,890	1,025,328	1,025,328	1,025,328	1,135,530	1,135,530	-	-
<b>TOTAL WASTEWATER RESOURCES</b>		951,060	1,025,328	1,132,068	1,138,839	1,112,656	1,135,530	1,227,664	1,227,664	-	-
253-3630-90303	TRANSFER TO DEBT SERVICE-GEN	3,506	-	-	-	-	-	-	-	-	-
253-3630-90403	TRANSFER TO PROP CAP PROJECTS	-	-	-	-	-	-	-	-	-	-
	<b>Nye Beach Pump Station Capacity Upgrade (26-25017)</b>							100,000	100,000	-	-
	<b>TOTAL TRANSFERS TO</b>	3,506	-	-	-	-	-	100,000	100,000	-	-
<b>TOTAL WASTEWATER TRANSFERS</b>		3,506	-	-	-	-	-	100,000	100,000	-	-
253-3630-98100	CONTINGENCY ACCOUNT	-	-	1,132,068	1,131,506	-	-	1,127,664	1,127,664	-	-
253-3630-99200	UNAPPROPRIATED ENDING FUND BAL	947,554	1,025,328	-	-	1,112,656	1,135,530	-	-	-	-
<b>TOTAL WASTEWATER REQUIREMENTS</b>		951,060	1,025,328	1,132,068	1,131,506	1,112,656	1,135,530	1,227,664	1,227,664	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>PARKS - 3640</b>											
<b>RESOURCES</b>											
253-3640-46408	SDC CHARGES	43,494	16,186	59,957	63,459	56,893	72,118	57,695	57,695		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	43,494	16,186	59,957	63,459	56,893	72,118	57,695	57,695	-	-
253-3640-47001	INTEREST ON INVESTMENTS	5,588	5,345	34,673	34,673	2,827	4,013	3,612	3,612		
	<b>TOTAL INVESTMENTS</b>	5,588	5,345	34,673	34,673	2,827	4,013	3,612	3,612	-	-
<b>TOTAL PARKS REVENUES</b>		49,082	21,531	94,630	98,132	59,720	76,131	61,307	61,307	-	-
253-3640-49901	BEGINNING FUND BALANCE	111,068	135,150	150,027	99,182	99,181	99,181	175,312	175,312		
<b>TOTAL PARKS RESOURCES</b>		160,150	156,681	244,657	197,314	158,901	175,312	236,619	236,619	-	-
253-3640-90711	TRANSFER TO CITY FACILITIES	25,000	57,500	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	25,000	57,500	-	-	-	-	-	-	-	-
<b>TOTAL PARKS TRANSFERS</b>		25,000	57,500	-	-	-	-	-	-	-	-
253-3640-98100	CONTINGENCY ACCOUNT	-	-	244,657	197,314	-	-	236,619	236,619	-	-
253-3640-99200	UNAPPROPRIATED ENDING FUND BAL	135,150	99,181	-	-	158,901	175,312	-	-	-	-
<b>TOTAL PARKS REQUIREMENTS</b>		160,150	156,681	244,657	197,314	158,901	175,312	236,619	236,619	-	-
<b>STORMWATER - 3650</b>											
<b>RESOURCES</b>											
253-3650-46408	SDC CHARGES	147,193	26,546	74,528	80,109	81,621	102,045	81,636	81,636		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	147,193	26,546	74,528	80,109	81,621	102,045	81,636	81,636	-	-
253-3650-47001	INTEREST ON INVESTMENTS	29,958	32,307	27,311	27,311	18,978	28,789	25,910	25,910		
	<b>TOTAL INVESTMENTS</b>	29,958	32,307	27,311	27,311	18,978	28,789	25,910	25,910	-	-
<b>TOTAL STORMWATER REVENUES</b>		177,151	58,853	101,839	107,420	100,599	130,834	107,546	107,546	-	-
253-3650-49901	BEGINNING FUND BALANCE	601,247	778,398	775,765	715,714	715,714	715,714	846,548	846,548		
<b>TOTAL STORMWATER RESOURCES</b>		778,398	837,251	877,604	823,134	816,313	846,548	954,094	954,094	-	-
253-3650-90403	TRANSFER TO PROP CAP PROJECTS	-	121,537	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	-	121,537	-	-	-	-	-	-	-	-
<b>TOTAL STORMWATER TRANSFERS</b>		-	121,537	-	-	-	-	-	-	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
253-3650-98100	CONTINGENCY ACCOUNT	-	-	877,604	823,134	-	-	954,094	954,094	-	-
253-3650-99200	UNAPPROPRIATED ENDING FUND BAL	778,398	715,714	-	-	816,313	846,548	-	-	-	-
<b>TOTAL STORMWATER REQUIREMENTS</b>		<b>778,398</b>	<b>837,251</b>	<b>877,604</b>	<b>823,134</b>	<b>816,313</b>	<b>846,548</b>	<b>954,094</b>	<b>954,094</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATION - 3660</b>											
<b>RESOURCES</b>											
253-3660-46408	SDC ADMINISTRATIVE FEES	18,298	6,282	18,140	18,140	17,852	22,079	17,663	17,663	-	-
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	<b>18,298</b>	<b>6,282</b>	<b>18,140</b>	<b>18,140</b>	<b>17,852</b>	<b>22,079</b>	<b>17,663</b>	<b>17,663</b>	<b>-</b>	<b>-</b>
253-3660-47001	INTEREST ON INVESTMENTS	3,557	2,519	2,489	2,489	239	304	274	274	-	-
	<b>TOTAL INVESTMENTS</b>	<b>3,557</b>	<b>2,519</b>	<b>2,489</b>	<b>2,489</b>	<b>239</b>	<b>304</b>	<b>274</b>	<b>274</b>	<b>-</b>	<b>-</b>
<b>TOTAL ADMINISTRATION REVENUES</b>		<b>21,855</b>	<b>8,801</b>	<b>20,629</b>	<b>20,629</b>	<b>18,091</b>	<b>22,383</b>	<b>17,937</b>	<b>17,937</b>	<b>-</b>	<b>-</b>
253-3660-49901	BEGINNING FUND BALANCE	62,156	83,387	11,875	6,537	6,540	6,537	28,249	28,249	-	-
<b>TOTAL ADMINISTRATION RESOURCES</b>		<b>84,011</b>	<b>92,188</b>	<b>32,504</b>	<b>27,166</b>	<b>24,631</b>	<b>28,920</b>	<b>46,186</b>	<b>46,186</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
253-3660-69101	SERV PROVIDED BY GENERAL FUND	624	651	671	671	448	671	738	738	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>624</b>	<b>651</b>	<b>671</b>	<b>671</b>	<b>448</b>	<b>671</b>	<b>738</b>	<b>738</b>	<b>-</b>	<b>-</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>624</b>	<b>651</b>	<b>671</b>	<b>671</b>	<b>448</b>	<b>671</b>	<b>738</b>	<b>738</b>	<b>-</b>	<b>-</b>
253-3660-90402	TRANSFER TO CAPITAL PROJECTS	-	85,000	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	<b>-</b>	<b>85,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER EXPENDITURES &amp; TRANSFERS</b>		<b>624</b>	<b>85,651</b>	<b>671</b>	<b>671</b>	<b>448</b>	<b>671</b>	<b>738</b>	<b>738</b>	<b>-</b>	<b>-</b>
253-3660-98100	CONTINGENCY ACCOUNT	-	-	31,833	26,495	-	-	45,448	45,448	-	-
253-3660-99200	UNAPPROPRIATED ENDING FUND BAL	83,387	6,537	-	-	24,183	28,249	-	-	-	-
<b>TOTAL ADMINISTRATION REQUIREMENTS</b>		<b>84,011</b>	<b>92,188</b>	<b>32,504</b>	<b>27,166</b>	<b>24,631</b>	<b>28,920</b>	<b>46,186</b>	<b>46,186</b>	<b>-</b>	<b>-</b>

# Agate Beach Closure Fund - 254

The Agate Beach Closure Fund is a special revenue fund that originally collected a surcharge on solid waste collection bills to fund the maintenance of the closure of the Agate Beach Landfill. The City stopped collecting the surcharge when the City's fund exceeded the requirements as determined by the DEQ. The City has used a portion of the surplus reserve for interfund loans for specific projects. The landfill closure is maintained by a consortium of prior users and is managed by Lincoln County

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>AGATE BEACH CLOSURE FUND - 254</b>										
<b>RESOURCES</b>										
LOAN AND LEASE REVENUE	27,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
<b>TOTAL REVENUES</b>	<b>27,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
AGATE BEACH CLOSURE	50,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>50,179</b>	<b>52,145</b>	<b>65,186</b>	<b>65,186</b>	<b>24,121</b>	<b>52,467</b>	<b>56,238</b>	<b>56,238</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>723,111</b>	<b>723,686</b>	<b>-</b>	<b>-</b>	<b>752,667</b>	<b>752,667</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>50,179</b>	<b>52,145</b>	<b>788,297</b>	<b>788,872</b>	<b>24,121</b>	<b>52,467</b>	<b>808,905</b>	<b>808,905</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN										
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND	(225,000)	-	-	-	-	-	-	-	-	-
NET TRANSFERS	(225,000)	-	-	-	-	-	-	-	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(247,679)</b>	<b>20,355</b>	<b>(715,797)</b>	<b>(716,372)</b>	<b>48,379</b>	<b>20,033</b>	<b>(736,405)</b>	<b>(736,405)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>943,696</b>	<b>696,017</b>	<b>715,797</b>	<b>716,372</b>	<b>716,372</b>	<b>716,372</b>	<b>736,405</b>	<b>736,405</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>696,017</b>	<b>716,372</b>	<b>-</b>	<b>-</b>	<b>764,751</b>	<b>736,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>AGATE BEACH CLOSURE FUND - 254</b>											
<b>RESOURCES</b>											
254-4610-48515	INTERFUND LOAN REPAY-PRINC	-	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
254-4610-49810	INTERFUND LOAN REPAY-PRINC	27,500	-	-	-	-	-	-	-	-	-
	<b>TOTAL LOAN &amp; LEASE REVENUES</b>	27,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
<b>TOTAL AGATE BEACH CLOSURE FUND REVENUES</b>		27,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-	-
254-4610-49901	BEGINNING FUND BALANCE	943,696	696,017	715,797	716,372	716,372	716,372	736,405	736,405		
<b>TOTAL AGATE BEACH CLOSURE FUND RESOURCES</b>		971,196	768,517	788,297	788,872	788,872	788,872	808,905	808,905	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
254-4610-60200	FINANCIAL PROFESSIONAL SERVICE	412	450	515	515	308	444	500	500		
254-4610-65900	OTHER OPERATING EXPENSES	49,143	51,044	64,000	64,000	23,365	51,352	55,000	55,000		
254-4610-69101	SERV PROVIDED BY GENERAL FUND	624	651	671	671	448	671	738	738	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	50,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	-	-
<b>TOTAL AGATE BEACH CLOSURE FUND EXPENDITURES</b>		50,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	-	-
254-4610-91800	INTERFUND LOAN TO OTHER FUND	225,000	-	-	-	-	-	-	-	-	-
	<b>TOTAL INTERFUND LOANS</b>	225,000	-	-	-	-	-	-	-	-	-
<b>TOTAL AGATE BEACH CLOSURE FUND EXP. &amp; INTERFUND LOANS</b>		275,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	-	-
254-4610-98100	CONTINGENCY ACCOUNT	-	-	723,111	723,686	-	-	752,667	752,667	-	-
254-4610-99200	UNAPPROPRIATED ENDING FUND BAL	696,017	716,372	-	-	764,751	736,405	-	-	-	-
<b>TOTAL AGATE BEACH CLOSURE FUND REQUIREMENTS</b>		971,196	768,517	788,297	788,872	788,872	788,872	808,905	808,905	-	-



# Debt Service - Water Fund - 301

The Debt Service Water Fund receives transfer of revenues from the Water Fund 601 to pay off long-term debt and various city bonds that have funded past water projects. The fund pays principle, interest, and fees in accordance with debt repayment schedules. Funding is transferred from the Water Fund (601) for this purpose.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-WATER FUND - 301</b>										
<b>RESOURCES</b>										
INVESTMENTS	404	252	276	276	109	208	187	187	-	-
<b>TOTAL REVENUES</b>	<b>404</b>	<b>252</b>	<b>276</b>	<b>276</b>	<b>109</b>	<b>208</b>	<b>187</b>	<b>187</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
GENERAL DEBT	69,622	69,529	69,228	69,228	51,171	68,228	69,266	69,266	-	-
REVENUE BONDS DEBT	807,284	862,911	926,214	926,214	407,601	923,214	990,872	990,872	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>876,906</b>	<b>932,440</b>	<b>995,442</b>	<b>995,442</b>	<b>458,772</b>	<b>991,442</b>	<b>1,060,138</b>	<b>1,060,138</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>876,906</b>	<b>932,440</b>	<b>995,442</b>	<b>995,442</b>	<b>458,772</b>	<b>991,442</b>	<b>1,060,138</b>	<b>1,060,138</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	880,874	931,651	990,768	990,768	452,779	990,768	1,056,100	1,056,100	-	-
TRANSFERS OUT										
NET TRANSFERS	880,874	931,651	990,768	990,768	452,779	990,768	1,056,100	1,056,100	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>4,372</b>	<b>(537)</b>	<b>(4,398)</b>	<b>(4,398)</b>	<b>(5,884)</b>	<b>(466)</b>	<b>(3,851)</b>	<b>(3,851)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>6,595</b>	<b>10,967</b>	<b>10,398</b>	<b>10,429</b>	<b>10,429</b>	<b>10,430</b>	<b>9,964</b>	<b>9,964</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>6,031</b>	<b>-</b>	<b>-</b>	<b>6,113</b>	<b>6,113</b>	<b>-</b>	<b>-</b>
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>10,967</b>	<b>10,430</b>	<b>-</b>	<b>-</b>	<b>4,545</b>	<b>9,964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-WATER FUND- 301</b>											
<b>GENERAL DEBT- 2220</b>											
<b>RESOURCES</b>											
301-2220-47001	INTEREST ON INVESTMENTS	69	188	-	-	84	170	153	153		
	<b>TOTAL INVESTMENTS</b>	69	188	-	-	84	170	153	153	-	-
<b>TOTAL GENERAL DEBT REVENUES</b>		69	188	-	-	84	170	153	153	-	-
301-2220-49601	TRANSFER FROM WATER FUND	70,557	69,565	68,157	68,157	45,440	68,157	67,800	67,800	-	-
	<b>TOTAL TRANSFERS FROM</b>	70,557	69,565	68,157	68,157	45,440	68,157	67,800	67,800	-	-
<b>TOTAL GENERAL DEBT REVENUES &amp; TRANSFERS</b>		70,626	69,753	68,157	68,157	45,524	68,327	67,953	67,953	-	-
301-2220-49901	BEGINNING FUND BALANCE	2,031	3,035	3,071	3,258	3,258	3,259	3,358	3,358		
<b>TOTAL GENERAL DEBT RESOURCES</b>		72,657	72,788	71,228	71,415	48,782	71,586	71,311	71,311	-	-
<b>EXPENDITURES</b>											
<b>DEBT SERVICE</b>											
301-2220-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
301-2220-81200	SEAL ROCK AGREEMENT-PRINCIPAL	38,304	39,942	40,448	40,448	30,932	40,448	42,338	42,338		
301-2220-85200	SEAL ROCK AGREEMENT-INTEREST	31,318	29,587	27,780	27,780	20,239	27,780	25,928	25,928		
	<b>TOTAL DEBT SERVICE</b>	69,622	69,529	69,228	69,228	51,171	68,228	69,266	69,266	-	-
<b>TOTAL GENERAL DEBT EXPENDITURES</b>		69,622	69,529	69,228	69,228	51,171	68,228	69,266	69,266	-	-
301-2220-99100	LOAN RESERVE	-	-	2,000	2,187	-	-	2,045	2,045	-	-
301-2220-99200	UNAPPROPRIATED ENDING FUND BAL	3,035	3,259	-	-	(2,389)	3,358	-	-	-	-
<b>TOTAL GENERAL DEBT REQUIREMENTS</b>		72,657	72,788	71,228	71,415	48,782	71,586	71,311	71,311	-	-
<b>REVENUE BONDS DEBT- 2410</b>											
<b>RESOURCES</b>											
301-2410-47001	INTEREST ON INVESTMENTS	335	64	276	276	25	38	34	34		
	<b>TOTAL INVESTMENTS</b>	335	64	276	276	25	38	34	34	-	-
<b>TOTAL REVENUE BONDS DEBT REVENUES</b>		335	64	276	276	25	38	34	34	-	-
301-2410-49601	TRANSFER FROM WATER FUND	810,317	862,086	922,611	922,611	407,339	922,611	988,300	988,300	-	-
	<b>TOTAL TRANSFERS FROM</b>	810,317	862,086	922,611	922,611	407,339	922,611	988,300	988,300	-	-
<b>TOTAL REVENUE BONDS DEBT REVENUES &amp; TRANSFERS</b>		810,652	862,150	922,887	922,887	407,364	922,649	988,334	988,334	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
301-2410-49901	BEGINNING FUND BALANCE	4,564	7,932	7,327	7,171	7,171	7,171	6,606	6,606		
<b>TOTAL REVENUE BONDS DEBT RESOURCES</b>		<b>815,216</b>	<b>870,082</b>	<b>930,214</b>	<b>930,058</b>	<b>414,535</b>	<b>929,820</b>	<b>994,940</b>	<b>994,940</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>DEBT SERVICE</b>											
301-2410-80100	LOAN FEES	-	-	3,000	3,000	-	-	3,000	3,000		
301-2410-81220	2014 REVENUE BOND-PRINCIPAL	210,180	218,650	227,460	227,460	227,460	227,460	236,626	236,626		
301-2410-81280	2019 REVENUE BOND-PRINCIPAL	220,000	225,000	231,000	231,000	-	231,000	237,000	237,000		
301-2410-81305	2022 REVENUE BOND-PRINCIPAL	87,000	145,000	208,000	208,000	-	208,000	277,000	277,000		
301-2410-85220	2014 REVENUE BOND-INTEREST	120,807	112,337	103,527	103,527	103,527	103,527	94,361	94,361		
301-2410-85280	2019 REVENUE BOND-INTEREST	67,355	61,930	56,481	56,481	28,241	56,481	50,799	50,799		
301-2410-85305	2022 REVENUE BOND-INTEREST	101,942	99,994	96,746	96,746	48,373	96,746	92,086	92,086		
<b>TOTAL DEBT SERVICE</b>		<b>807,284</b>	<b>862,911</b>	<b>926,214</b>	<b>926,214</b>	<b>407,601</b>	<b>923,214</b>	<b>990,872</b>	<b>990,872</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE BONDS DEBT EXPENDITURES</b>		<b>807,284</b>	<b>862,911</b>	<b>926,214</b>	<b>926,214</b>	<b>407,601</b>	<b>923,214</b>	<b>990,872</b>	<b>990,872</b>	<b>-</b>	<b>-</b>
301-2410-99100	LOAN RESERVE	-	-	4,000	3,844	-	-	4,068	4,068	-	-
301-2410-99200	UNAPPROPRIATED ENDING FUND BAL	7,932	7,171	-	-	6,934	6,606	-	-	-	-
<b>TOTAL REVENUE BONDS DEBT REQUIREMENTS</b>		<b>815,216</b>	<b>870,082</b>	<b>930,214</b>	<b>930,058</b>	<b>414,535</b>	<b>929,820</b>	<b>994,940</b>	<b>994,940</b>	<b>-</b>	<b>-</b>

# Debt Service - Wastewater Fund - 302

The Debt Service Wastewater Fund receives transfers of revenues from the Wastewater Fund 602, and other funds, to pay interest, principle, and fees on long-term debt for wastewater improvements within the city. Funding is transferred from the Wastewater Fund (602) for this purpose.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-WASTEWATER FUND - 302</b>										
<b>RESOURCES</b>										
INVESTMENTS	28,995	20,159	20,736	20,736	14,242	20,147	18,132	18,132	-	-
<b>TOTAL REVENUES</b>	<b>28,995</b>	<b>20,159</b>	<b>20,736</b>	<b>20,736</b>	<b>14,242</b>	<b>20,147</b>	<b>18,132</b>	<b>18,132</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
GENERAL DEBT										
DEQ DEBT	1,500,743	1,216,765	1,215,915	1,215,915	1,212,915	1,212,915	1,211,977	1,211,977	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>1,500,743</b>	<b>1,216,765</b>	<b>1,215,915</b>	<b>1,215,915</b>	<b>1,212,915</b>	<b>1,212,915</b>	<b>1,211,977</b>	<b>1,211,977</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>										
<b>TOTAL EXPENDITURES</b>	<b>1,500,743</b>	<b>1,216,765</b>	<b>1,215,915</b>	<b>1,215,915</b>	<b>1,212,915</b>	<b>1,212,915</b>	<b>1,211,977</b>	<b>1,211,977</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	611,251	1,219,765	1,199,502	1,199,502	1,199,502	1,199,502	1,194,400	1,194,400	-	-
TRANSFERS OUT	(11,444)	(180)	-	-	-	-	-	-	-	-
NET TRANSFERS	599,807	1,219,585	1,199,502	1,199,502	1,199,502	1,199,502	1,194,400	1,194,400	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(871,941)</b>	<b>22,979</b>	<b>4,323</b>	<b>4,323</b>	<b>829</b>	<b>6,734</b>	<b>555</b>	<b>555</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,403,975</b>	<b>532,034</b>	<b>557,894</b>	<b>555,014</b>	<b>555,013</b>	<b>555,013</b>	<b>561,747</b>	<b>561,747</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>562,217</b>	<b>559,337</b>	<b>-</b>	<b>-</b>	<b>562,302</b>	<b>562,302</b>	<b>-</b>	<b>-</b>
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>532,034</b>	<b>555,013</b>	<b>-</b>	<b>-</b>	<b>555,842</b>	<b>561,747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-WASTEWATER FUND - 302</b>											
<b>GENERAL DEBT - 2210</b>											
<b>RESOURCES</b>											
302-2210-47001	INTEREST ON INVESTMENTS	8	-	-	-	-	-	-	-	-	-
	<b>TOTAL INVESTMENTS</b>	8	-	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL DEBT REVENUES</b>		8	-	-	-	-	-	-	-	-	-
302-2210-49901	BEGINNING FUND BALANCE	11,616	180	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL DEBT RESOURCES</b>		11,624	180	-	-	-	-	-	-	-	-
<b>EXPENDITURES</b>											
302-2210-90602	TRANSFER TO WASTEWATER FUND	11,444	180	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	11,444	180	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL DEBT EXPENDITURES &amp; TRANSFERS</b>		11,444	180	-	-	-	-	-	-	-	-
302-2210-99200	UNAPPROPRIATED ENDING FUND BAL	180	-	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL DEBT REQUIREMENTS</b>		11,624	180	-	-	-	-	-	-	-	-
<b>DEQ DEBT - 2230</b>											
<b>RESOURCES</b>											
302-2230-47001	INTEREST ON INVESTMENTS	28,987	20,159	20,736	20,736	14,242	20,147	18,132	18,132	-	-
	<b>TOTAL INVESTMENTS</b>	28,987	20,159	20,736	20,736	14,242	20,147	18,132	18,132	-	-
<b>TOTAL DEQ DEBT REVENUES</b>		28,987	20,159	20,736	20,736	14,242	20,147	18,132	18,132	-	-
302-2230-49602	TRANSFER FROM WASTEWATER FUND	611,251	1,219,765	1,199,502	1,199,502	1,199,502	1,199,502	1,194,400	1,194,400	-	-
	<b>TOTAL TRANSFERS FROM</b>	611,251	1,219,765	1,199,502	1,199,502	1,199,502	1,199,502	1,194,400	1,194,400	-	-
<b>TOTAL DEQ DEBT REVENUES &amp; TRANSFERS</b>		640,238	1,239,924	1,220,238	1,220,238	1,213,744	1,219,649	1,212,532	1,212,532	-	-
302-2230-49901	BEGINNING FUND BALANCE	1,392,359	531,854	557,894	555,014	555,013	555,013	561,747	561,747	-	-
<b>TOTAL DEQ DEBT RESOURCES</b>		2,032,597	1,771,778	1,778,132	1,775,252	1,768,757	1,774,662	1,774,279	1,774,279	-	-
<b>EXPENDITURES</b>											
<b>DEBT SERVICE</b>											
302-2230-80100	LOAN FEES	-	-	3,000	3,000	-	-	3,000	3,000	-	-
302-2230-81295	CWSRF R68936 - PRINCIPAL	146,422	297,383	303,541	303,541	303,541	303,541	309,826	309,826	-	-
302-2230-81300	CWSRF R68933 - PRINCIPAL	415,756	426,131	436,765	436,765	436,765	436,765	447,663	447,663	-	-

BUDGET WORKSHEETS  
for Fiscal Year 2026-2027

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
302-2230-81310	CWSRF R68934 - PRINCIPAL	18,870	38,024	38,405	38,405	38,405	38,405	38,790	38,790		
302-2230-85295	CWSRF R68936 - INTEREST	593,670	172,782	165,122	165,122	165,122	165,122	157,303	157,303		
302-2230-85300	CWSRF R68933 - INTEREST	283,242	270,762	257,971	257,971	257,971	257,971	244,862	244,862		
302-2230-85310	CWSRF R68934 - INTEREST	42,783	11,683	11,111	11,111	11,111	11,111	10,533	10,533		
	<b>TOTAL DEBT SERVICE</b>	<b>1,500,743</b>	<b>1,216,765</b>	<b>1,215,915</b>	<b>1,215,915</b>	<b>1,212,915</b>	<b>1,212,915</b>	<b>1,211,977</b>	<b>1,211,977</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEQ DEBT EXPENDITURES</b>		<b>1,500,743</b>	<b>1,216,765</b>	<b>1,215,915</b>	<b>1,215,915</b>	<b>1,212,915</b>	<b>1,212,915</b>	<b>1,211,977</b>	<b>1,211,977</b>	<b>-</b>	<b>-</b>
302-2230-99100	LOAN RESERVE	-	-	562,217	559,337	-	-	562,302	562,302	-	-
302-2230-99200	UNAPPROPRIATED ENDING FUND BAL	531,854	555,013	-	-	555,842	561,747	-	-	-	-
<b>TOTAL DEQ DEBT REQUIREMENTS</b>		<b>2,032,597</b>	<b>1,771,778</b>	<b>1,778,132</b>	<b>1,775,252</b>	<b>1,768,757</b>	<b>1,774,662</b>	<b>1,774,279</b>	<b>1,774,279</b>	<b>-</b>	<b>-</b>

# Debt Service - Governmental Fund - 303

The Debt Service Governmental Fund is a debt service fund that receives transfers from various governmental-type funds to pay interest, principle, and fees on long-term debt associated with loans for facilities, parks, and equipment.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-GOVERNMENTAL FUND - 303</b>										
<b>RESOURCES</b>										
INVESTMENTS	1,127	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
GENERAL DEBT	54,141	-	-	17,025	-	-	-	-	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>54,141</b>	<b>-</b>	<b>-</b>	<b>17,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>										
<b>TOTAL EXPENDITURES</b>	<b>54,141</b>	<b>-</b>	<b>-</b>	<b>17,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	56,725	-	-	17,025	-	-	-	-	-	-
TRANSFERS OUT	(31,444)	(3,110)	-	-	-	-	-	-	-	-
NET TRANSFERS	25,281	(3,110)	-	17,025	-	-	-	-	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(27,733)</b>	<b>(3,110)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>30,843</b>	<b>3,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>3,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-GOVERNMENTAL FUND - 303</b>											
<b>GENERAL DEBT - 2230</b>											
<b>RESOURCES</b>											
303-2230-47001	INTEREST ON INVESTMENTS	1,127	-	-	-	-	-	-	-	-	-
	<b>TOTAL INVESTMENTS</b>	1,127	-	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL DEBT REVENUES</b>		1,127	-	-	-	-	-	-	-	-	-
303-2230-49101	TRANSFER FROM GENERAL FUND	9,321	-	-	-	-	-	-	-	-	-
303-2230-49220	TRANSFER FR. AIRPORT FUND	29,099	-	-	-	-	-	-	-	-	-
303-2230-49230	TRANSFER FR ROOM TAX FUND	7,807	-	-	-	-	-	-	-	-	-
303-2230-49251	TRANSFER FROM STREET FUND	-	-	-	5,675	-	-	-	-	-	-
303-2230-49253	TRANSFER FROM SDC FUND	3,506	-	-	-	-	-	-	-	-	-
303-2230-49601	TRANSFER FROM WATER FUND	5,826	-	-	5,675	-	-	-	-	-	-
303-2230-49602	TRANSFER FROM WASTEWATER FUND	1,166	-	-	5,675	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	56,725	-	-	17,025	-	-	-	-	-	-
<b>TOTAL GENERAL DEBT REVENUES &amp; TRANSFERS</b>		57,852	-	-	17,025	-	-	-	-	-	-
303-2230-49901	BEGINNING FUND BALANCE	30,843	3,110	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL DEBT RESOURCES</b>		88,695	3,110	-	17,025	-	-	-	-	-	-
<b>EXPENDITURES</b>											
<b>DEBT SERVICE</b>											
303-2230-80100	LOAN FEES	50	-	-	-	-	-	-	-	-	-
303-2230-81120	2007 LO-CAP PROGRAM LOAN-PRIN	25,000	-	-	-	-	-	-	-	-	-
303-2230-81270	2018 FUEL FARM LOAN- PRIN	27,829	-	-	-	-	-	-	-	-	-
303-2230-81320	2025 DUMP TRUCK-PRINC	-	-	-	12,480	-	-	-	-	-	-
303-2230-85120	2007 LO-CAP PROGRAM LOAN-INTER	625	-	-	-	-	-	-	-	-	-
303-2230-85270	2018 FUEL FARM LOAN- INT	637	-	-	-	-	-	-	-	-	-
303-2230-85320	2025 DUMP TRUCK-INTEREST	-	-	-	4,545	-	-	-	-	-	-
	<b>TOTAL DEBT SERVICE</b>	54,141	-	-	17,025	-	-	-	-	-	-
<b>TOTAL GENERAL DEBT EXPENDITURES</b>		54,141	-	-	17,025	-	-	-	-	-	-
303-2230-90101	TRANSFER TO GENERAL FUND	10,609	1,049	-	-	-	-	-	-	-	-
303-2230-90230	TRANSFER TO ROOM TAX FUND	8,886	879	-	-	-	-	-	-	-	-
303-2230-90253	TRANSFER TO SDC FUND	3,990	395	-	-	-	-	-	-	-	-
303-2230-90601	TRANSFER TO WATER FUND	6,632	656	-	-	-	-	-	-	-	-
303-2230-90602	TRANSFER TO WASTEWATER FUND	1,327	131	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	31,444	3,110	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL DEBT EXPENDITURES &amp; TRANSFERS</b>		85,585	3,110	-	17,025	-	-	-	-	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
303-2230-99200	UNAPPROPRIATED ENDING FUND BAL	3,110	-	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL DEBT REQUIREMENTS</b>		88,695	3,110	-	17,025	-	-	-	-	-	-

# Debt Service - Storm Water Fund - 305

The Debt Service Storm Water Fund is a debt service fund that receives transfers from the Storm Water Fund to pay interest, principle, and fees on long-term debt associated with storm water improvements within the city. Funding is transferred from the Storm Water Fund (603) for this purpose.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-STORMWATER FUND - 305</b>										
<b>RESOURCES</b>										
INVESTMENTS	5,456	5,647	4,528	4,528	3,223	5,042	4,538	4,538	-	-
<b>TOTAL REVENUES</b>	<b>5,456</b>	<b>5,647</b>	<b>4,528</b>	<b>4,528</b>	<b>3,223</b>	<b>5,042</b>	<b>4,538</b>	<b>4,538</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
2018 STORMWATER DEBT	380,041	379,278	381,250	381,250	15,844	379,969	380,810	380,810	-	-
DEQ DEBT	251,278	250,285	250,282	250,282	249,282	249,282	249,269	249,269	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>631,319</b>	<b>629,563</b>	<b>631,532</b>	<b>631,532</b>	<b>265,126</b>	<b>629,251</b>	<b>630,079</b>	<b>630,079</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>										
<b>TOTAL EXPENDITURES</b>	<b>631,319</b>	<b>629,563</b>	<b>631,532</b>	<b>631,532</b>	<b>265,126</b>	<b>629,251</b>	<b>630,079</b>	<b>630,079</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	628,461	626,009	623,960	623,960	259,117	623,960	618,000	618,000	-	-
TRANSFERS OUT										
NET TRANSFERS	628,461	626,009	623,960	623,960	259,117	623,960	618,000	618,000	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>2,598</b>	<b>2,093</b>	<b>(3,044)</b>	<b>(3,044)</b>	<b>(2,786)</b>	<b>(249)</b>	<b>(7,541)</b>	<b>(7,541)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>122,161</b>	<b>124,759</b>	<b>125,154</b>	<b>126,852</b>	<b>126,852</b>	<b>126,852</b>	<b>126,603</b>	<b>126,603</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>122,110</b>	<b>123,808</b>	<b>-</b>	<b>-</b>	<b>119,062</b>	<b>119,062</b>	<b>-</b>	<b>-</b>
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>124,759</b>	<b>126,852</b>	<b>-</b>	<b>-</b>	<b>124,066</b>	<b>126,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-STORMWATER FUND - 305</b>											
<b>2018 STORMWATER DEBT - 2240</b>											
<b>RESOURCES</b>											
305-2240-47001	INTEREST ON INVESTMENTS	44	144	113	113	89	133	120	120		
	<b>TOTAL INVESTMENTS</b>	44	144	113	113	89	133	120	120	-	-
<b>TOTAL 2018 STORMWATER DEBT REVENUES</b>		44	144	113	113	89	133	120	120	-	-
305-2240-49603	TRANSFER FROM STORMWTR FUND	381,000	379,316	381,000	381,000	16,157	381,000	379,000	379,000	-	-
	<b>TOTAL TRANSFERS FROM</b>	381,000	379,316	381,000	381,000	16,157	381,000	379,000	379,000	-	-
<b>TOTAL 2018 STORMWATER DEBT REVENUES &amp; TRANSFERS</b>		381,044	379,460	381,113	381,113	16,246	381,133	379,120	379,120	-	-
305-2240-49901	BEGINNING FUND BALANCE	2,070	3,073	2,154	3,255	3,255	3,255	4,419	4,419		
<b>TOTAL 2018 STORMWATER DEBT RESOURCES</b>		383,114	382,533	383,267	384,368	19,501	384,388	383,539	383,539	-	-
<b>EXPENDITURES</b>											
<b>DEBT SERVICE</b>											
305-2240-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
305-2240-81260	2018 STORMWATER - PRINCIPAL	328,000	337,000	348,000	348,000	-	348,000	358,000	358,000		
305-2240-85260	2018 STORMWATER- INTEREST	52,041	42,278	32,250	32,250	15,844	31,969	21,810	21,810		
	<b>TOTAL DEBT SERVICE</b>	380,041	379,278	381,250	381,250	15,844	379,969	380,810	380,810	-	-
<b>TOTAL 2018 STORMWATER DEBT EXPENDITURES</b>		380,041	379,278	381,250	381,250	15,844	379,969	380,810	380,810	-	-
305-2240-99100	LOAN RESERVE	-	-	2,017	3,118	-	-	2,729	2,729	-	-
305-2240-99200	UNAPPROPRIATED ENDING FUND BAL	3,073	3,255	-	-	3,657	4,419	-	-	-	-
<b>TOTAL 2018 STORMWATER DEBT REQUIREMENTS</b>		383,114	382,533	383,267	384,368	19,501	384,388	383,539	383,539	-	-
<b>DEQ DEBT - 2250</b>											
<b>RESOURCES</b>											
305-2250-47001	INTEREST ON INVESTMENTS	5,412	5,503	4,415	4,415	3,134	4,909	4,418	4,418		
	<b>TOTAL INVESTMENTS</b>	5,412	5,503	4,415	4,415	3,134	4,909	4,418	4,418	-	-
<b>TOTAL DEQ DEBT REVENUES</b>		5,412	5,503	4,415	4,415	3,134	4,909	4,418	4,418	-	-
305-2250-49603	TRANSFER FROM STORMWTR FUND	247,461	246,693	242,960	242,960	242,960	242,960	239,000	239,000	-	-
	<b>TOTAL TRANSFERS FROM</b>	247,461	246,693	242,960	242,960	242,960	242,960	239,000	239,000	-	-
<b>TOTAL DEQ DEBT REVENUES &amp; TRANSFERS</b>		252,873	252,196	247,375	247,375	246,094	247,869	243,418	243,418	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
305-2250-49901	BEGINNING FUND BALANCE	120,091	121,686	123,000	123,597	123,597	123,597	122,184	122,184		
<b>TOTAL DEQ DEBT RESOURCES</b>		<b>372,964</b>	<b>373,882</b>	<b>370,375</b>	<b>370,972</b>	<b>369,691</b>	<b>371,466</b>	<b>365,602</b>	<b>365,602</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>DEBT SERVICE</b>											
305-2250-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
305-2250-81290	CWSRF R68935 - PRINCIPAL	198,607	200,598	202,609	202,609	202,609	202,609	204,640	204,640		
305-2250-85290	CWSRF R68935 - INTEREST	52,671	49,687	46,673	46,673	46,673	46,673	43,629	43,629		
<b>TOTAL DEBT SERVICE</b>		<b>251,278</b>	<b>250,285</b>	<b>250,282</b>	<b>250,282</b>	<b>249,282</b>	<b>249,282</b>	<b>249,269</b>	<b>249,269</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEQ EXPENDITURES</b>		<b>251,278</b>	<b>250,285</b>	<b>250,282</b>	<b>250,282</b>	<b>249,282</b>	<b>249,282</b>	<b>249,269</b>	<b>249,269</b>	<b>-</b>	<b>-</b>
305-2250-99100	LOAN RESERVE	-	-	120,093	120,690	-	-	116,333	116,333	-	-
305-2250-99200	UNAPPROPRIATED ENDING FUND BAL	121,686	123,597	-	-	120,409	122,184	-	-	-	-
<b>TOTAL DEQ REQUIREMENTS</b>		<b>372,964</b>	<b>373,882</b>	<b>370,375</b>	<b>370,972</b>	<b>369,691</b>	<b>371,466</b>	<b>365,602</b>	<b>365,602</b>	<b>-</b>	<b>-</b>

# General Obligation Debt Service - Proprietary Fund - 351

The General Obligation Debt Service Proprietary Fund collects voter-approved property taxes to pay principle, interest, and fees for those obligations for any projects included in proprietary funds (water, wastewater, or storm water). The only general obligation bonds that are currently being paid through this fund are for the construction of the water treatment plant.

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>GO DEBT SERVICE-PROPRIETARY FUND - 351</b>										
<b>RESOURCES</b>										
PROPERTY TAXES	2,359,346	2,290,619	2,221,500	2,221,500	2,092,409	2,254,985	2,370,001	2,370,001	-	-
INVESTMENTS	59,845	62,075	43,088	43,088	33,991	36,311	32,680	32,680	-	-
<b>TOTAL REVENUES</b>	<b>2,419,191</b>	<b>2,352,694</b>	<b>2,264,588</b>	<b>2,264,588</b>	<b>2,126,400</b>	<b>2,291,296</b>	<b>2,402,681</b>	<b>2,402,681</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
WATER GO DEBT	2,265,000	2,335,000	2,406,000	2,406,000	-	2,405,000	2,476,001	2,476,001	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>2,265,000</b>	<b>2,335,000</b>	<b>2,406,000</b>	<b>2,406,000</b>	<b>-</b>	<b>2,405,000</b>	<b>2,476,001</b>	<b>2,476,001</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>										
<b>TOTAL EXPENDITURES</b>	<b>2,265,000</b>	<b>2,335,000</b>	<b>2,406,000</b>	<b>2,406,000</b>	<b>-</b>	<b>2,405,000</b>	<b>2,476,001</b>	<b>2,476,001</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>154,191</b>	<b>17,694</b>	<b>(141,412)</b>	<b>(141,412)</b>	<b>2,126,400</b>	<b>(113,704)</b>	<b>(73,320)</b>	<b>(73,320)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>200,451</b>	<b>354,642</b>	<b>347,835</b>	<b>372,336</b>	<b>372,336</b>	<b>372,336</b>	<b>258,632</b>	<b>258,632</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>206,423</b>	<b>230,924</b>	<b>-</b>	<b>-</b>	<b>185,312</b>	<b>185,312</b>	<b>-</b>	<b>-</b>
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>354,642</b>	<b>372,336</b>	<b>-</b>	<b>-</b>	<b>2,498,736</b>	<b>258,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>GO DEBT SERVICE-PROPRIETARY FUND - 351</b>											
<b>WATER GO DEBT - 2130</b>											
<b>RESOURCES</b>											
351-2130-40001	CURRENT PROPERTY TAXES	2,312,718	2,243,109	2,175,000	2,175,000	2,064,181	2,210,075	2,325,001	2,325,001		
351-2130-40005	DELINQUENT PROPERTY TAXES	46,628	47,510	46,500	46,500	28,228	44,910	45,000	45,000		
	<b>TOTAL PROPERTY TAXES</b>	<b>2,359,346</b>	<b>2,290,619</b>	<b>2,221,500</b>	<b>2,221,500</b>	<b>2,092,409</b>	<b>2,254,985</b>	<b>2,370,001</b>	<b>2,370,001</b>	-	-
351-2130-47001	INTEREST ON INVESTMENTS	59,845	62,075	43,088	43,088	33,991	36,311	32,680	32,680		
	<b>TOTAL INVESTMENTS</b>	<b>59,845</b>	<b>62,075</b>	<b>43,088</b>	<b>43,088</b>	<b>33,991</b>	<b>36,311</b>	<b>32,680</b>	<b>32,680</b>	-	-
	<b>TOTAL WATER GO DEBT REVENUES</b>	<b>2,419,191</b>	<b>2,352,694</b>	<b>2,264,588</b>	<b>2,264,588</b>	<b>2,126,400</b>	<b>2,291,296</b>	<b>2,402,681</b>	<b>2,402,681</b>	-	-
351-2130-49901	BEGINNING FUND BALANCE	200,451	354,642	347,835	372,336	372,336	372,336	258,632	258,632		
	<b>TOTAL WATER GO DEBT RESOURCES</b>	<b>2,619,642</b>	<b>2,707,336</b>	<b>2,612,423</b>	<b>2,636,924</b>	<b>2,498,736</b>	<b>2,663,632</b>	<b>2,661,313</b>	<b>2,661,313</b>	-	-
<b>EXPENDITURES</b>											
<b>DEBT SERVICE</b>											
351-2130-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
351-2130-81150	2009 WPT GO BONDS - PRINCIPAL	1,033,610	992,889	953,895	953,895	-	953,895	915,503	915,503		
351-2130-85150	2009 WPT GO BONDS - INTEREST	1,231,390	1,342,111	1,451,105	1,451,105	-	1,451,105	1,559,498	1,559,498		
	<b>TOTAL DEBT SERVICE</b>	<b>2,265,000</b>	<b>2,335,000</b>	<b>2,406,000</b>	<b>2,406,000</b>	<b>-</b>	<b>2,405,000</b>	<b>2,476,001</b>	<b>2,476,001</b>	-	-
	<b>TOTAL WATER GO DEBT EXPENDITURES</b>	<b>2,265,000</b>	<b>2,335,000</b>	<b>2,406,000</b>	<b>2,406,000</b>	<b>-</b>	<b>2,405,000</b>	<b>2,476,001</b>	<b>2,476,001</b>	-	-
351-2130-99100	LOAN RESERVE	-	-	206,423	230,924	-	-	185,312	185,312		
351-2130-99200	UNAPPROPRIATED ENDING FUND BAL	354,642	372,336	-	-	2,498,736	258,632	-	-		
	<b>TOTAL WATER GO DEBT REQUIREMENTS</b>	<b>2,619,642</b>	<b>2,707,336</b>	<b>2,612,423</b>	<b>2,636,924</b>	<b>2,498,736</b>	<b>2,663,632</b>	<b>2,661,313</b>	<b>2,661,313</b>	-	-



# General Obligation Debt Service - Governmental Fund - 352

The General Obligation Debt Service Governmental Fund collects voter-approved property taxes to pay for obligated debt for non-proprietary projects. The only General Obligation Debt Service for governmental activities is for the Newport Aquatic Center.

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>GO DEBT SERVICE-GOVERNMENTAL FUND - 352</b>										
<b>RESOURCES</b>										
PROPERTY TAXES	642,948	618,968	597,419	597,419	563,419	607,862	631,888	631,888	-	-
INVESTMENTS	15,884	16,719	11,436	11,436	9,309	12,797	11,517	11,517	-	-
<b>TOTAL REVENUES</b>	<b>658,832</b>	<b>635,687</b>	<b>608,855</b>	<b>608,855</b>	<b>572,728</b>	<b>620,659</b>	<b>643,405</b>	<b>643,405</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
SWIMMING POOL GO DEBT	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>616,669</b>	<b>630,468</b>	<b>648,419</b>	<b>648,419</b>	<b>91,209</b>	<b>647,419</b>	<b>663,888</b>	<b>663,888</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>616,669</b>	<b>630,468</b>	<b>648,419</b>	<b>648,419</b>	<b>91,209</b>	<b>647,419</b>	<b>663,888</b>	<b>663,888</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>42,163</b>	<b>5,219</b>	<b>(39,564)</b>	<b>(39,564)</b>	<b>481,519</b>	<b>(26,760)</b>	<b>(20,483)</b>	<b>(20,483)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>99,077</b>	<b>141,239</b>	<b>139,386</b>	<b>146,458</b>	<b>146,458</b>	<b>146,458</b>	<b>119,698</b>	<b>119,698</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>99,822</b>	<b>106,894</b>	<b>-</b>	<b>-</b>	<b>99,215</b>	<b>99,215</b>	<b>-</b>	<b>-</b>
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>141,240</b>	<b>146,458</b>	<b>-</b>	<b>-</b>	<b>627,977</b>	<b>119,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>GO DEBT SERVICE-GOVERNMENTAL FUND - 352</b>											
<b>SWIMMING POOL GO DEBT - 2140</b>											
<b>RESOURCES</b>											
352-2140-40001	CURRENT PROPERTY TAXES	629,661	605,657	584,419	584,419	555,671	594,506	618,888	618,888		
352-2140-40005	DELINQUENT PROPERTY TAXES	13,287	13,311	13,000	13,000	7,748	13,356	13,000	13,000		
	<b>TOTAL PROPERTY TAXES</b>	642,948	618,968	597,419	597,419	563,419	607,862	631,888	631,888	-	-
352-2140-47001	INTEREST ON INVESTMENTS	15,884	16,719	11,436	11,436	9,309	12,797	11,517	11,517		
	<b>TOTAL INVESTMENTS</b>	15,884	16,719	11,436	11,436	9,309	12,797	11,517	11,517	-	-
	<b>TOTAL SWIMMING POOL GO DEBT REVENUES</b>	658,832	635,687	608,855	608,855	572,728	620,659	643,405	643,405	-	-
352-2140-49901	BEGINNING FUND BALANCE	99,077	141,239	139,386	146,458	146,458	146,458	119,698	119,698		
	<b>TOTAL SWIMMING POOL GO DEBT RESOURCES</b>	757,909	776,926	748,241	755,313	719,186	767,117	763,103	763,103	-	-
<b>EXPENDITURES</b>											
<b>DEBT SERVICE</b>											
352-2140-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
352-2140-81210	2013 SWIM POOL GO-PRINC	405,000	435,000	465,000	465,000	-	465,000	495,000	495,000		
352-2140-85210	2013 SWIM POOL GO-INTEREST	211,669	195,468	182,419	182,419	91,209	182,419	167,888	167,888		
	<b>TOTAL DEBT SERVICE</b>	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	-	-
	<b>TOTAL SWIMMING POOL GO DEBT EXPENDITURES</b>	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	-	-
352-2140-99100	LOAN RESERVE	-	-	99,822	106,894	-	-	99,215	99,215	-	-
352-2140-99200	UNAPPROPRIATED ENDING FUND BAL	141,240	146,458	-	-	627,977	119,698	-	-	-	-
	<b>TOTAL SWIMMING POOL GO DEBT REQUIREMENTS</b>	757,909	776,926	748,241	755,313	719,186	767,117	763,103	763,103	-	-



# Capital Projects - Governmental Fund - 402

The Capital Projects Governmental Fund is used to pay for projects that are funded through governmental funds (General Fund, Street Fund, Line Undergrounding Fund, Room Tax Fund, Recreation Fund, Parking Fund, etc.) through a transfer from these funds to cover project costs. In addition, bond funds or grants for governmental projects to support the capital projects are accounted for in this fund. Funding not used for a designation project will revert back to the original source of funding.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL PROJECTS-GOVERNMENTAL FUND- 402</b>										
<b>RESOURCES</b>										
FEDERAL SOURCES	978,391	4,776	1,627,613	1,627,613	288,498	295,595	1,635,990	1,635,990	-	-
STATE SOURCES	60,000	29,157	1,782,418	1,782,418	-	8,625	1,373,793	1,373,793	-	-
MISCELLANEOUS SOURCES	-	77,823	-	-	-	-	-	-	-	-
INVESTMENTS	307,779	534,427	347,674	347,674	516,698	753,051	677,746	677,746	-	-
<b>TOTAL REVENUES</b>	<b>1,346,170</b>	<b>646,183</b>	<b>3,757,705</b>	<b>3,757,705</b>	<b>805,196</b>	<b>1,057,271</b>	<b>3,687,529</b>	<b>3,687,529</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
GENERAL	1,763,386	1,512,983	15,591,629	18,950,061	1,326,518	8,749,685	15,853,341	12,565,392	-	-
AIRPORT	942,766	343,462	4,688,323	3,377,106	361,065	1,023,959	2,747,662	2,790,203	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>2,706,152</b>	<b>1,856,445</b>	<b>20,279,952</b>	<b>22,327,167</b>	<b>1,687,583</b>	<b>9,773,644</b>	<b>18,601,003</b>	<b>15,355,595</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>										
<b>TOTAL EXPENDITURES</b>	<b>2,706,152</b>	<b>1,856,445</b>	<b>20,279,952</b>	<b>22,327,167</b>	<b>1,687,583</b>	<b>9,773,644</b>	<b>18,601,003</b>	<b>15,355,595</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	3,144,742	7,769,068	3,886,963	5,981,322	5,009,582	5,981,322	7,199,240	3,098,369	-	-
TRANSFERS OUT	(279,990)	(263,669)	-	(1,216,842)	(1,216,842)	(2,500,234)	-	-	-	-
NET TRANSFERS	2,864,752	7,505,399	3,886,963	4,764,480	3,792,740	3,481,088	7,199,240	3,098,369	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>1,504,770</b>	<b>6,295,137</b>	<b>(12,635,284)</b>	<b>(13,804,982)</b>	<b>2,910,353</b>	<b>(5,235,285)</b>	<b>(7,714,234)</b>	<b>(8,569,697)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>6,005,076</b>	<b>7,509,845</b>	<b>12,635,284</b>	<b>13,804,982</b>	<b>13,804,981</b>	<b>13,804,982</b>	<b>8,340,980</b>	<b>8,569,697</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>7,509,846</b>	<b>13,804,982</b>	<b>-</b>	<b>-</b>	<b>16,715,334</b>	<b>8,569,697</b>	<b>626,746</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL PROJECTS-GOVERNMENTAL FUND - 402</b>											
<b>GENERAL - 6110</b>											
<b>RESOURCES</b>											
402-6110-43002	ODOT/DLCD COMPETITIVE GRANT <b>Moore/Harney/US 20 Intersection and Street Improvements (25-22034)</b>	-	29,157	1,709,752	1,709,752	-	-	1,309,752	1,309,752	-	-
402-6110-43005	STATE GRANTS <b>TOTAL STATE SOURCES</b>	60,000	-	-	-	-	-	1,309,752	1,309,752	-	-
402-6110-48001	MISC. SALES & SERVICES <b>TOTAL MISCELLANEOUS SOURCES</b>	-	77,823	-	-	-	-	-	-	-	-
402-6110-47001	INTEREST ON INVESTMENTS <b>Street Repair and Improvement Program (25-23010)</b> <b>TOTAL INVESTMENTS</b>	258,900	428,859	284,481	284,481	449,117	649,117	584,205	584,205	-	-
<b>TOTAL GENERAL REVENUES</b>		<b>318,900</b>	<b>535,839</b>	<b>1,994,233</b>	<b>1,994,233</b>	<b>449,117</b>	<b>649,117</b>	<b>1,893,957</b>	<b>1,893,957</b>	<b>-</b>	<b>-</b>
402-6110-49101	TRANSFER FROM GENERAL FUND	150,000	-	-	-	-	-	-	-	-	-
402-6110-49211	TRANSFER FR PUB PARKING FUND	275,000	50,000	200,000	200,000	150,000	200,000	-	-	-	-
402-6110-49230	TRANSFER FR ROOM TAX FUND	132,000	93,000	-	-	-	-	-	-	-	-
402-6110-49251	TRANSFER FROM STREET FUND <b>US 101 NW 25th to NW 36th Street Sidewalk Project (19009)</b> <b>Street Repair and Improvement Program (25-23010)</b> <b>Sidewalk and Bicycle Improvements (25-23011)</b> <b>W Olive Street Improvements from Nye Street to Coast Street (25-24004)</b> <b>NW 55th Street Improvement Project (25-24006)</b> <b>Elizabeth Street Sidewalk Improvements (25-26XXX)</b> <b>NE 1st Street and Pedestrian Improvements - US 101 to Fogarty (25-26XXX)</b>	620,565	785,502	860,000	860,000	645,000	860,000	1,000,000	-	-	-
402-6110-49253	TRANSFER FROM SDC FUND <b>Elizabeth Street Sidewalk Improvements (25-26XXX)</b>	-	85,000	-	-	-	-	250,000	250,000	-	-
402-6110-49270	TRANSFER FROM URA-SO BEACH <b>South Beach Placemaking Improvement Package (25-22032)</b>	274,150	3,335,000	1,300,000	1,557,794	1,232,794	1,557,794	-	-	-	-
402-6110-49271	TRANSFER FROM URA-NO SIDE <b>Infrastructure Support for Commons Development (24-26XXX)</b> <b>Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)</b> <b>Moore/Harney/US 20 Intersection and Street Improvements (25-22034)</b> <b>Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)</b>	1,642,027	1,695,566	1,500,000	2,130,035	1,755,035	2,130,035	500,000	500,000	-	-
402-6110-49402	TRANSFER FROM CAP PROJ FUND	-	-	-	1,200,000	1,200,000	1,200,000	-	-	-	-
402-6110-49603	TRANSFER FR. STORMWATER FUND <b>NW 55th Street Improvement Project (25-24006)</b>	-	-	-	-	-	-	-	300,000	300,000	-
402-6110-49711	TRANSFER FROM CITY FACILITIES <b>TOTAL TRANSFERS FROM</b>	35,000	-	-	6,530	6,530	6,530	-	-	-	-
<b>TOTAL GENERAL REVENUES &amp; TRANSFERS</b>		<b>3,447,642</b>	<b>6,579,907</b>	<b>5,854,233</b>	<b>7,948,592</b>	<b>5,438,476</b>	<b>6,603,476</b>	<b>9,093,197</b>	<b>4,992,326</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
402-6110-49901	BEGINNING FUND BALANCE	4,699,503	6,198,212	9,737,396	11,001,469	11,001,466	11,001,467				
	South Beach Right-of-Way Acquisition (17004)							63,791	63,791	-	-
	Chestnut Street Trail Project (17005)							26,727	26,727	-	-
	Access Improvements to Yaquina Head ONA (Lighthouse to Lighthouse Trail) (21-23059)							250,000	250,000		
	Update of the City of Newport's 2017 SDC Methodology (24-24001)							70,000	70,000		
	City Center Business Improvement Loan/Grant Program (24-25008)							1,450,000	1,450,000		
	South Beach Placemaking Improvement Package (25-22032)							118,806	118,806		
	Moore/Harney/US 20 Intersection and Street Improvements (25-22034)							495,009	495,009		
	Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)							461,282	461,282		
	Street Repair and Improvement Program (25-23010)							587,833	816,550		
	Sidewalk and Bicycle Improvements (25-23011)							42,516	42,516		
	W Olive Street Improvements from Nye Street to Coast Street (25-24004)							408,492	408,492		
	Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street (25-24005)							2,604,256	2,604,256		
	NW 55th Street Improvement Project (25-24006)							190,637	190,637		
	SW 10th St Roadway Improvements(25-25021)							125,000	125,000		
	US 101 and 9th Street Couplet (25-25023)							450,000	450,000		
<b>TOTAL GENERAL RESOURCES</b>		<b>8,147,145</b>	<b>12,778,119</b>	<b>15,591,629</b>	<b>18,950,061</b>	<b>16,439,942</b>	<b>17,604,943</b>	<b>16,437,546</b>	<b>12,565,392</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
402-6110-60100	PROFESSIONAL SERVICES	947,179	448,204	692,860	672,649	33,344	177,513				
	Update of the City of Newport's 2017 SDC Methodology (24-24001)							70,000	70,000	-	-
402-6110-60200	FINANCIAL PROFESSIONAL SERVICE	16	-	-	-	-	-				
402-6110-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	1,500,000	1,500,000	-	50,000				
	City Center Business Improvement Loan/Grant Program (24-25008)							1,450,000	1,450,000	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>947,195</b>	<b>448,204</b>	<b>2,192,860</b>	<b>2,172,649</b>	<b>33,344</b>	<b>227,513</b>	<b>1,520,000</b>	<b>1,520,000</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>											
402-6110-70100	LAND ACQUISITION	3,920	10,780	125,777	138,997	32,956	75,206				
	South Beach Right-of-Way Acquisition (17004)							63,791	63,791	-	-
402-6110-71200	BUILDING IMPROVEMENTS	-	-	200,000	200,000	97,250	200,000				
402-6110-72100	IMPROVE OTHER THAN BUILDINGS	23,884	-	-	-	-	-				
402-6110-75100	CONSTRUCTION	788,387	1,053,999	13,072,992	16,438,415	1,162,968	8,246,966				
	Chestnut Street Trail Project (17005)							26,727	26,727	-	-
	US 101 NW 25th to NW 36th Street Sidewalk Project (19009)							1,000,000	-	-	-
	Access Improvements to Yaquina Head ONA (Lighthouse to Lighthouse Trail) (21-23059)							250,000	250,000	-	-
	Infrastructure Support for Commons Development (24-26XXX)							500,000	500,000	-	-
	Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)							300,000	300,000	-	-
	South Beach Placemaking Improvement Package (25-22032)							278,806	278,806	-	-
	Moore/Harney/US 20 Intersection and Street Improvements (25-22034)							2,104,761	2,104,761	-	-
	Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)							500,000	500,000	-	-
	Street Repair and Improvement Program (25-23010)							1,380,000	2,192,922	-	-
	Sidewalk and Bicycle Improvements (25-23011)							100,000	100,000	-	-
	W Olive Street Improvements from Nye Street to Coast Street (25-24004)							1,600,000	408,492	-	-
	Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street (25-24005)							2,604,256	2,604,256	-	-
	NW 55th Street Improvement Project (25-24006)							1,800,000	890,637	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
	SW 10th St Roadway Improvements(25-25021)							125,000	125,000	-	-
	US 101 and 9th Street Couplet (25-25023)							450,000	450,000	-	-
	Elizabeth Street Sidewalk Improvements (25-26XXX)							500,000	250,000	-	-
	NE 1st Street and Pedestrian Improvements - US 101 to Fogarty (25-26XXX)							750,000	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	816,191	1,064,779	13,398,769	16,777,412	1,293,174	8,522,172	14,333,341	11,045,392	-	-
	<b>TOTAL GENERAL EXPENDITURES</b>	1,763,386	1,512,983	15,591,629	18,950,061	1,326,518	8,749,685	15,853,341	12,565,392	-	-
402-6110-90101	TRANSFER TO GENERAL FUND	35,000	52,781	-	-	-	-	-	-	-	-
402-6110-90211	TRANSFER TO PUBLIC PK CITYWIDE	-	51,184	-	-	-	-	-	-	-	-
402-6110-90230	TRANSFER TO ROOM TAX FUND	29,825	3,335	-	-	-	-	-	-	-	-
402-6110-90251	TRANSFER TO STREET FUND	60,000	156,369	-	-	-	167,129	-	-	-	-
402-6110-90270	TRANSFER TO URA-SO BEACH	-	-	-	-	-	860,746	-	-	-	-
402-6110-90271	TRANSFER TO URA-NO SIDE	60,283	-	-	-	-	254,317	-	-	-	-
402-6110-90403	TRANSFER TO PROP CAP PROJECTS	438	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	185,546	263,669	-	-	-	1,282,192	-	-	-	-
	<b>TOTAL GENERAL EXPENDITURES &amp; TRANSFERS</b>	1,948,932	1,776,652	15,591,629	18,950,061	1,326,518	10,031,877	15,853,341	12,565,392	-	-
402-6110-99200	UNAPPROPRIATED ENDING FUND BAL	6,198,213	11,001,467	-	-	15,113,424	7,573,066	584,205	-	-	-
	<b>TOTAL GENERAL REQUIREMENTS</b>	8,147,145	12,778,119	15,591,629	18,950,061	16,439,942	17,604,943	16,437,546	12,565,392	-	-
<b>AIRPORT - 6130</b>											
<b>RESOURCES</b>											
402-6130-42001	AVIATION GRANT	978,391	4,776	1,627,613	1,627,613	288,498	295,595				
	FAA GRANT										
	AIP32 Obstruction Removal Phase I - Design & Bidding Services (17023)							105,613	105,613	-	-
	AIP 35 AWOS Install (23-24011)							415,203	415,203	-	-
	Taxiway Improvements, Relocate RW 2-20 Thresholds & Apron Expansion (23-26XXX)							459,000	459,000	-	-
	FAA NPE GRANT										
	FAA BIL										
	AIP 34 FAA BIL T-hangar Construction (23-25010)							656,174	656,174	-	-
	<b>TOTAL FEDERAL SOURCES</b>	978,391	4,776	1,627,613	1,627,613	288,498	295,595	1,635,990	1,635,990	-	-
402-6130-43009	HR 2075 GRANT FROM THE ODA	-	-	72,666	72,666	-	8,625				
	AIP 34 FAA BIL T-hangar Construction (23-25010)							64,041	64,041	-	-
	<b>TOTAL STATE SOURCES</b>	-	-	72,666	72,666	-	8,625	64,041	64,041	-	-
402-6130-47001	INTEREST ON INVESTMENTS	48,879	105,568	63,193	63,193	67,581	103,934	42,541	-		
	AIP 34 FAA BIL T-hangar Construction (23-25010)								42,541	-	-
	Taxiway Improvements, Relocate RW 2-20 Thresholds & Apron Expansion (23-26XXX)							51,000	51,000	-	-
	<b>TOTAL INVESTMENTS</b>	48,879	105,568	63,193	63,193	67,581	103,934	93,541	93,541	-	-
	<b>TOTAL AIRPORT REVENUES</b>	1,027,270	110,344	1,763,472	1,763,472	356,079	408,154	1,793,572	1,793,572	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
402-6130-49220	TRANSFER FR. AIRPORT FUND	16,000	15,000	26,963	26,963	20,223	26,963	-	-	-	-
402-6130-49270	TRANSFER FROM URA-SO BEACH	-	1,710,000	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	16,000	1,725,000	26,963	26,963	20,223	26,963	-	-	-	-
	<b>TOTAL AIRPORT REVENUES &amp; TRANSFERS</b>	1,043,270	1,835,344	1,790,435	1,790,435	376,302	435,117	1,793,572	1,793,572	-	-
402-6130-49901	BEGINNING FUND BALANCE	1,305,573	1,311,633	2,897,888	2,803,513	2,803,515	2,803,515				
	<b>AIP32 Obstruction Removal Phase I - Design &amp; Bidding Services (17023)</b>							20,080	20,080	-	-
	<b>Large Septic Installation at Newport Municipal Airport (23-22003)</b>							1,086,586	1,086,586	-	-
	<b>AIP 35 AWOS Install (23-24011)</b>							(178,685)	(178,685)	-	-
	<b>AIP 34 FAA BIL T-hangar Construction (23-25010)</b>							68,650	68,650	-	-
	<b>TOTAL AIRPORT RESOURCES</b>	2,348,843	3,146,977	4,688,323	4,593,948	3,179,817	3,238,632	2,790,203	2,790,203	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
402-6130-60100	PROFESSIONAL SERVICES	1,159	1,918	123,783	125,693	-	-				
	<b>AIP32 Obstruction Removal Phase I - Design &amp; Bidding Services (17023)</b>							125,693	125,693	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	1,159	1,918	123,783	125,693	-	-	125,693	125,693	-	-
<b>CAPITAL OUTLAY</b>											
402-6130-74700	AIRPORT CAPITAL IMPROVEMENTS	941,607	341,544	4,564,540	3,251,413	361,065	1,023,959				
	<b>Large Septic Installation at Newport Municipal Airport (23-22003)</b>							1,086,586	1,086,586	-	-
	<b>AIP 35 AWOS Install (23-24011)</b>							236,518	236,518	-	-
	<b>AIP 34 FAA BIL T-hangar Construction (23-25010)</b>							788,865	831,406	-	-
	<b>Taxiway Improvements, Relocate RW 2-20 Thresholds &amp; Apron Expansion (23-26XXX)</b>							510,000	510,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	941,607	341,544	4,564,540	3,251,413	361,065	1,023,959	2,621,969	2,664,510	-	-
	<b>TOTAL AIRPORT EXPENDITURES</b>	942,766	343,462	4,688,323	3,377,106	361,065	1,023,959	2,747,662	2,790,203	-	-
402-6130-90101	TRANSFER TO GENERAL FUND	66,111	-	-	-	-	-	-	-	-	-
402-6130-90220	TRANSFER TO AIRPORT FUND	-	-	-	16,842	16,842	18,042	-	-	-	-
402-6130-90230	TRANSFER TO ROOM TAX FUND	28,333	-	-	-	-	-	-	-	-	-
402-6130-90402	TRANSFER TO CAPITAL PROJECTS	-	-	-	1,200,000	1,200,000	1,200,000	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	94,444	-	-	1,216,842	1,216,842	1,218,042	-	-	-	-
	<b>TOTAL AIRPORT EXPENDITURES &amp; TRANSFERS</b>	1,037,210	343,462	4,688,323	4,593,948	1,577,907	2,242,001	2,747,662	2,790,203	-	-
402-6130-99200	UNAPPROPRIATED ENDING FUND BAL	1,311,633	2,803,515	-	-	1,601,910	996,631	42,541	-	-	-
	<b>TOTAL AIRPORT REQUIREMENTS</b>	2,348,843	3,146,977	4,688,323	4,593,948	3,179,817	3,238,632	2,790,203	2,790,203	-	-

# Capital Projects Proprietary - 403

The Capital Projects Proprietary Fund used to pay for projects that are funded under the Proprietary Fund (water, wastewater, and storm water) through a transfer from these funds to cover expenses for that project. In addition, bond funds or grant funds received for a project are accounted for in this fund. The capital projects fund will retain the funding until the project is completed or closed out. Any remaining funds will revert back to their original source.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL PROJECTS-PROPRIETARY FUND - 403</b>										
<b>RESOURCES</b>										
FEDERAL SOURCES	68,825	86,648	14,183,409	14,183,409	8,124	24,124	15,334,000	15,334,000	-	-
STATE SOURCES	1,261,340	4,095,897	13,100,738	13,306,865	-	792,754	12,514,111	12,514,111	-	-
INVESTMENTS	435,442	333,652	237,598	237,598	218,354	299,597	256,365	256,365	-	-
<b>TOTAL REVENUES</b>	<b>1,765,607</b>	<b>4,516,197</b>	<b>27,521,745</b>	<b>27,727,872</b>	<b>226,478</b>	<b>1,116,475</b>	<b>28,104,476</b>	<b>28,104,476</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
WATER	3,241,961	5,336,358	28,139,793	28,064,728	2,236,685	4,492,541	27,709,214	25,252,276	-	-
WASTEWATER	451,751	72,386	6,757,491	6,743,415	249,966	2,368,745	6,343,443	4,915,359	-	-
STORMWATER	6,082	190,728	1,001,205	1,005,922	445,936	651,303	200,000	206,636	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>3,699,794</b>	<b>5,599,472</b>	<b>35,898,489</b>	<b>35,814,065</b>	<b>2,932,587</b>	<b>7,512,589</b>	<b>34,252,657</b>	<b>30,374,271</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>										
<b>TOTAL EXPENDITURES</b>	<b>3,699,794</b>	<b>5,599,472</b>	<b>35,898,489</b>	<b>35,814,065</b>	<b>2,932,587</b>	<b>7,512,589</b>	<b>34,252,657</b>	<b>30,374,271</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	1,622,022	3,328,154	1,950,744	1,954,301	1,466,615	1,954,301	5,114,171	979,420	-	-
TRANSFERS OUT	(822,195)	(769,277)	-	(177,929)	(177,929)	(577,632)	-	-	-	-
NET TRANSFERS	799,827	2,558,877	1,950,744	1,776,372	1,288,686	1,376,669	5,114,171	979,420	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(1,134,360)</b>	<b>1,475,602</b>	<b>(6,426,000)</b>	<b>(6,309,821)</b>	<b>(1,417,423)</b>	<b>(5,019,445)</b>	<b>(1,034,010)</b>	<b>(1,290,375)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>5,968,578</b>	<b>4,834,218</b>	<b>6,426,000</b>	<b>6,309,821</b>	<b>6,309,821</b>	<b>6,309,820</b>	<b>1,290,375</b>	<b>1,290,375</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>4,834,218</b>	<b>6,309,820</b>	<b>-</b>	<b>-</b>	<b>4,892,398</b>	<b>1,290,375</b>	<b>256,365</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL PROJECTS-PROPRIETARY FUND - 403</b>											
<b>WATER - 6210</b>											
<b>RESOURCES</b>											
403-6210-42002	SAFE DRINKING WATER GRANT <b>Big Creek Watershed Forest Stewardship Plan (24-24038)</b>	13,732	21,876	50,000	50,000	8,124	24,124		34,000	34,000	-
403-6210-42050	FEMA GRANT <b>Main Tanks Replacement (16013)</b> <b>NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)</b> <b>Underbay Waterline Crossing (21014)</b> <b>TOTAL FEDERAL SOURCES</b>	55,093	64,772	14,133,409	14,133,409	-	-		8,700,000	8,700,000	-
									3,300,000	3,300,000	-
									3,300,000	3,300,000	-
		68,825	86,648	14,183,409	14,183,409	8,124	24,124	15,334,000	15,334,000	-	-
403-6210-43005	STATE GRANTS <b>Main Tanks Replacement (16013)</b> <b>Big Creek Dam (Detailed Design &amp; Construction (28-22040)</b> <b>TOTAL STATE SOURCES</b>	1,261,340	4,095,897	9,300,738	9,506,865	-	792,754		2,175,000	2,175,000	-
									6,539,111	6,539,111	-
		1,261,340	4,095,897	9,300,738	9,506,865	-	792,754	8,714,111	8,714,111	-	-
403-6210-47001	INTEREST ON INVESTMENTS <b>NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)</b> <b>TOTAL INVESTMENTS</b>	314,852	242,794	157,076	157,076	148,475	205,245	184,721		184,721	-
		314,852	242,794	157,076	157,076	148,475	205,245	184,721	184,721	-	-
<b>TOTAL WATER REVENUES</b>		1,645,017	4,425,339	23,641,223	23,847,350	156,599	1,022,123	24,232,832	24,232,832	-	-
403-6210-49101	TRANSFER FROM GENERAL FUND	140,000	-	-	-	-	-	-	-	-	-
403-6210-49251	TRANSFER FROM STREET FUND <b>Public Works Shop Upgrade (21-25011)</b>	50,000	5,450	40,000	40,000	30,000	40,000		7,500	7,500	-
403-6210-49253	TRANSFER FROM SDC FUND	88,433	-	-	-	-	-		-	-	-
403-6210-49270	TRANSFER FROM URA-SO BEACH	325,000	750,000	-	-	-	-		-	-	-
403-6210-49402	TRANSFER FROM CAP PROJECTS	438	-	-	-	-	-		-	-	-
403-6210-49403	TRANSFER FROM PROP CAP PROJECT	100,000	-	-	-	-	-		-	-	-
403-6210-49601	TRANSFER FROM WATER FUND <b>Golf Course Drive Water System Improvement Design (15035)</b> <b>NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)</b> <b>Big Creek Dam #2 Spillway Hazard Mitigation/Valve &amp; Drain Pipe Repair (21053)</b> <b>Public Works Shop Upgrade (21-25011)</b>	302,136	275,641	490,000	493,557	371,057	493,557		881,659	-	-
									1,760,000	-	-
									250,000	250,000	-
									7,500	7,500	-
403-6210-49602	TRANSFER FR. SEWER FUND <b>Public Works Shop Upgrade (21-25011)</b>	235,000	201,402	40,000	40,000	30,000	40,000		7,500	7,500	-
403-6210-49603	TRANSFER FR. STORMWATER FUND <b>Public Works Shop Upgrade (21-25011)</b> <b>TOTAL TRANSFERS FROM</b>	70,000	185,450	40,000	40,000	30,000	40,000		7,500	7,500	-
		1,311,007	1,417,943	610,000	613,557	461,057	613,557	2,921,659	280,000	-	-
<b>TOTAL WATER REVENUES &amp; TRANSFERS</b>		2,956,024	5,843,282	24,251,223	24,460,907	617,656	1,635,680	27,154,491	24,512,832	-	-
403-6210-49901	BEGINNING FUND BALANCE <b>Big Creek Dam Preliminary Design (11025)</b> <b>Golf Course Drive Water System Improvement Design (15035)</b>	2,114,051	3,274,481	3,888,570	3,781,406	3,781,406	3,781,405		87,442	87,442	-
									118,341	118,341	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
	Main Tanks Replacement (16013)							46,176	46,176	-	-
	Water System Master Plan (19022)							291,231	291,231	-	-
	Big Creek Dam Early Warning System (21005)							75,000	75,000	-	-
	Underbay Waterline Crossing (21014)							(366,233)	(366,233)	-	-
	Public Works Shop Upgrade (21-25011)							100,000	100,000	-	-
	Cathodic Protection - Engineering & Construction (28-22037)							87,487	87,487	-	-
	Main Water Storage Tank Roof Inspection & Repair (28-23043)							100,000	100,000	-	-
	Paint South Beach Tank (28-25012)							200,000	200,000	-	-
	Beginning Water Bond	1,711,716	-	-	-	-	-	-	-	-	-
	Beginning Membrane Module Replacement	551,059	651,059	-	-	-	-	-	-	-	-
<b>TOTAL WATER RESOURCES</b>		<b>7,332,850</b>	<b>9,768,822</b>	<b>28,139,793</b>	<b>28,242,313</b>	<b>4,399,062</b>	<b>5,417,085</b>	<b>27,893,935</b>	<b>25,252,276</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
403-6210-60100	PROFESSIONAL SERVICES	563,087	394,047	405,430	899,849	234,246	574,618				
	Water System Master Plan (19022)							291,231	291,231	-	-
	Big Creek Watershed Forest Stewardship Plan (24-24038)							34,000	34,000	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>563,087</b>	<b>394,047</b>	<b>405,430</b>	<b>899,849</b>	<b>234,246</b>	<b>574,618</b>	<b>325,231</b>	<b>325,231</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>											
403-6210-75100	CONSTRUCTION	2,678,874	4,942,311	27,734,363	27,164,879	2,002,439	3,917,923				
	Big Creek Dam Preliminary Design (11025)							87,442	87,442	-	-
	Golf Course Drive Water System Improvement Design (15035)							1,000,000	118,341	-	-
	Main Tanks Replacement (16013)							10,921,176	10,921,176	-	-
	NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)							5,060,000	3,484,721	-	-
	Big Creek Dam Early Warning System (21005)							75,000	75,000	-	-
	Underbay Waterline Crossing (21014)							2,933,767	2,933,767	-	-
	Big Creek Dam #2 Spillway Hazard Mitigation/Valve & Drain Pipe Repair (21053)							250,000	250,000	-	-
	Public Works Shop Upgrade (21-25011)							130,000	130,000	-	-
	Cathodic Protection - Engineering & Construction (28-22037)							87,487	87,487	-	-
	Big Creek Dam (Detailed Design & Construction (28-22040)							6,539,111	6,539,111	-	-
	Main Water Storage Tank Roof Inspection & Repair (28-23043)							100,000	100,000	-	-
	Paint South Beach Tank (28-25012)							200,000	200,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,678,874</b>	<b>4,942,311</b>	<b>27,734,363</b>	<b>27,164,879</b>	<b>2,002,439</b>	<b>3,917,923</b>	<b>27,383,983</b>	<b>24,927,045</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER EXPENDITURES</b>		<b>3,241,961</b>	<b>5,336,358</b>	<b>28,139,793</b>	<b>28,064,728</b>	<b>2,236,685</b>	<b>4,492,541</b>	<b>27,709,214</b>	<b>25,252,276</b>	<b>-</b>	<b>-</b>
403-6210-90101	TRANSFER TO GENERAL FUND	140,000	-	-	-	-	-	-	-	-	-
403-6210-90251	TRANSFER TO STREET FUND	-	-	-	-	-	1,260	-	-	-	-
403-6210-90406	TRANSFER TO RESERVE FUND-PROP	-	651,059	-	-	-	-	-	-	-	-
403-6210-90601	TRANSFER TO WATER FUND	-	-	-	60,185	60,185	62,683	-	-	-	-
403-6210-90602	TRANSFER TO WASTEWATER FUND	25,349	-	-	58,700	58,700	61,197	-	-	-	-
403-6210-90603	TRANSFER TO STORMWATER FUND	-	-	-	58,700	58,700	59,960	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	<b>165,349</b>	<b>651,059</b>	<b>-</b>	<b>177,585</b>	<b>177,585</b>	<b>185,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL WATER EXPENDITURES &amp; TRANSFERS</b>		3,407,310	5,987,417	28,139,793	28,242,313	2,414,270	4,677,641	27,709,214	25,252,276	-	-
403-6210-99200	UNAPPROPRIATED ENDING FUND BAL	3,274,481	3,781,405	-	-	1,984,792	739,444	184,721	-	-	-
	Unappropriated Water Bond	-	-	-	-	-	-	-	-	-	-
	Unappropriated Membrane Module Replace.	651,059	-	-	-	-	-	-	-	-	-
<b>TOTAL WATER REQUIREMENTS</b>		7,332,850	9,768,822	28,139,793	28,242,313	4,399,062	5,417,085	27,893,935	25,252,276	-	-
<b>WASTEWATER - 6220</b>											
<b>RESOURCES</b>											
403-6220-43005	STATE GRANTS	-	-	3,800,000	3,800,000	-	-	-	-	-	-
	Northside WWTP Improvements (26-24017)	-	-	-	-	-	-	3,800,000	3,800,000	-	-
	<b>TOTAL STATE SOURCES</b>	-	-	3,800,000	3,800,000	-	-	3,800,000	3,800,000	-	-
403-6220-47001	INTEREST ON INVESTMENTS	99,344	60,014	63,050	63,050	50,405	72,231	65,008	-	-	-
	Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)	-	-	-	-	-	-	-	65,008	-	-
	<b>TOTAL INVESTMENTS</b>	99,344	60,014	63,050	63,050	50,405	72,231	65,008	65,008	-	-
<b>TOTAL WASTEWATER REVENUES</b>		99,344	60,014	3,863,050	3,863,050	50,405	72,231	3,865,008	3,865,008	-	-
403-6220-49101	TRANSFER FROM GENERAL FUND	196,248	-	-	-	-	-	-	-	-	-
403-6220-49253	TRANSFER FROM SDC FUND	-	-	-	-	-	-	-	-	-	-
	Nye Beach Pump Station Capacity Upgrade (26-25017)	-	-	-	-	-	-	100,000	100,000	-	-
403-6220-49270	TRANSFER FROM URA-SO BEACH	-	-	-	-	-	-	-	-	-	-
	South Beach Wastewater Connection Rebate Program (26-26XXX)	-	-	-	-	-	-	400,000	400,000	-	-
403-6220-49272	TRANSFER FROM URA-MCLEAN	-	-	300,000	300,000	225,000	300,000	-	-	-	-
	McLean Point Wastewater Lift Station (26-25015)	-	-	-	-	-	-	100,000	100,000	-	-
403-6220-49403	TRANSFER FR. PROP CAP PROJECTS	28,500	-	-	-	-	-	-	-	-	-
403-6220-49602	TRANSFER FR. SEWER FUND	6,429	1,300,000	800,000	800,000	600,000	800,000	-	-	-	-
	NW 73rd Wastewater Redirection - Design (26-24014)	-	-	-	-	-	-	300,000	-	-	-
	Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)	-	-	-	-	-	-	1,193,092	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	231,177	1,300,000	1,100,000	1,100,000	825,000	1,100,000	2,093,092	600,000	-	-
<b>TOTAL WASTEWATER REVENUES &amp; TRANSFERS</b>		330,521	1,360,014	4,963,050	4,963,050	875,405	1,172,231	5,958,100	4,465,008	-	-
403-6220-49901	BEGINNING FUND BALANCE	1,132,418	562,842	1,794,441	1,780,365	1,780,365	1,780,365	-	-	-	-
	Clarifier #1 Refurbishment (26-22038)	-	-	-	-	-	-	174,614	174,614	-	-
	Lift Station Security (26-23048)	-	-	-	-	-	-	74,060	74,060	-	-
	WWTP Centrifuge Project (26-23050)	-	-	-	-	-	-	20,690	20,690	-	-
	NW 73rd Wastewater Redirection - Design (26-24014)	-	-	-	-	-	-	50,000	50,000	-	-
	Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)	-	-	-	-	-	-	6,908	6,908	-	-
	Northside WWTP Improvements (26-24017)	-	-	-	-	-	-	(184,342)	(184,342)	-	-
	SW Neff St. Sanitary Sewer Extension (26-25013)	-	-	-	-	-	-	90,000	90,000	-	-
	McLean Point Wastewater Lift Station (26-25015)	-	-	-	-	-	-	36,454	36,454	-	-
	Sanitary Sewer Rehab and Replacement Program (26-25016)	-	-	-	-	-	-	100,000	100,000	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
	<b>Northside Mitigation (26-25022)</b>							81,967	81,967	-	-
<b>TOTAL WASTEWATER RESOURCES</b>		1,462,939	1,922,856	6,757,491	6,743,415	2,655,770	2,952,596	6,408,451	4,915,359	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
403-6220-60100	PROFESSIONAL SERVICES	52,625	-	-	81,967	-	-				
	<b>Northside Mitigation (26-25022)</b>							81,967	81,967	-	-
	<b>South Beach Wastewater Connection Rebate Program (26-26XXX)</b>							400,000	400,000	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	52,625	-	-	81,967	-	-	481,967	481,967	-	-
<b>CAPITAL OUTLAY</b>											
403-6220-70100	LAND ACQUISITION	-	-	58,500	58,500	-	-				
403-6220-75100	CONSTRUCTION	399,126	72,386	6,698,991	6,602,948	249,966	2,368,745				
	<b>Clarifier #1 Refurbishment (26-22038)</b>							174,614	174,614	-	-
	<b>Lift Station Security (26-23048)</b>							74,060	74,060	-	-
	<b>WWTP Centrifuge Project (26-23050)</b>							20,690	20,690	-	-
	<b>NW 73rd Wastewater Redirection - Design (26-24014)</b>							350,000	50,000	-	-
	<b>Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)</b>							1,200,000	71,916	-	-
	<b>Northside WWTP Improvements (26-24017)</b>							3,615,658	3,615,658	-	-
	<b>SW Neff St. Sanitary Sewer Extension (26-25013)</b>							90,000	90,000	-	-
	<b>Mclean Point Wastewater Lift Station (26-25015)</b>							136,454	136,454	-	-
	<b>Sanitary Sewer Rehab and Replacement Program (26-25016)</b>							100,000	100,000	-	-
	<b>Nye Beach Pump Station Capacity Upgrade (26-25017)</b>							100,000	100,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	399,126	72,386	6,757,491	6,661,448	249,966	2,368,745	5,861,476	4,433,392	-	-
<b>TOTAL WASTEWATER EXPENDITURES</b>		451,751	72,386	6,757,491	6,743,415	249,966	2,368,745	6,343,443	4,915,359	-	-
403-6220-90101	TRANSFER TO GENERAL FUND	196,248	-	-	-	-	-	-	-	-	-
403-6220-90403	TRANSFER TO PROP CAP PROJECTS	70,000	-	-	-	-	-	-	-	-	-
403-6220-90602	TRANSFER TO WASTEWATER FUND	182,098	70,105	-	-	-	105,000	-	-	-	-
403-6220-90603	TRANSFER TO STORMWATER FUND	-	-	-	-	-	28,500	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	448,346	70,105	-	-	-	133,500	-	-	-	-
<b>TOTAL WASTEWATER EXPENDITURES &amp; TRANSFERS</b>		900,097	142,491	6,757,491	6,743,415	249,966	2,502,245	6,343,443	4,915,359	-	-
403-6220-99200	UNAPPROPRIATED ENDING FUND BAL	562,842	1,780,365	-	-	2,405,804	450,351	65,008	-	-	-
<b>TOTAL WASTEWATER REQUIREMENTS</b>		1,462,939	1,922,856	6,757,491	6,743,415	2,655,770	2,952,596	6,408,451	4,915,359	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>STORMWATER - 6230</b>											
<b>RESOURCES</b>											
403-6230-47001	INTEREST ON INVESTMENTS	21,246	30,844	17,472	17,472	19,474	22,121	6,636			
	<b>SW Hurbert and SW Bay Storm Improvements (27-24021)</b>								6,636		
	<b>TOTAL INVESTMENTS</b>	21,246	30,844	17,472	17,472	19,474	22,121	6,636	6,636	-	-
<b>TOTAL STORMWATER REVENUES</b>		21,246	30,844	17,472	17,472	19,474	22,121	6,636	6,636	-	-
403-6230-49101	TRANSFER FROM GENERAL FUND	-	300,000	-	-	-	-	-	-	-	-
403-6230-49253	TRANSFER FROM SDC FUND	-	121,537	-	-	-	-	-	-	-	-
403-6230-49404	TRANSFER FROM RESERVE FUND	-	54,674	-	-	-	-	-	-	-	-
403-6230-49405	TRANSFER FROM CAP IMPROVE	69,838	-	-	-	-	-	-	-	-	-
403-6230-49603	TRANSFER FR. STORMWATER FUND	10,000	134,000	240,744	240,744	180,558	240,744	-	-	-	-
	<b>SW Hurbert and SW Bay Storm Improvements (27-24021)</b>							99,420	99,420	-	-
	<b>TOTAL TRANSFERS FROM</b>	79,838	610,211	240,744	240,744	180,558	240,744	99,420	99,420	-	-
<b>TOTAL STORMWATER REVENUES &amp; TRANSFERS</b>		101,084	641,055	258,216	258,216	200,032	262,865	106,056	106,056	-	-
403-6230-49901	BEGINNING FUND BALANCE	459,334	345,836	742,989	748,050	748,050	748,050				
	<b>SW Hurbert and SW Bay Storm Improvements (27-24021)</b>							100,580	100,580	-	-
<b>TOTAL STORMWATER RESOURCES</b>		560,418	986,891	1,001,205	1,006,266	948,082	1,010,915	206,636	206,636	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
403-6230-60100	PROFESSIONAL SERVICES	-	-	572,146	583,577	140,552	341,060				
	<b>TOTAL MATERIAL &amp; SERVICES</b>	-	-	572,146	583,577	140,552	341,060	-	-	-	-
<b>CAPITAL OUTLAY</b>											
403-6230-75100	CONSTRUCTION	6,082	190,728	429,059	422,345	305,384	310,243				
	<b>SW Hurbert and SW Bay Storm Improvements (27-24021)</b>							200,000	206,636	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	6,082	190,728	429,059	422,345	305,384	310,243	200,000	206,636	-	-
<b>TOTAL STORMWATER EXPENDITURES</b>		6,082	190,728	1,001,205	1,005,922	445,936	651,303	200,000	206,636	-	-
403-6230-90403	TRANSFER TO PROP CAP PROJECTS	58,500	-	-	-	-	-				
403-6230-90603	TRANSFER TO STORMWATER FUND	150,000	48,113	-	344	344	259,032				
	<b>TOTAL TRANSFERS TO</b>	208,500	48,113	-	344	344	259,032	-	-	-	-
<b>TOTAL STORMWATER EXPENDITURES &amp; TRANSFERS</b>		214,582	238,841	1,001,205	1,006,266	446,280	910,335	200,000	206,636	-	-
403-6230-99200	UNAPPROPRIATED ENDING FUND BAL	345,836	748,050	-	-	501,802	100,580	6,636	-	-	-
<b>TOTAL STORMWATER REQUIREMENTS</b>		560,418	986,891	1,001,205	1,006,266	948,082	1,010,915	206,636	206,636	-	-



# Reserve Governmental Fund - 404

The Reserve Fund receives transfers from operating funds to build a reserve for specific purposes. Purchases can be appropriated directly out of the reserve funds for equipment and other types of appropriate purchases. Reserve Funds are reviewed during the annual budget process.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>RESERVE - GOVERNMENTAL FUND - 404</b>										
<b>RESOURCES</b>										
MISCELLANEOUS SOURCES	-	525,823	-	-	-	-	-	-	-	-
INVESTMENTS	116,711	88,577	80,077	80,077	53,106	76,352	60,603	60,603	-	-
<b>TOTAL REVENUES</b>	<b>116,711</b>	<b>614,400</b>	<b>80,077</b>	<b>80,077</b>	<b>53,106</b>	<b>76,352</b>	<b>60,603</b>	<b>60,603</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
POLICE	-	39,122	-	-	-	-	-	-	-	-
FIRE	42,000	739,447	-	-	-	-	-	-	-	-
EMERGENCY COORDINATOR	51,989	44,250	52,800	52,800	12,320	52,800	55,500	55,500	-	-
LIBRARY	3,672	19,661	40,000	46,000	-	6,000	40,000	40,000	-	-
FINANCE	-	-	377,561	380,748	5,000	80,000	304,256	304,256	-	-
OPIOID SETTLEMENT	-	153,530	58,479	58,479	49,715	49,715	38,984	38,984	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>97,661</b>	<b>996,010</b>	<b>528,840</b>	<b>538,027</b>	<b>67,035</b>	<b>188,515</b>	<b>438,740</b>	<b>438,740</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>										
<b>TOTAL EXPENDITURES</b>	<b>97,661</b>	<b>996,010</b>	<b>528,840</b>	<b>538,027</b>	<b>67,035</b>	<b>188,515</b>	<b>438,740</b>	<b>438,740</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	404,016	361,615	58,629	58,629	38,984	38,984	87,586	37,586	-	-
TRANSFERS OUT	(703,033)	(201,531)	(1,000)	(1,000)	-	(1,000)	(1,000)	(1,000)	-	-
NET TRANSFERS	(299,017)	160,084	57,629	57,629	38,984	37,984	86,586	36,586	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(279,967)</b>	<b>(221,526)</b>	<b>(391,134)</b>	<b>(400,321)</b>	<b>25,055</b>	<b>(74,179)</b>	<b>(291,551)</b>	<b>(341,551)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,548,207</b>	<b>2,268,240</b>	<b>1,463,031</b>	<b>2,046,714</b>	<b>2,046,714</b>	<b>2,046,714</b>	<b>1,972,535</b>	<b>1,972,535</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,071,897</b>	<b>1,646,393</b>	<b>-</b>	<b>-</b>	<b>1,680,984</b>	<b>1,630,984</b>	<b>-</b>	<b>-</b>
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>2,268,240</b>	<b>2,046,714</b>	<b>-</b>	<b>-</b>	<b>2,071,769</b>	<b>1,972,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>RESERVE - GOVERNMENTAL FUND- 404</b>											
<b>POLICE - 5110</b>											
<b>RESOURCES</b>											
404-5110-47001	INTEREST ON INVESTMENTS	5,446	2,600	2,981	2,981	1,189	1,812	1,631	1,631		
	<b>TOTAL INVESTMENTS</b>	5,446	2,600	2,981	2,981	1,189	1,812	1,631	1,631	-	-
<b>TOTAL POLICE REVENUES</b>		5,446	2,600	2,981	2,981	1,189	1,812	1,631	1,631	-	-
404-5110-49101	TRANSFER FROM GENERAL FUND	25,000	-	-	-	-	-	-	-	-	-
	<b>Annual Police Request</b>										
	<b>TOTAL TRANSFERS FROM</b>	25,000	-	-	-	-	-	-	-	-	-
<b>TOTAL POLICE REVENUES &amp; TRANSFERS</b>		30,446	2,600	2,981	2,981	1,189	1,812	1,631	1,631	-	-
404-5110-49901	BEGINNING FUND BALANCE	51,768	82,214	33,026	45,691	45,692	45,692	47,504	47,504		
<b>TOTAL POLICE RESOURCES</b>		82,214	84,814	36,007	48,672	46,881	47,504	49,135	49,135	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
404-5110-65700	PROGRAMS & PROGRAM SUPPLIES	-	10,931	-	-	-	-	-	-	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	-	10,931	-	-	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>											
404-5110-73200	CAPITAL EQUIPMENT ACQUISITION	-	28,191	-	-	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	-	28,191	-	-	-	-	-	-	-	-
<b>TOTAL POLICE EXPENDITURES</b>		-	39,122	-	-	-	-	-	-	-	-
404-5110-99110	RESERVE FOR FUTURE CAPITAL	-	-	36,007	48,672	-	-	49,135	49,135	-	-
404-5110-99200	UNAPPROPRIATED ENDING FUND BAL	82,214	45,692	-	-	46,881	47,504	-	-	-	-
<b>TOTAL POLICE REQUIREMENTS</b>		82,214	84,814	36,007	48,672	46,881	47,504	49,135	49,135	-	-
<b>FIRE - 5120</b>											
<b>RESOURCES</b>											
404-5120-47001	INTEREST ON INVESTMENTS	42,988	26,309	35,148	35,148	7,785	11,669	10,502	10,502		
	<b>TOTAL INVESTMENTS</b>	42,988	26,309	35,148	35,148	7,785	11,669	10,502	10,502	-	-
<b>TOTAL FIRE REVENUES</b>		42,988	26,309	35,148	35,148	7,785	11,669	10,502	10,502	-	-

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404-5120-49101	TRANSFER FROM GENERAL FUND	162,400	164,400	-	-	-	-	-	-	-	-
	<b>Annual Fire Request</b>										
	<b>TOTAL TRANSFERS FROM</b>	162,400	164,400	-	-	-	-	-	-	-	-
<b>TOTAL FIRE REVENUES &amp; TRANSFERS</b>		205,388	190,709	35,148	35,148	7,785	11,669	10,502	10,502	-	-
404-5120-49901	BEGINNING FUND BALANCE	829,401	992,789	309,049	299,051	299,051	299,051	310,720	310,720		
<b>TOTAL FIRE RESOURCES</b>		1,034,789	1,183,498	344,197	334,199	306,836	310,720	321,222	321,222	-	-
<b>EXPENDITURES</b>											
<b>CAPITAL OUTLAY</b>											
404-5120-73100	VEHICLES	-	691,567	-	-	-	-	-	-	-	-
404-5120-73200	CAPITAL EQUIPMENT ACQUISITION	42,000	47,880	-	-	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	42,000	739,447	-	-	-	-	-	-	-	-
<b>TOTAL FIRE EXPENDITURES</b>		42,000	739,447	-	-	-	-	-	-	-	-
404-5120-90711	TRANSFER TO CITY FACILITIES	-	145,000	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	-	145,000	-	-	-	-	-	-	-	-
<b>TOTAL FIRE EXPENDITURES &amp; TRANSFERS</b>		42,000	884,447	-	-	-	-	-	-	-	-
404-5120-99110	RESERVE FOR FUTURE CAPITAL	-	-	344,197	334,199	-	-	321,222	321,222	-	-
404-5120-99200	UNAPPROPRIATED ENDING FUND BAL	992,789	299,051	-	-	306,836	310,720	-	-	-	-
<b>TOTAL FIRE REQUIREMENTS</b>		1,034,789	1,183,498	344,197	334,199	306,836	310,720	321,222	321,222	-	-
<b>EMERGENCY COORDINATOR - 5121</b>											
<b>RESOURCES</b>											
404-5121-44003	MISCELLANEOUS GRANT	-	2,500	-	-	-	-	-	-	-	-
	<b>TOTAL MISCELLANEOUS SOURCES</b>	-	2,500	-	-	-	-	-	-	-	-
404-5121-47001	INTEREST ON INVESTMENTS	8,589	7,198	5,884	5,884	3,266	4,950	4,455	4,455	-	-
	<b>TOTAL INVESTMENTS</b>	8,589	7,198	5,884	5,884	3,266	4,950	4,455	4,455	-	-
<b>TOTAL EMERGENCY COORDINATOR REVENUES</b>		8,589	9,698	5,884	5,884	3,266	4,950	4,455	4,455	-	-
404-5121-49101	TRANSFER FROM GENERAL FUND	-	2,500	-	-	-	-	30,000	-	-	-
	<b>Annual Emergency Coordinator Request</b>										
	<b>TOTAL TRANSFERS FROM</b>	-	2,500	-	-	-	-	30,000	-	-	-
<b>TOTAL EMERGENCY COORDINATOR REVENUES &amp; TRANSFERS</b>		8,589	12,198	5,884	5,884	3,266	4,950	34,455	4,455	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
404-5121-49901	BEGINNING FUND BALANCE	205,596	162,196	115,934	130,145	130,144	130,144	82,294	82,294		
<b>TOTAL EMERGENCY COORDINATOR RESOURCES</b>		<b>214,185</b>	<b>174,394</b>	<b>121,818</b>	<b>136,029</b>	<b>133,410</b>	<b>135,094</b>	<b>116,749</b>	<b>86,749</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
404-5121-65700	PROGRAMS & PROGRAM SUPPLIES	-	44,250	-	-	809	809	-	-	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>-</b>	<b>44,250</b>	<b>-</b>	<b>-</b>	<b>809</b>	<b>809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>											
404-5121-72100	IMPROVE OTHER THAN BUILDINGS	51,989	-	52,800	52,800	11,511	51,991				
	<b>Community Disaster Cache and Cert Storage (24-22026)</b>							55,500	55,500	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>51,989</b>	<b>-</b>	<b>52,800</b>	<b>52,800</b>	<b>11,511</b>	<b>51,991</b>	<b>55,500</b>	<b>55,500</b>	<b>-</b>	<b>-</b>
<b>TOTAL EMERGENCY COORDINATOR EXPENDITURES</b>		<b>51,989</b>	<b>44,250</b>	<b>52,800</b>	<b>52,800</b>	<b>12,320</b>	<b>52,800</b>	<b>55,500</b>	<b>55,500</b>	<b>-</b>	<b>-</b>
404-5121-99110	RESERVE FOR FUTURE CAPITAL	-	-	69,018	83,229	-	-	61,249	31,249	-	-
404-5121-99200	UNAPPROPRIATED ENDING FUND BAL	162,196	130,144	-	-	121,090	82,294	-	-	-	-
<b>TOTAL EMERGENCY COORDINATOR REQUIREMENTS</b>		<b>214,185</b>	<b>174,394</b>	<b>121,818</b>	<b>136,029</b>	<b>133,410</b>	<b>135,094</b>	<b>116,749</b>	<b>86,749</b>	<b>-</b>	<b>-</b>
<b>LIBRARY - 5130</b>											
<b>RESOURCES</b>											
404-5130-47001	INTEREST ON INVESTMENTS	5,772	6,256	4,968	4,968	3,694	5,532	4,979	4,979		
	<b>TOTAL INVESTMENTS</b>	<b>5,772</b>	<b>6,256</b>	<b>4,968</b>	<b>4,968</b>	<b>3,694</b>	<b>5,532</b>	<b>4,979</b>	<b>4,979</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIBRARY REVENUES</b>		<b>5,772</b>	<b>6,256</b>	<b>4,968</b>	<b>4,968</b>	<b>3,694</b>	<b>5,532</b>	<b>4,979</b>	<b>4,979</b>	<b>-</b>	<b>-</b>
404-5130-49101	TRANSFER FROM GENERAL FUND	10,000	20,000	-	-	-	-				
	<b>Annual Library Request</b>							20,000	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIBRARY REVENUES &amp; TRANSFERS</b>		<b>15,772</b>	<b>26,256</b>	<b>4,968</b>	<b>4,968</b>	<b>3,694</b>	<b>5,532</b>	<b>24,979</b>	<b>4,979</b>	<b>-</b>	<b>-</b>
404-5130-49901	BEGINNING FUND BALANCE	123,197	135,297	94,433	141,892	141,892	141,892	141,424	141,424		
<b>TOTAL LIBRARY RESOURCES</b>		<b>138,969</b>	<b>161,553</b>	<b>99,401</b>	<b>146,860</b>	<b>145,586</b>	<b>147,424</b>	<b>166,403</b>	<b>146,403</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
404-5130-66600	GENERAL EXPENSES	-	4,832	-	-	-	-	-	-	-	-
404-5130-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	6,000	-	6,000	-	-	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>-</b>	<b>4,832</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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<b>CAPITAL OUTLAY</b>											
404-5130-73200	CAPITAL EQUIPMENT ACQUISITION	3,672	14,829	40,000	40,000	-	-				
	Replace Library Furniture Upstairs and Downstairs							40,000	40,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	3,672	14,829	40,000	40,000	-	-	40,000	40,000	-	-
<b>TOTAL LIBRARY EXPENDITURES</b>		3,672	19,661	40,000	46,000	-	6,000	40,000	40,000	-	-
404-5130-99110	RESERVE FOR FUTURE CAPITAL	-	-	59,401	100,860	-	-	126,403	106,403	-	-
404-5130-99200	UNAPPROPRIATED ENDING FUND BAL	135,297	141,892	-	-	145,586	141,424	-	-	-	-
<b>TOTAL LIBRARY REQUIREMENTS</b>		138,969	161,553	99,401	146,860	145,586	147,424	166,403	146,403	-	-
<b>INFORMATION TECHNOLOGY - 5140</b>											
<b>RESOURCES</b>											
404-5140-49901	BEGINNING FUND BALANCE	4,471	-	-	-	-	-	-	-	-	-
<b>TOTAL INFORMATION TECHNOLOGY RESOURCES</b>		4,471	-	-	-	-	-	-	-	-	-
404-5140-90101	TRANSFER TO GENERAL FUND	4,471	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	4,471	-	-	-	-	-	-	-	-	-
<b>TOTAL INFORMATION TECHNOLOGY TRANSFERS</b>		4,471	-	-	-	-	-	-	-	-	-
404-5140-99200	UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INFORMATION TECHNOLOGY REQUIREMENTS</b>		4,471	-	-	-	-	-	-	-	-	-
<b>LAND - 5150</b>											
<b>RESOURCES</b>											
404-5150-48001	MISC. SALES & SERVICES	-	523,323	-	-	-	-	-	-	-	-
	<b>TOTAL MISCELLANEOUS SOURCES</b>	-	523,323	-	-	-	-	-	-	-	-
404-5150-47001	INTEREST ON INVESTMENTS	14,081	20,766	11,984	11,984	22,616	33,540	30,186	30,186	-	-
	<b>TOTAL INVESTMENTS</b>	14,081	20,766	11,984	11,984	22,616	33,540	30,186	30,186	-	-
<b>TOTAL LAND REVENUES</b>		14,081	544,089	11,984	11,984	22,616	33,540	30,186	30,186	-	-
404-5150-49901	BEGINNING FUND BALANCE	360,627	324,708	343,893	868,797	868,797	868,797	902,337	902,337	-	-
<b>TOTAL LAND RESOURCES</b>		374,708	868,797	355,877	880,781	891,413	902,337	932,523	932,523	-	-

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404-5150-90404	TRANSFER TO RESERVE FUND	50,000	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	50,000	-	-	-	-	-	-	-	-	-
<b>TOTAL LAND TRANSFERS</b>		50,000	-	-	-	-	-	-	-	-	-
404-5150-99110	RESERVE FOR FUTURE CAPITAL	-	-	355,877	880,781	-	-	932,523	932,523	-	-
404-5150-99200	UNAPPROPRIATED ENDING FUND BAL	324,708	868,797	-	-	891,413	902,337	-	-	-	-
<b>TOTAL LAND REQUIREMENTS</b>		374,708	868,797	355,877	880,781	891,413	902,337	932,523	932,523	-	-
<b>WATERSHED - 5155</b>											
<b>RESOURCES</b>											
404-5155-47001	INTEREST ON INVESTMENTS	2,267	3,613	2,048	2,048	2,756	4,213	3,792	3,792	-	-
	<b>TOTAL INVESTMENTS</b>	2,267	3,613	2,048	2,048	2,756	4,213	3,792	3,792	-	-
<b>TOTAL WATERSHED REVENUES</b>		2,267	3,613	2,048	2,048	2,756	4,213	3,792	3,792	-	-
404-5155-49101	TRANSFER FROM GENERAL FUND	-	50,000	-	-	-	-	-	-	-	-
	<b>Annual Watershed Request</b>										
404-5155-49404	TRANSFER FROM RESERVE FUND	50,000	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	50,000	50,000	-	-	-	-	-	-	-	-
<b>TOTAL WATERSHED REVENUES &amp; TRANSFERS</b>		52,267	53,613	2,048	2,048	2,756	4,213	3,792	3,792	-	-
404-5155-49901	BEGINNING FUND BALANCE	-	52,267	104,542	105,880	105,880	105,880	110,093	110,093	-	-
<b>TOTAL WATERSHED RESOURCES</b>		52,267	105,880	106,590	107,928	108,636	110,093	113,885	113,885	-	-
404-5155-99110	RESERVE FOR FUTURE CAPITAL	-	-	106,590	107,928	-	-	113,885	113,885	-	-
404-5155-99200	UNAPPROPRIATED ENDING FUND BAL	52,267	105,880	-	-	108,636	110,093	-	-	-	-
<b>TOTAL WATERSHED REQUIREMENTS</b>		52,267	105,880	106,590	107,928	108,636	110,093	113,885	113,885	-	-
<b>FINANCE - 5160</b>											
<b>RESOURCES</b>											
404-5160-47001	INTEREST ON INVESTMENTS	10,570	14,745	10,402	10,402	9,640	11,592	2,318	2,318	-	-
	<b>TOTAL INVESTMENTS</b>	10,570	14,745	10,402	10,402	9,640	11,592	2,318	2,318	-	-
<b>TOTAL FINANCE REVENUES</b>		10,570	14,745	10,402	10,402	9,640	11,592	2,318	2,318	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
404-5160-49101	TRANSFER FROM GENERAL FUND <b>Finance Technology Upgrades</b>	75,000	75,000	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	75,000	75,000	-	-	-	-	-	-	-	-
<b>TOTAL FINANCE REVENUES &amp; TRANSFERS</b>		85,570	89,745	10,402	10,402	9,640	11,592	2,318	2,318	-	-
404-5160-49901	BEGINNING FUND BALANCE	195,031	280,601	367,159	370,346	370,346	370,346	301,938	301,938		
<b>TOTAL FINANCE RESOURCES</b>		280,601	370,346	377,561	380,748	379,986	381,938	304,256	304,256	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
404-5160-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	-	5,000	5,000	-	-	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	-	-	-	-	5,000	5,000	-	-	-	-
<b>CAPITAL OUTLAY</b>											
404-5160-73300	COMPUTER EQUIPMENT ACQUISITION <b>Finance Technology Upgrades</b>	-	-	377,561	380,748	-	75,000	304,256	304,256	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	-	-	377,561	380,748	-	75,000	304,256	304,256	-	-
<b>TOTAL FINANCE EXPENDITURES</b>		-	-	377,561	380,748	5,000	80,000	304,256	304,256	-	-
404-5160-99110	RESERVE FOR FUTURE CAPITAL	-	-	-	-	-	-	-	-	-	-
404-5160-99200	UNAPPROPRIATED ENDING FUND BAL	280,601	370,346	-	-	374,986	301,938	-	-	-	-
<b>TOTAL FINANCE REQUIREMENTS</b>		280,601	370,346	377,561	380,748	379,986	381,938	304,256	304,256	-	-
<b>RECREATION SCHOLARSHIPS - 5170</b>											
<b>RESOURCES</b>											
404-5170-47001	INTEREST ON INVESTMENTS	1,127	1,149	907	907	630	903	813	813	-	-
	<b>TOTAL INVESTMENTS</b>	1,127	1,149	907	907	630	903	813	813	-	-
<b>TOTAL RECREATION SCHOLARSHIPS REVENUES</b>		1,127	1,149	907	907	630	903	813	813	-	-
404-5170-49201	TRANSFER FR RECREATION CTR <b>Scholarship Funds Collected</b>	-	-	150	150	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	-	-	150	150	-	-	-	-	-	-
<b>TOTAL RECREATION SCHOLARSHIPS REVENUES &amp; TRANSFERS</b>		1,127	1,149	1,057	1,057	630	903	813	813	-	-
404-5170-49901	BEGINNING FUND BALANCE	24,855	24,918	25,076	24,210	24,210	24,210	24,113	24,113		
<b>TOTAL RECREATION SCHOLARSHIPS RESOURCES</b>		25,982	26,067	26,133	25,267	24,840	25,113	24,926	24,926	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
404-5170-90201	TRANSFER TO PARKS & RECREATION <b>Scholarships Funds Awarded</b>	1,064	1,857	1,000	1,000	-	1,000	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	1,064	1,857	1,000	1,000	-	1,000	1,000	1,000	-	-
<b>TOTAL RECREATION SHOLARSHIPS TRANSFERS</b>		1,064	1,857	1,000	1,000	-	1,000	1,000	1,000	-	-
404-5170-99110	RESERVE FOR FUTURE CAPITAL	-	-	25,133	24,267	-	-	23,926	23,926	-	-
404-5170-99200	UNAPPROPRIATED ENDING FUND BAL	24,918	24,210	-	-	24,840	24,113	-	-	-	-
<b>TOTAL RECREATION SHOLARSHIPS REQUIREMENTS</b>		25,982	26,067	26,133	25,267	24,840	25,113	24,926	24,926	-	-
<b>OPIOID SETTLEMENT- 5200</b>											
<b>RESOURCES</b>											
404-5200-47001	INTEREST ON INVESTMENTS	4,372	5,941	5,755	5,755	1,530	2,141	1,927	1,927	-	-
	<b>TOTAL INVESTMENTS</b>	4,372	5,941	5,755	5,755	1,530	2,141	1,927	1,927	-	-
<b>TOTAL OPIOID SETTLEMENT REVENUES</b>		4,372	5,941	5,755	5,755	1,530	2,141	1,927	1,927	-	-
404-5200-49101	TRANSFER FROM GENERAL FUND <b>Annual Opioid Settlement</b>	81,616	49,715	58,479	58,479	38,984	38,984	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	81,616	49,715	58,479	58,479	38,984	38,984	37,586	37,586	-	-
<b>TOTAL OPIOID SETTLEMENT REVENUES &amp; TRANSFERS</b>		85,988	55,656	64,234	64,234	40,514	41,125	39,513	39,513	-	-
404-5200-49901	BEGINNING FUND BALANCE	72,588	158,576	69,919	60,702	60,702	60,702	52,112	52,112	-	-
<b>TOTAL OPIOID SETTLEMENT RESOURCES</b>		158,576	214,232	134,153	124,936	101,216	101,827	91,625	91,625	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
404-5200-65700	PROGRAMS & PROGRAM SUPPLIES	-	153,530	58,479	58,479	49,715	49,715	38,984	38,984	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	-	153,530	58,479	58,479	49,715	49,715	38,984	38,984	-	-
<b>TOTAL OPIOID SETTLEMENT EXPENDITURES</b>		-	153,530	58,479	58,479	49,715	49,715	38,984	38,984	-	-
404-5200-99110	RESERVE FOR FUTURE CAPITAL	-	-	75,674	66,457	-	-	52,641	52,641	-	-
404-5200-99200	UNAPPROPRIATED ENDING FUND BAL	158,576	60,702	-	-	51,501	52,112	-	-	-	-
<b>TOTAL OPIOID SETTLEMENT REQUIREMENTS</b>		158,576	214,232	134,153	124,936	101,216	101,827	91,625	91,625	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>PERFORMING ARTS CENTER - 5500</b>											
<b>RESOURCES</b>											
404-5500-47001	INTEREST ON INVESTMENTS	19,128	-	-	-	-	-	-	-	-	-
	<b>TOTAL INVESTMENTS</b>	19,128	-	-	-	-	-	-	-	-	-
<b>TOTAL PERFORMING ARTS CENTER REVENUES</b>		19,128	-	-	-	-	-	-	-	-	-
404-5500-49901	BEGINNING FUND BALANCE	628,370	-	-	-	-	-	-	-	-	-
<b>TOTAL PERFORMING ARTS CENTER RESOURCES</b>		647,498	-	-	-	-	-	-	-	-	-
404-5500-90711	TRANSFER TO CITY FACILITIES	647,498	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	647,498	-	-	-	-	-	-	-	-	-
<b>TOTAL PERFORMING ARTS CENTER TRANSFERS</b>		647,498	-	-	-	-	-	-	-	-	-
404-5500-99200	UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PERFORMING ARTS CENTER REQUIREMENTS</b>		647,498	-	-	-	-	-	-	-	-	-
<b>URA SOUTH BEACH - 5900</b>											
<b>RESOURCES</b>											
404-5900-47001	INTEREST ON INVESTMENTS	2,371	-	-	-	-	-	-	-	-	-
	<b>TOTAL INVESTMENTS</b>	2,371	-	-	-	-	-	-	-	-	-
<b>TOTAL URA SOUTH BEACH REVENUES</b>		2,371	-	-	-	-	-	-	-	-	-
404-5900-49901	BEGINNING FUND BALANCE	52,303	54,674	-	-	-	-	-	-	-	-
<b>TOTAL URA SOUTH BEACH RESOURCES</b>		54,674	54,674	-	-	-	-	-	-	-	-
404-5900-90403	TRANSFER TO PROP CAP PROJECTS	-	54,674	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	-	54,674	-	-	-	-	-	-	-	-
<b>TOTAL URA SOUTH BEACH TRANSFERS</b>		-	54,674	-	-	-	-	-	-	-	-
404-5900-99200	UNAPPROPRIATED ENDING FUND BAL	54,674	-	-	-	-	-	-	-	-	-
<b>TOTAL URA SOUTH BEACH REQUIREMENTS</b>		54,674	54,674	-	-	-	-	-	-	-	-

# Capital Improvements Fund - 405

The Capital Improvements Fund receives transfers from the City Facilities Fund - 711 and from the General Fund -101 for capital improvements to city facilities. Any grants or bond funds used to support a project are accounted for in this fund. This funding for projects remains until the project is completed and/or closed out. Any remaining funds revert back to the original fund source.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL IMPROVEMENT FUND - 405</b>										
<b>RESOURCES</b>										
STATE SOURCES	-	50,889	390,000	339,111	-	339,111	-	-	-	-
MISCELLANEOUS SOURCES	-	9,600	-	2,800	17,080	5,798,080	-	-	-	-
INVESTMENTS	167,160	167,603	151,097	151,097	73,631	112,972	101,675	101,675	-	-
<b>TOTAL REVENUES</b>	<b>167,160</b>	<b>228,092</b>	<b>541,097</b>	<b>493,008</b>	<b>90,711</b>	<b>6,250,163</b>	<b>101,675</b>	<b>101,675</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
CITY HALL IMPROVEMENTS	52,245	36,625	645,002	556,152	29,000	110,999	725,000	225,000	-	-
CITY HALL POLICE IMPROVEMENTS	46,246	-	-	-	-	-	30,000	-	-	-
LIBRARY IMPROVEMENTS	-	9,572	15,000	15,000	-	10,000	15,000	-	-	-
FIRE IMPROVEMENTS	123,076	195,000	100,000	100,000	-	-	210,000	-	-	-
PERFORMING ARTS CENTER IMPROVEMENTS	1,907,688	778,956	22,000	272,336	3,825	18,825	50,000	14,500	-	-
VISUAL ARTS CENTER IMPROVEMENTS	116,991	15,000	-	-	-	-	110,000	90,000	-	-
60+ ACTIVITY CENTER IMPROVEMENTS	8,800	71,239	-	-	-	-	-	-	-	-
RECREATION CENTER IMPROVEMENTS	169,185	159,817	1,078,000	1,016,524	85,692	811,916	6,119,550	5,959,550	-	-
PARKS & GROUNDS IMPROVEMENTS	97,460	238,869	1,861,125	2,210,531	1,190,490	1,460,316	1,672,758	646,022	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>2,521,691</b>	<b>1,505,078</b>	<b>3,721,127</b>	<b>4,170,543</b>	<b>1,309,007</b>	<b>2,412,056</b>	<b>8,932,308</b>	<b>6,935,072</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>										
<b>TOTAL EXPENDITURES</b>	<b>2,521,691</b>	<b>1,505,078</b>	<b>3,721,127</b>	<b>4,170,543</b>	<b>1,309,007</b>	<b>2,412,056</b>	<b>8,932,308</b>	<b>6,935,072</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	3,507,001	1,103,280	455,786	689,458	575,516	651,335	2,269,736	170,825	-	-
TRANSFERS OUT	(176,686)	(599,272)	(243,942)	(279,407)	(218,423)	(1,094,354)	-	-	-	-
NET TRANSFERS	3,330,315	504,008	211,844	410,051	357,093	(443,019)	2,269,736	170,825	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>975,784</b>	<b>(772,978)</b>	<b>(2,968,186)</b>	<b>(3,267,484)</b>	<b>(861,203)</b>	<b>3,395,088</b>	<b>(6,560,897)</b>	<b>(6,662,572)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,064,677</b>	<b>4,040,462</b>	<b>2,968,186</b>	<b>3,267,484</b>	<b>3,267,483</b>	<b>3,267,484</b>	<b>6,662,572</b>	<b>6,662,572</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,675</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>4,040,461</b>	<b>3,267,484</b>	<b>-</b>	<b>-</b>	<b>2,406,280</b>	<b>6,662,572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL IMPROVEMENT FUND - 405</b>											
<b>CITY HALL IMPROVEMENTS - 6310</b>											
<b>RESOURCES</b>											
405-6310-48001	MISC. SALES & SERVICES	-	9,600	-	-	-	-	-	-	-	-
	<b>TOTAL MISCELANEOUS SOURCES</b>	-	9,600	-	-	-	-	-	-	-	-
405-6310-47001	INTEREST ON INVESTMENTS	167,155	167,562	151,097	151,097	73,631	112,972	101,675	-	-	-
	City Hall HVAC Upgrade (21-26XXX)								101,675		
	<b>TOTAL INVESTMENTS</b>	167,155	167,562	151,097	151,097	73,631	112,972	101,675	101,675	-	-
<b>TOTAL CITY HALL IMPROVEMENTS REVENUES</b>		167,155	177,162	151,097	151,097	73,631	112,972	101,675	101,675	-	-
405-6310-49711	TRANSFER FROM CITY FACILITIES	134,600	26,000	-	-	-	-	-	-	-	-
	City Hall Roof and Seismic Evaluation (21030)							425,000	-	-	-
	City Hall HVAC Upgrade (21-26XXX)							150,000	48,325	-	-
	Police Department Patrol Area Remodel (21-26XXX)							75,000	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	134,600	26,000	-	-	-	-	650,000	48,325	-	-
<b>TOTAL CITY HALL IMPROVEMENTS REVENUES &amp; TRANSFERS</b>		301,755	203,162	151,097	151,097	73,631	112,972	751,675	150,000	-	-
405-6310-49901	BEGINNING FUND BALANCE	517,330	718,354	737,847	656,084	656,084	656,085	-	-	-	-
	City Hall Roof and Seismic Evaluation (21030)							75,000	75,000	-	-
<b>TOTAL CITY HALL IMPROVEMENTS RESOURCES</b>		819,085	921,516	888,944	807,181	729,715	769,057	826,675	225,000	-	-
<b>EXPENDITURES</b>											
<b>CAPITAL OUTLAY</b>											
405-6310-71200	BUILDING IMPROVEMENTS	42,446	-	488,671	488,347	-	79,999	-	-	-	-
	City Hall Roof and Seismic Evaluation (21030)							500,000	75,000	-	-
	City Hall HVAC Upgrade (21-26XXX)							150,000	150,000	-	-
	Police Department Patrol Area Remodel (21-26XXX)							75,000	-	-	-
405-6310-72100	IMPROVE OTHER THAN BUILDINGS	9,799	36,625	156,331	67,805	29,000	31,000	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	52,245	36,625	645,002	556,152	29,000	110,999	725,000	225,000	-	-
<b>TOTAL CITY HALL IMPROVEMENTS EXPENDITURES</b>		52,245	36,625	645,002	556,152	29,000	110,999	725,000	225,000	-	-
405-6310-90101	TRANSFER TO GENERAL FUND	48,487	139,806	-	7,087	7,087	377,239	-	-	-	-
405-6310-90405	TRANSFER TO CAPITAL IMPROVEMTS	-	89,000	243,942	243,942	182,958	205,819	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	48,487	228,806	243,942	251,029	190,045	583,058	-	-	-	-
<b>TOTAL CITY HALL IMPROVEMENTS EXPENSE &amp; TRANSFERS</b>		100,732	265,431	888,944	807,181	219,045	694,057	725,000	225,000	-	-
405-6310-99110	RESERVE FOR FUTURE CAPITAL	-	-	-	-	-	-	101,675	-	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
405-6310-99200	UNAPPROPRIATED ENDING FUND BAL	718,353	656,085	-	-	510,670	75,000	-	-	-	-
<b>TOTAL CITY HALL IMPROVEMENTS REQUIREMENTS</b>		<b>819,085</b>	<b>921,516</b>	<b>888,944</b>	<b>807,181</b>	<b>729,715</b>	<b>769,057</b>	<b>826,675</b>	<b>225,000</b>	<b>-</b>	<b>-</b>
<b>POLICE IMPROVEMENTS - 6311</b>											
<b>RESOURCES</b>											
405-6311-49101	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	-	-	-	-
	100 Yard Firearms Range Upgrade (21-26XXX)							30,000	-	-	-
405-6311-49711	TRANSFER FROM CITY FACILITIES	28,000	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL POLICE IMPROVEMENTS REVENUES &amp; TRANSFERS</b>		<b>28,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
405-6311-49901	BEGINNING FUND BALANCE	24,001	5,755	-	-	-	-	-	-	-	-
<b>TOTAL POLICE IMPROVEMENTS RESOURCES</b>		<b>52,001</b>	<b>5,755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>CAPITAL OUTLAY</b>											
405-6311-71200	BUILDING IMPROVEMENTS	46,246	-	-	-	-	-	-	-	-	-
405-6311-72100	IMPROVE OTHER THAN BUILDINGS	-	-	-	-	-	-	-	-	-	-
	100 Yard Firearms Range Upgrade (21-26XXX)							30,000	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>46,246</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL POLICE IMPROVEMENTS EXPENDITURES</b>		<b>46,246</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
405-6311-90101	TRANSFER TO GENERAL FUND	-	5,755	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	<b>-</b>	<b>5,755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL POLICE IMPROVEMENTS EXP. &amp; TRANSFERS</b>		<b>46,246</b>	<b>5,755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
405-6311-99200	UNAPPROPRIATED ENDING FUND BAL	5,755	-	-	-	-	-	-	-	-	-
<b>TOTAL POLICE IMPROVEMENTS REQUIREMENTS</b>		<b>52,001</b>	<b>5,755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIBRARY IMPROVEMENTS - 6312</b>											
<b>RESOURCES</b>											
405-6312-49711	TRANSFER FROM CITY FACILITIES	1,000	-	4,854	14,426	13,214	14,426	-	-	-	-
	Replace Two Library Windows on the South Side of Building (21-26XXX)							15,000	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	<b>1,000</b>	<b>-</b>	<b>4,854</b>	<b>14,426</b>	<b>13,214</b>	<b>14,426</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIBRARY IMPROVEMENTS TRANSFERS</b>		<b>1,000</b>	<b>-</b>	<b>4,854</b>	<b>14,426</b>	<b>13,214</b>	<b>14,426</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
405-6312-49901	BEGINNING FUND BALANCE	9,146	10,146	10,146	574	574	574	-	-		
<b>TOTAL LIBRARY IMPROVEMENTS RESOURCES</b>		<b>10,146</b>	<b>10,146</b>	<b>15,000</b>	<b>15,000</b>	<b>13,788</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>CAPITAL OUTLAY</b>											
405-6312-71200	IMPROVE OTHER THAN BUILDINGS	-	9,572	15,000	15,000	-	10,000				
	Replace Two Library Windows on the South Side of Building (21-26XXX)							15,000	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>9,572</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>10,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIBRARY IMPROVEMENTS EXPENDITURES</b>		<b>-</b>	<b>9,572</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>10,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
405-6312-90101	TRANSFER TO GENERAL FUND	-	-	-	-	-	4,250	-	-	-	-
405-6312-90230	TRANSFER TO ROOM TAX FUND	-	-	-	-	-	750	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIBRARY IMPROVEMENTS EXPENDITURES &amp; TRANSFERS</b>		<b>-</b>	<b>9,572</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
405-6312-99200	UNAPPROPRIATED ENDING FUND BAL	10,146	574	-	-	13,788	-	-	-	-	-
<b>TOTAL LIBRARY IMPROVEMENTS REQUIREMENTS</b>		<b>10,146</b>	<b>10,146</b>	<b>15,000</b>	<b>15,000</b>	<b>13,788</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIRE IMPROVEMENTS - 6320</b>											
<b>RESOURCES</b>											
405-6320-49711	TRANSFER FROM CITY FACILITIES	130,000	145,000	-	-	-	-	-	-	-	-
	Main Fire Station Second Story Siding Repair (21-26XXX)							200,000	-	-	-
	Main Fire Station Shower Installation in Upstairs Bathrooms (21-26XXX)							10,000	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	<b>130,000</b>	<b>145,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FIRE IMPROVEMENTS TRANSFERS</b>		<b>130,000</b>	<b>145,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
405-6320-49901	BEGINNING FUND BALANCE	156,300	163,224	100,000	100,000	100,000	100,000	-	-		
<b>TOTAL FIRE IMPROVEMENTS RESOURCES</b>		<b>286,300</b>	<b>308,224</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>CAPITAL OUTLAY</b>											
405-6320-71200	BUILDING IMPROVEMENTS	123,076	195,000	-	-	-	-				
	Main Fire Station Second Story Siding Repair (21-26XXX)							200,000	-	-	-
	Main Fire Station Shower Installation in Upstairs Bathrooms (21-26XXX)							10,000	-	-	-
405-6320-72100	IMPROVE OTHER THAN BUILDINGS	-	-	100,000	100,000	-	-				
	<b>TOTAL CAPITAL OUTLAY</b>	<b>123,076</b>	<b>195,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FIRE IMPROVEMENTS EXPENDITURES</b>		<b>123,076</b>	<b>195,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
405-6320-90101	TRANSFER TO GENERAL FUND	-	13,224	-	-	-	100,000	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	-	13,224	-	-	-	100,000	-	-	-	-
<b>TOTAL FIRE IMPROVEMENTS EXPENDITURES &amp; TRANSFERS</b>		123,076	208,224	100,000	100,000	-	100,000	210,000	-	-	-
405-6320-99200	UNAPPROPRIATED ENDING FUND BAL	163,224	100,000	-	-	100,000	-	-	-	-	-
<b>TOTAL FIRE IMPROVEMENTS REQUIREMENTS</b>		286,300	308,224	100,000	100,000	100,000	100,000	210,000	-	-	-
<b>PAC (PERFORMING ARTS CENTER) IMPROVEMENTS - 6325</b>											
<b>RESOURCES</b>											
405-6325-47001	INTEREST ON INVESTMENTS	5	41	-	-	-	-	-	-	-	-
	<b>TOTAL INVESTMENTS</b>	5	41	-	-	-	-	-	-	-	-
<b>TOTAL PAC IMPROVEMENTS REVENUES</b>		5	41	-	-	-	-	-	-	-	-
405-6325-49711	TRANSFER FROM CITY FACILITIES	2,303,777	235,000	-	-	-	-	-	-	-	-
	<b>PAC Emergency Exit Doors Replacement (21-26XXX)</b>							18,000	7,500	-	-
	<b>PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX)</b>							16,000	-	-	-
	<b>Performing Arts Center (PAC) Landscape - East (22-23052)</b>							9,000	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	2,303,777	235,000	-	-	-	-	43,000	7,500	-	-
<b>TOTAL PAC IMPROVEMENTS REVENUES &amp; TRANSFERS</b>		2,303,782	235,041	-	-	-	-	43,000	7,500	-	-
405-6325-49901	BEGINNING FUND BALANCE	428,206	823,750	22,000	272,336	272,335	272,335	-	-	-	-
	<b>Performing Arts Center (PAC) Landscape - East (22-23052)</b>							7,000	7,000	-	-
<b>TOTAL PAC IMPROVEMENTS RESOURCES</b>		2,731,988	1,058,791	22,000	272,336	272,335	272,335	50,000	14,500	-	-
<b>EXPENDITURES</b>											
<b>CAPITAL OUTLAY</b>											
405-6325-71200	BUILDING IMPROVEMENTS	1,907,688	778,956	-	250,336	3,825	3,825	-	-	-	-
	<b>PAC Emergency Exit Doors Replacement (21-26XXX)</b>							18,000	7,500	-	-
	<b>PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX)</b>							16,000	-	-	-
405-6325-72100	IMPROVE OTHER THAN BUILDINGS	-	-	22,000	22,000	-	15,000	-	-	-	-
	<b>Performing Arts Center (PAC) Landscape - East (22-23052)</b>							16,000	7,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	1,907,688	778,956	22,000	272,336	3,825	18,825	50,000	14,500	-	-
<b>TOTAL PAC IMPROVEMENTS EXPENDITURES</b>		1,907,688	778,956	22,000	272,336	3,825	18,825	50,000	14,500	-	-
405-6325-90101	TRANSFER TO GENERAL FUND	330	4,500	-	-	-	147,907	-	-	-	-
405-6325-90230	TRANSFER TO ROOM TAX FUND	220	3,000	-	-	-	98,603	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	550	7,500	-	-	-	246,510	-	-	-	-

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<b>TOTAL PAC IMPROVEMENTS EXPENDITURES &amp; TRANSFERS</b>		1,908,238	786,456	22,000	272,336	3,825	265,335	50,000	14,500	-	-
405-6325-99200	UNAPPROPRIATED ENDING FUND BAL	823,750	272,335	-	-	268,510	7,000	-	-	-	-
<b>TOTAL PAC IMPROVEMENTS REQUIREMENTS</b>		2,731,988	1,058,791	22,000	272,336	272,335	272,335	50,000	14,500	-	-
<b>VAC (VISUAL ARTS CENTER) IMPROVEMENTS - 6326</b>											
<b>RESOURCES</b>											
405-6326-49711	TRANSFER FROM CITY FACILITIES	34,750	15,000	-	-	-	-	-	-	-	-
	Visual Arts Center ADA Upper Lot Rebuild (21-26XXX)							50,000	50,000	-	-
	VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26XXX)							40,000	40,000	-	-
	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX)							20,000	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	34,750	15,000	-	-	-	-	110,000	90,000	-	-
<b>TOTAL VAC IMPROVEMENTS TRANSFERS</b>		34,750	15,000	-	-	-	-	110,000	90,000	-	-
405-6326-49901	BEGINNING FUND BALANCE	89,787	7,546	-	-	-	-	-	-	-	-
<b>TOTAL VAC IMPROVEMENTS RESOURCES</b>		124,537	22,546	-	-	-	-	110,000	90,000	-	-
<b>EXPENDITURES</b>											
<b>CAPITAL OUTLAY</b>											
405-6326-71200	BUILDING IMPROVEMENTS	116,991	15,000	-	-	-	-	-	-	-	-
	VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26XXX)							40,000	40,000	-	-
	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX)							20,000	-	-	-
405-6326-72100	IMPROVE OTHER THAN BUILDINGS	-	-	-	-	-	-	-	-	-	-
	Visual Arts Center ADA Upper Lot Rebuild (21-26XXX)							50,000	50,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	116,991	15,000	-	-	-	-	110,000	90,000	-	-
<b>TOTAL VAC IMPROVEMENTS EXPENDITURES</b>		116,991	15,000	-	-	-	-	110,000	90,000	-	-
405-6326-90101	TRANSFER TO GENERAL FUND	-	3,396	-	-	-	-	-	-	-	-
405-6326-90230	TRANSFER TO ROOM TAX FUND	-	4,150	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	-	7,546	-	-	-	-	-	-	-	-
<b>TOTAL VAC IMPROVEMENTS EXPENDITURES &amp; TRANSFERS</b>		116,991	22,546	-	-	-	-	110,000	90,000	-	-
405-6326-99200	UNAPPROPRIATED ENDING FUND BAL	7,546	-	-	-	-	-	-	-	-	-
<b>TOTAL VAC IMPROVEMENTS REQUIREMENTS</b>		124,537	22,546	-	-	-	-	110,000	90,000	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>60+ ACTIVITY CENTER IMPROVEMENTS - 6330</b>											
<b>RESOURCES</b>											
405-6330-49201	TRANSFER FROM RECREATION FUND	53,220	35,000	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	53,220	35,000	-	-	-	-	-	-	-	-
<b>TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS TRANSFERS</b>		53,220	35,000	-	-	-	-	-	-	-	-
405-6330-49901	BEGINNING FUND BALANCE	77,891	111,111	-	391	391	391	-	-	-	-
<b>TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS RESOURCES</b>		131,111	146,111	-	391	391	391	-	-	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
405-6330-61200	BUILDING & GROUNDS EXPENSES	-	8,410	-	-	-	-	-	-	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	-	8,410	-	-	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>											
405-6330-71200	BUILDING IMPROVEMENTS	8,800	62,829	-	-	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	8,800	62,829	-	-	-	-	-	-	-	-
<b>TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS EXPENDITURES</b>		8,800	71,239	-	-	-	-	-	-	-	-
405-6330-90101	TRANSFER TO GENERAL FUND	8,400	72,958	-	293	293	293	-	-	-	-
405-6330-90230	TRANSFER TO ROOM TAX FUND	2,800	1,523	-	98	98	98	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	11,200	74,481	-	391	391	391	-	-	-	-
<b>TOTAL RECREATION CENTER IMPROVEMENTS EXP. &amp; TRANSFERS</b>		20,000	145,720	-	391	391	391	-	-	-	-
405-6330-99200	UNAPPROPRIATED ENDING FUND BAL	111,111	391	-	-	-	-	-	-	-	-
<b>TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS REQUIREMENTS</b>		131,111	146,111	-	391	391	391	-	-	-	-
<b>RECREATION CENTER IMPROVEMENTS - 6331</b>											
<b>RESOURCES</b>											
405-6331-48001	MISC. SALES & SERVICES	-	-	-	2,800	17,080	17,080	-	-	-	-
405-6331-48410	LITIGATION SETTLEMENT PROCEEDS	-	-	-	-	-	5,781,000	-	-	-	-
	<b>TOTAL MISCELLANEOUS SOURCES</b>	-	-	-	2,800	17,080	5,798,080	-	-	-	-
<b>TOTAL RECREATION CENTER IMPROVEMENTS REVENUES</b>		-	-	-	2,800	17,080	5,798,080	-	-	-	-
405-6331-49201	TRANSFER FROM RECREATION FUND	57,820	169,261	71,947	100,047	82,061	100,047	-	-	-	-
	HVAC Control System for Recreation Center (21056)							25,000	-	-	-
	Installation of New Overhead Light Fixtures at Aquatic Center (21-26XXX)							10,000	-	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
	<b>Recreation Center Elevator Retrofit Compliance (21-26XXX)</b>							125,000	-	-	-
405-6331-49405	TRANSFER FROM CAP IMPROVE	-	-	243,942	243,942	182,958	205,819	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	57,820	169,261	315,889	343,989	265,019	305,866	160,000	-	-	-
<b>TOTAL RECREATION CENTER IMPROVEMENTS REV. &amp; TRANSFERS</b>		57,820	169,261	315,889	346,789	282,099	6,103,946	160,000	-	-	-
405-6331-49901	BEGINNING FUND BALANCE	995,930	879,020	762,111	697,722	697,723	697,723				
	<b>Replacement of Rec Center Roof (21-22009)</b>							125,000	125,000	-	-
	<b>Replace locker room doors in Aquatic Center (21-24025)</b>							43,550	43,550	-	-
	<b>Aquatic Center Renovation (21-26001)</b>							5,781,000	5,781,000	-	-
	<b>60+ Center Patio Flat Roof (21-26XXX)</b>							10,000	10,000	-	-
<b>TOTAL RECREATION CENTER IMPROVEMENTS RESOURCES</b>		1,053,750	1,048,281	1,078,000	1,044,511	979,822	6,801,669	6,119,550	5,959,550	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
405-6331-61200	BUILDING & GROUNDS EXPENSES	-	13,995	-	-	-	-	-	-	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	-	13,995	-	-	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>											
405-6331-71200	BUILDING IMPROVEMENTS	169,185	145,822	1,078,000	1,016,524	85,692	811,916				
	<b>HVAC Control System for Recreation Center (21056)</b>							25,000	-	-	-
	<b>Replacement of Rec Center Roof (21-22009)</b>							125,000	125,000	-	-
	<b>Replace locker room doors in Aquatic Center (21-24025)</b>							43,550	43,550	-	-
	<b>Aquatic Center Renovation (21-26001)</b>							5,781,000	5,781,000	-	-
	<b>60+ Center Patio Flat Roof (21-26XXX)</b>							10,000	10,000	-	-
	<b>Installation of New Overhead Light Fixtures at Aquatic Center (21-26XXX)</b>							10,000	-	-	-
	<b>Recreation Center Elevator Retrofit Compliance (21-26XXX)</b>							125,000	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	169,185	145,822	1,078,000	1,016,524	85,692	811,916	6,119,550	5,959,550	-	-
<b>TOTAL RECREATION CENTER IMPROVEMENTS EXPENDITURES</b>		169,185	159,817	1,078,000	1,016,524	85,692	811,916	6,119,550	5,959,550	-	-
405-6331-90101	TRANSFER TO GENERAL FUND	4,159	172,761	-	20,990	20,990	22,652	-	-	-	-
405-6331-90230	TRANSFER TO ROOM TAX FUND	1,386	17,980	-	6,997	6,997	7,551	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	5,545	190,741	-	27,987	27,987	30,203	-	-	-	-
<b>TOTAL RECREATION CENTER IMPROVEMENTS EXP. &amp; TRANSFERS</b>		174,730	350,558	1,078,000	1,044,511	113,679	842,119	6,119,550	5,959,550	-	-
405-6331-99200	UNAPPROPRIATED ENDING FUND BAL	879,020	697,723	-	-	866,143	5,959,550	-	-	-	-
<b>TOTAL RECREATION CENTER IMPROVEMENTS REQUIREMENTS</b>		1,053,750	1,048,281	1,078,000	1,044,511	979,822	6,801,669	6,119,550	5,959,550	-	-

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<b>PARKS &amp; GROUNDS IMPROVEMENTS - 6380</b>											
<b>RESOURCES</b>											
405-6380-43005	STATE GRANTS	-	50,889	390,000	339,111	-	339,111				
	<b>TOTAL STATE SOURCES</b>	-	50,889	390,000	339,111	-	339,111	-	-	-	-
<b>TOTAL PARKS &amp; GROUNDS IMPROVEMENTS REVENUES</b>		-	50,889	390,000	339,111	-	339,111	-	-	-	-
405-6380-49405	TRANSFER FROM CAP IMPROVE	-	89,000	-	-	-	-	-	-	-	-
405-6380-49701	TRANSFER FROM PUBLIC WORKS	-	14,600	-	-	-	-	-	-	-	-
405-6380-49711	TRANSFER FROM CITY FACILITIES	763,834	374,419	135,043	331,043	297,283	331,043	-	-	-	-
	Agate Beach Staircase Terminus Improvement (21059)							43,236	-	-	-
	Nye Beach Restroom Renovation (21-23045)							283,500	-	-	-
	Abbey Street Pier Fire Suppression Compliance (21-26XXX)							20,000	-	-	-
	Betty Wheeler Park - Retaining Wall Repair (22-23053)							600,000	-	-	-
	Sam Moore Park - Skate Park Phase 3 (22-26XXX)							25,000	25,000	-	-
	Public Restrooms - Exterior Painting (22-26XXX)							80,000	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	763,834	478,019	135,043	331,043	297,283	331,043	1,051,736	25,000	-	-
<b>TOTAL PARKS &amp; GROUNDS IMPROVEMENTS REVENUES &amp; TRANSFERS</b>		763,834	528,908	525,043	670,154	297,283	670,154	1,051,736	25,000	-	-
405-6380-49901	BEGINNING FUND BALANCE	766,086	1,321,556	1,336,082	1,540,377	1,540,376	1,540,376				
	Deco District Park (18010)							112,042	112,042	-	-
	Ocean to Bay Trail Wayfinding Signage (21043)							27,162	27,162	-	-
	Agate Beach Staircase Terminus Improvement (21059)							216,764	216,764	-	-
	Nye Beach Restroom Renovation (21-23045)							6,500	6,500	-	-
	Playground Equipment Replacement (22-23038)							118,554	118,554	-	-
	Surf View Village Sports Court (22-24026)							140,000	140,000	-	-
<b>TOTAL PARKS &amp; GROUNDS IMPROVEMENTS RESOURCES</b>		1,529,920	1,850,464	1,861,125	2,210,531	1,837,659	2,210,530	1,672,758	646,022	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
405-6380-60100	PROFESSIONAL SERVICES	48,198	16,900	-	-	-	-				
	<b>TOTAL MATERIAL &amp; SERVICES</b>	48,198	16,900	-	-	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>											
405-6380-71200	BUILDING IMPROVEMENTS	13,110	12,310	290,974	295,190	223,643	288,690				
	Nye Beach Restroom Renovation (21-23045)							290,000	6,500	-	-
	Public Restrooms - Exterior Painting (22-26XXX)							80,000	-	-	-
405-6380-72100	IMPROVE OTHER THAN BUILDINGS	36,152	209,659	1,570,151	1,915,341	966,847	1,171,626				
	Deco District Park (18010)							112,042	112,042	-	-
	Ocean to Bay Trail Wayfinding Signage (21043)							27,162	27,162	-	-
	Agate Beach Staircase Terminus Improvement (21059)							260,000	216,764	-	-
	Abbey Street Pier Fire Suppression Compliance (21-26XXX)							20,000	-	-	-
	Playground Equipment Replacement (22-23038)							118,554	118,554	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
	Betty Wheeler Park - Retaining Wall Repair (22-23053)							600,000	-	-	-
	Surf View Village Sports Court (22-24026)							140,000	140,000	-	-
	Sam Moore Park - Skate Park Phase 3 (22-26XXX)							25,000	25,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	49,262	221,969	1,861,125	2,210,531	1,190,490	1,460,316	1,672,758	646,022	-	-
<b>TOTAL PARKS &amp; GROUNDS IMPROVEMENTS EXPENDITURES</b>		97,460	238,869	1,861,125	2,210,531	1,190,490	1,460,316	1,672,758	646,022	-	-
405-6380-90101	TRANSFER TO GENERAL FUND	28,665	66,081	-	-	-	83,846	-	-	-	-
405-6380-90230	TRANSFER TO ROOM TAX FUND	12,401	5,138	-	-	-	45,346	-	-	-	-
405-6380-90403	TRANSFER TO PROP CAP PROJECTS	69,838	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	110,904	71,219	-	-	-	129,192	-	-	-	-
<b>TOTAL PARKS &amp; GROUNDS IMPROVEMENTS EXP. &amp; TRANSFERS</b>		208,364	310,088	1,861,125	2,210,531	1,190,490	1,589,508	1,672,758	646,022	-	-
405-6380-99200	UNAPPROPRIATED ENDING FUND BAL	1,321,556	1,540,376	-	-	647,169	621,022	-	-	-	-
<b>TOTAL PARKS &amp; GROUNDS IMPROVEMENTS REQUIREMENTS</b>		1,529,920	1,850,464	1,861,125	2,210,531	1,837,659	2,210,530	1,672,758	646,022	-	-



# Reserve Proprietary Fund - 406

The Reserve Proprietary Fund receives transfers from proprietary operating funds to build a reserve for specific purposes. Purchases can be appropriated directly out of the reserve funds for equipment and other types of appropriate purchases. Reserve Funds are reviewed during the annual budget process.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>RESERVE - PROPRIETARY FUND- 406</b>										
<b>RESOURCES</b>										
INVESTMENTS	-	31,247	23,948	23,948	19,615	28,985	26,587	26,087	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>31,247</b>	<b>23,948</b>	<b>23,948</b>	<b>19,615</b>	<b>28,985</b>	<b>26,587</b>	<b>26,087</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
WATER MEMBRANE REPLACEMENT	-	-	-	-	-	150,000	-	-	-	-
WASTEWATER VARIABLE FREQUENCY DRIVE (VFD) REPLAC	-	-	-	-	-	27,231	-	-	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>										
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	-	686,059	100,000	100,000	66,672	100,000	150,000	125,000	-	-
TRANSFERS OUT	-	686,059	100,000	100,000	66,672	100,000	150,000	125,000	-	-
NET TRANSFERS	-	686,059	100,000	100,000	66,672	100,000	150,000	125,000	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>717,306</b>	<b>123,948</b>	<b>123,948</b>	<b>86,287</b>	<b>(48,246)</b>	<b>176,587</b>	<b>151,087</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>762,669</b>	<b>717,306</b>	<b>717,306</b>	<b>717,306</b>	<b>669,060</b>	<b>669,060</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>886,617</b>	<b>841,254</b>	<b>-</b>	<b>-</b>	<b>845,647</b>	<b>820,147</b>	<b>-</b>	<b>-</b>
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>-</b>	<b>717,306</b>	<b>-</b>	<b>-</b>	<b>803,593</b>	<b>669,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>RESERVE - PROPRIETARY FUND- 406</b>											
<b>WATER MEMBRANE REPLACEMENT- 6410</b>											
<b>RESOURCES</b>											
406-6410-47001	INTEREST ON INVESTMENTS	-	30,406	23,837	23,837	17,848	26,284	23,656	23,656	-	-
	<b>TOTAL INVESTMENTS</b>	-	30,406	23,837	23,837	17,848	26,284	23,656	23,656	-	-
<b>TOTAL WATER MEMBRANE REPLACEMENT REVENUES</b>		-	30,406	23,837	23,837	17,848	26,284	23,656	23,656	-	-
406-6410-49403	TRANSFER FROM PROP CAP PROJECT	-	651,059	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	-	651,059	-	-	-	-	-	-	-	-
<b>TOTAL WATER MEMBRANE REPLACEMENT REVENUES &amp; TRANS.</b>		-	681,465	23,837	23,837	17,848	26,284	23,656	23,656	-	-
406-6410-49901	BEGINNING FUND BALANCE	-	-	677,545	681,465	681,465	681,465	557,749	557,749	-	-
<b>TOTAL WATER MEMBRANE REPLACEMENT RESOURCES</b>		-	681,465	701,382	705,302	699,313	707,749	581,405	581,405	-	-
<b>EXPENDITURES</b>											
<b>CAPITAL OUTLAY</b>											
406-6410-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	-	-	-	150,000	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-	150,000	-	-	-	-
<b>TOTAL WATER MEMBRANE EXPENDITURES</b>		-	-	-	-	-	150,000	-	-	-	-
406-6410-99110	RESERVE FOR FUTURE CAPITAL	-	-	701,382	705,302	-	-	581,405	581,405	-	-
406-6410-99200	UNAPPROPRIATED ENDING FUND BAL	-	681,465	-	-	699,313	557,749	-	-	-	-
<b>TOTAL WATER MEMBRANE REPLACEMENT REQUIREMENTS</b>		-	681,465	701,382	705,302	699,313	707,749	581,405	581,405	-	-
<b>WATER VARIABLE FREQUENCY DRIVE (VFD) REPLACEMENT- 6415</b>											
<b>RESOURCES</b>											
406-6415-47001	INTEREST ON INVESTMENTS	-	240	34	34	738	1,089	980	980	-	-
	<b>TOTAL INVESTMENTS</b>	-	240	34	34	738	1,089	980	980	-	-
<b>TOTAL WATER VFD REPLACEMENT REVENUES</b>		-	240	34	34	738	1,089	980	980	-	-
406-6415-49601	TRANSFER FROM WATER FUND	-	10,000	50,000	50,000	33,336	50,000	-	-	-	-
	<b>Reserve - Water Variable Frequency Drive (VFD) Replacement</b>	-	-	-	-	-	-	25,000	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	-	10,000	50,000	50,000	33,336	50,000	25,000	-	-	-
<b>TOTAL WATER VFD REPLACEMENT REVENUES &amp; TRANSFERS</b>		-	10,240	50,034	50,034	34,074	51,089	25,980	980	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
406-6415-49901	BEGINNING FUND BALANCE	-	-	10,038	10,240	10,240	10,240	61,329	61,329		
<b>TOTAL WATER VFD REPLACEMENT RESOURCES</b>		-	10,240	60,072	60,274	44,314	61,329	87,309	62,309	-	-
406-6415-99110	RESERVE FOR FUTURE CAPITAL	-	-	60,072	60,274	-	-	87,309	62,309	-	-
406-6415-99200	UNAPPROPRIATED ENDING FUND BAL	-	10,240	-	-	44,314	61,329	-	-	-	-
<b>TOTAL WATER VFD REPLACEMENT REQUIREMENTS</b>		-	10,240	60,072	60,274	44,314	61,329	87,309	62,309	-	-
<b>WASTEWATER VARIABLE FREQUENCY DRIVE (VFD) REPLACEMENT- 6420</b>											
<b>RESOURCES</b>											
406-6420-47001	INTEREST ON INVESTMENTS	-	601	77	77	1,029	1,612	1,451	1,451		
	<b>TOTAL INVESTMENTS</b>	-	601	77	77	1,029	1,612	1,451	1,451	-	-
<b>TOTAL WASTEWATER VFD REPLACEMENT REVENUES</b>		-	601	77	77	1,029	1,612	1,451	1,451	-	-
406-6420-49602	TRANSFER FR. SEWER FUND	-	25,000	50,000	50,000	33,336	50,000	-	-	-	-
	<b>Reserve - Wastewater Variable Frequency Drive (VFD) Replacement</b>	-	25,000	50,000	50,000	33,336	50,000	25,000	25,000	-	-
	<b>TOTAL TRANSFERS FROM</b>	-	25,000	50,000	50,000	33,336	50,000	25,000	25,000	-	-
<b>TOTAL WASTEWATER VFD REPLACEMENT REVENUES &amp; TRANSFERS</b>		-	25,601	50,077	50,077	34,365	51,612	26,451	26,451	-	-
406-6420-49901	BEGINNING FUND BALANCE	-	-	75,086	25,601	25,601	25,601	49,982	49,982		
<b>TOTAL WASTEWATER VFD REPLACEMENT RESOURCES</b>		-	25,601	125,163	75,678	59,966	77,213	76,433	76,433	-	-
<b>EXPENDITURES</b>											
<b>CAPITAL OUTLAY</b>											
406-6420-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	-	-	-	27,231	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-	27,231	-	-	-	-
<b>TOTAL WASTEWATER VFD REPLACEMENT EXPENDITURES</b>		-	-	-	-	-	27,231	-	-	-	-
406-6420-99110	RESERVE FOR FUTURE CAPITAL	-	-	125,163	75,678	-	-	76,433	76,433	-	-
406-6420-99200	UNAPPROPRIATED ENDING FUND BAL	-	25,601	-	-	59,966	49,982	-	-	-	-
<b>TOTAL WASTEWATER VFD REPLACEMENT REQUIREMENTS</b>		-	25,601	125,163	75,678	59,966	77,213	76,433	76,433	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>WASTEWATER VAC TRUCK REPLACEMENT- 6425</b>											
<b>RESOURCES</b>											
406-6425-47001	INTEREST ON INVESTMENTS	-	-	-	-	-	-	500	-	-	-
	<b>TOTAL INVESTMENTS</b>	-	-	-	-	-	-	500	-	-	-
<b>TOTAL WASTEWATER VAC TRUCK REPLACEMENT REVENUES</b>		-	-	-	-	-	-	500	-	-	-
406-6425-49602	TRANSFER FR. SEWER FUND	-	-	-	-	-	-	-	-	-	-
	<b>Reserve - VAC Truck Replacement</b>	-	-	-	-	-	-	100,000	100,000	-	-
	<b>TOTAL TRANSFERS FROM</b>	-	-	-	-	-	-	100,000	100,000	-	-
<b>TOTAL WASTEWATER VAC REPLACEMENT REVENUES &amp; TRANSFERS</b>		-	-	-	-	-	-	100,500	100,000	-	-
406-6425-49901	BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL WASTEWATER VAC TRUCK REPLACEMENT RESOURCES</b>		-	-	-	-	-	-	100,500	100,000	-	-
406-6425-99110	RESERVE FOR FUTURE CAPITAL	-	-	-	-	-	-	100,500	100,000	-	-
406-6425-99200	UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	-	-	-	-	-	-
<b>TOTAL WASTEWATER VAC TRUCK REPLACEMENT REQUIREMENTS</b>		-	-	-	-	-	-	100,500	100,000	-	-



# Water Fund - 601

The Water Fund is a self-supported proprietary fund which collects fees for services relating to the treatment, distribution, and administration of the water system within the City of Newport. The expenses of this fund are entirely supported by water charges billed to customers, as well as fees charged for new meters and other various water services. The expenditures include all operational expenses (labor, equipment, facilities, licensing, etc.), transfers for capital outlay projects to Fund 403 and for principle, interest, and fee payments on water-related debt which are transferred to Fund 301 and 351 for payment.

***Water Plant** - This cost center covers all labor, equipment, facility expenses, and licensing, related to the operation of the reservoirs, Siletz pump station and transmission line, and the water treatment plant.*

***Water Distribution** - This cost center includes the labor, equipment, materials to provide maintenance and repairs of water lines, water storage tanks, pump stations, shut offs, meter reading, the operation of various pressure districts, and other similar activities for the city's water system.*

***Water Administrative Programs** - This cost center covers the services provided by the General Fund for the Water Fund, including water utility billing and collection, and oversight provided by the Public Works Fund for direct supervision of the water crews. This cost center also accounts for the in-lieu-of franchise fees and insurance costs related to the Water Fund.*

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>WATER FUND - 601</b>										
<b>RESOURCES</b>										
FEDERAL SOURCES	-	47,696	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	15,845	3,555	-	-	14,030	14,030	-	-	-	-
FEES, FINES & FORFEITURES	4,689,327	5,284,478	5,974,943	5,974,943	3,891,793	5,599,556	5,879,534	5,882,654	-	-
INVESTMENTS	61,914	55,818	26,594	26,594	23,844	34,784	31,306	31,306	-	-
LOAN AND LEASE REVENUE	1,677	2,672	23,242	71,575	-	81,177	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,768,763</b>	<b>5,394,219</b>	<b>6,024,779</b>	<b>6,073,112</b>	<b>3,929,667</b>	<b>5,729,547</b>	<b>5,910,840</b>	<b>5,913,960</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
WATER PLANT	1,376,453	1,536,681	1,769,002	1,778,274	1,003,773	1,733,562	1,873,554	1,548,616	-	-
WATER DISTRIBUTION	1,262,055	1,257,970	1,323,481	1,383,431	841,976	1,307,874	1,800,428	1,467,209	-	-
WATER ADMINISTRATIVE PROGRAMS	1,179,206	1,120,635	1,176,006	1,176,006	805,143	1,177,045	1,428,987	1,409,986	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>3,817,714</b>	<b>3,915,286</b>	<b>4,268,489</b>	<b>4,337,711</b>	<b>2,650,892</b>	<b>4,218,481</b>	<b>5,102,969</b>	<b>4,425,811</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>488,884</b>	<b>573,080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>442,591</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>3,817,714</b>	<b>3,915,286</b>	<b>4,757,373</b>	<b>4,910,791</b>	<b>2,650,892</b>	<b>4,218,481</b>	<b>5,102,969</b>	<b>4,868,402</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	6,632	656	-	60,185	60,185	62,683	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	292,000	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	(1,258,836)	(1,287,292)	(1,600,768)	(1,610,000)	(903,836)	(1,604,325)	(4,050,259)	(1,383,600)	-	-
NET TRANSFERS	(960,204)	(1,286,636)	(1,600,768)	(1,549,815)	(843,651)	(1,541,642)	(4,050,259)	(1,383,600)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(9,155)</b>	<b>192,297</b>	<b>(333,362)</b>	<b>(387,494)</b>	<b>435,124</b>	<b>(30,576)</b>	<b>(3,242,388)</b>	<b>(338,042)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>716,567</b>	<b>707,418</b>	<b>845,581</b>	<b>899,713</b>	<b>899,713</b>	<b>899,715</b>	<b>869,139</b>	<b>869,139</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>707,412</b>	<b>899,715</b>	<b>512,219</b>	<b>512,219</b>	<b>1,334,837</b>	<b>869,139</b>	<b>(2,373,249)</b>	<b>531,097</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>WATER FUND - 601</b>											
<b>RESOURCES</b>											
601-3390-42050	FEMA GRANT	-	47,696	-	-	-	-	-	-	-	-
	<b>TOTAL FEDERAL SOURCES</b>	-	47,696	-	-	-	-	-	-	-	-
601-3390-48001	MISC. SALES & SERVICES	15,845	3,555	-	-	14,030	14,030	-	-	-	-
	<b>TOTAL MISCELLANEOUS SOURCES</b>	15,845	3,555	-	-	14,030	14,030	-	-	-	-
601-3390-45501	WATER USER CHARGES	4,560,610	5,141,239	5,800,000	5,800,000	3,823,868	5,498,566	5,773,494	5,776,614	-	-
601-3390-45503	NEW SERVICES & METERS	72,483	63,606	75,563	75,563	16,656	32,496	34,121	34,121	-	-
601-3390-46015	LATE FEES & PENALTIES	56,234	79,633	99,380	99,380	51,269	68,494	71,919	71,919	-	-
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	4,689,327	5,284,478	5,974,943	5,974,943	3,891,793	5,599,556	5,879,534	5,882,654	-	-
601-3390-47001	INTEREST ON INVESTMENTS	61,914	55,818	26,594	26,594	23,844	34,784	31,306	31,306	-	-
	<b>TOTAL INVESTMENTS</b>	61,914	55,818	26,594	26,594	23,844	34,784	31,306	31,306	-	-
601-3390-48500	BOND & LOAN PROCEEDS	-	-	-	48,333	-	-	-	-	-	-
601-3390-48512	LEASE PROCEEDS	1,677	2,672	23,242	23,242	-	81,177	-	-	-	-
	<b>TOTAL LOAN &amp; LEASE REVENUES</b>	1,677	2,672	23,242	71,575	-	81,177	-	-	-	-
<b>TOTAL WATER FUND REVENUES</b>		4,768,763	5,394,219	6,024,779	6,073,112	3,929,667	5,729,547	5,910,840	5,913,960	-	-
601-3390-49303	TRANSFER FROM DEBT SERV GOVT	6,632	656	-	-	-	-	-	-	-	-
601-3390-49403	TRANSFER FR. PROP CAP PROJECTS	-	-	-	60,185	60,185	62,683	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	6,632	656	-	60,185	60,185	62,683	-	-	-	-
601-3390-49800	INTERFUND LOAN FROM OTHER FUND	292,000	-	-	-	-	-	-	-	-	-
	<b>TOTAL INTERFUND LOAN FROM</b>	292,000	-	-	-	-	-	-	-	-	-
<b>TOTAL WATER FUND REVENUES &amp; TRANSFERS</b>		5,067,395	5,394,875	6,024,779	6,133,297	3,989,852	5,792,230	5,910,840	5,913,960	-	-
601-3390-49901	BEGINNING FUND BALANCE	716,567	707,418	845,581	899,713	899,713	899,715	869,139	869,139	-	-
<b>TOTAL WATER FUND RESOURCES</b>		5,783,962	6,102,293	6,870,360	7,033,010	4,889,565	6,691,945	6,779,979	6,783,099	-	-
<b>WATER PLANT - 3310</b>											
<b>PERSONAL SERVICES</b>											
601-3310-50110	WAGES & SALARIES	259,084	353,867	353,640	361,308	246,319	374,481	377,390	377,390	-	-
601-3310-51110	OVERTIME	11,117	12,782	15,000	15,000	7,503	8,688	12,000	12,000	-	-
601-3310-51120	ON-CALL	32,647	32,748	35,000	35,000	25,625	37,850	39,000	39,000	-	-
601-3310-52110	INSURANCE BENEFITS	68,147	76,674	87,473	87,509	62,106	87,716	95,728	97,245	-	-
601-3310-52120	FICA EXPENSES	22,213	29,521	30,878	31,465	20,870	31,220	32,932	32,932	-	-
601-3310-52130	RETIREMENT	101,379	35,872	41,824	42,578	25,306	37,815	58,831	45,376	-	-
601-3310-52150	WORKER'S COMPENSATION	5,227	5,020	7,570	7,712	5,362	5,386	8,322	8,322	-	-
601-3310-52160	UNEMPLOYMENT INSURANCE	9,675	3,715	2,825	2,879	2,546	3,217	428	428	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
601-3310-52170	PAID LEAVE OREGON	1,162	1,544	1,616	1,647	1,091	1,632	1,714	1,714		
	<b>TOTAL PERSONAL SERVICES</b>	510,651	551,743	575,826	585,098	396,728	588,005	626,345	614,407	-	-
	<b>Total Full Time Equivalent (FTE)</b>	4.00	3.80	3.80	3.80	3.80	3.80	3.80	3.80		
	<b>MATERIAL &amp; SERVICES</b>										
601-3310-60100	PROFESSIONAL SERVICES	36,635	87,813	55,000	55,000	48,872	80,000	55,000	55,000		
601-3310-60900	OTHER PROFESSIONAL SERVICES	7,150	5,473	7,380	7,380	-	2,670	2,670	2,670		
601-3310-61100	UTILITIES - ELECTRIC	185,270	176,788	210,000	210,000	135,338	200,000	215,000	215,000		
601-3310-61110	UTILITIES - GAS HEATING	7,135	7,998	4,500	4,500	4,407	8,500	8,500	8,500		
601-3310-61190	UTILITIES - OTHER	1,343	1,530	1,200	1,200	830	1,200	1,200	1,200		
601-3310-61200	BUILDING & GROUNDS EXPENSES	15,318	43,099	150,000	150,000	116,615	160,000	150,000	150,000		
601-3310-61300	PERMITS/LICENSES EXPENSES	230	395	500	500	3,154	3,154	4,000	4,000		
601-3310-62100	CLEANING EXPENSES	14,502	15,332	15,000	15,000	10,728	17,000	17,000	17,000		
601-3310-63100	VEHICLE EXPENSES	(6,247)	(5,526)	8,308	8,308	2,601	5,000	5,000	5,000		
601-3310-63200	EQUIPMENT EXPENSES	141,262	198,726	150,000	150,000	28,928	120,000	150,000	100,000		
601-3310-63300	MAINTENANCE AGREEMENTS	21,657	21,322	24,000	24,000	13,728	13,728	16,000	16,000		
601-3310-63400	INFRASTRUCTURE EXPENSES	1,926	11,610	2,000	2,000	15,900	15,900	2,000	2,000		
601-3310-64200	RENTAL EXPENSES	-	-	2,000	2,000	-	1,000	2,000	2,000		
601-3310-65200	COMMUNICATIONS EXPENSES	5,747	6,229	6,100	6,100	4,546	7,200	7,400	7,400		
601-3310-65400	PRINTING & BINDING	209	70	500	500	54	200	-	-		
601-3310-65500	TRAVEL & MEETING EXPENSES	281	356	200	200	68	68	100	100		
601-3310-65550	MEMBERSHIPS, DUES & FEES	1,469	1,641	1,400	1,400	1,048	1,348	1,400	1,400		
601-3310-65600	TRAINING	985	300	1,500	1,500	1,576	2,300	2,000	2,000		
601-3310-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	4	4	-	-		
601-3310-66100	OFFICE SUPPLIES	639	1,676	2,000	2,000	421	450	-	-		
601-3310-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	264	100	100	90	90	-	-		
601-3310-66200	POSTAGE/SHIPPING EXPENSES	7	82	100	100	564	564	-	-		
601-3310-66350	CHEMICAL & LAB SUPPLIES	265,663	257,318	275,000	275,000	180,001	275,000	290,000	290,000		
601-3310-66500	CLOTHING & UNIFORMS	-	41	-	-	2,340	2,450	2,450	2,450		
601-3310-66600	GENERAL EXPENSES	-	5	100	100	-	100	100	100		
601-3310-66700	SAFETY & HEALTH EXPENSES	3,470	82	1,500	1,500	304	304	1,000	1,000		
601-3310-66800	FUEL	6,773	2,944	5,000	5,000	1,722	3,000	3,000	3,000		
601-3310-67200	OTHER DATA PROCESSING EXPENSES	3,838	9,462	4,500	4,500	5,045	5,600	5,600	5,600		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	715,262	845,030	927,888	927,888	578,884	926,830	941,420	891,420	-	-
	<b>CAPITAL OUTLAY</b>										
601-3310-73200	CAPITAL EQUIPMENT ACQUISITION	132,575	123,569	249,000	249,000	22,743	111,000				
	Raw Water Flow Meter Replacement							35,000	-		
	Siletz Station Pump							90,000	-		
	Raw Water Pump 2 VFD Replacement (Carryover)							138,000	-		
601-3310-74900	LEASE CAPITAL EXPENSES	1,677	-	-	-	-	81,177	-	-		
	<b>TOTAL CAPITAL OUTLAY</b>	134,252	123,569	249,000	249,000	22,743	192,177	263,000	-	-	-
	<b>DEBT SERVICE</b>										
601-3310-84900	LEASE-PRINCIPAL	13,545	14,190	13,545	13,545	5,418	23,890	30,030	30,030		
601-3310-89900	LEASE-INTEREST	2,743	2,149	2,743	2,743	-	2,660	12,759	12,759		

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL DEBT SERVICE</b>		16,288	16,339	16,288	16,288	5,418	26,550	42,789	42,789	-	-
<b>TOTAL WATER PLANT EXPENDITURES</b>		1,376,453	1,536,681	1,769,002	1,778,274	1,003,773	1,733,562	1,873,554	1,548,616	-	-
<b>WATER DISTRIBUTION - 3320</b>											
<b>PERSONAL SERVICES</b>											
601-3320-50110	WAGES & SALARIES	339,921	375,713	422,322	431,953	270,187	375,524	450,686	450,686		
601-3320-50220	LEAD WORKER PAY	255	668	600	600	726	915	1,000	1,000		
601-3320-51110	OVERTIME	32,719	37,105	41,000	41,000	16,738	28,225	41,000	41,000		
601-3320-51120	ON-CALL	19,457	17,003	21,200	21,200	19,300	31,100	31,500	31,500		
601-3320-52110	INSURANCE BENEFITS	84,285	73,904	105,064	105,110	72,688	99,846	112,680	114,461		
601-3320-52120	FICA EXPENSES	29,327	32,119	37,112	37,849	23,246	31,841	40,353	40,353		
601-3320-52130	RETIREMENT	47,458	37,387	53,705	54,623	27,846	40,531	60,600	60,600		
601-3320-52150	WORKER'S COMPENSATION	5,426	5,664	9,131	9,310	6,827	6,860	10,209	10,209		
601-3320-52160	UNEMPLOYMENT INSURANCE	13,117	2,506	3,396	3,463	1,172	1,176	524	524		
601-3320-52170	PAID LEAVE OREGON	1,516	1,679	1,940	1,979	1,215	1,649	2,096	2,096		
<b>TOTAL PERSONAL SERVICES</b>		573,481	583,748	695,470	707,087	439,945	617,667	750,648	752,429	-	-
<b>Total Full Time Equivalent (FTE)</b>		6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00		
<b>MATERIAL &amp; SERVICES</b>											
601-3320-60100	PROFESSIONAL SERVICES	16,090	31,676	21,000	21,000	8,645	17,000	25,000	25,000		
601-3320-60400	EMPLOYMENT SERVICES	-	-	-	-	-	-	20,000	20,000		
601-3320-60900	OTHER PROFESSIONAL SERVICES	10,966	18,995	25,000	25,000	4,173	18,995	20,000	20,000		
601-3320-61100	UTILITIES - ELECTRIC	37,659	39,700	40,175	40,175	23,440	39,700	40,175	40,175		
601-3320-61110	UTILITIES - GAS HEATING	4,591	4,869	5,570	5,570	2,550	4,869	5,570	5,570		
601-3320-61190	UTILITIES - OTHER	180	396	320	320	543	1,086	1,100	1,100		
601-3320-61200	BUILDING & GROUNDS EXPENSES	3,695	3,852	10,000	10,000	3,979	6,750	10,000	10,000		
601-3320-61300	PERMITS/LICENSES EXPENSES	878	2,302	2,200	2,200	590	1,000	2,200	2,200		
601-3320-62100	CLEANING EXPENSES	3,912	3,332	5,339	5,339	6,150	9,350	10,000	10,000		
601-3320-63100	VEHICLE EXPENSES	14,263	7,157	16,965	16,965	11,928	17,000	17,000	17,000		
601-3320-63200	EQUIPMENT EXPENSES	41,623	26,829	30,000	30,000	25,377	40,014	40,000	35,000		
601-3320-63300	MAINTENANCE AGREEMENTS	19,680	19,200	40,000	40,000	-	-	-	-		
601-3320-63400	INFRASTRUCTURE EXPENSES	159,050	190,641	160,000	160,000	136,959	200,000	400,000	200,000		
<b>Waterline Replacement Program \$0</b>											
601-3320-64200	RENTAL EXPENSES	10,698	45,635	12,000	12,000	-	-	12,000	12,000		
601-3320-65200	COMMUNICATIONS EXPENSES	10,008	10,069	10,500	10,500	5,460	8,930	10,500	10,500		
601-3320-65400	PRINTING & BINDING	364	(550)	500	500	91	130	-	-		
601-3320-65500	TRAVEL & MEETING EXPENSES	4,899	3,224	5,500	5,500	2,082	3,200	5,500	5,500		
601-3320-65550	MEMBERSHIPS, DUES & FEES	2,135	1,695	500	500	1,600	1,750	2,000	2,000		
601-3320-65600	TRAINING	1,990	1,253	4,000	4,000	780	3,200	4,000	4,000		
601-3320-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	17	18	-	-		
601-3320-66100	OFFICE SUPPLIES	1,298	1,456	1,500	1,500	451	492	-	-		
601-3320-66150	BOOKS/PERIODICALS/DVD & VIDEO	36	23	50	50	23	46	-	-		
601-3320-66200	POSTAGE/SHIPPING EXPENSES	38	19	50	50	19	38	-	-		
601-3320-66250	CONSTRUCTION MATERIAL&SUPPLIES	7,374	8,479	30,000	30,000	7,784	35,000	50,000	20,000		
601-3320-66350	CHEMICAL & LAB SUPPLIES	1,337	17,153	500	500	8,005	15,826	16,000	16,000		

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
601-3320-66500	CLOTHING & UNIFORMS	798	1,775	2,500	2,500	3,952	5,300	5,800	5,800		
601-3320-66600	GENERAL EXPENSES	1,730	2,173	1,000	1,000	(16)	-	1,000	1,000		
601-3320-66700	SAFETY & HEALTH EXPENSES	3,182	3,221	4,000	4,000	2,986	5,966	10,000	10,000		
601-3320-66800	FUEL	19,643	8,581	15,000	15,000	11,379	17,400	18,000	18,000		
601-3320-67200	OTHER DATA PROCESSING EXPENSES	3,000	11,100	3,000	3,000	26,644	26,644	27,000	27,000		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>381,117</b>	<b>464,255</b>	<b>447,169</b>	<b>447,169</b>	<b>295,591</b>	<b>479,704</b>	<b>752,845</b>	<b>517,845</b>	<b>-</b>	<b>-</b>
	<b>CAPITAL OUTLAY</b>										
601-3320-73100	VEHICLES	288,261	116,554	-	48,333	6,002	6,002	-	-		
601-3320-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	55,000	55,000	22,117	25,000				
	<b>Midsized Excavator (Replace 2012 Excavator)</b>							60,000	60,000		
	<b>Locator</b>							25,000	25,000		
	<b>AMI Upgrades (Carryover \$30k)</b>							100,000	-		
601-3320-74900	LEASE CAPITAL EXPENSES	-	2,672	33,742	33,742	-	81,177	-	-		
	<b>TOTAL CAPITAL OUTLAY</b>	<b>288,261</b>	<b>119,226</b>	<b>88,742</b>	<b>137,075</b>	<b>28,119</b>	<b>112,179</b>	<b>185,000</b>	<b>85,000</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>										
601-3320-84800	INTERFUND LOAN REPAY-PRINC	-	58,400	58,400	58,400	58,400	58,400	58,400	58,400	-	-
601-3320-84900	LEASE-PRINCIPAL	8,055	8,235	12,047	12,047	9,409	17,935	24,075	24,075		
601-3320-84905	SUBSCRIPTION-PRINCIPAL	9,560	9,778	9,560	9,560	-	9,778	9,778	9,778		
601-3320-85800	INTERFUND LOAN REPAY-INTEREST	-	13,140	10,512	10,512	10,512	10,512	7,884	7,884	-	-
601-3320-89900	LEASE-INTEREST	1,141	966	1,141	1,141	-	1,477	11,576	11,576		
601-3320-89905	SUBSCRIPTION-INTEREST	440	222	440	440	-	222	222	222		
	<b>TOTAL DEBT SERVICE</b>	<b>19,196</b>	<b>90,741</b>	<b>92,100</b>	<b>92,100</b>	<b>78,321</b>	<b>98,324</b>	<b>111,935</b>	<b>111,935</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER DISTRIBUTION EXPENDITURES</b>		<b>1,262,055</b>	<b>1,257,970</b>	<b>1,323,481</b>	<b>1,383,431</b>	<b>841,976</b>	<b>1,307,874</b>	<b>1,800,428</b>	<b>1,467,209</b>	<b>-</b>	<b>-</b>
<b>WATER ADMINISTRATIVE PROGRAMS - 3390</b>											
	<b>MATERIAL &amp; SERVICES</b>										
601-3390-60100	PROFESSIONAL SERVICES	-	-	67,500	67,500	40,750	62,750	67,500	67,500		
	<b>Federal and State Consulting Services \$135,000 (50%)</b>										
601-3390-60200	FINANCIAL PROFESSIONAL SERVICE	41,105	49,567	47,000	47,000	38,624	65,836	68,000	68,000		
601-3390-61140	UTILITIES - WATER & SEWER	1,719	2,389	10,000	10,000	1,246	2,282	5,000	5,000		
601-3390-61310	IN LIEU OF FRANCHISE FEES	44,113	51,739	58,000	58,000	38,239	54,986	57,735	57,766	-	-
601-3390-65100	INSURANCE PREMIUM & EXPENSES	70,107	73,636	78,791	78,791	76,476	76,476	81,829	81,829		
601-3390-69101	SERV PROVIDED BY GENERAL FUND	408,614	426,144	438,928	438,928	292,616	438,928	482,821	482,821	-	-
601-3390-69701	SERV PROVIDED BY PUBLIC WORKS	613,548	517,160	475,787	475,787	317,192	475,787	666,102	647,070	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>1,179,206</b>	<b>1,120,635</b>	<b>1,176,006</b>	<b>1,176,006</b>	<b>805,143</b>	<b>1,177,045</b>	<b>1,428,987</b>	<b>1,409,986</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER ADMINISTRATIVE PROGRAMS EXPENDITURES</b>		<b>1,179,206</b>	<b>1,120,635</b>	<b>1,176,006</b>	<b>1,176,006</b>	<b>805,143</b>	<b>1,177,045</b>	<b>1,428,987</b>	<b>1,409,986</b>	<b>-</b>	<b>-</b>
<b>TOTAL WATER FUND EXPENDITURES</b>		<b>3,817,714</b>	<b>3,915,286</b>	<b>4,268,489</b>	<b>4,337,711</b>	<b>2,650,892</b>	<b>4,218,481</b>	<b>5,102,969</b>	<b>4,425,811</b>	<b>-</b>	<b>-</b>
601-3390-90251	TRANSFER TO STREET FUND	70,000	70,000	70,000	70,000	46,664	70,000	70,000	70,000	-	-
601-3390-90301	TRANSFER TO DEBT SERVICE-WATER	880,874	931,651	990,768	990,768	452,779	990,768	1,056,100	1,056,100	-	-
601-3390-90303	TRANSFER TO DEBT SERVICE-GEN	5,826	-	-	5,675	-	-	-	-	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
601-3390-90403	TRANSFER TO PROP CAP PROJECTS	302,136	275,641	490,000	493,557	371,057	493,557	-	-	-	-
	Golf Course Drive Water System Improvement Design (15035)							881,659	-	-	-
	NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)							1,760,000	-	-	-
	Big Creek Dam #2 Spillway Hazard Mitigation/Valve & Drain Pipe Repair (21053)							250,000	250,000	-	-
	Public Works Shop Upgrade (21-25011)							7,500	7,500	-	-
601-3390-90406	TRANSFER TO RESERVE FUND-PROP	-	10,000	50,000	50,000	33,336	50,000	-	-	-	-
	Reserve - Water Variable Frequency Drive (VFD) Replacement							25,000	-	-	-
	TOTAL TRANSFERS TO	1,258,836	1,287,292	1,600,768	1,610,000	903,836	1,604,325	4,050,259	1,383,600	-	-
<b>TOTAL WATER FUND EXPENDITURES &amp; TRANSFERS</b>		<b>5,076,550</b>	<b>5,202,578</b>	<b>5,869,257</b>	<b>5,947,711</b>	<b>3,554,728</b>	<b>5,822,806</b>	<b>9,153,228</b>	<b>5,809,411</b>	<b>-</b>	<b>-</b>
601-3390-98100	CONTINGENCY ACCOUNT	-	-	488,884	573,080	-	-	-	442,591	-	-
601-3390-99200	UNAPPROPRIATED ENDING FUND BAL	707,412	899,715	512,219	512,219	1,334,837	869,139	(2,373,249)	531,097	-	-
<b>TOTAL WATER FUND REQUIREMENTS</b>		<b>5,783,962</b>	<b>6,102,293</b>	<b>6,870,360</b>	<b>7,033,010</b>	<b>4,889,565</b>	<b>6,691,945</b>	<b>6,779,979</b>	<b>6,783,099</b>	<b>-</b>	<b>-</b>



# Wastewater Fund - 602

The Wastewater Fund is a self-supported proprietary fund which collects fees for services relating to the treatment, distribution, and administration of operating a wastewater system within the City of Newport. All expenses of this fund are supported from wastewater charges billed to customers, as well as fees charged for new meters and other various wastewater services. The expenditures include all operational expenses (labor, equipment, facilities, and licensing, etc.), and transfers for capital outlay projects to Fund 403 and for principle, interest, and fee payments relating to long-term wastewater debt which are transferred to Fund 302 for payment.

***Wastewater Plant** - This cost center covers all labor, equipment, facility expenses, and licensing relating to the operation of the wastewater treatment plant, the North pump station, the influent pump station, the booster pump station, and the North Side lift station*

***Wastewater Collections** - This activity includes the operation of the wastewater collection system, including 24 sewage lift stations, forced mains, gravity, sewer lines, and lateral connections to the wastewater collection systems.*

***Wastewater Administrative Program** - This activity covers the in-lieu-of franchise fees, the services provided by the General Fund, including utility billing and services provided by Public Works Fund, which covers the supervisory expenses for wastewater and costs supported by the General Fund. In addition, funds are transferred from the administrative account to cover debt service with other miscellaneous transfers from the Wastewater Fund.*

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>WASTEWATER FUND - 602</b>										
<b>RESOURCES</b>										
FEDERAL SOURCES	-	75,526	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	18,529	25,993	7,500	7,500	934	1,854	2,000	2,000	-	-
FEES, FINES & FORFEITURES	6,493,004	7,249,572	8,171,000	8,171,000	5,047,674	7,103,222	7,458,383	7,458,383	-	-
INVESTMENTS	33,146	58,551	49,896	49,896	29,643	50,378	45,340	45,340	-	-
LOAN AND LEASE REVENUE	1,063	-	23,242	71,575	-	81,177	90,000	90,000	-	-
<b>TOTAL REVENUES</b>	<b>6,545,742</b>	<b>7,409,642</b>	<b>8,251,638</b>	<b>8,299,971</b>	<b>5,078,251</b>	<b>7,236,631</b>	<b>7,595,723</b>	<b>7,595,723</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
WASTEWATER PLANT	2,096,637	2,325,752	2,979,386	3,156,685	1,739,947	3,126,688	3,049,432	3,055,956	-	-
WASTEWATER COLLECTIONS	669,086	1,241,475	1,189,811	1,247,410	633,869	1,247,531	1,562,678	1,460,289	-	-
WASTEWATER ADMINISTRATIVE PROGRAMS	1,360,893	1,314,447	1,367,348	1,367,348	961,433	1,370,511	1,633,008	1,613,976	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>4,126,616</b>	<b>4,881,674</b>	<b>5,536,545</b>	<b>5,771,443</b>	<b>3,335,249</b>	<b>5,744,730</b>	<b>6,245,118</b>	<b>6,130,221</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>2,485,380</b>	<b>1,814,756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>888,659</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>4,126,616</b>	<b>4,881,674</b>	<b>8,021,925</b>	<b>7,586,199</b>	<b>3,335,249</b>	<b>5,744,730</b>	<b>6,245,118</b>	<b>7,018,880</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	220,218	70,416	-	58,700	58,700	166,197	-	-	-	-
TRANSFERS OUT	(923,846)	(2,816,167)	(2,159,502)	(2,165,177)	(1,909,502)	(2,159,502)	(2,889,992)	(1,396,900)	-	-
NET TRANSFERS	(703,628)	(2,745,751)	(2,159,502)	(2,106,477)	(1,850,802)	(1,993,305)	(2,889,992)	(1,396,900)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>1,715,498</b>	<b>(217,783)</b>	<b>(1,929,789)</b>	<b>(1,392,705)</b>	<b>(107,800)</b>	<b>(501,404)</b>	<b>(1,539,387)</b>	<b>(820,057)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>559,365</b>	<b>2,274,871</b>	<b>2,594,174</b>	<b>2,057,090</b>	<b>2,057,090</b>	<b>2,057,088</b>	<b>1,555,684</b>	<b>1,555,684</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>2,274,863</b>	<b>2,057,088</b>	<b>664,385</b>	<b>664,385</b>	<b>1,949,290</b>	<b>1,555,684</b>	<b>16,297</b>	<b>735,627</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>WASTEWATER FUND - 602</b>											
<b>RESOURCES</b>											
602-3490-42050	FEMA GRANT	-	75,526	-	-	-	-	-	-	-	-
	<b>TOTAL FEDERAL SOURCES</b>	-	75,526	-	-	-	-	-	-	-	-
602-3490-48001	MISC. SALES & SERVICES	18,529	25,993	7,500	7,500	934	1,854	2,000	2,000	-	-
	<b>TOTAL MISCELLANEOUS SOURCES</b>	18,529	25,993	7,500	7,500	934	1,854	2,000	2,000	-	-
602-3490-45505	WASTEWATER USER CHARGES	6,326,946	7,114,328	8,050,000	8,050,000	4,971,158	7,006,737	7,357,074	7,357,074	-	-
602-3490-46502	SEPTAGE REVENUE	166,058	135,244	121,000	121,000	76,516	96,485	101,309	101,309	-	-
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	6,493,004	7,249,572	8,171,000	8,171,000	5,047,674	7,103,222	7,458,383	7,458,383	-	-
602-3490-47001	INTEREST ON INVESTMENTS	33,146	58,551	49,896	49,896	29,643	50,378	45,340	45,340	-	-
	<b>TOTAL INVESTMENTS</b>	33,146	58,551	49,896	49,896	29,643	50,378	45,340	45,340	-	-
602-3490-48500	REVENUE FROM LOAN PROCEEDS	-	-	-	48,333	-	-	-	-	-	-
602-3490-48512	LEASE PROCEEDS	1,063	-	23,242	23,242	-	81,177	-	-	-	-
	<b>F350 On-Call Truck</b>							90,000	90,000	-	-
	<b>TOTAL LOAN &amp; LEASE REVENUES</b>	1,063	-	23,242	71,575	-	81,177	90,000	90,000	-	-
<b>TOTAL WASTEWATER FUND REVENUES</b>		6,545,742	7,409,642	8,251,638	8,299,971	5,078,251	7,236,631	7,595,723	7,595,723	-	-
602-3490-49302	TRANSFER FROM DEBT SER-WW	11,444	180	-	-	-	-	-	-	-	-
602-3490-49303	TRANSFER FROM DEBT SERV GOVT	1,327	131	-	-	-	-	-	-	-	-
602-3490-49403	TRANSFER FR. PROP CAP PROJECTS	207,447	70,105	-	58,700	58,700	166,197	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	220,218	70,416	-	58,700	58,700	166,197	-	-	-	-
<b>TOTAL WASTEWATER FUND REVENUES &amp; TRANSFERS</b>		6,765,960	7,480,058	8,251,638	8,358,671	5,136,951	7,402,828	7,595,723	7,595,723	-	-
602-3490-49901	BEGINNING FUND BALANCE	559,365	2,274,871	2,594,174	2,057,090	2,057,090	2,057,088	1,555,684	1,555,684	-	-
<b>TOTAL WASTEWATER FUND RESOURCES</b>		7,325,325	9,754,929	10,845,812	10,415,761	7,194,041	9,459,916	9,151,407	9,151,407	-	-

**WASTEWATER PLANT - 3410**

**PERSONAL SERVICES**

602-3410-50110	WAGES & SALARIES	360,841	415,584	437,400	448,106	318,787	477,815	538,812	538,812	-	-
602-3410-50220	LEAD WORKER PAY	-	783	600	600	737	1,212	1,500	1,500	-	-
602-3410-51110	OVERTIME	26,228	29,890	42,000	42,000	29,303	39,888	42,000	42,000	-	-
602-3410-51120	ON-CALL	33,785	32,911	33,000	33,000	26,850	40,050	42,000	42,000	-	-
602-3410-52110	INSURANCE BENEFITS	98,716	114,066	135,062	135,113	96,847	139,314	155,887	158,411	-	-
602-3410-52120	FICA EXPENSES	31,132	35,136	38,955	39,774	27,796	41,180	48,104	48,104	-	-
602-3410-52130	RETIREMENT	19,160	47,852	69,587	70,872	39,799	62,309	79,088	79,088	-	-
602-3410-52150	WORKER'S COMPENSATION	6,714	6,385	9,729	9,931	7,264	7,305	11,945	11,945	-	-
602-3410-52160	UNEMPLOYMENT INSURANCE	12,849	3,024	3,565	3,640	2,000	2,134	624	624	-	-
602-3410-52170	PAID LEAVE OREGON	1,609	1,833	2,037	2,080	1,452	2,151	2,498	2,498	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL PERSONAL SERVICES</b>		591,034	687,464	771,935	785,116	550,835	813,358	922,458	924,982	-	-
<b>Total Full Time Equivalent (FTE)</b>		6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00		
<b>MATERIAL &amp; SERVICES</b>											
602-3410-60100	PROFESSIONAL SERVICES	73,890	148,056	150,000	150,000	5,406	50,000	6,000	6,000		
602-3410-60300	LEGAL PROFESSIONAL SERVICES	-	62,000	-	-	-	-	-	-		
602-3410-60400	EMPLOYMENT SERVICES	30,478	-	-	-	-	-	-	-		
602-3410-61100	UTILITIES - ELECTRIC	249,071	248,247	220,000	220,000	149,113	220,000	235,000	235,000		
602-3410-61140	UTILITIES - WATER & SEWER	-	75,790	75,000	75,000	69,167	100,000	103,948	103,948		
602-3410-61190	UTILITIES - OTHER	2,926	5,140	4,000	4,000	1,684	2,045	1,500	1,500		
602-3410-61200	BUILDING & GROUNDS EXPENSES	17,698	20,373	12,000	12,000	10,716	15,578	12,000	16,000		
602-3410-61300	PERMITS/LICENSES EXPENSES	19,171	17,430	20,000	20,000	1,245	1,250	2,500	2,500		
602-3410-62100	CLEANING EXPENSES	21,524	25,301	30,000	30,000	13,262	20,000	25,000	25,000		
602-3410-63100	VEHICLE EXPENSES	4,342	14,477	4,050	4,050	571	1,000	2,500	2,500		
602-3410-63200	EQUIPMENT EXPENSES	347,104	323,153	250,000	250,000	190,717	250,000	270,000	270,000		
602-3410-63300	MAINTENANCE AGREEMENTS	12,554	16,899	15,000	15,000	16,430	16,430	18,000	18,000		
602-3410-63400	INFRASTRUCTURE EXPENSES	9,833	103,448	-	164,118	69,708	69,708	250,000	250,000		
	<b>Silo Refurbish \$150,000</b>										
602-3410-65200	COMMUNICATIONS EXPENSES	9,500	9,634	14,000	14,000	4,392	6,400	6,400	6,400		
602-3410-65400	PRINTING & BINDING	323	1,347	1,055	1,055	213	320	-	-		
602-3410-65500	TRAVEL & MEETING EXPENSES	1,960	1,321	300	300	707	707	200	200		
602-3410-65550	MEMBERSHIPS, DUES & FEES	1,782	3,095	3,000	3,000	1,831	3,000	3,000	3,000		
602-3410-65600	TRAINING	2,389	2,714	4,500	4,500	2,649	6,750	5,298	5,298		
602-3410-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	4	4	-	-		
602-3410-65740	BIOSOLID PROGRAM EXPENSES	117,409	113,063	130,000	130,000	74,113	112,000	130,000	130,000		
602-3410-66100	OFFICE SUPPLIES	5,219	737	1,000	1,000	68	183	-	-		
602-3410-66150	BOOKS/PERIODICALS/DVD & VIDEO	865	-	500	500	399	400	-	-		
602-3410-66200	POSTAGE/SHIPPING EXPENSES	233	89	300	300	33	100	-	-		
602-3410-66350	CHEMICAL & LAB SUPPLIES	263,288	303,286	275,000	275,000	232,114	375,000	375,000	375,000		
602-3410-66500	CLOTHING & UNIFORMS	-	770	500	500	3,300	3,300	4,050	4,050		
602-3410-66600	GENERAL EXPENSES	1,324	55,841	500	500	69	100	100	100		
602-3410-66700	SAFETY & HEALTH EXPENSES	1,498	2,982	1,200	1,200	1,251	1,500	1,500	1,500		
602-3410-66800	FUEL	4,929	2,908	4,000	4,000	4,030	5,400	6,000	6,000		
602-3410-67200	OTHER DATA PROCESSING EXPENSES	1,150	8,100	3,000	3,000	4,460	28,800	28,800	28,800		
<b>TOTAL MATERIAL &amp; SERVICES</b>		1,200,460	1,566,201	1,218,905	1,383,023	857,652	1,289,975	1,486,796	1,490,796	-	-
<b>CAPITAL OUTLAY</b>											
602-3410-73200	CAPITAL EQUIPMENT ACQUISITION	287,784	55,909	972,250	972,250	320,004	926,000				
	<b>Septage Receiving Unit</b>							210,000	210,000		
	<b>Hy Core Unit Northside</b>							275,000	275,000		
	<b>Influent Pump Station Pump</b>							79,000	79,000		
	<b>Waste Activated Sludge Pump</b>							60,000	60,000		
602-3410-74900	LEASE CAPITAL EXPENSES	1,063	-	-	-	-	81,177	-	-		
<b>TOTAL CAPITAL OUTLAY</b>		288,847	55,909	972,250	972,250	320,004	1,007,177	624,000	624,000	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE</b>											
602-3410-84900	LEASE-PRINCIPAL	15,135	15,315	15,135	15,135	11,456	15,315	15,315	15,315	-	-
602-3410-89900	LEASE-INTEREST	1,161	863	1,161	1,161	-	863	863	863	-	-
	<b>TOTAL DEBT SERVICE</b>	16,296	16,178	16,296	16,296	11,456	16,178	16,178	16,178	-	-
<b>TOTAL WASTEWATER PLANT EXPENDITURES</b>		2,096,637	2,325,752	2,979,386	3,156,685	1,739,947	3,126,688	3,049,432	3,055,956	-	-
<b>WASTEWATER COLLECTIONS- 3420</b>											
<b>PERSONAL SERVICES</b>											
602-3420-50110	WAGES & SALARIES	187,617	230,023	254,562	262,209	180,629	273,551	361,168	299,644	-	-
602-3420-50220	LEAD WORKER PAY	198	60	800	800	164	328	800	800	-	-
602-3420-51110	OVERTIME	19,670	29,979	35,000	35,000	15,899	27,744	35,000	35,000	-	-
602-3420-51120	ON-CALL	28,879	31,442	33,000	33,000	26,050	38,450	39,000	39,000	-	-
602-3420-52110	INSURANCE BENEFITS	27,203	52,240	105,502	105,539	37,514	52,626	99,388	89,571	-	-
602-3420-52120	FICA EXPENSES	17,906	21,725	24,783	25,368	16,911	25,657	33,562	28,813	-	-
602-3420-52130	RETIREMENT	7,735	21,233	36,917	37,684	20,533	29,412	50,449	43,066	-	-
602-3420-52150	WORKER'S COMPENSATION	4,244	4,026	6,187	6,332	4,947	4,976	8,356	7,171	-	-
602-3420-52160	UNEMPLOYMENT INSURANCE	5,303	2,102	2,264	2,318	1,215	1,356	436	374	-	-
602-3420-52170	PAID LEAVE OREGON	935	1,136	1,292	1,323	884	1,342	1,744	1,499	-	-
	<b>TOTAL PERSONAL SERVICES</b>	299,690	393,966	500,307	509,573	304,746	455,442	629,903	544,938	-	-
	<b>Total Full Time Equivalent (FTE)</b>	4.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00	-	-
<b>MATERIAL &amp; SERVICES</b>											
602-3420-60100	PROFESSIONAL SERVICES	22,922	17,085	35,000	35,000	6,311	27,000	35,000	35,000	-	-
602-3420-60300	LEGAL PROFESSIONAL SERVICES	-	-	-	-	375	750	-	-	-	-
602-3420-60400	EMPLOYMENT SERVICES	-	-	-	-	-	-	20,000	20,000	-	-
602-3420-60900	OTHER PROFESSIONAL SERVICES	-	-	-	-	140	216	-	-	-	-
602-3420-61100	UTILITIES - ELECTRIC	86,532	86,418	90,859	90,859	54,408	86,418	90,000	90,000	-	-
602-3420-61110	UTILITIES - GAS HEATING	3,268	3,483	3,431	3,431	1,736	3,483	3,500	3,500	-	-
602-3420-61140	UTILITIES - WATER & SEWER	-	26,996	25,000	25,000	32,186	45,614	50,000	50,000	-	-
602-3420-61190	UTILITIES - OTHER	3,964	5,149	4,800	4,800	2,321	5,149	5,200	5,200	-	-
602-3420-61200	BUILDING & GROUNDS EXPENSES	16,672	1,608	5,500	5,500	3,644	5,422	5,500	5,500	-	-
602-3420-61300	PERMITS/LICENSES EXPENSES	2,053	1,450	2,700	2,700	474	1,450	1,450	1,450	-	-
602-3420-62100	CLEANING EXPENSES	3,427	10,057	9,000	9,000	1,802	4,000	6,000	6,000	-	-
602-3420-63100	VEHICLE EXPENSES	21,718	7,504	20,000	20,000	8,222	20,000	25,000	25,000	-	-
602-3420-63200	EQUIPMENT EXPENSES	31,367	31,413	45,000	45,000	39,302	39,974	45,000	45,000	-	-
602-3420-63300	MAINTENANCE AGREEMENTS	-	-	-	-	6,408	6,408	6,408	6,408	-	-
602-3420-63400	INFRASTRUCTURE EXPENSES	95,277	73,450	120,000	120,000	85,802	149,642	350,000	350,000	-	-
	<b>Sanitary Sewer Rehab and Replacement Program \$200,000</b>										
602-3420-64200	RENTAL EXPENSES	9,474	440	600	600	-	-	600	600	-	-
602-3420-65200	COMMUNICATIONS EXPENSES	4,330	6,080	5,145	5,145	6,034	9,058	10,000	10,000	-	-
602-3420-65400	PRINTING & BINDING	(194)	(26)	342	342	72	118	-	-	-	-
602-3420-65500	TRAVEL & MEETING EXPENSES	2,108	864	4,000	4,000	3,880	4,500	4,500	4,500	-	-
602-3420-65550	MEMBERSHIPS, DUES & FEES	173	145	300	300	-	-	300	300	-	-
602-3420-65600	TRAINING	840	1,070	3,000	3,000	1,620	3,120	4,000	4,000	-	-
602-3420-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	17	18	-	-	-	-

BUDGET WORKSHEETS  
for Fiscal Year 2026-2027

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
602-3420-66100	OFFICE SUPPLIES	1,269	2,001	2,500	2,500	464	560	-	-	-	-
602-3420-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	-	-	-	23	46	-	-	-	-
602-3420-66200	POSTAGE/SHIPPING EXPENSES	-	23	50	50	56	112	-	-	-	-
602-3420-66250	CONSTRUCTION MATERIAL&SUPPLIES	-	-	-	-	1,330	2,660	20,000	20,000	-	-
602-3420-66300	TRAFFIC SAFETY & SIGNAGE	-	-	2,500	2,500	-	1,500	2,500	2,500	-	-
602-3420-66350	CHEMICAL & LAB SUPPLIES	3,638	-	2,000	2,000	-	1,800	2,000	2,000	-	-
602-3420-66500	CLOTHING & UNIFORMS	584	1,067	1,000	1,000	3,037	3,874	4,200	4,200	-	-
602-3420-66600	GENERAL EXPENSES	3,072	57,996	5,000	5,000	26	52	5,000	5,000	-	-
602-3420-66700	SAFETY & HEALTH EXPENSES	8,699	6,389	5,000	5,000	7,454	12,856	10,000	10,000	-	-
602-3420-66800	FUEL	15,804	10,744	10,000	10,000	8,310	13,136	13,500	13,500	-	-
602-3420-67200	OTHER DATA PROCESSING EXPENSES	-	8,100	8,500	8,500	5,221	5,221	3,476	3,476	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>336,997</b>	<b>359,506</b>	<b>411,227</b>	<b>411,227</b>	<b>280,675</b>	<b>454,157</b>	<b>723,134</b>	<b>723,134</b>	<b>-</b>	<b>-</b>
	<b>CAPITAL OUTLAY</b>										
602-3420-73100	VEHICLES	-	203,228	-	48,333	6,001	6,001	-	-	-	-
602-3420-73200	CAPITAL EQUIPMENT ACQUISITION	31,856	284,232	240,000	240,000	38,394	240,000	-	-	-	-
	<b>Rigid Camera and Locator</b>							25,000	25,000	-	-
	<b>Midsize Excavator (Replace 2012 Excavator)</b>							60,000	60,000	-	-
602-3420-74900	LEASE CAPITAL EXPENSES	-	-	33,742	33,742	-	81,177	-	-	-	-
	<b>F350 On-Call Truck</b>							90,000	90,000	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>31,856</b>	<b>487,460</b>	<b>273,742</b>	<b>322,075</b>	<b>44,395</b>	<b>327,178</b>	<b>175,000</b>	<b>175,000</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>										
602-3420-84900	LEASE-PRINCIPAL	535	537	4,527	4,527	4,053	10,237	32,930	16,377	-	-
602-3420-89900	LEASE-INTEREST	8	6	8	8	-	517	1,711	840	-	-
	<b>TOTAL DEBT SERVICE</b>	<b>543</b>	<b>543</b>	<b>4,535</b>	<b>4,535</b>	<b>4,053</b>	<b>10,754</b>	<b>34,641</b>	<b>17,217</b>	<b>-</b>	<b>-</b>
	<b>TOTAL WASTEWATER COLLECTIONS EXPENDITURES</b>	<b>669,086</b>	<b>1,241,475</b>	<b>1,189,811</b>	<b>1,247,410</b>	<b>633,869</b>	<b>1,247,531</b>	<b>1,562,678</b>	<b>1,460,289</b>	<b>-</b>	<b>-</b>
	<b>WASTEWATER ADMINISTRATIVE PROGRAMS - 3490</b>										
	<b>MATERIAL &amp; SERVICES</b>										
602-3490-60100	PROFESSIONAL SERVICES	-	-	67,500	67,500	40,750	62,750	67,500	67,500	-	-
	<b>Federal and State Consulting Services \$135,000 (50%)</b>										
602-3490-60200	FINANCIAL PROFESSIONAL SERVICE	55,434	67,833	61,000	61,000	46,925	71,802	74,000	74,000	-	-
602-3490-61310	IN LIEU OF FRANCHISE FEES	61,011	71,633	80,500	80,500	49,712	70,067	73,571	73,571	-	-
602-3490-65100	INSURANCE PREMIUM & EXPENSES	116,985	123,176	131,798	131,798	140,342	140,342	150,166	150,166	-	-
602-3490-66600	GENERAL EXPENSES	-	-	1,000	1,000	-	-	-	-	-	-
602-3490-69101	SERV PROVIDED BY GENERAL FUND	483,211	503,941	519,059	519,059	346,040	519,059	570,965	570,965	-	-
602-3490-69220	SERV PROVIDED BY AIRPORT FUND	30,704	30,704	30,704	30,704	20,472	30,704	30,704	30,704	-	-
602-3490-69701	SERV PROVIDED BY PUBLIC WORKS	613,548	517,160	475,787	475,787	317,192	475,787	666,102	647,070	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>1,360,893</b>	<b>1,314,447</b>	<b>1,367,348</b>	<b>1,367,348</b>	<b>961,433</b>	<b>1,370,511</b>	<b>1,633,008</b>	<b>1,613,976</b>	<b>-</b>	<b>-</b>
	<b>TOTAL WASTEWATER ADMINISTRATIVE PROGRAMS EXPENDITURES</b>	<b>1,360,893</b>	<b>1,314,447</b>	<b>1,367,348</b>	<b>1,367,348</b>	<b>961,433</b>	<b>1,370,511</b>	<b>1,633,008</b>	<b>1,613,976</b>	<b>-</b>	<b>-</b>
	<b>TOTAL WASTEWATER FUND EXPENDITURES</b>	<b>4,126,616</b>	<b>4,881,674</b>	<b>5,536,545</b>	<b>5,771,443</b>	<b>3,335,249</b>	<b>5,744,730</b>	<b>6,245,118</b>	<b>6,130,221</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
602-3490-90251	TRANSFER TO STREET FUND	70,000	70,000	70,000	70,000	46,664	70,000	70,000	70,000	-	-
602-3490-90302	TRANSFER TO DEBT SERVICE-WW	611,251	1,219,765	1,199,502	1,199,502	1,199,502	1,199,502	1,194,400	1,194,400	-	-
602-3490-90303	TRANSFER TO DEBT SERVICE-GEN	1,166	-	-	5,675	-	-	-	-	-	-
602-3490-90403	TRANSFER TO PROP CAP PROJECTS	241,429	1,501,402	840,000	840,000	630,000	840,000	-	-	-	-
	Public Works Shop Upgrade (21-25011)							7,500	7,500	-	-
	NW 73rd Wastewater Redirection - Design (26-24014)							300,000	-	-	-
	Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)							1,193,092	-	-	-
602-3490-90406	TRANSFER TO RESERVE FUND-PROP	-	25,000	50,000	50,000	33,336	50,000	-	-	-	-
	Reserve - Wastewater Variable Frequency Drive (VFD) Replacement							25,000	25,000	-	-
	Reserve - VAC Truck Replacement							100,000	100,000	-	-
	<b>TOTAL TRANSFERS TO</b>	<b>923,846</b>	<b>2,816,167</b>	<b>2,159,502</b>	<b>2,165,177</b>	<b>1,909,502</b>	<b>2,159,502</b>	<b>2,889,992</b>	<b>1,396,900</b>	<b>-</b>	<b>-</b>
<b>TOTAL WASTEWATER FUND EXPENDITURES &amp; TRANSFERS</b>		<b>5,050,462</b>	<b>7,697,841</b>	<b>7,696,047</b>	<b>7,936,620</b>	<b>5,244,751</b>	<b>7,904,232</b>	<b>9,135,110</b>	<b>7,527,121</b>	<b>-</b>	<b>-</b>
602-3490-98100	CONTINGENCY ACCOUNT	-	-	2,485,380	1,814,756	-	-	-	888,659	-	-
602-3490-99200	UNAPPROPRIATED ENDING FUND BAL	2,274,863	2,057,088	664,385	664,385	1,949,290	1,555,684	16,297	735,627	-	-
<b>TOTAL WASTEWATER FUND REQUIREMENTS</b>		<b>7,325,325</b>	<b>9,754,929</b>	<b>10,845,812</b>	<b>10,415,761</b>	<b>7,194,041</b>	<b>9,459,916</b>	<b>9,151,407</b>	<b>9,151,407</b>	<b>-</b>	<b>-</b>



# Storm Water Fund - 603

The Storm Water Fund is a proprietary fund supported entirely through charges billed to utility customers relating to the operation and administration of a storm water system within the City of Newport. The expenditures include all operational expenses (labor, materials, and equipment) and long-term debt for the storm water projects necessary for the operation of the storm water system.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>STORMWATER FUND - 603</b>										
<b>RESOURCES</b>										
FEES, FINES & FORFEITURES	1,223,017	1,490,701	1,600,000	1,600,000	1,071,230	1,610,614	1,691,145	1,691,145	-	-
INVESTMENTS	15,074	4,711	509	509	4,904	5,837	5,253	5,253	-	-
<b>TOTAL REVENUES</b>	<b>1,238,091</b>	<b>1,495,412</b>	<b>1,600,509</b>	<b>1,600,509</b>	<b>1,076,134</b>	<b>1,616,451</b>	<b>1,696,398</b>	<b>1,696,398</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
STORMWATER MAINTENANCE	802,384	582,389	685,701	691,794	441,812	666,894	1,107,894	1,088,612	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>802,384</b>	<b>582,389</b>	<b>685,701</b>	<b>691,794</b>	<b>441,812</b>	<b>666,894</b>	<b>1,107,894</b>	<b>1,088,612</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>224,373</b>	<b>291,291</b>	<b>-</b>	<b>-</b>	<b>433,533</b>	<b>155,097</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>802,384</b>	<b>582,389</b>	<b>910,074</b>	<b>983,085</b>	<b>441,812</b>	<b>666,894</b>	<b>1,541,427</b>	<b>1,243,709</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	150,000	48,113	-	59,044	59,044	347,492	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	292,000	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	(708,461)	(945,459)	(904,704)	(904,704)	(469,675)	(904,704)	(724,920)	(1,024,920)	-	-
NET TRANSFERS	(266,461)	(897,346)	(904,704)	(845,660)	(410,631)	(557,212)	(724,920)	(1,024,920)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>169,246</b>	<b>15,677</b>	<b>(214,269)</b>	<b>(228,236)</b>	<b>223,691</b>	<b>392,345</b>	<b>(569,949)</b>	<b>(572,231)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>125,593</b>	<b>294,842</b>	<b>296,553</b>	<b>310,520</b>	<b>310,520</b>	<b>310,519</b>	<b>702,864</b>	<b>702,864</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>294,839</b>	<b>310,519</b>	<b>82,284</b>	<b>82,284</b>	<b>534,211</b>	<b>702,864</b>	<b>132,915</b>	<b>130,633</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>STORMWATER FUND - 603</b>											
<b>RESOURCES</b>											
603-3790-46504	CAPITAL IMPROVEMENT SURCHARGE	-	-	-	-	(1)	-	-	-	-	-
603-3790-46701	STORM DRAIN UTILITY FEES	-	-	-	-	5	-	-	-	-	-
603-3790-46705	STORMWATER FEES	1,223,017	1,490,701	1,600,000	1,600,000	1,071,226	1,610,614	1,691,145	1,691,145	-	-
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	1,223,017	1,490,701	1,600,000	1,600,000	1,071,230	1,610,614	1,691,145	1,691,145	-	-
603-3790-47001	INTEREST ON INVESTMENTS	15,074	4,711	509	509	4,904	5,837	5,253	5,253	-	-
	<b>TOTAL INVESTMENTS</b>	15,074	4,711	509	509	4,904	5,837	5,253	5,253	-	-
<b>TOTAL STORMWATER FUND REVENUES</b>		1,238,091	1,495,412	1,600,509	1,600,509	1,076,134	1,616,451	1,696,398	1,696,398	-	-
603-3790-49403	TRANSFER FR. PROP CAP PROJECTS	150,000	48,113	-	59,044	59,044	347,492	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	150,000	48,113	-	59,044	59,044	347,492	-	-	-	-
603-3790-49800	INTERFUND LOAN FROM OTHER FUND	292,000	-	-	-	-	-	-	-	-	-
	<b>TOTAL INTERFUND LOAN FROM</b>	292,000	-	-	-	-	-	-	-	-	-
<b>TOTAL STORMWATER FUND REVENUES &amp; TRANSFERS</b>		1,680,091	1,543,525	1,600,509	1,659,553	1,135,178	1,963,943	1,696,398	1,696,398	-	-
603-3790-49901	BEGINNING FUND BALANCE	125,593	294,842	296,553	310,520	310,520	310,519	702,864	702,864	-	-
<b>TOTAL STORMWATER FUND RESOURCES</b>		1,805,684	1,838,367	1,897,062	1,970,073	1,445,698	2,274,462	2,399,262	2,399,262	-	-
<b>STORMWATER MAINTENANCE - 3710</b>											
<b>PERSONAL SERVICES</b>											
603-3710-50110	WAGES & SALARIES	126,749	147,618	155,521	160,436	114,304	170,956	186,581	186,581	-	-
603-3710-50220	LEAD WORKER PAY	33	34	600	600	-	-	600	600	-	-
603-3710-51110	OVERTIME	4,082	3,243	4,500	4,500	1,891	3,561	4,500	4,500	-	-
603-3710-51120	ON-CALL	7,688	5,873	10,000	10,000	4,125	5,075	10,000	10,000	-	-
603-3710-52110	INSURANCE BENEFITS	19,712	24,163	63,433	63,457	25,976	37,727	56,516	57,422	-	-
603-3710-52120	FICA EXPENSES	10,313	11,810	12,995	13,371	9,142	13,509	15,471	15,471	-	-
603-3710-52130	RETIREMENT	4,661	13,835	23,699	24,223	11,304	16,568	23,390	23,390	-	-
603-3710-52150	WORKER'S COMPENSATION	4,523	4,753	6,913	7,112	5,137	5,153	7,578	7,578	-	-
603-3710-52160	UNEMPLOYMENT INSURANCE	2,709	1,633	1,189	1,224	917	1,052	201	201	-	-
603-3710-52170	PAID LEAVE OREGON	530	617	679	699	478	706	803	803	-	-
	<b>TOTAL PERSONAL SERVICES</b>	181,000	213,579	279,529	285,622	173,274	254,307	305,640	306,546	-	-
	<b>Total Full Time Equivalent (FTE)</b>	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-	-
<b>MATERIAL &amp; SERVICES</b>											
603-3710-60100	PROFESSIONAL SERVICES	3,513	4,540	8,000	8,000	-	4,540	8,000	8,000	-	-
603-3710-60200	FINANCIAL PROFESSIONAL SERVICE	10,928	14,409	10,000	10,000	9,963	16,112	17,000	17,000	-	-
603-3710-61100	UTILITIES - ELECTRIC	1,110	1,306	1,300	1,300	775	1,306	1,500	1,500	-	-
603-3710-61110	UTILITIES - GAS HEATING	1,238	1,364	1,500	1,500	639	1,364	1,500	1,500	-	-

BUDGET WORKSHEETS  
for Fiscal Year 2026-2027

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
603-3710-61200	BUILDING & GROUNDS EXPENSES	483	1,513	1,000	1,000	558	1,513	1,600	1,600		
603-3710-61300	PERMITS/LICENSES EXPENSES	168	173	-	-	30	173	173	173		
603-3710-62100	CLEANING EXPENSES	30	-	-	-	17	34	-	-		
603-3710-63100	VEHICLE EXPENSES	6,287	2,675	15,000	15,000	11,525	22,348	25,000	25,000		
603-3710-63200	EQUIPMENT EXPENSES	33,404	6,108	10,000	10,000	6,760	12,366	20,000	20,000		
603-3710-63400	INFRASTRUCTURE EXPENSES	3,589	13,903	20,000	20,000	6,849	20,000	225,000	225,000		
	<b>Stormwater Rehab and Replacement Program \$200,000</b>										
603-3710-64200	RENTAL EXPENSES	-	298	500	500	-	-	-	-		
603-3710-65100	INSURANCE PREMIUM & EXPENSES	1,911	3,779	4,044	4,044	3,765	3,765	4,029	4,029		
603-3710-65200	COMMUNICATIONS EXPENSES	404	451	500	500	205	451	500	500		
603-3710-65500	TRAVEL & MEETING EXPENSES	348	192	700	700	100	168	500	500		
603-3710-65550	MEMBERSHIPS, DUES & FEES	145	145	200	200	-	-	200	200		
603-3710-65600	TRAINING	-	-	4,000	4,000	-	2,000	4,000	4,000		
603-3710-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	4	4	-	-		
603-3710-66100	OFFICE SUPPLIES	505	199	100	100	57	82	-	-		
603-3710-66150	BOOKS/PERIODICALS/DVD & VIDEO	36	-	-	-	23	46	-	-		
603-3710-66200	POSTAGE/SHIPPING EXPENSES	-	-	50	50	-	-	-	-		
603-3710-66250	CONSTRUCTION MATERIAL&SUPPLIES	4,753	6,251	20,000	20,000	6,091	20,000	30,000	30,000		
603-3710-66300	TRAFFIC SAFETY & SIGNAGE	-	-	4,000	4,000	-	3,000	4,000	4,000		
603-3710-66350	CHEMICAL & LAB SUPPLIES	3,638	-	-	-	-	5,000	5,000	5,000		
603-3710-66500	CLOTHING & UNIFORMS	125	-	500	500	1,329	1,875	1,875	1,875		
603-3710-66600	GENERAL EXPENSES	624	558	1,000	1,000	-	624	1,000	1,000		
603-3710-66700	SAFETY & HEALTH EXPENSES	1,773	3,435	4,000	4,000	188	300	4,000	4,000		
603-3710-66800	FUEL	3,953	-	5,000	5,000	1,626	5,000	5,000	5,000		
603-3710-67200	OTHER DATA PROCESSING EXPENSES	-	8,100	8,400	8,400	4,138	4,138	4,200	4,200		
603-3710-69101	SERV PROVIDED BY GENERAL FUND	68,206	71,132	73,266	73,266	48,848	73,266	80,593	80,593		
603-3710-69701	SERV PROVIDED BY PUBLIC WORKS	185,952	156,739	144,200	144,200	96,136	144,200	216,300	196,112	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>333,123</b>	<b>297,270</b>	<b>337,260</b>	<b>337,260</b>	<b>199,626</b>	<b>343,675</b>	<b>660,970</b>	<b>640,782</b>	<b>-</b>	<b>-</b>
	<b>CAPITAL OUTLAY</b>										
603-3710-73100	VEHICLES	288,261	-	-	-	-	-	-	-		
603-3710-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	-	-	-	-	-	-		
	<b>Rigid Camera and Locator</b>							25,000	25,000		
	<b>Small Jetter Vac Trailer</b>							50,000	50,000		
	<b>TOTAL CAPITAL OUTLAY</b>	<b>288,261</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>										
603-3710-84800	INTERFUND LOAN REPAY-PRINC	-	58,400	58,400	58,400	58,400	58,400	58,400	58,400	-	-
603-3710-85800	INTERFUND LOAN REPAY-INTEREST	-	13,140	10,512	10,512	10,512	10,512	7,884	7,884	-	-
	<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>71,540</b>	<b>68,912</b>	<b>68,912</b>	<b>68,912</b>	<b>68,912</b>	<b>66,284</b>	<b>66,284</b>	<b>-</b>	<b>-</b>
	<b>TOTAL STORMWATER MAINTENANCE EXPENDITURES</b>	<b>802,384</b>	<b>582,389</b>	<b>685,701</b>	<b>691,794</b>	<b>441,812</b>	<b>666,894</b>	<b>1,107,894</b>	<b>1,088,612</b>	<b>-</b>	<b>-</b>
603-3790-90305	TRANSFER TO DEBT SERV-STORMWTR	628,461	626,009	623,960	623,960	259,117	623,960	618,000	618,000	-	-
603-3790-90402	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-	-
	<b>NW 55th Street Improvement Project (25-24006)</b>								300,000	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
603-3790-90403	TRANSFER TO PROP CAP PROJECTS	80,000	319,450	280,744	280,744	210,558	280,744	-	-	-	-
	Public Works Shop Upgrade (21-25011)							7,500	7,500	-	-
	SW Hurbert and SW Bay Storm Improvements (27-24021)							99,420	99,420	-	-
	TOTAL TRANSFERS TO	708,461	945,459	904,704	904,704	469,675	904,704	724,920	1,024,920	-	-
<b>TOTAL STORMWATER FUND EXPENDITURES &amp; TRANSFERS</b>		<b>1,510,845</b>	<b>1,527,848</b>	<b>1,590,405</b>	<b>1,596,498</b>	<b>911,487</b>	<b>1,571,598</b>	<b>1,832,814</b>	<b>2,113,532</b>	<b>-</b>	<b>-</b>
603-3790-98100	CONTINGENCY ACCOUNT	-	-	224,373	291,291	-	-	433,533	155,097	-	-
603-3790-99200	UNAPPROPRIATED ENDING FUND BAL	294,839	310,519	82,284	82,284	534,211	702,864	132,915	130,633	-	-
<b>TOTAL STORMWATER FUND REQUIREMENTS</b>		<b>1,805,684</b>	<b>1,838,367</b>	<b>1,897,062</b>	<b>1,970,073</b>	<b>1,445,698</b>	<b>2,274,462</b>	<b>2,399,262</b>	<b>2,399,262</b>	<b>-</b>	<b>-</b>



# Public Works Fund - 701

The Public Works Fund is an internal service fund that is supported through a service fee from the Street Fund, Water Fund, Wastewater Fund, and Storm Water Fund. This pays for Public Works Administration and the Engineering Department. These general services are charged against the ones benefitting from these services.

*Public Works Administration - This cost center includes labor, support, and materials for the Public Works Director, support staff, Operations Superintendent, and Administrative Assistant.*

*Engineering - This cost center supports the labor, materials, training, and other expenses related to the operation of the Engineering Department.*

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>PUBLIC WORKS FUND - 701</b>										
<b>RESOURCES</b>										
MISCELLANEOUS SOURCES	2,439	17,380	-	14,115	14,115	14,115	-	-	-	-
SERVICES PROVIDED FOR	1,599,002	1,347,800	1,239,976	1,239,976	826,656	1,239,976	1,764,807	1,686,367	-	-
FEES, FINES & FORFEITURES	-	6,004	6,500	6,500	3,644	4,844	5,000	5,000	-	-
INVESTMENTS	44,402	55,347	42,475	42,475	28,756	43,242	38,918	38,918	-	-
LOAN AND LEASE REVENUE	36,257	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,682,100</b>	<b>1,426,531</b>	<b>1,288,951</b>	<b>1,303,066</b>	<b>873,171</b>	<b>1,302,177</b>	<b>1,808,725</b>	<b>1,730,285</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
PUBLIC WORKS ADMINISTRATION	572,443	576,766	616,241	616,241	419,655	622,307	668,957	670,276	-	-
ENGINEERING	827,069	745,445	1,361,981	1,381,884	735,916	1,213,325	1,363,912	1,329,248	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>1,399,512</b>	<b>1,322,211</b>	<b>1,978,222</b>	<b>1,998,125</b>	<b>1,155,571</b>	<b>1,835,632</b>	<b>2,032,869</b>	<b>1,999,524</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>217,764</b>	<b>321,814</b>	<b>-</b>	<b>-</b>	<b>220,156</b>	<b>212,475</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,399,512</b>	<b>1,322,211</b>	<b>2,195,986</b>	<b>2,319,939</b>	<b>1,155,571</b>	<b>1,835,632</b>	<b>2,253,025</b>	<b>2,211,999</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN										
TRANSFERS OUT	-	(14,600)	-	-	-	-	-	-	-	-
NET TRANSFERS	-	(14,600)	-	-	-	-	-	-	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>282,588</b>	<b>89,720</b>	<b>(907,035)</b>	<b>(1,016,873)</b>	<b>(282,400)</b>	<b>(533,455)</b>	<b>(444,300)</b>	<b>(481,714)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>802,819</b>	<b>1,085,411</b>	<b>1,065,293</b>	<b>1,175,131</b>	<b>1,175,131</b>	<b>1,175,131</b>	<b>641,676</b>	<b>641,676</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>1,085,407</b>	<b>1,175,131</b>	<b>158,258</b>	<b>158,258</b>	<b>892,731</b>	<b>641,676</b>	<b>197,376</b>	<b>159,962</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>PUBLIC WORKS FUND - 701</b>											
<b>RESOURCES</b>											
701-3110-48001	MISC. SALES & SERVICES	2,439	17,380	-	14,115	-	-	-	-	-	-
701-3110-48400	SALE OF PROPERTY	-	-	-	-	14,115	14,115	-	-	-	-
	<b>TOTAL MISCELLANEOUS SOURCES</b>	2,439	17,380	-	14,115	14,115	14,115	-	-	-	-
701-3110-45251	SERVICE PROVIDED FOR STR FUND	185,954	156,741	144,202	144,202	96,136	144,202	216,303	196,115	-	-
701-3110-45601	SERVICE PROVIDED WATER	613,548	517,160	475,787	475,787	317,192	475,787	666,102	647,070	-	-
701-3110-45602	SERVICE PROVIDED WASTEWATER	613,548	517,160	475,787	475,787	317,192	475,787	666,102	647,070	-	-
701-3110-45603	SERVICE PROVIDED STORMWATER	185,952	156,739	144,200	144,200	96,136	144,200	216,300	196,112	-	-
	<b>TOTAL SERVICE PROVIDED FOR</b>	1,599,002	1,347,800	1,239,976	1,239,976	826,656	1,239,976	1,764,807	1,686,367	-	-
701-3110-46480	ROW PERMIT	-	6,004	6,500	6,500	3,644	4,844	5,000	5,000	-	-
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	-	6,004	6,500	6,500	3,644	4,844	5,000	5,000	-	-
701-3110-47001	INTEREST ON INVESTMENTS	44,402	55,347	42,475	42,475	28,756	43,242	38,918	38,918	-	-
	<b>TOTAL INVESTMENTS</b>	44,402	55,347	42,475	42,475	28,756	43,242	38,918	38,918	-	-
701-3110-48512	LEASE PROCEEDS	36,257	-	-	-	-	-	-	-	-	-
	<b>TOTAL LOAN &amp; LEASE REVENUES</b>	36,257	-	-	-	-	-	-	-	-	-
<b>TOTAL PUBLIC WORKS FUND REVENUES</b>		1,682,100	1,426,531	1,288,951	1,303,066	873,171	1,302,177	1,808,725	1,730,285	-	-
701-3110-49901	BEGINNING FUND BALANCE	802,819	1,085,411	1,065,293	1,175,131	1,175,131	1,175,131	641,676	641,676	-	-
<b>TOTAL PUBLIC WORKS FUND RESOURCES</b>		2,484,919	2,511,942	2,354,244	2,478,197	2,048,302	2,477,308	2,450,401	2,371,961	-	-
<b>PUBLIC WORKS ADMINISTRATION - 3110</b>											
<b>PERSONNEL SERVICES</b>											
701-3110-50110	WAGES & SALARIES	282,171	322,064	327,786	327,786	226,630	343,406	346,145	346,145	-	-
701-3110-51110	OVERTIME	119	275	500	500	-	-	500	500	-	-
701-3110-52110	INSURANCE BENEFITS	69,275	67,181	72,787	72,787	50,801	70,893	76,045	77,234	-	-
701-3110-52120	FICA EXPENSES	20,929	23,972	25,114	25,114	17,037	25,620	26,653	26,653	-	-
701-3110-52130	RETIREMENT	59,028	29,214	36,829	36,829	27,223	40,790	43,867	43,867	-	-
701-3110-52150	WORKER'S COMPENSATION	1,754	3,750	6,300	6,300	4,461	4,481	6,278	6,278	-	-
701-3110-52160	UNEMPLOYMENT INSURANCE	8,524	1,918	2,298	2,298	1,167	1,255	347	347	-	-
701-3110-52170	PAID LEAVE OREGON	1,095	1,253	1,312	1,312	891	1,340	1,387	1,387	-	-
	<b>TOTAL PERSONNEL SERVICES</b>	442,895	449,627	472,926	472,926	328,210	487,785	501,222	502,411	-	-
	<b>Total Full Time Equivalent (FTE)</b>	3.00	3.20	3.20	3.20	3.20	3.20	3.20	3.20	-	-
<b>MATERIAL &amp; SERVICES</b>											
701-3110-60200	FINANCIAL PROFESSIONAL SERVICE	529	735	750	750	443	745	775	775	-	-
701-3110-60900	OTHER PROFESSIONAL SERVICES	-	323	-	-	-	-	-	-	-	-
701-3110-61200	BUILDING & GROUNDS EXPENSES	3,142	-	-	-	20	3,000	3,142	3,142	-	-

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
701-3110-61300	PERMITS/LICENSES EXPENSES	380	-	200	200	125	250	380	380		
701-3110-63100	VEHICLE EXPENSES	14,018	7,366	15,471	15,471	865	3,200	10,000	10,000		
701-3110-63200	EQUIPMENT EXPENSES	-	10	-	-	-	-	-	-		
701-3110-65100	INSURANCE PREMIUM & EXPENSES	15,687	18,146	19,416	19,416	16,904	16,904	18,087	18,087		
701-3110-65200	COMMUNICATIONS EXPENSES	3,654	4,663	4,650	4,650	1,359	4,663	4,700	4,700		
701-3110-65400	PRINTING & BINDING	53	101	100	100	7	100	2,030	2,030		
701-3110-65500	TRAVEL & MEETING EXPENSES	2,185	292	3,000	3,000	23	2,400	3,200	3,200		
701-3110-65550	MEMBERSHIPS, DUES & FEES	727	755	1,000	1,000	-	755	1,000	1,000		
701-3110-65600	TRAINING	200	634	3,000	3,000	187	2,200	3,000	3,000		
701-3110-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	22	22	-	-		
701-3110-66100	OFFICE SUPPLIES	1,431	982	1,500	1,500	448	982	8,800	8,800		
701-3110-66150	BOOKS/PERIODICALS/DVD & VIDEO	60	-	-	-	-	100	600	600		
701-3110-66200	POSTAGE/SHIPPING EXPENSES	12	42	50	50	6	42	800	800		
701-3110-66500	CLOTHING & UNIFORMS	-	-	-	-	2,209	2,209	2,150	2,150		
701-3110-66700	SAFETY & HEALTH EXPENSES	-	640	1,000	1,000	120	600	4,600	4,600		
701-3110-66800	FUEL	375	244	700	700	87	244	700	700		
701-3110-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	-	1,618	1,630	1,500	1,630		
701-3110-69101	SERV PROVIDED BY GENERAL FUND	72,566	75,679	77,949	77,949	51,968	77,949	85,744	85,744	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>115,019</b>	<b>110,612</b>	<b>128,786</b>	<b>128,786</b>	<b>76,411</b>	<b>117,995</b>	<b>151,208</b>	<b>151,338</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>										
701-3110-84900	LEASE-PRINCIPAL	11,701	14,031	11,701	11,701	15,034	14,031	14,031	14,031		
701-3110-89900	LEASE-INTEREST	2,828	2,496	2,828	2,828	-	2,496	2,496	2,496		
	<b>TOTAL DEBT SERVICE</b>	<b>14,529</b>	<b>16,527</b>	<b>14,529</b>	<b>14,529</b>	<b>15,034</b>	<b>16,527</b>	<b>16,527</b>	<b>16,527</b>	<b>-</b>	<b>-</b>
	<b>TOTAL PUBLIC WORKS ADMINISTRATION EXPENDITURES</b>	<b>572,443</b>	<b>576,766</b>	<b>616,241</b>	<b>616,241</b>	<b>419,655</b>	<b>622,307</b>	<b>668,957</b>	<b>670,276</b>	<b>-</b>	<b>-</b>
<b>ENGINEERING - 3120</b>											
	<b>PERSONNEL SERVICES</b>										
701-3120-50110	WAGES & SALARIES	433,505	455,282	764,591	769,439	483,122	746,500	807,974	807,974		
701-3120-50120	PART TIME/EXTRA HELP WAGES	-	-	-	-	7,998	12,000	-	-		
701-3120-51110	OVERTIME	614	1,690	2,375	2,375	-	500	1,500	1,500		
701-3120-51120	ON-CALL	1,200	5,156	7,125	7,125	-	1,000	1,000	1,000		
701-3120-52110	INSURANCE BENEFITS	85,525	72,940	163,580	163,603	88,845	116,609	140,988	143,169		
701-3120-52120	FICA EXPENSES	32,844	33,786	59,218	59,589	37,085	55,974	62,338	62,338		
701-3120-52130	RETIREMENT	60,259	59,057	109,948	110,385	51,535	80,780	116,025	116,025		
701-3120-52150	WORKER'S COMPENSATION	5,198	4,731	8,341	8,396	6,264	6,315	8,805	8,805		
701-3120-52160	UNEMPLOYMENT INSURANCE	15,416	2,991	5,419	5,453	3,063	3,136	810	810		
701-3120-52170	PAID LEAVE OREGON	1,581	1,767	3,096	3,116	1,939	2,927	3,242	3,242		
	<b>TOTAL PERSONNEL SERVICES</b>	<b>636,142</b>	<b>637,400</b>	<b>1,123,693</b>	<b>1,129,481</b>	<b>679,851</b>	<b>1,025,741</b>	<b>1,142,682</b>	<b>1,144,863</b>	<b>-</b>	<b>-</b>
	<b>Total Full Time Equivalent (FTE)</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>-</b>
	<b>MATERIAL &amp; SERVICES</b>										
701-3120-60100	PROFESSIONAL SERVICES	36,452	40,294	150,000	150,000	206	75,000	100,000	75,000		
701-3120-60900	OTHER PROFESSIONAL SERVICES	-	-	-	-	9,410	9,410	-	-		

BUDGET WORKSHEETS  
for Fiscal Year 2026-2027

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
701-3120-61200	BUILDING & GROUNDS EXPENSES	-	(12)	-	-	-	-	-	-	-	-
701-3120-61300	PERMITS/LICENSES EXPENSES	98	1,520	2,000	2,000	-	500	2,000	1,000	500	-
701-3120-61500	CITY FACILITY RENT	31,814	25,589	9,267	9,267	6,176	9,267	29,787	27,392	27,392	-
701-3120-62100	CLEANING EXPENSES	715	-	250	250	-	-	250	250	250	-
701-3120-63100	VEHICLE EXPENSES	(12,400)	(15,303)	2,500	2,500	549	1,000	1,500	1,250	1,250	-
701-3120-63200	EQUIPMENT EXPENSES	-	93	1,000	1,000	2,276	3,000	5,000	4,000	4,000	-
701-3120-65100	INSURANCE PREMIUM & EXPENSES	4,807	4,993	5,343	5,343	4,229	4,229	4,525	4,525	4,525	-
701-3120-65200	COMMUNICATIONS EXPENSES	5,317	7,689	7,500	7,500	8,819	14,434	15,000	15,000	15,000	-
701-3120-65400	PRINTING & BINDING	2,226	3,185	3,500	3,500	1,406	2,000	2,700	2,000	2,000	-
701-3120-65500	TRAVEL & MEETING EXPENSES	3,487	1,883	4,000	4,000	1,428	2,000	2,500	2,500	2,500	-
701-3120-65550	MEMBERSHIPS, DUES & FEES	2,431	2,955	3,000	3,000	632	1,000	2,000	2,000	2,000	-
701-3120-65600	TRAINING	-	100	2,500	2,500	5,470	7,500	15,000	10,000	10,000	-
701-3120-66100	OFFICE SUPPLIES	1,567	897	1,500	1,500	1,076	1,500	2,000	2,000	2,000	-
701-3120-66150	BOOKS/PERIODICALS/DVD & VIDEO	109	90	500	500	-	-	100	100	100	-
701-3120-66200	POSTAGE/SHIPPING EXPENSES	15	54	300	300	4	300	300	300	300	-
701-3120-66500	CLOTHING & UNIFORMS	733	582	1,000	1,000	5,088	5,400	6,400	5,400	5,400	-
701-3120-66600	GENERAL EXPENSES	1,122	4,315	1,000	1,000	-	1,000	3,000	2,000	2,000	-
701-3120-66700	SAFETY & HEALTH EXPENSES	-	-	250	250	-	250	500	500	500	-
701-3120-66800	FUEL	966	1,151	1,500	1,500	570	1,000	1,500	1,500	1,500	-
701-3120-67200	OTHER DATA PROCESSING EXPENSES	1,407	802	2,500	2,500	1,626	1,626	1,000	1,000	1,000	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>80,866</b>	<b>80,877</b>	<b>199,410</b>	<b>199,410</b>	<b>48,965</b>	<b>140,416</b>	<b>194,062</b>	<b>157,217</b>	-	-
	<b>CAPITAL OUTLAY</b>										
701-3120-73100	VEHICLES	45,926	-	-	-	-	-	-	-	-	-
701-3120-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	-	14,115	-	10,000	-	-	-	-
701-3120-73300	COMPUTER EQUIPMENT ACQUISITION	-	-	11,000	11,000	-	10,000	-	-	-	-
701-3120-74900	LEASE CAPITAL EXPENSES	36,257	-	-	-	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>82,183</b>	<b>-</b>	<b>11,000</b>	<b>25,115</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>										
701-3120-84900	LEASE-PRINCIPAL	24,115	24,239	24,115	24,115	7,100	24,239	24,239	24,239	24,239	-
701-3120-89900	LEASE-INTEREST	3,763	2,929	3,763	3,763	-	2,929	2,929	2,929	2,929	-
	<b>TOTAL DEBT SERVICE</b>	<b>27,878</b>	<b>27,168</b>	<b>27,878</b>	<b>27,878</b>	<b>7,100</b>	<b>27,168</b>	<b>27,168</b>	<b>27,168</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENGINEERING EXPENDITURES</b>		<b>827,069</b>	<b>745,445</b>	<b>1,361,981</b>	<b>1,381,884</b>	<b>735,916</b>	<b>1,213,325</b>	<b>1,363,912</b>	<b>1,329,248</b>	<b>-</b>	<b>-</b>
<b>TOTAL PUBLIC WORKS FUND EXPENDITURES</b>		<b>1,399,512</b>	<b>1,322,211</b>	<b>1,978,222</b>	<b>1,998,125</b>	<b>1,155,571</b>	<b>1,835,632</b>	<b>2,032,869</b>	<b>1,999,524</b>	<b>-</b>	<b>-</b>
701-3110-90405	TRANSFER TO CAPITAL IMPROVEMTS	-	14,600	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	<b>-</b>	<b>14,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PUBLIC WORKS FUND EXPENDITURES &amp; TRANSFERS</b>		<b>1,399,512</b>	<b>1,336,811</b>	<b>1,978,222</b>	<b>1,998,125</b>	<b>1,155,571</b>	<b>1,835,632</b>	<b>2,032,869</b>	<b>1,999,524</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS  
for Fiscal Year 2026-2027

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
701-3110-98100	CONTINGENCY ACCOUNT	-	-	217,764	321,814	-	-	220,156	212,475	-	-
701-3110-99200	UNAPPROPRIATED ENDING FUND BAL	1,085,407	1,175,131	158,258	158,258	892,731	641,676	197,376	159,962	-	-
<b>TOTAL PUBLIC WORKS FUND REQUIREMENTS</b>		<b>2,484,919</b>	<b>2,511,942</b>	<b>2,354,244</b>	<b>2,478,197</b>	<b>2,048,302</b>	<b>2,477,308</b>	<b>2,450,401</b>	<b>2,371,961</b>	<b>-</b>	<b>-</b>

# City Facilities Fund - 711

The City Facilities Fund, an internal service fund, was created to house expenses for city facilities funded primarily from the General Fund and Room Tax Fund. These include City Hall, Fire, Library, Parks Maintenance, Custodial, piers and boardwalks, Performing Arts Center, Visual Arts Center, and municipal street lights. In addition, the Facilities Maintenance and Safety staff is funded from this fund, as well. Please note that facilities that are operated by a special revenue fund such as the airport, Recreation Center, or facilities that are operated by a proprietary fund, such as Water, Wastewater, and Storm Water, are funded directly through those funds. The resources for this fund include an internal rent that is charged to the appropriate cost centers, as well as the transfers from the General fund and Room Tax Fund.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CITY FACILITES FUND - 711</b>										
<b>RESOURCES</b>										
FEDERAL SOURCES	-	21,209	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	1,685,173	677,530	253,988	276,488	204,174	287,998	544,756	466,565	-	-
INVESTMENTS	42,877	63,430	47,183	47,183	29,761	43,945	39,551	39,551	-	-
LOAN AND LEASE REVENUE	-	-	-	-	-	52,779	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,728,050</b>	<b>762,169</b>	<b>301,171</b>	<b>323,671</b>	<b>233,935</b>	<b>384,722</b>	<b>584,307</b>	<b>506,116</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
FACILITIES ADMINISTRATION	321,824	296,011	570,696	570,696	263,016	464,820	603,975	573,168	-	-
CITY HALL FACILITY	180,314	202,782	235,574	235,574	196,416	248,531	262,282	240,954	-	-
FIRE FACILITIES	65,077	73,983	120,421	142,921	75,161	105,548	133,653	123,177	-	-
LIBRARY FACILITY	98,432	125,884	140,994	140,994	94,429	136,202	171,520	131,534	-	-
PARK MAINTENANCE	768,179	855,248	933,173	984,173	667,731	1,122,958	1,086,715	1,039,364	-	-
PARK RESTROOMS	268,308	273,718	320,162	320,162	181,331	294,401	323,738	324,416	-	-
PIER & BOARDWALKS	16,001	20,194	29,319	29,319	12,501	18,301	23,935	22,435	-	-
PERFORMING ARTS CENTER	155,799	168,871	202,997	202,997	121,997	177,441	192,819	192,819	-	-
VISUAL ARTS CENTER	85,681	88,817	104,468	104,468	69,830	95,179	101,478	101,478	-	-
STREET LIGHTS	418,250	474,160	476,000	476,000	324,882	544,728	582,000	542,000	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>2,377,865</b>	<b>2,579,668</b>	<b>3,133,804</b>	<b>3,207,304</b>	<b>2,007,294</b>	<b>3,208,109</b>	<b>3,482,115</b>	<b>3,291,345</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>381,959</b>	<b>412,345</b>	<b>-</b>	<b>-</b>	<b>341,745</b>	<b>338,651</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,377,865</b>	<b>2,579,668</b>	<b>3,515,763</b>	<b>3,619,649</b>	<b>2,007,294</b>	<b>3,208,109</b>	<b>3,823,860</b>	<b>3,629,996</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	4,470,902	2,900,029	2,060,989	2,217,091	1,530,110	2,217,091	4,846,699	2,822,115	-	-
TRANSFERS OUT	(3,430,961)	(795,419)	(139,897)	(351,999)	(317,027)	(351,999)	(2,079,736)	(170,825)	-	-
NET TRANSFERS	1,039,941	2,104,610	1,921,092	1,865,092	1,213,083	1,865,092	2,766,963	2,651,290	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>390,126</b>	<b>287,111</b>	<b>(1,293,500)</b>	<b>(1,430,886)</b>	<b>(560,276)</b>	<b>(958,295)</b>	<b>(472,590)</b>	<b>(472,590)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>753,650</b>	<b>1,143,774</b>	<b>1,293,500</b>	<b>1,430,886</b>	<b>1,430,887</b>	<b>1,430,885</b>	<b>472,590</b>	<b>472,590</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>1,143,776</b>	<b>1,430,885</b>	<b>-</b>	<b>-</b>	<b>870,611</b>	<b>472,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CITY FACILITIES FUND - 711</b>											
<b>FACILITIES ADMINISTRATION &amp; SAFETY- 7001</b>											
<b>RESOURCES</b>											
711-7001-44003	MISCELLANEOUS GRANT	-	-	-	-	500	500	-	-	-	-
711-7001-48001	MISC. SALES & SERVICES	-	35	-	-	-	-	-	-	-	-
	<b>TOTAL MISCELANEOUS SOURCES</b>	-	35	-	-	500	500	-	-	-	-
711-7001-47001	INTEREST ON INVESTMENTS	42,877	63,430	47,183	47,183	29,761	43,945	39,551	39,551	-	-
	<b>TOTAL INVESTMENTS</b>	42,877	63,430	47,183	47,183	29,761	43,945	39,551	39,551	-	-
	<b>FACILITIES ADMINISTRATION &amp; SAFETY REVENUES</b>	42,877	63,465	47,183	47,183	30,261	44,445	39,551	39,551	-	-
711-7001-49101	TRANSFER FROM GENERAL FUND <b>Annual Operation Transfer</b>	219,263	96,500	144,952	144,952	96,632	144,952	-	-	-	-
711-7001-49230	TRANSFER FROM ROOM TAX FUND <b>Annual Facilities Administration Request (38%)</b>	153,308	143,160	216,864	216,864	144,576	216,864	221,200	200,200	-	-
	<b>TOTAL TRANSFERS FROM</b>	372,571	239,660	361,816	361,816	241,208	361,816	450,711	418,004	-	-
	<b>TOTAL FACILITIES ADMIN &amp; SAFETY REVENUES &amp; TRANSFERS</b>	415,448	303,125	408,999	408,999	271,469	406,261	490,262	457,555	-	-
711-7001-49901	BEGINNING FUND BALANCE	130,812	224,434	218,766	231,548	231,550	231,548	172,989	172,989	-	-
	<b>TOTAL FACILITIES ADMINISTRATION &amp; SAFETY RESOURCES</b>	546,260	527,559	627,765	640,547	503,019	637,809	663,251	630,544	-	-
<b>EXPENDITURES</b>											
<b>PERSONNEL SERVICES</b>											
711-7001-50110	WAGES & SALARIES	95,573	112,379	228,162	228,162	115,900	191,308	249,739	249,739	-	-
711-7001-51110	OVERTIME	3,123	4,148	4,000	4,000	2,414	3,933	4,000	4,000	-	-
711-7001-52110	INSURANCE BENEFITS	14,768	16,654	48,880	48,880	15,330	22,092	25,730	26,123	-	-
711-7001-52120	FICA EXPENSES	7,702	8,716	17,898	17,898	9,087	14,788	19,767	19,767	-	-
711-7001-52130	RETIREMENT	40,078	9,617	28,425	28,425	8,707	13,381	34,209	34,209	-	-
711-7001-52150	WORKER'S COMPENSATION	2,484	2,403	5,616	5,616	3,974	3,994	4,886	4,886	-	-
711-7001-52160	UNEMPLOYMENT INSURANCE	3,169	508	1,625	1,625	530	582	254	254	-	-
711-7001-52170	PAID LEAVE OREGON	400	452	929	929	473	770	1,014	1,014	-	-
	<b>TOTAL PERSONNEL SERVICES</b>	167,297	154,877	335,535	335,535	156,415	250,848	339,599	339,992	-	-
	<b>Total Full Time Equivalent (FTE)</b>	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
<b>MATERIAL &amp; SERVICES</b>											
711-7001-60100	PROFESSIONAL SERVICES	1,120	-	1,500	1,500	-	1,500	1,500	1,500	-	-
711-7001-60200	FINANCIAL PROFESSIONAL SERVICE	501	839	825	825	460	825	825	825	-	-
711-7001-60400	EMPLOYMENT SERVICES	2,400	2,150	8,000	8,000	(1,500)	8,000	8,000	8,000	-	-
711-7001-60900	OTHER PROFESSIONAL SERVICES	-	-	10,000	10,000	-	10,000	10,000	10,000	-	-
711-7001-61100	UTILITIES - ELECTRIC	2,220	2,612	3,000	3,000	1,550	2,711	3,000	3,000	-	-

Account No.	Description	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	FY 2026-2027	FY 2026-2027
		Prior Year Actuals	Prior Year Actuals	Current Year Beg. Budget	Current Year Amend. Budget	8 Months Actuals	Fiscal Year End Estimates	Department Request	Proposed Budget	Approved Budget	Adopted Budget
711-7001-61110	UTILITIES - GAS HEATING	2,477	2,727	2,300	2,300	1,277	2,438	2,500	2,500		
711-7001-61200	BUILDING & GROUNDS EXPENSES	19,084	14,887	27,000	27,000	7,785	10,915	27,000	27,000		
711-7001-61300	PERMITS/LICENSES EXPENSES	-	209	250	250	-	250	250	250		
711-7001-62100	CLEANING EXPENSES	2,803	1,829	3,500	3,500	167	3,500	3,500	3,500		
711-7001-63100	VEHICLE EXPENSES	1,852	1,991	3,500	3,500	1,261	2,507	3,500	3,500		
711-7001-63200	EQUIPMENT EXPENSES	2,786	3,352	5,000	5,000	991	3,181	5,000	3,000		
711-7001-63300	MAINTENANCE AGREEMENTS	240	-	-	-	-	-	-	-		
711-7001-64200	RENTAL EXPENSES	2,612	1,174	3,000	3,000	-	2,000	3,000	3,000		
711-7001-65100	INSURANCE PREMIUM & EXPENSES	5,738	4,365	4,671	4,671	4,936	4,936	5,282	5,282		
711-7001-65200	COMMUNICATIONS EXPENSES	2,907	3,210	3,500	3,500	1,824	3,500	4,100	3,500		
711-7001-65400	PRINTING & BINDING	111	(39)	150	150	31	138	150	150		
711-7001-65500	TRAVEL & MEETING EXPENSES	439	171	2,700	2,700	49	180	3,900	3,000		
711-7001-65550	MEMBERSHIPS, DUES & FEES	27	78	100	100	-	-	100	100		
711-7001-65600	TRAINING	-	-	20,000	20,000	5,250	19,250	20,000	20,000		
711-7001-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	5,300	5,300	1,782	5,282	5,300	4,500		
711-7001-66100	OFFICE SUPPLIES	609	270	600	600	21	521	600	600		
711-7001-66500	CLOTHING & UNIFORMS	318	467	500	500	3,207	3,807	2,150	1,500		
711-7001-66700	SAFETY & HEALTH EXPENSES	955	521	24,800	24,800	9,456	24,800	20,000	15,000		
711-7001-66800	FUEL	1,309	1,397	2,000	2,000	882	1,596	2,000	2,000		
711-7001-67200	OTHER DATA PROCESSING EXPENSES	-	4,050	5,250	5,250	2,069	4,419	5,250	4,000		
711-7001-69101	SERV PROVIDED BY GENERAL FUND	90,798	94,693	97,534	97,534	65,024	97,534	107,287	107,287		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>141,306</b>	<b>140,953</b>	<b>234,980</b>	<b>234,980</b>	<b>106,522</b>	<b>213,790</b>	<b>244,194</b>	<b>232,994</b>	<b>-</b>	<b>-</b>
	<b>CAPITAL OUTLAY</b>										
711-7001-73200	CAPITAL EQUIPMENT ACQUISITION	13,040	-	-	-	-	-	20,000	-		
	<i>Portable Hi-Lift Platform and Trailer</i>										
	<b>TOTAL CAPITAL OUTLAY</b>	<b>13,040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEBT SERVICE</b>										
711-7001-84900	LEASE-PRINCIPAL	178	179	178	178	79	179	179	179		
711-7001-89900	LEASE-INTEREST	3	2	3	3	-	3	3	3		
	<b>TOTAL DEBT SERVICE</b>	<b>181</b>	<b>181</b>	<b>181</b>	<b>181</b>	<b>79</b>	<b>182</b>	<b>182</b>	<b>182</b>	<b>-</b>	<b>-</b>
	<b>TOTAL FACILITIES ADMINISTRATION &amp; SAFETY EXPENDITURES</b>	<b>321,824</b>	<b>296,011</b>	<b>570,696</b>	<b>570,696</b>	<b>263,016</b>	<b>464,820</b>	<b>603,975</b>	<b>573,168</b>	<b>-</b>	<b>-</b>
711-7001-98100	CONTINGENCY ACCOUNT	-	-	57,069	69,851	-	-	59,276	57,376	-	-
711-7001-99200	UNAPPROPRIATED ENDING FUND BAL	224,436	231,548	-	-	240,003	172,989	-	-	-	-
	<b>TOTAL FACILITES ADMINISTRATION &amp; SAFETY REQUIREMENTS</b>	<b>546,260</b>	<b>527,559</b>	<b>627,765</b>	<b>640,547</b>	<b>503,019</b>	<b>637,809</b>	<b>663,251</b>	<b>630,544</b>	<b>-</b>	<b>-</b>
	<b>CITY HALL FACILITY - 7010</b>										
	<b>RESOURCES</b>										
711-7010-48200	CITY FACILITIES RENTAL INCOME	300,641	241,813	87,573	87,573	58,384	87,573	281,483	258,854	-	-
	<b>TOTAL MISCELANEOUS SOURCES</b>	<b>300,641</b>	<b>241,813</b>	<b>87,573</b>	<b>87,573</b>	<b>58,384</b>	<b>87,573</b>	<b>281,483</b>	<b>258,854</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL CITY HALL FACILITY REVENUES</b>		300,641	241,813	87,573	87,573	58,384	87,573	281,483	258,854	-	-
711-7010-49101	TRANSFER FROM GENERAL FUND	156,350	26,000	-	-	-	-	-	-	-	-
	City Hall Roof and Seismic Evaluation (21030)							425,000	-	-	-
	City Hall HVAC Upgrade (21-26XXX)							150,000	48,325	-	-
	Police Department Patrol Area Remodel (21-26XXX)							75,000	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	156,350	26,000	-	-	-	-	650,000	48,325	-	-
<b>TOTAL CITY HALL FACILITY REVENUES &amp; TRANSFERS</b>		456,991	267,813	87,573	87,573	58,384	87,573	931,483	307,179	-	-
711-7010-49901	BEGINNING FUND BALANCE	14,149	128,226	171,737	167,257	167,257	167,257	6,299	6,299		
<b>TOTAL CITY HALL FACILITY RESOURCES</b>		471,140	396,039	259,310	254,830	225,641	254,830	937,782	313,478	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
711-7010-61100	UTILITIES - ELECTRIC	27,196	31,124	31,000	31,000	18,856	32,900	33,887	33,887		
711-7010-61110	UTILITIES - GAS HEATING	702	789	750	750	537	904	931	931		
711-7010-61140	UTILITIES - WATER & SEWER	-	4,581	4,900	4,900	5,645	8,571	8,914	8,914		
711-7010-61190	UTILITIES - OTHER	2,254	2,720	3,200	3,200	1,130	2,720	3,000	3,000		
711-7010-61200	BUILDING & GROUNDS EXPENSES	27,043	23,065	40,000	40,000	48,493	58,383	60,000	40,000		
711-7010-61300	PERMITS/LICENSES EXPENSES	26	306	250	250	25	325	375	375		
711-7010-62100	CLEANING EXPENSES	33,391	40,280	38,000	38,000	27,036	41,036	43,000	40,000		
711-7010-63200	EQUIPMENT EXPENSES	8,268	13,813	20,000	20,000	4,439	10,939	14,000	14,000		
711-7010-63300	MAINTENANCE AGREEMENTS	6,265	7,168	7,500	7,500	5,436	7,436	7,700	7,700		
711-7010-64200	RENTAL EXPENSES	-	246	1,500	1,500	-	-	-	-		
711-7010-65100	INSURANCE PREMIUM & EXPENSES	75,169	78,690	88,474	88,474	84,556	84,556	90,475	90,475		
711-7010-65200	COMMUNICATIONS EXPENSES	-	-	-	-	124	622	-	1,532		
711-7010-66700	SAFETY & HEALTH EXPENSES	-	-	-	-	139	139	-	140		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	180,314	202,782	235,574	235,574	196,416	248,531	262,282	240,954	-	-
<b>TOTAL CITY HALL FACILITY EXPENDITURES</b>		180,314	202,782	235,574	235,574	196,416	248,531	262,282	240,954	-	-
711-7010-90405	TRANSFER TO CAPITAL IMPROVEMTS	162,600	26,000	-	-	-	-	-	-	-	-
	City Hall Roof and Seismic Evaluation (21030)							425,000	-	-	-
	City Hall HVAC Upgrade (21-26XXX)							150,000	48,325	-	-
	Police Department Patrol Area Remodel (21-26XXX)							75,000	-	-	-
	<b>TOTAL TRANSFERS TO</b>	162,600	26,000	-	-	-	-	650,000	48,325	-	-
<b>TOTAL CITY HALL FACILITY EXPENDITURES &amp; TRANSFERS</b>		342,914	228,782	235,574	235,574	196,416	248,531	912,282	289,279	-	-
711-7010-98100	CONTINGENCY ACCOUNT	-	-	23,736	19,256	-	-	25,500	24,199	-	-
711-7010-99200	UNAPPROPRIATED ENDING FUND BAL	128,226	167,257	-	-	29,225	6,299	-	-	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL CITY HALL FACILITY REQUIREMENTS</b>		471,140	396,039	259,310	254,830	225,641	254,830	937,782	313,478	-	-
<b>FIRE FACILITIES - 7011</b>											
<b>RESOURCES</b>											
711-7011-48200	CITY FACILITIES RENTAL INCOME	75,093	117,081	59,421	81,921	62,116	81,921	82,653	71,077	-	-
	<b>TOTAL MISCELLANEOUS SOURCES</b>	75,093	117,081	59,421	81,921	62,116	81,921	82,653	71,077	-	-
<b>TOTAL FIRE FACILITIES REVENUES</b>		75,093	117,081	59,421	81,921	62,116	81,921	82,653	71,077	-	-
711-7011-49101	TRANSFER FROM GENERAL FUND	130,000	-	-	-	-	-	-	-	-	-
	<b>Main Fire Station Second Story Siding Repair (21-26XXX)</b>							200,000	-	-	-
	<b>Main Fire Station Shower Installation in Upstairs Bathrooms (21-26XXX)</b>							10,000	-	-	-
711-7011-49404	TRANSFER FROM RESERVE FUND	-	145,000	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	130,000	145,000	-	-	-	-	210,000	-	-	-
<b>TOTAL FIRE FACILITIES REVENUES &amp; TRANSFERS</b>		205,093	262,081	59,421	81,921	62,116	81,921	292,653	71,077	-	-
711-7011-49901	BEGINNING FUND BALANCE	35,025	45,041	73,172	88,139	88,139	88,139	64,512	64,512		
<b>TOTAL FIRE FACILITIES RESOURCES</b>		240,118	307,122	132,593	170,060	150,255	170,060	357,165	135,589	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
711-7011-61100	UTILITIES - ELECTRIC	21,988	22,981	24,000	24,000	11,235	23,827	24,542	24,000		
711-7011-61140	UTILITIES - WATER & SEWER	-	8,073	30,900	30,900	5,425	8,792	9,144	9,144		
711-7011-61190	UTILITIES - OTHER	3,241	2,245	5,000	5,000	1,240	2,272	2,340	3,340		
711-7011-61200	BUILDING & GROUNDS EXPENSES	9,012	7,787	25,000	25,000	2,137	12,137	25,000	15,000		
711-7011-62100	CLEANING EXPENSES	7,605	8,391	8,300	8,300	5,569	8,965	9,234	8,500		
711-7011-63300	MAINTENANCE AGREEMENTS	-	-	1,000	1,000	3,110	3,110	3,200	3,000		
711-7011-65100	INSURANCE PREMIUM & EXPENSES	23,231	24,506	26,221	26,221	23,993	23,993	25,673	25,673		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	65,077	73,983	120,421	120,421	52,709	83,096	99,133	88,657	-	-
<b>DEBT SERVICE</b>											
711-7011-84900	LEASE-PRINCIPAL	-	-	-	22,500	22,452	22,452	34,520	34,520		
	<b>TOTAL DEBT SERVICE</b>	-	-	-	22,500	22,452	22,452	34,520	34,520	-	-
<b>TOTAL FIRE FACILITIES EXPENDITURES</b>		65,077	73,983	120,421	142,921	75,161	105,548	133,653	123,177	-	-
711-7011-90405	TRANSFER TO CAPITAL IMPROVEMTS	130,000	145,000	-	-	-	-	-	-	-	-
	<b>Main Fire Station Second Story Siding Repair (21-26XXX)</b>							200,000	-	-	-
	<b>Main Fire Station Shower Installation in Upstairs Bathrooms (21-26XXX)</b>							10,000	-	-	-
	<b>TOTAL TRANSFERS TO</b>	130,000	145,000	-	-	-	-	210,000	-	-	-
<b>TOTAL FIRE FACILITIES EXPENDITURES &amp; TRANSFERS</b>		195,077	218,983	120,421	142,921	75,161	105,548	343,653	123,177	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
711-7011-98100	CONTINGENCY ACCOUNT	-	-	12,172	27,139	-	-	13,512	12,412	-	-
711-7011-99200	UNAPPROPRIATED ENDING FUND BAL	45,041	88,139	-	-	75,094	64,512	-	-	-	-
<b>TOTAL FIRE FACILITIES REQUIREMENTS</b>		<b>240,118</b>	<b>307,122</b>	<b>132,593</b>	<b>170,060</b>	<b>150,255</b>	<b>170,060</b>	<b>357,165</b>	<b>135,589</b>	<b>-</b>	<b>-</b>
<b>LIBRARY FACILITY - 7012</b>											
<b>RESOURCES</b>											
711-7012-48200	CITY FACILITIES RENTAL INCOME	112,504	134,954	96,994	96,994	64,664	96,994	173,120	129,134	-	-
	<b>TOTAL MISCELANEOUS SOURCES</b>	<b>112,504</b>	<b>134,954</b>	<b>96,994</b>	<b>96,994</b>	<b>64,664</b>	<b>96,994</b>	<b>173,120</b>	<b>129,134</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIBRARY FACILITY REVENUES</b>		<b>112,504</b>	<b>134,954</b>	<b>96,994</b>	<b>96,994</b>	<b>64,664</b>	<b>96,994</b>	<b>173,120</b>	<b>129,134</b>	<b>-</b>	<b>-</b>
711-7012-49101	TRANSFER FROM GENERAL FUND	850	-	4,126	12,262	10,888	12,262	-	-	-	-
	<b>Replace Two Library Windows on the South Side of Building (21-26XXX) (85%)</b>							12,750	-	-	-
711-7012-49230	TRANSFER FROM ROOM TAX FUND	150	-	728	2,164	1,924	2,164	-	-	-	-
	<b>Replace Two Library Windows on the South Side of Building (21-26XXX) (15%)</b>							2,250	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	<b>1,000</b>	<b>-</b>	<b>4,854</b>	<b>14,426</b>	<b>12,812</b>	<b>14,426</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIBRARY FACILITY REVENUES &amp; TRANSFERS</b>		<b>113,504</b>	<b>134,954</b>	<b>101,848</b>	<b>111,420</b>	<b>77,476</b>	<b>111,420</b>	<b>188,120</b>	<b>129,134</b>	<b>-</b>	<b>-</b>
711-7012-49901	BEGINNING FUND BALANCE	31,625	45,697	58,259	54,767	54,767	54,767	15,559	15,559	-	-
<b>TOTAL LIBRARY FACILITY RESOURCES</b>		<b>145,129</b>	<b>180,651</b>	<b>160,107</b>	<b>166,187</b>	<b>132,243</b>	<b>166,187</b>	<b>203,679</b>	<b>144,693</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
711-7012-61100	UTILITIES - ELECTRIC	8,360	9,624	9,500	9,500	5,841	10,095	10,398	10,398	-	-
711-7012-61110	UTILITIES - GAS HEATING	3,803	5,470	4,500	4,500	2,296	5,217	5,374	5,374	-	-
711-7012-61140	UTILITIES - WATER & SEWER	-	21,891	23,000	23,000	17,663	28,314	29,447	29,447	-	-
711-7012-61190	UTILITIES - OTHER	2,112	3,520	2,800	2,800	1,100	3,790	3,904	3,904	-	-
711-7012-61200	BUILDING & GROUNDS EXPENSES	4,976	9,820	15,000	15,000	6,309	9,891	15,000	9,000	-	-
711-7012-61300	PERMITS/LICENSES EXPENSES	139	197	250	250	-	200	250	250	-	-
711-7012-62100	CLEANING EXPENSES	53,052	46,991	54,000	54,000	29,810	47,285	73,704	40,000	-	-
711-7012-63300	MAINTENANCE AGREEMENTS	3,916	4,124	6,000	6,000	4,157	4,157	4,282	4,000	-	-
711-7012-65100	INSURANCE PREMIUM & EXPENSES	22,074	24,247	25,944	25,944	27,253	27,253	29,161	29,161	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>98,432</b>	<b>125,884</b>	<b>140,994</b>	<b>140,994</b>	<b>94,429</b>	<b>136,202</b>	<b>171,520</b>	<b>131,534</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIBRARY FACILITY EXPENDITURES</b>		<b>98,432</b>	<b>125,884</b>	<b>140,994</b>	<b>140,994</b>	<b>94,429</b>	<b>136,202</b>	<b>171,520</b>	<b>131,534</b>	<b>-</b>	<b>-</b>
711-7012-90405	TRANSFER TO CAPITAL IMPROVEMTS	1,000	-	4,854	14,426	13,214	14,426	-	-	-	-
	<b>Replace Two Library Windows on the South Side of Building (21-26XXX)</b>							15,000	-	-	-
	<b>TOTAL TRANSFERS TO</b>	<b>1,000</b>	<b>-</b>	<b>4,854</b>	<b>14,426</b>	<b>13,214</b>	<b>14,426</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL LIBRARY FACILITIES EXPENDITURES &amp; TRANSFERS</b>		99,432	125,884	145,848	155,420	107,643	150,628	186,520	131,534	-	-
711-7012-98100	CONTINGENCY ACCOUNT	-	-	14,259	10,767	-	-	17,159	13,159	-	-
711-7012-99200	UNAPPROPRIATED ENDING FUND BAL	45,697	54,767	-	-	24,600	15,559	-	-	-	-
<b>TOTAL LIBRARY FACILITY REQUIREMENTS</b>		145,129	180,651	160,107	166,187	132,243	166,187	203,679	144,693	-	-
<b>PARK MAINTENANCE - 7101</b>											
<b>RESOURCES</b>											
711-7101-42050	FEMA GRANT	-	21,209	-	-	-	-	-	-	-	-
<b>TOTAL FEDERAL SOURCES</b>		-	21,209	-	-	-	-	-	-	-	-
711-7101-44003	MISC GRANT	-	-	-	-	10,510	10,510	-	-	-	-
711-7101-44005	MATCHING FUNDS	-	-	-	-	3,000	3,000	-	-	-	-
711-7101-48001	MISC. SALES & SERVICES	29,504	33,647	10,000	10,000	5,000	7,500	7,500	7,500	-	-
<b>TOTAL MISCELANEOUS SOURCES</b>		29,504	33,647	10,000	10,000	18,510	21,010	7,500	7,500	-	-
711-7101-48512	LEASE PROCEEDS	-	-	-	-	-	52,779	-	-	-	-
<b>TOTAL LOAN &amp; LEASE REVENUES</b>		-	-	-	-	-	52,779	-	-	-	-
<b>TOTAL PARK MAINTENANCE REVENUES</b>		29,504	54,856	10,000	10,000	18,510	73,789	7,500	7,500	-	-
711-7101-49101	TRANSFER FROM GENERAL FUND	615,467	600,459	232,784	232,784	155,192	232,784	-	-	-	-
<b>Annual Operation Transfer</b>								568,400	550,500	-	-
<b>Agate Beach Staircase Terminus Improvement (21059) (50%)</b>								21,618	-	-	-
<b>Betty Wheeler Park - Retaining Wall Repair (22-23053) (50%)</b>								300,000	-	-	-
<b>Sam Moore Park - Skate Park Phase 3 (22-26XXX) (50%)</b>								12,500	12,500	-	-
711-7101-49230	TRANSFER FROM ROOM TAX FUND	680,533	672,460	516,872	516,872	344,584	516,872	-	-	-	-
<b>Annual Park Maintenance Request (50%)</b>								486,969	463,293	-	-
<b>Full-time Beautification Coordinator (100%)</b>								112,778	112,778	-	-
<b>Agate Beach Staircase Terminus Improvement (21059) (50%)</b>								21,618	-	-	-
<b>Betty Wheeler Park - Retaining Wall Repair (22-23053) (50%)</b>								300,000	-	-	-
<b>Sam Moore Park - Skate Park Phase 3 (22-26XXX) (50%)</b>								12,500	12,500	-	-
711-7101-49253	TRANSFER FROM SDC FUND	-	57,500	-	-	-	-	-	-	-	-
711-7101-49271	TRANSFER FROM URA-NO SIDE	-	-	-	140,000	140,000	140,000	-	-	-	-
<b>TOTAL TRANSFERS FROM</b>		1,296,000	1,330,419	749,656	889,656	639,776	889,656	1,836,383	1,151,571	-	-
<b>TOTAL PARK MAINTENANCE REVENUES &amp; TRANSFERS</b>		1,325,504	1,385,275	759,656	899,656	658,286	963,445	1,843,883	1,159,071	-	-
711-7101-49901	BEGINNING FUND BALANCE	204,795	293,786	367,849	449,393	449,394	449,394	9,312	9,312	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL PARK MAINTENANCE RESOURCES</b>		1,530,299	1,679,061	1,127,505	1,349,049	1,107,680	1,412,839	1,853,195	1,168,383	-	-
<b>EXPENDITURES</b>											
<b>PERSONNEL SERVICES</b>											
711-7101-50110	WAGES & SALARIES	300,433	333,264	378,979	378,979	238,921	385,802	420,779	420,779		
711-7101-50120	PART TIME/EXTRA HELP WAGES	30,381	22,546	29,541	29,541	65,106	90,189	63,313	30,430		
711-7101-51110	OVERTIME	7,885	8,035	8,000	8,000	5,747	9,747	10,000	10,000		
711-7101-52110	INSURANCE BENEFITS	88,047	74,270	98,917	98,917	61,495	95,604	129,930	132,004		
711-7101-52120	FICA EXPENSES	25,148	26,854	31,833	31,833	23,374	36,163	38,039	35,440		
711-7101-52130	RETIREMENT	16,710	45,186	57,149	57,149	35,114	56,855	64,267	64,267		
711-7101-52150	WORKER'S COMPENSATION	6,558	6,582	9,579	9,579	7,162	7,203	11,916	11,138		
711-7101-52160	UNEMPLOYMENT INSURANCE	8,672	3,317	2,913	2,913	1,806	1,918	494	461		
711-7101-52170	PAID LEAVE OREGON	1,317	1,404	1,664	1,664	1,222	1,891	1,974	1,842		
<b>TOTAL PERSONNEL SERVICES</b>		485,151	521,458	618,575	618,575	439,947	685,372	740,712	706,361	-	-
<b>Total Full Time Equivalent (FTE)</b>		6.10	6.30	6.55	6.55	6.55	6.55	7.55	6.80		
<b>MATERIAL &amp; SERVICES</b>											
711-7101-60100	PROFESSIONAL SERVICES	35,519	39,332	30,000	30,000	6,105	20,000	20,000	20,000		
711-7101-60400	EMPLOYMENT SERVICES	-	(918)	34,000	34,000	-	25,000	35,000	35,000		
711-7101-60900	OTHER PROFESSIONAL SERVICES	-	49	-	-	10,019	18,019	10,000	10,000		
711-7101-61100	UTILITIES - ELECTRIC	13,085	13,180	12,360	12,360	6,530	13,000	13,000	13,000		
711-7101-61110	UTILITIES - GAS HEATING	8,701	8,438	8,240	8,240	2,216	8,400	8,400	8,400		
711-7101-61140	UTILITIES - WATER & SEWER	-	42,171	43,260	43,260	27,035	43,000	43,000	43,000		
711-7101-61190	UTILITIES - OTHER	-	-	-	-	270	500	500	500		
711-7101-61200	BUILDING & GROUNDS EXPENSES	113,503	82,497	80,078	91,078	96,943	100,000	94,000	94,000		
711-7101-61300	PERMITS/LICENSES EXPENSES	100	-	103	103	-	105	150	150		
711-7101-62100	CLEANING EXPENSES	16,818	688	15,450	15,450	10,276	15,600	16,000	16,000		
711-7101-63100	VEHICLE EXPENSES	9,037	13,495	19,911	19,911	8,882	17,000	17,000	17,000		
711-7101-63200	EQUIPMENT EXPENSES	10,300	5,254	3,605	3,605	5,327	6,622	5,000	5,000		
711-7101-64200	RENTAL EXPENSES	532	888	1,236	1,236	218	800	1,000	1,000		
711-7101-65100	INSURANCE PREMIUM & EXPENSES	15,661	15,318	16,390	16,390	17,074	17,074	18,269	18,269		
711-7101-65200	COMMUNICATIONS EXPENSES	5,107	5,154	5,871	5,871	3,152	5,000	5,500	5,500		
711-7101-65300	ADVERTISING & MARKETING EXP	-	214	-	-	-	-	-	-		
711-7101-65400	PRINTING & BINDING	-	-	-	-	140	140	250	250		
711-7101-65500	TRAVEL & MEETING EXPENSES	-	281	1,030	1,030	1,028	1,150	1,500	1,500		
711-7101-65550	MEMBERSHIPS, DUES & FEES	170	478	927	927	190	450	900	900		
711-7101-65600	TRAINING	200	116	1,030	1,030	139	500	1,000	1,000		
711-7101-66100	OFFICE SUPPLIES	270	553	309	309	341	341	350	350		
711-7101-66200	POSTAGE/SHIPPING EXPENSES	-	-	103	103	-	100	100	100		
711-7101-66250	CONSTRUCTION MATERIAL&SUPPLIES	1,648	6,179	8,240	8,240	-	4,000	6,000	6,000		
711-7101-66300	TRAFFIC SAFETY & SIGNAGE	-	9,884	-	-	-	-	-	-		
711-7101-66500	CLOTHING & UNIFORMS	1,169	237	1,030	1,030	5,249	5,300	4,800	4,800		
711-7101-66600	GENERAL EXPENSES	1,961	635	1,545	1,545	-	700	1,000	1,000		
711-7101-66700	SAFETY & HEALTH EXPENSES	6,036	67	3,090	3,090	122	250	2,000	2,000		
711-7101-66800	FUEL	8,766	3,020	8,755	8,755	5,112	8,500	8,750	8,750		
<b>TOTAL MATERIAL &amp; SERVICES</b>		248,583	247,210	296,563	307,563	206,368	311,551	313,469	313,469	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CAPITAL OUTLAY</b>											
711-7101-72100	IMPROVE OTHER THAN BUILDINGS	-	-	10,000	10,000	4,853	8,000	-	-	-	-
711-7101-73100	VEHICLES	-	62,484	-	-	-	-	-	-	-	-
711-7101-73200	CAPITAL EQUIPMENT ACQUISITION	26,410	16,061	-	40,000	-	47,323	-	-	-	-
	Enclosed Landscape Cargo Trailer							13,000	-	-	-
711-7101-74900	LEASE CAPITAL EXPENSES	-	-	-	-	-	52,779	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	26,410	78,545	10,000	50,000	4,853	108,102	13,000	-	-	-
<b>DEBT SERVICE</b>											
711-7101-84900	LEASE-PRINCIPAL	6,900	7,144	6,900	6,900	16,563	16,563	18,068	18,068	-	-
711-7101-89900	LEASE-INTEREST	1,135	891	1,135	1,135	-	1,370	1,466	1,466	-	-
	<b>TOTAL DEBT SERVICE</b>	8,035	8,035	8,035	8,035	16,563	17,933	19,534	19,534	-	-
<b>TOTAL PARK MAINTENANCE EXPENDITURES</b>		768,179	855,248	933,173	984,173	667,731	1,122,958	1,086,715	1,039,364	-	-
711-7101-90405	TRANSFER TO CAPITAL IMPROVEMTS	468,334	374,419	100,569	280,569	255,426	280,569	-	-	-	-
	Agate Beach Staircase Terminus Improvement (21059)							43,236	-	-	-
	Betty Wheeler Park - Retaining Wall Repair (22-23053)							600,000	-	-	-
	Sam Moore Park - Skate Park Phase 3 (22-26XXX)							25,000	25,000	-	-
	<b>TOTAL TRANSFERS TO</b>	468,334	374,419	100,569	280,569	255,426	280,569	668,236	25,000	-	-
<b>TOTAL PARK MAINTENANCE EXPENDITURES &amp; TRANSFERS</b>		1,236,513	1,229,667	1,033,742	1,264,742	923,157	1,403,527	1,754,951	1,064,364	-	-
711-7101-98100	CONTINGENCY ACCOUNT	-	-	93,763	84,307	-	-	98,244	104,019	-	-
711-7101-99200	UNAPPROPRIATED ENDING FUND BAL	293,786	449,394	-	-	184,523	9,312	-	-	-	-
<b>TOTAL PARK MAINTENANCE REQUIREMENTS</b>		1,530,299	1,679,061	1,127,505	1,349,049	1,107,680	1,412,839	1,853,195	1,168,383	-	-
<b>PARK RESTROOMS - 7102</b>											
<b>RESOURCES</b>											
711-7102-49101	TRANSFER FROM GENERAL FUND	3,150	-	3,447	3,447	2,296	3,447	-	-	-	-
	Nye Beach Restroom Renovation (21-23045) (10%)							28,350	-	-	-
	Public Restrooms - Exterior Painting (22-26XXX) (10%)							8,000	-	-	-
711-7102-49230	TRANSFER FROM ROOM TAX FUND	539,577	281,255	319,173	319,173	212,784	319,173	-	-	-	-
	Annual Public Restroom Facilities Request (90%)							213,964	216,574	-	-
	Nye Beach Restroom Renovation (21-23045) (90%)							255,150	-	-	-
	Public Restrooms - Exterior Painting (22-26XXX) (90%)							72,000	-	-	-
711-7102-49253	TRANSFER FROM SDC FUND	25,000	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	567,727	281,255	322,620	322,620	215,080	322,620	577,464	216,574	-	-
<b>TOTAL PARK RESTROOMS TRANSFERS</b>		567,727	281,255	322,620	322,620	215,080	322,620	577,464	216,574	-	-
711-7102-49901	BEGINNING FUND BALANCE	137,122	155,041	108,440	162,578	162,578	162,578	140,323	140,323	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL PARK RESTROOMS RESOURCES</b>		704,849	436,296	431,060	485,198	377,658	485,198	717,787	356,897	-	-
<b>EXPENDITURES</b>											
<b>PERSONNEL SERVICES</b>											
711-7102-50110	WAGES & SALARIES	139,051	136,922	142,036	142,036	92,550	153,805	149,893	149,893		
711-7102-50120	PART TIME/EXTRA HELP WAGES	20,413	22,322	22,098	22,098	3,048	7,071	22,098	22,098		
711-7102-51110	OVERTIME	1,909	1,833	2,500	2,500	1,766	2,966	3,500	3,500		
711-7102-52110	INSURANCE BENEFITS	44,752	43,340	49,734	49,734	24,129	32,074	42,712	43,390		
711-7102-52120	FICA EXPENSES	11,862	11,953	12,747	12,747	7,335	11,770	13,556	13,556		
711-7102-52130	RETIREMENT	9,307	19,511	24,168	24,168	12,315	21,340	25,035	25,035		
711-7102-52150	WORKER'S COMPENSATION	2,610	2,631	4,096	4,096	2,903	2,915	4,701	4,701		
711-7102-52160	UNEMPLOYMENT INSURANCE	7,641	558	1,166	1,166	365	621	175	175		
711-7102-52170	PAID LEAVE OREGON	622	625	668	668	383	615	702	702		
<b>TOTAL PERSONNEL SERVICES</b>		238,167	239,695	259,213	259,213	144,794	233,177	262,372	263,050	-	-
<b>Total Full Time Equivalent (FTE)</b>		2.80	2.70	2.70	2.70	2.70	2.70	2.70	2.70		
<b>MATERIAL &amp; SERVICES</b>											
711-7102-60100	PROFESSIONAL SERVICES	1,692	-	1,030	1,030	-	1,000	1,000	1,000		
711-7102-61100	UTILITIES - ELECTRIC	6,376	5,516	7,210	7,210	3,149	5,000	7,000	7,000		
711-7102-61140	UTILITIES - WATER & SEWER	-	8,803	8,240	8,240	13,312	16,000	16,000	16,000		
711-7102-61200	BUILDING & GROUNDS EXPENSES	15,319	13,294	35,000	35,000	12,085	25,000	25,000	25,000		
711-7102-62100	CLEANING EXPENSES	-	-	-	-	2,354	3,071	2,000	2,000		
711-7102-63100	VEHICLE EXPENSES	1,071	42	2,060	2,060	1,117	2,250	2,250	2,250		
711-7102-63200	EQUIPMENT EXPENSES	-	-	-	-	64	80	100	100		
711-7102-65100	INSURANCE PREMIUM & EXPENSES	2,596	2,689	2,877	2,877	2,725	2,725	2,916	2,916		
711-7102-65200	COMMUNICATIONS EXPENSES	-	-	-	-	16	16	-	-		
711-7102-65500	TRAVEL & MEETING EXPENSES	-	-	-	-	11	11	-	-		
711-7102-66500	CLOTHING & UNIFORMS	-	-	-	-	1,371	1,571	1,100	1,100		
711-7102-66800	FUEL	3,087	3,679	4,532	4,532	333	4,500	4,000	4,000		
<b>TOTAL MATERIAL &amp; SERVICES</b>		30,141	34,023	60,949	60,949	36,537	61,224	61,366	61,366	-	-
<b>TOTAL PARK RESTROOMS EXPENDITURES</b>		268,308	273,718	320,162	320,162	181,331	294,401	323,738	324,416	-	-
711-7102-90405	TRANSFER TO CAPITAL IMPROVEMTS	281,500	-	34,474	50,474	41,857	50,474	-	-	-	-
	<b>Nye Beach Restroom Renovation (21-23045)</b>							283,500	-	-	-
	<b>Public Restrooms - Exterior Painting (22-26XXX)</b>							80,000	-	-	-
<b>TOTAL TRANSFERS TO</b>		281,500	-	34,474	50,474	41,857	50,474	363,500	-	-	-
<b>TOTAL PARK RESTROOMS EXPENDITURES &amp; TRANSFERS</b>		549,808	273,718	354,636	370,636	223,188	344,875	687,238	324,416	-	-
711-7102-98100	CONTINGENCY ACCOUNT	-	-	76,424	114,562	-	-	30,549	32,481	-	-
711-7102-99200	UNAPPROPRIATED ENDING FUND BAL	155,041	162,578	-	-	154,470	140,323	-	-	-	-

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<b>TOTAL PARK RESTROOMS REQUIREMENTS</b>		704,849	436,296	431,060	485,198	377,658	485,198	717,787	356,897	-	-
<b>PIERS &amp; BOARDWALKS - 7103</b>											
<b>RESOURCES</b>											
711-7103-49101	TRANSFER FROM GENERAL FUND Annual Operation Transfer	2,400	-	-	-	-	-	-	-	-	-
711-7103-49230	TRANSFER FROM ROOM TAX FUND Abbey Street Pier Fire Suppression Compliance (21-26XXX) (10%)	33,983	25,339	26,387	26,387	17,592	26,387	2,000	-	-	-
	Annual Piers & Boardwalks Request (90%)							-	-	-	-
	Abbey Street Pier Fire Suppression Compliance (21-26XXX) (90%)							18,000	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	36,383	25,339	26,387	26,387	17,592	26,387	20,000	-	-	-
<b>TOTAL PIERS &amp; BOARDWALKS REVENUES &amp; TRANSFERS</b>		36,383	25,339	26,387	26,387	17,592	26,387	20,000	-	-	-
711-7103-49901	BEGINNING FUND BALANCE	13,978	20,360	28,568	25,506	25,505	25,505	33,591	33,591		
<b>TOTAL PIERS &amp; BOARDWALKS RESOURCES</b>		50,361	45,699	54,955	51,893	43,097	51,892	53,591	33,591	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
711-7103-61100	UTILITIES - ELECTRIC	766	699	1,000	1,000	-	-	-	-	-	-
711-7103-61190	UTILITIES - OTHER	-	-	500	500	-	-	-	-	-	-
711-7103-61200	BUILDING & GROUNDS EXPENSES Abbey Street Pier Fire Suppression Compliance \$1,500	1,703	5,908	12,000	12,000	1,251	7,051	12,000	10,500		
711-7103-64100	LEASE EXPENSES	1,536	234	1,709	1,709	1,466	-	-	-		
711-7103-65100	INSURANCE PREMIUM & EXPENSES	9,478	10,834	11,592	11,592	9,784	9,784	10,469	10,469		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	13,483	17,675	26,801	26,801	12,501	16,835	22,469	20,969	-	-
<b>DEBT SERVICE</b>											
711-7103-84900	LEASE-PRINCIPAL	1,663	1,691	1,663	1,663	-	983	983	983		
711-7103-89900	LEASE-INTEREST	855	828	855	855	-	483	483	483		
	<b>TOTAL DEBT SERVICE</b>	2,518	2,519	2,518	2,518	-	1,466	1,466	1,466	-	-
<b>TOTAL PIERS &amp; BOARDWALKS EXPENDITURES</b>		16,001	20,194	29,319	29,319	12,501	18,301	23,935	22,435	-	-
711-7103-90405	TRANSFER TO CAPITAL IMPROVEMTS Abbey Street Pier Fire Suppression Compliance (21-26XXX)	14,000	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	14,000	-	-	-	-	-	20,000	-	-	-
<b>TOTAL PIERS &amp; BOARDWALKS EXPENDITURES &amp; TRANSFERS</b>		30,001	20,194	29,319	29,319	12,501	18,301	43,935	22,435	-	-
711-7103-98100	CONTINGENCY ACCOUNT	-	-	25,636	22,574	-	-	9,656	11,156	-	-
711-7103-99200	UNAPPROPRIATED ENDING FUND BAL	20,360	25,505	-	-	30,596	33,591	-	-	-	-

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<b>TOTAL PIERS &amp; BOARDWALKS REQUIREMENTS</b>		50,361	45,699	54,955	51,893	43,097	51,892	53,591	33,591	-	-
<b>PERFORMING ARTS CENTER - 7201</b>											
<b>RESOURCES</b>											
711-7201-44005	MATCHING FUNDS	1,161,179	150,000	-	-	-	-	-	-	-	-
711-7201-48001	MISC. SALES & SERVICES	6,252	-	-	-	-	-	-	-	-	-
	<b>TOTAL MISCELLANEOUS SOURCES</b>	1,167,431	150,000	-	-	-	-	-	-	-	-
<b>TOTAL PERFORMING ARTS CENTER REVENUES</b>		1,167,431	150,000	-	-	-	-	-	-	-	-
711-7201-49101	TRANSFER FROM GENERAL FUND	400,060	163,800	47,100	47,100	31,400	47,100	-	-	-	-
	Annual Operation Transfer							93,900	93,900	-	-
	PAC Emergency Exit Doors Replacement (21-26XXX) 60%							10,800	4,500	-	-
	PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX) 60%							9,600	-	-	-
	Performing Arts Center (PAC) Landscape - East (22-23052) 60%							5,400	-	-	-
711-7201-49230	TRANSFER FROM ROOM TAX FUND	265,928	115,199	81,199	81,199	54,136	81,199	-	-	-	-
	Annual Performing Arts Center Request (40%)							77,128	77,128	-	-
	PAC Emergency Exit Doors Replacement (21-26XXX) 40%							7,200	3,000	-	-
	PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX) 40%							6,400	-	-	-
	Performing Arts Center (PAC) Landscape - East (22-23052) 40%							3,600	-	-	-
711-7201-49404	TRANSFER FROM RESERVE FUND	647,498	-	-	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	1,313,486	278,999	128,299	128,299	85,536	128,299	214,028	178,528	-	-
<b>TOTAL PERFORMING ARTS CENTER REVENUES &amp; TRANSFERS</b>		2,480,917	428,999	128,299	128,299	85,536	128,299	214,028	178,528	-	-
711-7201-49901	BEGINNING FUND BALANCE	43,836	65,177	95,145	90,306	90,305	90,305	41,163	41,163	-	-
<b>TOTAL PERFORMING ARTS CENTER RESOURCES</b>		2,524,753	494,176	223,444	218,605	175,841	218,604	255,191	219,691	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
711-7201-61100	UTILITIES - ELECTRIC	20,612	16,779	24,000	24,000	10,421	17,871	18,407	18,407	-	-
711-7201-61110	UTILITIES - GAS HEATING	-	-	-	-	2,021	4,021	4,142	4,142	-	-
711-7201-61140	UTILITIES - WATER & SEWER	-	6,477	9,240	9,240	5,289	8,251	8,581	8,581	-	-
711-7201-61190	UTILITIES - OTHER	1,367	590	1,500	1,500	560	940	1,000	1,000	-	-
711-7201-61200	BUILDING & GROUNDS EXPENSES	16,484	20,241	30,088	30,088	1,919	13,919	22,000	22,000	-	-
711-7201-61300	PERMITS/LICENSES EXPENSES	-	45	60	60	-	45	50	50	-	-
711-7201-63300	MAINTENANCE AGREEMENTS	105,178	109,555	122,000	122,000	82,732	113,102	118,000	118,000	-	-
	Oregon Coast Council for the Arts (OCCA) (60%) \$108,645										
711-7201-65100	INSURANCE PREMIUM & EXPENSES	11,382	12,999	13,909	13,909	18,728	18,728	20,039	20,039	-	-
711-7201-65200	COMMUNICATIONS EXPENSES	776	2,185	2,200	2,200	327	564	600	600	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	155,799	168,871	202,997	202,997	121,997	177,441	192,819	192,819	-	-
<b>TOTAL PERFORMING ARTS CENTER EXPENDITURES</b>		155,799	168,871	202,997	202,997	121,997	177,441	192,819	192,819	-	-

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711-7201-90405	TRANSFER TO CAPITAL IMPROVEMTS <b>PAC Emergency Exit Doors Replacement (21-26XXX)</b> <b>PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX)</b> <b>Performing Arts Center (PAC) Landscape - East (22-23052)</b>	2,303,777	235,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	2,303,777	235,000	-	-	-	-	43,000	7,500	-	-
<b>TOTAL PERFORMING ARTS CENTER EXPENDITURES &amp; TRANSFERS</b>		<b>2,459,576</b>	<b>403,871</b>	<b>202,997</b>	<b>202,997</b>	<b>121,997</b>	<b>177,441</b>	<b>235,819</b>	<b>200,319</b>	<b>-</b>	<b>-</b>
711-7201-98100	CONTINGENCY ACCOUNT	-	-	20,447	15,608	-	-	19,372	19,372	-	-
711-7201-99200	UNAPPROPRIATED ENDING FUND BAL	65,177	90,305	-	-	53,844	41,163	-	-	-	-
<b>TOTAL PERFORMING ARTS CENTER REQUIREMENTS</b>		<b>2,524,753</b>	<b>494,176</b>	<b>223,444</b>	<b>218,605</b>	<b>175,841</b>	<b>218,604</b>	<b>255,191</b>	<b>219,691</b>	<b>-</b>	<b>-</b>
<b>VISUAL ARTS CENTER - 7202</b>											
<b>RESOURCES</b>											
711-7202-49101	TRANSFER FROM GENERAL FUND <b>Annual Operation Transfer</b> <b>VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26XXX) (45%)</b> <b>VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX) (45%)</b>	44,137	44,550	20,600	20,600	13,736	20,600	-	-	-	-
								30,200	30,200	-	-
								18,000	18,000	-	-
								9,000	-	-	-
711-7202-49211	TRANSFER FR PUB PARKING FUND <b>Visual Arts Center ADA Upper Lot Rebuild (21-26XXX)</b>	-	-	-	-	-	-	50,000	50,000	-	-
711-7202-49230	TRANSFER FROM ROOM TAX FUND <b>Annual Visual Arts Center Request (55%)</b> <b>VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26XXX) (55%)</b> <b>VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX) (55%)</b>	73,831	65,707	57,457	57,457	38,304	57,457	-	-	-	-
								55,813	55,813	-	-
								22,000	22,000	-	-
								11,000	-	-	-
	TOTAL TRANSFERS FROM	117,968	110,257	78,057	78,057	52,040	78,057	196,013	176,013	-	-
<b>TOTAL VISUAL ARTS CENTER REVENUES &amp; TRANSFERS</b>		<b>117,968</b>	<b>110,257</b>	<b>78,057</b>	<b>78,057</b>	<b>52,040</b>	<b>78,057</b>	<b>196,013</b>	<b>176,013</b>	<b>-</b>	<b>-</b>
711-7202-49901	BEGINNING FUND BALANCE	38,853	36,390	36,860	42,830	42,830	42,830	25,708	25,708	-	-
<b>TOTAL VISUAL ARTS CENTER RESOURCES</b>		<b>156,821</b>	<b>146,647</b>	<b>114,917</b>	<b>120,887</b>	<b>94,870</b>	<b>120,887</b>	<b>221,721</b>	<b>201,721</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
711-7202-61100	UTILITIES - ELECTRIC	3,858	4,008	4,500	4,500	2,527	4,284	4,413	4,413	-	-
711-7202-61110	UTILITIES - GAS HEATING	1,948	2,181	2,300	2,300	1,138	2,230	2,297	2,297	-	-
711-7202-61140	UTILITIES - WATER & SEWER	-	-	3,481	3,481	-	-	-	-	-	-
711-7202-61190	UTILITIES - OTHER	892	1,365	1,700	1,700	540	1,500	1,700	1,700	-	-
711-7202-61200	BUILDING & GROUNDS EXPENSES	7,033	4,265	11,962	11,962	6,341	9,341	11,000	11,000	-	-
711-7202-61300	PERMITS/LICENSES EXPENSES	-	197	200	200	-	200	200	200	-	-
711-7202-63200	EQUIPMENT EXPENSES	-	-	500	500	-	-	-	-	-	-
711-7202-63300	MAINTENANCE AGREEMENTS <b>Oregon Coast Council for the Arts (OCCA) (40%) \$72,430</b>	66,552	69,360	72,000	72,000	52,742	70,322	74,000	74,000	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
711-7202-65100	INSURANCE PREMIUM & EXPENSES	3,715	4,229	4,525	4,525	5,017	5,017	5,368	5,368		
711-7202-65200	COMMUNICATIONS EXPENSES	1,683	3,212	3,300	3,300	1,525	2,285	2,500	2,500		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	85,681	88,817	104,468	104,468	69,830	95,179	101,478	101,478	-	-
<b>TOTAL VISUAL ARTS CENTER EXPENDITURES</b>		85,681	88,817	104,468	104,468	69,830	95,179	101,478	101,478	-	-
711-7202-90405	TRANSFER TO CAPITAL IMPROVEMTS	34,750	15,000	-	-	-	-	-	-	-	-
	Visual Arts Center ADA Upper Lot Rebuild (21-26XXX)							50,000	50,000	-	-
	VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26XXX)							40,000	40,000	-	-
	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX)							20,000	-	-	-
	<b>TOTAL TRANSFERS TO</b>	34,750	15,000	-	-	-	-	110,000	90,000	-	-
<b>TOTAL VISUAL ARTS CENTER EXPENDITURES &amp; TRANSFERS</b>		120,431	103,817	104,468	104,468	69,830	95,179	211,478	191,478	-	-
711-7202-98100	CONTINGENCY ACCOUNT	-	-	10,449	16,419	-	-	10,243	10,243	-	-
711-7202-99200	UNAPPROPRIATED ENDING FUND BAL	36,390	42,830	-	-	25,040	25,708	-	-	-	-
<b>TOTAL VISUAL ARTS CENTER REQUIREMENTS</b>		156,821	146,647	114,917	120,887	94,870	120,887	221,721	201,721	-	-
<b>STREET LIGHTS - 7301</b>											
<b>RESOURCES</b>											
711-7301-49101	TRANSFER FROM GENERAL FUND	334,500	321,500	246,500	251,071	168,907	251,071	-	-	-	-
	Annual Operation Transfer							502,500	470,500	-	-
711-7301-49230	TRANSFER FROM ROOM TAX FUND	144,917	141,600	142,800	144,759	97,159	144,759	-	-	-	-
	Annual Street Lights Request (30%)							174,600	162,600	-	-
	<b>TOTAL TRANSFERS FROM</b>	479,417	463,100	389,300	395,830	266,066	395,830	677,100	633,100	-	-
<b>TOTAL STREET LIGHTS TRANSFERS</b>		479,417	463,100	389,300	395,830	266,066	395,830	677,100	633,100	-	-
711-7301-49901	BEGINNING FUND BALANCE	103,455	129,622	134,704	118,562	118,562	118,562	(36,866)	(36,866)		
<b>TOTAL STREET LIGHTS RESOURCES</b>		582,872	592,722	524,004	514,392	384,628	514,392	640,234	596,234	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
711-7301-61100	UTILITIES - ELECTRIC	415,875	469,039	466,000	466,000	294,168	496,528	512,000	512,000		
711-7301-61200	BUILDING & GROUNDS EXPENSES	2,375	5,121	10,000	10,000	30,714	48,200	70,000	30,000		
	Street Lights Repair \$20,000										
	<b>TOTAL MATERIAL &amp; SERVICES</b>	418,250	474,160	476,000	476,000	324,882	544,728	582,000	542,000	-	-
<b>TOTAL STREET LIGHTS EXPENDITURES</b>		418,250	474,160	476,000	476,000	324,882	544,728	582,000	542,000	-	-
711-7301-90402	TRANSFER TO CAPITAL PROJECTS	35,000	-	-	6,530	6,530	6,530	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	35,000	-	-	6,530	6,530	6,530	-	-	-	-

BUDGET WORKSHEETS  
for Fiscal Year 2026-2027

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL STREET LIGHTS EXPENDITURES &amp; TRANSFERS</b>		453,250	474,160	476,000	482,530	331,412	551,258	582,000	542,000	-	-
711-7301-98100	CONTINGENCY ACCOUNT	-	-	48,004	31,862	-	-	58,234	54,234	-	-
711-7301-99200	UNAPPROPRIATED ENDING FUND BAL	129,622	118,562	-	-	53,216	(36,866)	-	-	-	-
<b>TOTAL STREET LIGHTS REQUIREMENTS</b>		582,872	592,722	524,004	514,392	384,628	514,392	640,234	596,234	-	-

Capital Outlay - Equipment  
Fiscal Year 2026-2027

Fund	Department	Description	Department Request	Proposed Budget
101-1025	Information Technology	Computer Equipment Replacement	225,000	190,000
101-1070	Police	Drone Upgrades	17,500	0
101-1070	Police	(3) Getac Computer (Patrol vehicle replacement cycle)	15,000	15,000
101-1070	Police	(1) 2026 Ford Interceptor Patrol Cars (Monthly Lease \$1,800 per Unit)	70,000	70,000
101-1070	Police	(2) 2026 Ford F-150 Responder Trucks (Monthly Lease \$750 per Unit)	120,000	120,000
101-1090	Fire	Assistant Chief Vehicle (Monthly Lease \$2,610)	101,500	0
201-4140	Aquatic Center	ADA Chair Lift	15,000	0
201-4150	Recreation Center	Scissor Lift	40,000	0
230-4320	Room Tax	Wayfinding Signage	100,000	50,000
251-3210	Street Maintenance	F350 On-Call Truck (Carryover \$60k)	90,000	0
251-3210	Street Maintenance	Small Jetter Vac Trailer	50,000	0
251-3210	Street Maintenance	Midsize Excavator (Replace 2012 Excavator)	60,000	60,000
404-5130	Library Reserve	Replace Library Furniture Upstairs and Downstairs (Carryover)	40,000	40,000
404-5160	Finance Reserve	Finance Technology Upgrades (Carryover)	304,256	304,256
601-3310	Water Plant	Raw Water Flow Meter Replacement	35,000	-
601-3310	Water Plant	Siletz Station Pump	90,000	-
601-3310	Water Plant	Raw Water Pump 2 VFD Replacement (Carryover)	138,000	-
601-3320	Water Distribution	Midsize Excavator (Replace 2012 Excavator)	60,000	60,000
601-3320	Water Distribution	Locator	25,000	25,000
601-3320	Water Distribution	AMI Upgrades (Carryover \$30k)	100,000	-
602-3410	Wastewater Plant	Septage Receiving Unit	210,000	210,000
602-3410	Wastewater Plant	Hy Core Unit Northside	275,000	275,000
602-3410	Wastewater Plant	Influent Pump Station Pump	79,000	79,000
602-3410	Wastewater Plant	Waste Activated Sludge Pump	60,000	60,000
602-3420	Wastewater Collections	Rigid Camera and Locator	25,000	25,000
602-3420	Wastewater Collections	Midsize Excavator (Replace 2012 Excavator)	60,000	60,000
602-3420	Wastewater Collections	F350 On-Call Truck (Monthly Lease)	90,000	90,000
603-3710	Stormwater Maintenance	Rigid Camera and Locator	25,000	25,000
603-3710	Stormwater Maintenance	Small Jetter Vac Trailer	50,000	50,000
711-7001	Facilities Administration & Safety	Portable Hi-Lift Platform and Trailer	20,000	0
711-7101	Park Maintenance	Enclosed Landscape Cargo Trailer	13,000	0
<b>Total</b>			<b>2,603,256</b>	<b>1,808,256</b>

**Capital Projects  
Fiscal Year 2026-2027**

Requested By	Project Name	Project Number	Expense Account	Department Request	Proposed Budget	Revenue Source	Revenue Account
Community Dev.	South Beach Right-of-Way Acquisition	17004	402-6110-70100	63,791	63,791	BFB (URA-South Beach)	402-6110-49901
Community Dev.	Chestnut Street Trail Project	17005	402-6110-75100	26,727	26,727	BFB (URA-South Beach)	402-6110-49901
Airport	AIP32 Obstruction Removal Phase I - Design & Bidding Services	17023	402-6130-60100	125,693	125,693	FAA Grant/BFB (Gen 70%/Room Tax 30%)	402-6130-42001
Engineering	US 101 NW 25th to NW 36th Street Sidewalk Project	19009	402-6110-75100	1,000,000	0	Street Fund	402-6110-49251
Community Dev.	Access Improvements to Yaquina Head ONA (Lighthouse to Lighthouse Trail)	21-23059	402-6110-75100	250,000	250,000	BFB (URA-North Side)	402-6110-49901
Community Dev.	Large Septic Installation at Newport Municipal Airport	23-22003	402-6130-74700	1,086,586	1,086,586	BFB (URA-South Beach)	402-6130-49901
Airport	AIP 35 AWOS Install	23-24011	402-6130-74700	236,518	236,518	FAA Grant/BFB (Gen 70%/Room Tax 30%)	402-6130-42001
Airport	AIP 34 FAA BIL T-hangar Construction	23-25010	402-6130-74700	788,865	831,406	FAA BIL/ODA Grant/BFB (Gen 70%/Room Tax 30%)	402-6130-42001
Airport	Taxiway Improvements, Relocate RW 2-20 Thresholds & Apron Expansion	23-26XXX	402-6130-74700	510,000	510,000	FAA Grant/Investment Income	402-6130-42001
Community Dev.	Update of the City of Newport's 2017 SDC Methodology	24-24001	402-6110-60100	70,000	70,000	BFB (SDC)	402-6110-49901
Community Dev.	City Center Business Improvement Loan/Grant Program	24-25008	402-6110-65700	1,450,000	1,450,000	BFB (URA-North Side)	402-6110-49901
Community Dev.	Infrastructure Support for Commons Development	24-26XXX	402-6110-75100	500,000	500,000	URA-North Side Fund	402-6110-49271
Engineering	Enhanced Pedestrian Crossing at NW 60th and US 101	25-22030	402-6110-75100	300,000	300,000	URA-North Side Fund	402-6110-49271
Community Dev.	South Beach Placemaking Improvement Package	25-22032	402-6110-75100	278,806	278,806	URA-South Beach/BFB (URA-South Beach)	402-6110-49270
Community Dev.	Moore/Harney/US 20 Intersection and Street Improvements	25-22034	402-6110-75100	2,104,761	2,104,761	DLCD Grant/URA-North Side/BFB (URA-North Side)	402-6110-43002
Engineering	Improve intersection at US 101 and 57th (Movie Theater driveway)	25-22036	402-6110-75100	500,000	500,000	URA-North Side Fund/BFB (URA-North Side)	402-6110-49271
Engineering	Street Repair and Improvement Program	25-23010	402-6110-75100	1,380,000	2,192,922	Street Fund/BFB (Streets)	402-6110-49251
Engineering	Sidewalk and Bicycle Improvements	25-23011	402-6110-75100	100,000	100,000	Street Fund/BFB (Streets)	402-6110-49251
Engineering	W Olive Street Improvements from Nye Street to Coast Street	25-24004	402-6110-75100	1,600,000	408,492	Water Fund/BFB (Streets)	402-6110-48508
Community Dev.	Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street	25-24005	402-6110-75100	2,604,256	2,604,256	BFB (URA-South Beach)	402-6110-49901
Engineering	NW 55th Street Improvement Project	25-24006	402-6110-75100	1,800,000	890,637	Street Fund/Stormwater Fund/BFB (URA-North Side)	402-6110-49251
Engineering	SW 10th St Roadway Improvements	25-25021	402-6110-75100	125,000	125,000	BFB (Streets)	402-6110-49901
Community Dev.	US 101 and 9th Street Couplet	25-25023	402-6110-75100	450,000	450,000	BFB (URA-North Side)	402-6110-49901
Engineering	Elizabeth Street Sidewalk Improvements	25-26XXX	402-6110-75100	500,000	250,000	SDC Fund	402-6110-49253
Engineering	NE 1st Street and Pedestrian Improvements - US 101 to Fogarty	25-26XXX	402-6110-75100	750,000	0	Street Fund	402-6110-49251
	<b>Total for Capital Projects - Governmental Fund (402)</b>			<b>18,601,003</b>	<b>15,355,595</b>		
Engineering	Big Creek Dam Preliminary Design	11025	403-6210-75100	87,442	87,442	BFB (Water-Bonds)	403-6210-49901
Engineering	Golf Course Drive Water System Improvement Design	15035	403-6210-75100	1,000,000	118,341	Water Fund/BFB (2022 Water Bond/Streets/Previous Water Bonds)	403-6210-49601
Engineering	Main Tanks Replacement	16013	403-6210-75100	10,921,176	10,921,176	FEMA Grant/State Grant/BFB (2022 Water Bonds/Previous Water Bonds)	403-6210-42050
Engineering	NE 54th PS Replacement (AKA Northside Fire Flow Improvement)	17020	403-6210-75100	5,060,000	3,484,721	FEMA Grant/Water Fund/BFB (Water/2022 Water Bond)	403-6210-42050
Public Works	Water System Master Plan	19022	403-6210-60100	291,231	291,231	BFB (Bonds/SDC/General)	403-6210-49901
Public Works	Big Creek Dam Early Warning System	21005	403-6210-75100	75,000	75,000	BFB (2022 Water Bond)	403-6210-49901
Community Dev.	Underbay Waterline Crossing	21014	403-6210-75100	2,933,767	2,933,767	FEMA Grant/BFB (URA-South Beach/Water/SDC)	403-6210-42050
Engineering	Big Creek Dam #2 Spillway Hazard Mitigation/Valve & Drain Pipe Repair	21053	403-6210-75100	250,000	250,000	Water Fund/BFB (ARPA/Water/2022 Water Bond)	403-6210-48508
Public Works	Public Works Shop Upgrade	21-25011	403-6210-75100	130,000	130,000	Water Fund/Wastewater Fund/Street Fund/Stormwater Fund/BFB(W, WW, St, Sto)	403-6210-49251
Public Works	Big Creek Watershed Forest Stewardship Plan	24-24038	403-6210-60100	34,000	34,000	Safe Drinking Water Grant	403-6210-42002
Public Works	Clarifier #1 Refurbishment	26-22038	403-6220-75100	174,614	174,614	BFB (Wastewater/General)	403-6220-49901
Public Works	Lift Station Security	26-23048	403-6220-75100	74,060	74,060	BFB (Wastewater/ARPA)	403-6220-49901
Engineering	WWTP Centrifuge Project	26-23050	403-6220-75100	20,690	20,690	BFB (ARPA)	403-6220-49901
Public Works	NW 73rd Wastewater Redirection	26-24014	403-6220-75100	350,000	50,000	Wastewater/BFB (Wastewater)	403-6220-49602
Public Works	Design Replacement of 55th/56th Pump/Wet Well Station	26-24015	403-6220-75100	1,200,000	71,916	Wastewater Fund/BFB (Wastewater)	403-6220-48508
Engineering	Northside WWTP Improvements	26-24017	403-6220-75100	3,615,658	3,615,658	State Grant/BFB (Wastewater)	403-6220-43005
Engineering	SW Neff St. Sanitary Sewer Extension	26-25013	403-6220-75100	90,000	90,000	BFB (Wastewater)	403-6220-49901
Engineering	McLean Point Wastewater Lift Station	26-25015	403-6220-75100	136,454	136,454	URA-McClean Fund/BFB (URA-McClean)	403-6220-49272
Public Works	Sanitary Sewer Rehab and Replacement Program	26-25016	403-6220-75100	100,000	100,000	BFB (Wastewater)	403-6220-49602
Engineering	Nye Beach Pump Station Capacity Upgrade	26-25017	403-6220-75100	100,000	100,000	SDC Fund	403-6220-49253
Public Works	Northside Mitigation	26-25022	403-6220-60100	81,967	81,967	BFB (Wastewater)	403-6220-49901
Community Dev.	South Beach Wastewater Connection Rebate Program	26-26XXX	403-6220-60100	400,000	400,000	URA-South Beach (from Project 24-22002)	403-6220-49270
Engineering	SW Hurbert and SW Bay Storm Improvements	27-24021	403-6230-75100	200,000	206,636	Stormwater Fund/BFB (Stormwater)	403-6230-49603
Public Works	Catholic Protection - Engineering & Construction	28-22037	403-6210-75100	87,487	87,487	BFB (Water/Wastewater/General)	403-6210-49901
Engineering	Big Creek Dam (Detailed Design & Construction)	28-22040	403-6210-75100	6,539,111	6,539,111	Lottery Bond	403-6210-43005
Public Works	Main Water Storage Tank Roof Inspection & Repair	28-23043	403-6210-75100	100,000	100,000	BFB (Water/ARPA/Stormwater)	403-6210-49901
Public Works	Paint South Beach Tank	28-25012	403-6210-75100	200,000	200,000	BFB (Water)	403-6210-49901
	<b>Total for Capital Projects - Proprietary Fund (403)</b>			<b>34,252,657</b>	<b>30,374,271</b>		
Fire	Community Disaster Cache and Cert Storage	24-22026	404-5121-72100	55,500	55,500	BFB Reserve Fund-Emergency Coordinator	404-5121-49901
	<b>Total for Reserve Fund - Governmental Fund (404)</b>			<b>55,500</b>	<b>55,500</b>		
Parks & Recreation	Deco District Park	18010	405-6380-72100	112,042	112,042	BFB Capital Projects	405-6380-49901
Engineering	City Hall Roof and Seismic Evaluation	21030	405-6310-71200	500,000	75,000	BFB (General)	405-6310-49901
Parks & Recreation	Ocean to Bay Trail Wayfinding Signage	21043	405-6380-72100	27,162	27,162	BFB (Room Tax)	405-6380-49901
Parks & Recreation	HVAC Control System for Rec Center	21056	405-6331-71200	25,000	0	General Fund 75%/Room Tax 25%	405-6331-49201
Parks & Recreation	Agate Beach Terminus Project	21059	405-6380-72100	260,000	216,764	BFB (Gen 50%/Room Tax 50%)	405-6380-49711
Recreation Master	Replacement of Rec Center Roof	21-22009	405-6331-71200	125,000	0	BFB (Gen 75%/Room Tax 25%)	405-6331-49901
Parks & Recreation	Nye Beach Restroom Renovation	21-23045	405-6380-71200	290,000	6,500	BFB (Gen 10%/Room Tax 90%)	405-6380-49711
Parks & Recreation	Replace Locker Room Doors in Aquatic Center	21-24025	405-6331-71200	43,550	43,550	BFB (75% Gen/25% Room Tax)	405-6331-49901

**Capital Projects**  
Fiscal Year 2026-2027

Requested By	Project Name	Project Number	Expense Account	Department Request	Proposed Budget	Revenue Source	Revenue Account
Recreation Master	Aquatic Center Renovation	21-26001	405-6331-71200	5,781,000	5,781,000	BFB (Litigation Settlement Proceeds)	405-6331-49901
Facilities	Installation of New Overhead Light Fixtures at Aquatic Center	21-26XXX	405-6331-71200	10,000	0	General Fund 75%/Room Tax 25%	405-6331-49201
Facilities	Recreation Center Elevator Retrofit Compliance	21-26XXX	405-6331-71200	125,000	125,000	General Fund 75%/Room Tax 25%	405-6331-49201
Facilities	PAC Emergency Exit Doors Replacement	21-26XXX	405-6325-71200	18,000	7,500	General Fund 60%/Room Tax 40%	405-6325-49711
Facilities	PAC Phase One Exterior Façade Paint (East Facing)	21-26XXX	405-6325-71200	16,000	0	General Fund 60%/Room Tax 40%	405-6325-49711
Community Dev.	Visual Arts Center ADA Upper Lot Rebuild	21-26XXX	405-6325-72100	50,000	50,000	Parking Fund	405-6326-49711
Facilities	VAC South Facing Exterior Wall Leak and Dry rot Replacement	21-26XXX	405-6326-71200	40,000	40,000	General Fund 45%/Room Tax 55%	405-6326-49711
Facilities	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced)	21-26XXX	405-6326-71200	20,000	0	General Fund 45%/Room Tax 55%	405-6326-49711
Facilities	City Hall HVAC Upgrade	21-26XXX	405-6310-71200	150,000	150,000	General Fund	405-6310-49711
Facilities	Replace Two Library Windows on the South Side of Building	21-26XXX	405-6312-71200	15,000	0	General Fund 85%/Room Tax 15%	405-6312-49711
Facilities	Abbey Street Pier Fire Suppression Compliance	21-26XXX	405-6380-72100	20,000	0	General Fund 10%/Room Tax 90%	405-6380-49711
Fire	Main Fire Station Second Story Siding Repair	21-26XXX	405-6320-71200	200,000	0	General Fund	405-6320-49711
Fire	Main Fire Station Shower Installation in Upstairs Bathrooms	21-26XXX	405-6320-71200	10,000	0	General Fund	405-6320-49711
Parks & Recreation	60+ Center Patio Flat Roof	21-26XXX	405-6331-71200	10,000	10,000	BFB (Gen 75%/Room Tax 25%)	405-6331-49901
Police	Police Department Patrol Area Remodel	21-26XXX	405-6310-71200	75,000	0	General Fund	405-6310-49711
Police	100 Yard Firearms Range Upgrade	21-26XXX	405-6311-72100	30,000	0	General Fund	405-6311-49101
Parks & Recreation	Playground Equipment Fund	22-23038	405-6380-72100	118,554	118,554	BFB (Gen 50%/Room Tax 50%)	405-6380-49901
Parks & Recreation	Performing Arts Center (PAC) Landscape - East	22-23052	405-6325-72100	16,000	7,000	BFB (60% Gen/40% Room Tax)	405-6325-49711
Engineering	Betty Wheeler Park - Retaining Wall Repair	22-23053	405-6380-72100	600,000	0	BFB (Gen 50%/Room Tax 50%)	405-6380-48508
Parks & Recreation	Surf View Village Sports Court	22-24026	405-6380-72100	140,000	140,000	BFB (Gen 50%/Room Tax 50%)	405-6380-49901
Parks & Recreation	Sam Moore Park - Skate Park Phase 3	22-26XXX	405-6380-72100	25,000	25,000	General Fund 50%/Room Tax Fund 50%	405-6380-49711
Parks & Recreation	Public Restrooms - Exterior Painting	22-26XXX	405-6380-71200	80,000	0	General Fund 10%/Room Tax Fund 90%	405-6380-49711
<b>Total for Capital Improvements Fund (405)</b>				<b>8,932,308</b>	<b>6,935,072</b>		



**CITY OF NEWPORT, OREGON**  
**SCHEDULE OF DEBT PRINCIPAL TRANSACTIONS**  
for the fiscal year ended June 30, 2026

Debt Fund		Interest Rate	Date of Issue	Years of Maturity	Outstanding July 1, 2025	Adjusted or Issued During Year	Matured/ Paid off During Year	Outstanding June 30, 2026
<b>GOVERNMENTAL ACTIVITIES</b>								
352	2013 General Obligation-Swimming Pool	2.00-4.00	12/19/13	2013-2033	\$ 4,755,000	\$ -	\$ 465,000	\$ 4,290,000
304	2025 Series URA Obligation	6.1	06/20/25	2025-2027	4,099,999	-	1,984,440	2,115,559
	Total governmental activities				<u>\$ 8,854,999</u>	<u>\$ -</u>	<u>\$ 2,449,440</u>	<u>\$ 6,405,559</u>
<b>BUSINESS-TYPE ACTIVITIES</b>								
351	2009B General Obligation-Water Bonds	3.50	03/31/09	2009-2029	\$ 3,589,273	\$ -	\$ 953,895	\$ 2,635,378
302	DEQ Note R68933 - Wastewater	2.48	04/08/14	2022-2042	8,783,506	-	436,765	8,346,741
NA	DEQ Note R68934 - Wastewater	1	04/22/16	2023-2043	753,460	-	38,405	715,055
NA	DEQ Note R68936 - Wastewater	2.06	08/28/18	2023-2043	6,540,308	-	303,541	6,236,767
301	2020 Clean Water SRF DEQ Note R68935	1.50	03/31/16	2020-2039	3,145,177	-	202,609	2,942,568
301	2007 Seal Rock Water District	4.75	12/08/07	2007-2042	465,635	-	40,448	425,187
301	2014 Loan Agreement - Water	3.95	12/16/14	2033-2034	2,734,661	-	227,460	2,507,201
305	2018 Series Full Faith Stormwater Borrowing	3.00	6/28/18	2027-2028	1,075,000	-	348,000	727,000
301	2019 Loan Agreement - Water	2.46	6/11/19	2033-2034	2,296,000	-	231,000	2,065,000
301	2022 Series Full Faith Water Borrowing	2.24	02/15/22	2022-2037	4,319,000	-	208,000	4,111,000
	Total business-type activities				<u>\$ 33,702,020</u>	<u>\$ -</u>	<u>\$ 2,990,123</u>	<u>\$ 30,711,897</u>

**CITY OF NEWPORT, OREGON**  
**SCHEDULE OF DEBT INTEREST TRANSACTIONS**  
for the fiscal year ended June 30, 2026

	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Outstanding July 1, 2025</u>	<u>Interest on Debt Issued, During Year</u>	<u>Interest Retired Year</u>	<u>Outstanding June 30, 2026</u>
<b>GOVERNMENTAL ACTIVITIES</b>						
2013 General Obligation-Swimming Pool	2.00-4.00	12/19/13	\$ 910,906	\$ -	\$ 182,419	\$ 728,487
2025 Series URA Obligation	6.1	06/20/25	293,650	-	212,384	81,266
Total governmental activities			<u>\$ 1,204,556</u>	<u>\$ -</u>	<u>\$ 394,803</u>	<u>\$ 809,753</u>
<b>BUSINESS-TYPE ACTIVITIES</b>						
2009B General Obligation-Water Bonds	5.00	03/31/09	\$ 6,465,728	\$ -	\$ 1,451,105	\$ 5,014,623
DEQ Note R68933 - Wastewater	2.98	04/08/14	2,359,375	-	257,971	2,101,404
DEQ Note R68934 - Wastewater	1.50	04/22/16	106,642	-	11,111	95,531
DEQ Note R68936 - Wastewater	2.56	08/28/18	1,632,979	-	165,122	1,467,857
2020 Clean Water SRF DEQ Note R68935	1.50	03/31/16	366,133	-	46,673	319,460
2007 Seal Rock Water District	4.75	12/08/07	184,452	-	27,780	156,672
2014 Loan Agreement - Water	3.95	12/15/14	575,209	-	103,527	471,682
2017 Series Full Faith Stormwater Borrowing	3.00	6/28/18	65,130	-	32,250	32,880
2019 Loan Agreement - Water	2.46	06/11/19	291,608	-	56,481	235,127
2022 Series Full Faith Water Borrowing	2.24	02/15/22	725,614	-	96,746	628,868
Total business-type activities			<u>\$12,772,870</u>	<u>\$ -</u>	<u>\$ 2,248,766</u>	<u>\$ 10,524,104</u>

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

June 30, 2026

Years of Maturity	Total Requirements			General Obligation Swimming Pool, Series 2013		South Beach URA 2025 Series Obligations	
	Principal	Interest	Total	Principal	Interest	Principal	Interest
2026-2027	2,610,559	249,154	2,859,713	495,000	167,888	2,115,559	81,266
2027-2028	530,000	151,800	681,800	530,000	151,800		
2028-2029	570,000	130,600	700,600	570,000	130,600		
2029-2030	610,000	107,800	717,800	610,000	107,800		
2030-2031	650,000	83,400	733,400	650,000	83,400		
2031-2032	695,000	57,400	752,400	695,000	57,400		
2032-2033	740,000	29,600	769,600	740,000	29,600		
	<u>\$ 6,405,559</u>	<u>\$ 809,754</u>	<u>\$ 7,215,313</u>	<u>\$ 4,290,000</u>	<u>\$ 728,488</u>	<u>\$ 2,115,559</u>	<u>\$ 81,266</u>

**CITY OF NEWPORT, OREGON**  
**SCHEDULE OF FUTURE DEBT PRINCIPAL AND INTEREST REQUIREMENTS**  
**BUSINESS-TYPE ACTIVITIES**  
June 30, 2026

Years of Maturity	Total Requirements			General Obligation 2009B Water		Seal Rock Water Loan		2022 CWSRF DEQ Note R68933		2020 CWSRF DEQ Note R68935		2023 CWSRF DEQ Note R68934	
	Principal	Interest	Total	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026-2027	3,067,386	2,300,809	5,368,195	915,503	1,559,498	42,338	25,928	447,663	244,862	204,640	43,629	38,790	10,533
2027-2028	3,083,462	2,353,835	5,437,297	878,144	1,671,857	44,210	23,981	458,834	231,425	206,692	40,554	39,179	9,949
2028-2029	2,719,776	2,404,316	5,124,092	841,733	1,783,268	43,553	21,946	470,284	217,653	208,764	37,448	39,572	9,359
2029-2030	1,925,587	569,671	2,495,258	-	-	45,870	19,625	482,019	203,537	210,857	34,311	39,968	8,764
2030-2031	1,971,558	517,430	2,488,988	-	-	47,741	17,747	494,048	189,068	212,971	31,143	40,369	8,162
2031-2032	2,019,897	463,524	2,483,421	-	-	50,081	15,493	506,376	174,239	215,106	27,943	40,774	7,554
2032-2033	2,066,448	408,165	2,474,613	-	-	48,705	13,128	519,012	159,040	217,262	24,712	41,183	6,940
2033-2034	2,117,680	351,423	2,469,103	-	-	51,055	10,778	531,963	143,462	219,441	21,446	41,596	6,320
2034-2035	1,998,026	291,142	2,289,168	-	-	40,531	6,320	545,238	127,494	221,641	18,149	42,013	5,694
2035-2036	1,817,141	238,817	2,055,958	-	-	1,417	416	558,843	111,129	223,862	14,820	42,434	5,062
2036-2037	1,862,522	187,394	2,049,916	-	-	1,470	363	572,788	94,355	226,106	11,457	42,859	4,424
2037-2038	1,248,441	149,151	1,397,592	-	-	1,525	308	587,082	77,162	228,373	8,059	43,288	3,780
2038-2039	1,273,911	117,389	1,391,300	-	-	1,583	250	601,732	59,540	230,663	4,627	43,723	3,127
2039-2040	1,183,154	84,940	1,268,094	-	-	1,642	191	616,747	41,479	116,190	1,162	44,161	2,469
2040-2041	1,091,232	54,124	1,145,356	-	-	1,703	130	632,137	22,967	-	-	44,603	1,806
2041-2042	790,125	23,782	813,907	-	-	1,763	68	321,975	3,992	-	-	45,051	1,133
2042-2043	475,553	8,192	483,745	-	-	-	-	-	-	-	-	45,492	455
	<u>\$ 30,711,898</u>	<u>\$ 10,524,104</u>	<u>\$ 41,236,002</u>	<u>\$ 2,635,379</u>	<u>\$ 5,014,623</u>	<u>\$ 425,187</u>	<u>\$ 156,672</u>	<u>\$ 8,346,741</u>	<u>\$ 2,101,404</u>	<u>\$ 2,942,568</u>	<u>\$ 319,460</u>	<u>\$ 715,055</u>	<u>\$ 95,531</u>

Years of Maturity	2023 CWSRF DEQ Note R68936		2014 Series Obligations Loan		2018 Series obligations Stormwater Loan		2019 Series obligations Water Loan		2022 Series obligations Water Loan	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026-2027	309,826	157,303	236,626	94,361	358,000	21,810	237,000	50,799	277,000	92,086
2027-2028	316,242	149,322	246,161	84,826	369,000	11,070	242,000	44,969	283,000	85,882
2028-2029	322,790	141,177	256,080	74,907	-	-	248,000	39,016	289,000	79,542
2029-2030	329,474	132,862	266,399	64,588	-	-	255,000	32,915	296,000	73,069
2030-2031	336,295	124,377	277,134	53,853	-	-	261,000	26,642	302,000	66,438
2031-2032	343,259	115,714	288,301	42,686	-	-	267,000	20,221	309,000	59,674
2032-2033	350,367	106,872	299,919	31,068	-	-	274,000	13,653	316,000	52,752
2033-2034	357,621	97,848	312,004	18,983	-	-	281,000	6,912	323,000	45,674
2034-2035	365,026	88,637	324,577	6,410	-	-	-	-	459,000	38,438
2035-2036	372,585	79,234	-	-	-	-	-	-	618,000	28,156
2036-2037	380,299	69,638	-	-	-	-	-	-	639,000	7,157
2037-2038	388,173	59,842	-	-	-	-	-	-	-	-
2038-2039	396,210	49,845	-	-	-	-	-	-	-	-
2039-2040	404,414	39,639	-	-	-	-	-	-	-	-
2040-2041	412,789	29,221	-	-	-	-	-	-	-	-
2041-2042	421,336	18,589	-	-	-	-	-	-	-	-
2042-2043	430,061	7,737	-	-	-	-	-	-	-	-
	<u>\$ 6,236,767</u>	<u>\$ 1,467,857</u>	<u>\$ 2,507,201</u>	<u>\$ 471,682</u>	<u>\$ 727,000</u>	<u>\$ 32,880</u>	<u>\$ 2,065,000</u>	<u>\$ 235,127</u>	<u>\$ 4,111,000</u>	<u>\$ 628,868</u>

## ALLOCATIONS FOR FISCAL YEAR 2026-2027

Melanie Nelson / Senior Executive Assistant

- 75% General Fund/City Manager
- 25% General Fund/Human Resources

Wilburn, Lara / Accounting Technician

- 50% General Fund/Finance
- 50% General Fund/Court

Laura Kimberly / Library and Community Engagement Director

- 20% General Fund/City Manager
- 80% General Fund/Library

Reanna Haley / Executive Assistant II

- 75% General Fund/Community Development
- 25% Building Inspection Fund

Derrick Tokos / Planning Director

- 65% General Fund/Community Development
- 10% Building Inspection Fund
- 12.5% URA - South Beach
- 12.5% URA - North Side

Sherrri Ingles / Permit Technician

- 25% General Fund/Community Development
- 75% Building Inspection Fund

Anna Iaukea / URA Coordinator

- 10% General Fund/Community Development
- 45% URA - South Beach
- 45% URA - North Side

Michael Cavanaugh / Parks and Recreation Director

- 50% Recreation Fund/Administration
- 40% Cities Facilities Fund/Park Maintenance
- 10% Cities Facilities Fund/Custodial

Steve Stewart/Assistant Public Works Director-Water Plant Supervisor

- 20% Public Works/Administration
- 80% Water Fund/Water Plant

Kevin Duncan, Daren Hardaway, John Hoffman, Michael Miller, and John Weber / Utility Workers

- 50% Street Fund/Street Maintenance
- 50% Stormwater Fund/Stormwater Maintenance

Brian Smith / Park Maintenance Supervisor

- 60% City Facilities Fund/Park Maintenance
- 40% City Facilities Fund/Custodial

Carlos Romeo Gomez Zetino / Custodial/Park Maintenance

- 30% City Facilities Fund/Park Maintenance
- 70% City Facilities Fund/Custodial

**Non Union Employees - Non-Exempt  
Effective July 1, 2026 through June 30, 2027**

Range	Steps					Job Title
	1	2	3	4	5	
N 400	3,183	3,342	3,509	3,684	3,869	Lifeguard I
N 401	3,262	3,426	3,597	3,777	3,966	
N 402	3,344	3,511	3,687	3,873	4,066	
N 403	3,428	3,600	3,780	3,969	4,167	
N 404	3,513	3,689	3,875	4,069	4,272	Library Specialist I, Lifeguard II, Building Attendant
N 405	3,602	3,782	3,971	4,169	4,379	
N 406	3,692	3,877	4,071	4,275	4,488	
N 407	3,784	3,973	4,172	4,381	4,599	
N 408	3,879	4,073	4,277	4,491	4,715	Library Specialist II
N 409	3,975	4,174	4,383	4,602	4,833	Bi-lingual Community Resource Specialist - Library, Financial Administrative Specialist - Rec.
N 410	4,075	4,279	4,493	4,717	4,953	Custodial
N 411	4,177	4,386	4,605	4,836	5,078	
N 412	4,281	4,495	4,719	4,955	5,204	Library Specialist III, Airport Specialist, Parks Maintenance Worker I, Facilities Maintenance Worker I
N 413	4,388	4,607	4,838	5,080	5,333	
N 414	4,497	4,723	4,958	5,207	5,467	Permit Technician, Executive Assistant I - Community Development, Lead Parks Maintenance Worker, Executive Assistant I - Public Works
N 415	4,609	4,840	5,082	5,336	5,603	Executive Assistant to the Chief, Aquatic Specialist, Recreation Program Specialist, Senior Airport Specialist
N 416	4,726	4,962	5,210	5,471	5,744	Bi-Lingual Community Engagement Specialist, Facilities Maintenance Worker II, Account Technician - Utility Billing, Account Technician - Receivables, Account Technician - Front Desk/Cash/Court
N 417	4,843	5,085	5,340	5,607	5,886	Executive Assistant II - Public Works, Executive Assistant II - Community Development, Beautification & Tourism Program Coordinator
N 418	4,964	5,212	5,473	5,747	6,035	Administrative Project Support-Engineering, Executive Assistant III, Account Technician - A/P
N 419	5,088	5,343	5,610	5,891	6,185	Facilities Maintenance Worker III, Librarian I
N 420	5,215	5,477	5,750	6,038	6,340	Deputy City Recorder
N 421	5,346	5,614	5,895	6,189	6,499	Accounting Technician - Payroll, Accounting Technician - Procurement, Librarian II
N 422	5,480	5,754	6,041	6,343	6,660	Librarian III, Senior Facilities Maintenance Worker
N 423	5,617	5,898	6,192	6,502	6,827	Paralegal
N 424	5,757	6,044	6,346	6,663	6,997	Senior Executive Assistant-CMO
N 425	5,901	6,195	6,505	6,831	7,173	Urban Renewal Project Manager, Associate Planner, Emergency Preparedness Coordinator
N 426	6,048	6,351	6,668	7,001	7,351	Systems Administrator I, GIS Technician
N 427	6,200	6,510	6,835	7,177	7,535	
N 428	6,355	6,673	7,007	7,357	7,725	Public Safety Systems Administrator
N 429	6,514	6,839	7,181	7,540	7,917	
N 430	6,677	7,011	7,361	7,730	8,116	
N 431	6,844	7,186	7,546	7,924	8,319	Junior Project Manager
N 432	7,014	7,366	7,734	8,122	8,527	
N 433	7,189	7,549	7,927	8,323	8,740	Systems Administrator II
N 434	7,369	7,737	8,125	8,530	8,957	
N 435	7,554	7,931	8,329	8,745	9,182	
N 436	7,743	8,130	8,536	8,962	9,410	Police Sergeant
N 437	7,935	8,333	8,749	9,187	9,646	
N 438	8,134	8,541	8,968	9,416	9,888	Building Official
N 439	8,338	8,755	9,193	9,652	10,135	
N 440	8,546	8,973	9,421	9,893	10,388	
N 441	8,759	9,197	9,656	10,139	10,646	
N 442	8,977	9,427	9,897	10,392	10,912	

**Non Union Employees - Exempt**  
**Effective July 1, 2026 through June 30, 2027**

Range	Steps					Job Title
	1	2	3	4	5	
E 500	5,305	5,570	5,848	6,142	6,448	
E 501	5,437	5,708	5,995	6,294	6,610	
E 502	5,573	5,851	6,145	6,452	6,775	
E 503	5,712	5,998	6,297	6,613	6,943	
E 504	5,856	6,148	6,456	6,778	7,116	
E 505	6,002	6,302	6,617	6,947	7,294	HR Analyst
E 506	6,151	6,459	6,782	7,120	7,477	
E 507	6,305	6,620	6,951	7,299	7,664	Supervising Librarian, 60 + Center Supervisor, Aquatic Supervisor, Sports Program Supervisor
E 508	6,463	6,787	7,127	7,483	7,857	
E 509	6,624	6,956	7,304	7,668	8,052	Facility and Safety/Risk Supervisor
E 510	6,790	7,130	7,486	7,860	8,252	Economic Mobility Program Manager
E 511	6,960	7,308	7,672	8,057	8,459	Assistant Library Director
E 512	7,134	7,490	7,864	8,259	8,671	Grants Manager, Public Communications Officer
E 513	7,312	7,678	8,062	8,465	8,888	City Recorder, Recreation Superintendent, Waste Water Treatment Plant Supervisor, Public Works Operations Superintendent, Parks Maintenance Supervisor
E 514	7,494	7,869	8,263	8,675	9,109	Project Manager
E 515	7,682	8,066	8,469	8,892	9,337	
E 516	7,874	8,268	8,681	9,116	9,572	Senior Project Manager
E 517	8,071	8,475	8,898	9,342	9,809	
E 518	8,273	8,687	9,121	9,577	10,055	Assistant Finance Director, Assistant City Engineer, Assistant Fire Chief/Fire Marshal
E 519	8,480	8,904	9,349	9,818	10,309	Airport Director
E 520	8,692	9,127	9,583	10,063	10,566	Assistant Public Works Director/WTP Supervisor
E 521	8,910	9,355	9,823	10,314	10,829	Administrative Lieutenant, Patrol Lieutenant
E 522	9,132	9,588	10,068	10,572	11,100	
E 523	9,361	9,828	10,320	10,835	11,377	HR Director, Information Technology Director, Library/Community Engagement Director, Parks and Recreation Director
E 524	9,594	10,074	10,578	11,108	11,664	Fire Chief, Community Development Director, City Engineer
E 525	9,834	10,327	10,844	11,386	11,955	Finance Director, Public Works Director
E 526	10,081	10,584	11,114	11,670	12,254	
E 527	10,333	10,850	11,392	11,961	12,560	
E 528	10,593	11,121	11,677	12,261	12,874	
E 529	10,857	11,400	11,970	12,568	13,196	Chief of Police
E 530	11,129	11,685	12,270	12,883	13,528	

**Executive Employees**

Job Title	Contract
Municipal Judge	1,939 *
City Attorney	14,163 *
City Manager	15,880 *

\* Budget based on fiscal year 2025-2026 rates with a 3.00% COLI increase.

Contracts approved by City Council.

**Non Union Employees - Part-Time, Seasonal, and Temporary  
Effective July 1, 2026 through June 30, 2027**

Range	Steps					Job Title
	1	2	3	4	5	
P 100	17.52	18.12	18.76	19.41	20.10	Lifeguard I, Recreation Leader, Recreation Leader-Sports
P 101	18.67	19.33	20.01	20.71	21.43	Lifeguard II, Instructor, Control Desk, 60+ Office Clerk
P 102	19.85	20.55	21.25	22.00	22.75	Building Attendant, Recreation Sports Specialist, Custodial, Library Specialist I
P 103	21.00	21.73	22.51	23.30	24.12	Library Specialist II
P 104	22.19	22.96	23.75	24.60	25.45	Certified Pool Operator
P 105	23.35	24.16	25.01	25.87	26.79	Library Specialist III, Administrative Support I, Airport Front Counter Receptionist
P 106	24.51	25.38	26.27	27.17	28.14	
P 107	25.69	26.57	27.52	28.46	29.47	Administrative Support-Finance, Social Media/Special Projects
P 108	26.85	27.80	28.77	29.76	30.80	Landscape Specialist
P 109	28.02	28.99	30.00	31.05	32.15	Fitness Specialist, Administrative Assistant-Parks and Recreation
P 110	29.19	30.20	31.25	32.34	33.50	Seasonal Firefighter, Administrative Support II, Building Inspector Trainee
P 111	30.42	31.49	32.59	33.73	34.93	Human Resource Specialist

NEWPORT EMPLOYEES ASSOCIATION -Fiscal Year 2026-2027

RANGE	POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
ET1	Engineering Tech I	4,719	5,050	5,403	5,781	6,186
ET2	Engineering Tech II	5,191	5,555	5,943	6,359	6,805
ET3	Engineering Tech III	5,663	6,060	6,484	6,938	7,423
UWS1	Utility Worker I - Streets	4,268	4,566	4,886	5,228	5,594
UWS2	Utility Worker II - Streets	4,694	5,023	5,374	5,751	6,153
UWS3	Utility Worker III - Streets	5,121	5,480	5,863	6,273	6,713
SUWS	Sr. Utility Worker - Streets	5,761	6,164	6,596	7,058	7,552
UWW1	Utility Worker I - Water	4,352	4,656	4,982	5,331	5,704
UWW2	Utility Worker II - Water	4,787	5,122	5,480	5,864	6,274
UWW3	Utility Worker III - Water	5,222	5,587	5,979	6,397	6,845
SUWW	Sr. Utility Worker - Water	5,875	6,286	6,726	7,197	7,700
UWC1	Utility Worker I - Collections	4,479	4,792	5,128	5,487	5,871
UWC2	Utility Worker II - Collections	4,927	5,271	5,640	6,035	6,458
UWC3	Utility Worker III - Collections	5,374	5,751	6,153	6,584	7,045
SUWC	Sr. Utility Worker - Collections	6,046	6,469	6,922	7,407	7,925
WTPO1	Water Treatment Plant Operator I	4,615	4,938	5,284	5,654	6,050
WTPO2	Water Treatment Plant Operator II	5,077	5,432	5,812	6,219	6,655
WTPO3	Water Treatment Plant Operator III	5,538	5,926	6,341	6,785	7,260
SWTPO	Sr. Water Treatment Plant Operator	6,231	6,667	7,133	7,633	8,167

**CITY OF NEWPORT**

**SALARY SCHEDULES**

4/8/2026 1:09 PM

WWTPO1	Wastewater Treatment Plant Operator I	4,615	4,938	5,284	5,654	6,050
WWTPO2	Wastewater Treatment Plant Operator II	5,077	5,432	5,812	6,219	6,655
WWTPO3	Wastewater Treatment Plant Operator III	5,538	5,926	6,341	6,785	7,260
SWWTPO	Sr. Wastewater Treatment Plant Operator	6,231	6,667	7,133	7,633	8,167
WWECS1	Environmental Compliance Specialist I	4,957	5,304	5,675	6,072	6,497
WWECS2	Environmental Compliance Specialist II	5,948	6,364	6,810	7,287	7,797

**CITY OF NEWPORT - STEPS FOR POLICE ASSOC EMPLOYEES - Fiscal Year 2026-2027**

RANGE	POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
PO	Police Officer	5,992	6,473	6,794	7,136	7,493	7,867
CSO	Comm Service Officer	5,101	5,355	5,624	5,905	6,200	6,511
REC	Records/Evidence Clerk	4,272	4,486	4,711	4,946	5,194	5,454
PEO	Parking Enforcement Officer	3,445	4,028	4,188	4,232	4,510	4,712

**CITY OF NEWPORT - STEPS FOR IAFF (Fire Fighters) - Fiscal Year 2026-2027 \***

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

\* Salary will be adjusted after New contract signed.

BUDGETED FTE's BY DEPARTMENT  
FISCAL YEAR 2025-2026

Cost Center	Budgeted FY 2018	Budgeted FY 2019	Budgeted FY 2020	Budgeted FY 2021	Budgeted FY 2022	Budgeted FY 2023	Budgeted FY 2024	Budgeted FY 2025	Budgeted FY 2026	Proposed FY 2027
<b>GENERAL FUND (101)</b>										
1020 City Manager	3.50	4.07	5.28	4.38	4.05	4.25	6.15	6.17	8.15	8.15
1025 Information Technology	2.00	2.00	2.00	2.00	2.50	3.50	4.00	4.00	4.00	4.00
1030 Court	0.70	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
1040 Attorney	1.25	1.10	1.10	1.10	1.00	1.00	1.00	1.08	1.00	2.00
1050 Finance	6.50	6.50	6.50	5.90	6.40	7.00	8.00	8.00	8.00	8.00
1052 Human Resources	1.25	1.33	1.33	1.33	1.81	2.75	2.80	2.80	2.55	2.55
1053 Safety Coordinator	0.75	0.75	0.75	0.75	0.75	0.50	0.50	0.50	0.00	0.00
1070 Police	27.00	28.35	29.35	24.85	25.85	29.85	29.35	29.35	29.74	29.74
1090 Fire	13.00	13.00	13.28	11.50	11.50	15.64	14.64	14.26	14.46	15.08
1091 Emergency Coordinator	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
1100 Library	11.89	12.10	12.10	8.85	9.10	9.60	10.10	10.40	10.40	10.40
1400 Planning	2.45	2.60	2.00	1.75	2.25	3.45	3.45	3.65	2.75	2.75
	71.29	73.40	75.29	63.01	66.81	79.14	81.59	81.81	82.65	84.27
<b>PUBLIC WORKS (701)</b>										
3110 Public Works Admin	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.20	3.20	3.20
3120 Engineering	4.50	6.50	6.73	5.73	7.73	7.00	8.00	8.00	8.00	8.00
3130 Mechanic	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7.50	8.50	8.73	7.73	9.73	10.00	11.00	11.20	11.20	11.20
<b>STREETS (251)</b>										
3210 Street Maintenance	2.50	2.25	2.25	2.25	2.25	2.50	2.50	2.50	2.50	2.50
3220 Storm Drain Maintenance	2.50	2.25	Moved to Fund 603-3710							
	5.00	4.50	2.25	2.25	2.25	2.50	2.50	2.50	2.50	2.50
<b>WATER (601)</b>										
3310 Water Plant	4.10	4.00	4.00	4.00	4.00	4.00	4.00	3.80	3.80	3.80
3320 Water Distribution	6.50	6.25	6.25	6.25	6.25	6.00	6.00	6.00	6.00	6.00
	10.60	10.25	10.25	10.25	10.25	10.00	10.00	9.80	9.80	9.80
<b>WASTEWATER (602)</b>										
3410 Wastewater Plant	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
3420 Wastewater Collection	4.50	4.25	4.25	4.25	4.25	4.00	4.00	4.00	4.00	4.00
	9.50	10.25	10.25	10.25	10.25	10.00	10.00	10.00	10.00	10.00

BUDGETED FTE's BY DEPARTMENT  
FISCAL YEAR 2025-2026

Cost Center	Budgeted FY 2018	Budgeted FY 2019	Budgeted FY 2020	Budgeted FY 2021	Budgeted FY 2022	Budgeted FY 2023	Budgeted FY 2024	Budgeted FY 2025	Budgeted FY 2026	Proposed FY 2027
<b>STORMWATER (603)</b>										
3710 Stormwater Maintenance	0.00	0.00	2.25	2.25	2.25	2.50	2.50	2.50	2.50	2.50
	0.00	0.00	2.25	2.25	2.25	2.50	2.50	2.50	2.50	2.50
<b>BUILDING FUND (240)</b>										
4410 Building Inspection	1.90	2.37	2.97	2.22	2.72	2.57	2.57	2.57	2.57	2.57
	1.90	2.37	2.97	2.22	2.72	2.57	2.57	2.57	2.57	2.57
<b>PUBLIC PARKING FUND (211)</b>										
4550 Citywide	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>RECREATION FUND (201)</b>										
4110 Parks Administration	1.25	1.25	1.10	1.00	1.00	0.80	1.34	1.24	1.24	1.24
4130 60+ Activity Center	2.23	2.23	2.23	1.73	2.23	1.73	1.93	2.46	2.46	2.46
4140 Aquatic Center	8.44	8.60	11.10	7.26	7.26	7.76	9.76	10.00	11.26	12.26
4150 Recreation Center	8.50	9.00	9.71	7.75	8.45	8.46	10.18	10.18	10.21	10.95
4160 Recreation Programs	4.50	4.10	4.43	3.54	3.54	3.81	4.04	4.04	3.72	3.22
4170 Sports Programs	1.50	1.50	1.73	1.00	1.50	1.50	1.50	1.74	2.24	2.24
	26.42	26.68	30.30	22.28	23.98	24.06	28.75	29.66	31.13	32.37
<b>AIRPORT (220)</b>										
4210 Airport Operations	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.50
	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.50
<b>CITY FACILITY FUND (711)</b>										
7001 Facilities Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
7101 Park Maintenance	3.90	3.00	3.00	2.60	5.82	5.92	6.10	6.30	6.55	6.80
7102 Custodial	1.70	1.00	0.50	0.90	2.41	2.51	2.80	2.70	2.70	2.70
	7.60	6.00	5.50	5.50	10.23	10.43	10.90	11.00	12.25	12.50
<b>URBAN RENEWAL (270, 271, 272)</b>										
9120 So Beach Construction	0.50	0.50	0.25	0.25	0.75	0.725	0.725	0.575	0.575	0.575
9210 North Side Construction	0.00	0.00	0.25	0.25	0.75	0.725	0.725	0.575	0.575	0.575
	0.50	0.50	0.50	0.50	1.50	1.45	1.45	1.15	1.15	1.15
<b>TOTAL FTE...</b>	<b>143.31</b>	<b>145.45</b>	<b>151.29</b>	<b>129.24</b>	<b>143.97</b>	<b>156.65</b>	<b>165.26</b>	<b>166.19</b>	<b>169.75</b>	<b>173.36</b>

**City of Newport**  
Interfund Transfer Schedule  
2026-27 Fiscal Year Budget

Account	Description	Project #	Debit	Credit
230-4310-90101	TRANSFER TO GENERAL FUND		234,285	
101-1900-49230	TRANSFER FROM ROOM TAX FUND			234,285
271-9210-90101	TRANSFER TO GENERAL FUND		8,750	
101-1900-49271	TRANSFER FROM URA-NO SIDE			8,750
101-1900-90201	TRANSFER TO PARKS & RECREATION		1,182,589	
201-4190-49101	TRANSFER FROM GENERAL FUND			1,182,589
101-1900-90240	TRANSFER TO BLDG INSP FUND		3,000	
240-4410-49101	TRANSFER FROM GENERAL FUND			3,000
101-1900-90404	TRANSFER TO RESERVE FUND		37,586	
404-5200-49101	TRANSFER FROM GENERAL FUND			37,586
101-1900-90711	TRANSFER TO CITY FACILITIES		1,428,625	
711-7001-49101	TRANSFER FROM GENERAL FUND			200,200
711-7010-49101	TRANSFER FROM GENERAL FUND			48,325
711-7101-49101	TRANSFER FROM GENERAL FUND			563,000
711-7201-49101	TRANSFER FROM GENERAL FUND			98,400
711-7202-49101	TRANSFER FROM GENERAL FUND			48,200
711-7301-49101	TRANSFER FROM GENERAL FUND			470,500
230-4310-90201	TRANSFER TO PARKS & RECREATION		745,974	
201-4190-49230	TRANSFER FROM ROOM TAX FUND			745,974
404-5170-90201	TRANSFER TO PARKS & RECREATION		1,000	
201-4190-49404	TRANSFER FROM RESERVE FUND			1,000
211-4550-90711	TRANSFER TO CITY FACILITIES		50,000	
711-7202-49211	TRANSFER FR PUB PARKING FUND			50,000
230-4310-90220	TRANSFER TO AIRPORT FUND		100,487	
220-4210-49230	TRANSFER FR ROOM TAX FUND			100,487
230-4310-90711	TRANSFER TO CITY FACILITIES		1,343,490	
711-7001-49230	TRANSFER FROM ROOM TAX FUND			217,804
711-7101-49230	TRANSFER FROM ROOM TAX FUND			588,571
711-7102-49230	TRANSFER FROM ROOM TAX FUND			216,574
711-7201-49230	TRANSFER FROM ROOM TAX FUND			80,128
711-7202-49230	TRANSFER FROM ROOM TAX FUND			77,813
711-7301-49230	TRANSFER FROM ROOM TAX FUND			162,600
601-3390-90251	TRANSFER TO STREET FUND		70,000	
602-3490-90251	TRANSFER TO STREET FUND		70,000	
251-3210-49601	TRANSFER FROM WATER FUND			70,000
251-3210-49602	TRANSFER FROM WASTEWATER FUND			70,000
251-3210-90402	TRANSFER TO CAPITAL PROJECTS		1,249,651	
402-6110-49251	TRANSFER FROM STREET FUND	25-23010		792,167
402-6110-49251	TRANSFER FROM STREET FUND	25-23011		57,484
402-6110-49251	TRANSFER FROM STREET FUND	25-24006		400,000
251-3210-90403	TRANSFER TO PROP CAP PROJECTS		7,500	
403-6210-49251	TRANSFER FROM STREET FUND	21-25011		7,500
253-3610-90402	TRANSFER TO CAPITAL PROJECTS		250,000	
402-6110-49253	TRANSFER FROM SDC FUND	25-26XXX		250,000

City of Newport  
Interfund Transfer Schedule  
2026-27 Fiscal Year Budget

Account	Description	Project #	Debit	Credit
253-3630-90403	TRANSFER TO PROP CAP PROJECTS		100,000	
403-6220-49253	TRANSFER FROM SDC FUND	26-25017		100,000
270-9120-90304	TRANSFER TO DEBT SERVICE-URA		2,190,359	
304-9130-49270	TRANSFER FROM URA-SO BEACH			2,190,359
270-9120-90402	TRANSFER TO CAPITAL PROJECTS		160,000	
402-6110-49270	TRANSFER FROM URA-SO BEACH	25-22032		160,000
270-9120-90403	TRANSFER TO PROP CAP PROJECTS		400,000	
403-6220-49270	TRANSFER FROM URA-SO BEACH	26-26XXX		400,000
271-9210-90402	TRANSFER TO CAPITAL PROJECTS		1,138,718	
402-6110-49271	TRANSFER FROM URA-NO SIDE	24-26XXX		500,000
402-6110-49271	TRANSFER FROM URA-NO SIDE	25-22030		300,000
402-6110-49271	TRANSFER FROM URA-NO SIDE	25-22034		300,000
402-6110-49271	TRANSFER FROM URA-NO SIDE	25-22036		38,718
272-9310-90403	TRANSFER TO PROP CAP PROJECTS		100,000	
403-6220-49272	TRANSFER FROM URA-MCLEAN	26-25015		100,000
601-3390-90301	TRANSFER TO DEBT SERVICE-WATER		1,056,100	
301-2220-49601	TRANSFER FROM WATER FUND			67,800
301-2410-49601	TRANSFER FROM WATER FUND			988,300
602-3490-90302	TRANSFER TO DEBT SERVICE-WW		1,194,400	
302-2230-49602	TRANSFER FROM WASTEWATER FUND			1,194,400
603-3790-90305	TRANSFER TO DEBT SERV-STORMWTR		618,000	
305-2240-49603	TRANSFER FROM STORMWTR FUND			379,000
305-2250-49603	TRANSFER FROM STORMWTR FUND			239,000
603-3790-90402	TRANSFER TO CAPITAL PROJECTS		300,000	
402-6110-49603	TRANSFER FR. STORMWATER FUND	25-24006		300,000
601-3390-90403	TRANSFER TO PROP CAP PROJECTS		257,500	
403-6210-49601	TRANSFER FROM WATER FUND	21053		250,000
403-6210-49601	TRANSFER FROM WATER FUND	21-25011		7,500
602-3490-90403	TRANSFER TO PROP CAP PROJECTS		7,500	
403-6210-49602	TRANSFER FR. SEWER FUND	21-25011		7,500
603-3790-90403	TRANSFER TO PROP CAP PROJECTS		106,920	
403-6210-49603	TRANSFER FR. STORMWATER FUND	21-25011		7,500
403-6230-49603	TRANSFER FR. STORMWATER FUND	27-24021		99,420
711-7010-90405	TRANSFER TO CAPITAL IMPROVEMTS		48,325	
405-6310-49711	TRANSFER FROM CITY FACILITIES	21-26XXX		48,325
711-7201-90405	TRANSFER TO CAPITAL IMPROVEMTS		7,500	
405-6325-49711	TRANSFER FROM CITY FACILITIES	21-26XXX		7,500
711-7202-90405	TRANSFER TO CAPITAL IMPROVEMTS		90,000	
405-6326-49711	TRANSFER FROM CITY FACILITIES	21-26XXX		50,000
405-6326-49711	TRANSFER FROM CITY FACILITIES	21-26XXX		40,000
711-7101-90405	TRANSFER TO CAPITAL IMPROVEMTS		25,000	

**City of Newport**

Interfund Transfer Schedule  
2026-27 Fiscal Year Budget

Account	Description	Project #	Debit	Credit
405-6380-49711	TRANSFER FROM CITY FACILITIES	22-26XXX		25,000
602-3490-90406	TRANSFER TO RESERVE-PROPRIETARY		125,000	
406-6420-49602	TRANSFER FROM WASTEWATER FUND			25,000
406-6425-49602	TRANSFER FR. SEWER FUND			100,000
			<u>14,708,259</u>	<u>14,708,259</u>

**City of Newport**

SERVICES PROVIDED FOR/SERVICES PROVIDED BY  
2026-27 Fiscal Year Budget

Account Number	Account Title	Debit	Credit
201-4110-69101	SERV PROVIDED BY GENERAL FUND	35,762	
201-4130-69101	SERV PROVIDED BY GENERAL FUND	12,786	
201-4140-69101	SERV PROVIDED BY GENERAL FUND	35,762	
201-4150-69101	SERV PROVIDED BY GENERAL FUND	36,630	
201-4160-69101	SERV PROVIDED BY GENERAL FUND	15,220	
201-4170-69101	SERV PROVIDED BY GENERAL FUND	12,162	
101-1900-45201	SERVICE PROVIDED PARKS & REC		148,322
211-4550-69101	SERV PROVIDED BY GENERAL FUND	5,940	
101-1900-45211	SERVICE PROVIDED PUB PARKING		5,940
212-4710-69101	SERV PROVIDED BY GENERAL FUND	716	
101-1900-45212	SERVICE PROVIDED HOUSING		716
220-4210-69101	SERV PROVIDED BY GENERAL FUND	108,279	
101-1900-45220	SERVICE PROVIDED AIRPORT		108,279
230-4310-69101	SERV PROVIDED BY GENERAL FUND	160,354	
101-1900-45230	SERVICE PROVIDED ROOM TAX		160,354
240-4410-69101	SERV PROVIDED BY GENERAL FUND	49,610	
101-1900-45240	SERVICE PROVIDED BUILDING INSP		49,610
251-3210-69101	SERV PROVIDED BY GENERAL FUND	92,021	
101-1900-45251	SERVICE PROVIDED STREET		92,021
252-3510-69101	SERV PROVIDED BY GENERAL FUND	1,473	
101-1900-45252	SERVICE PROVIDED LINE UNDERGRD		1,473
253-3660-69101	SERV PROVIDED BY GENERAL FUND	738	
101-1900-45253	SERVICE PROVIDED SDC		738
254-4610-69101	SERV PROVIDED BY GENERAL FUND	738	
101-1900-45254	SERVICE PROVIDED AGATE BEACH		738
270-9120-69101	SERV PROVIDED BY GENERAL FUND	37,679	
101-1900-45270	SERVICE PROVIDED URA-SO BEACH		37,679
271-9210-69101	SERV PROVIDED BY GENERAL FUND	18,836	
101-1900-45271	SERVICE PROVIDED URA-NO SIDE		18,836
601-3390-69101	SERV PROVIDED BY GENERAL FUND	482,821	
101-1900-45601	SERVICE PROVIDED WATER FUND		482,821

**City of Newport**

SERVICES PROVIDED FOR/SERVICES PROVIDED BY  
2026-27 Fiscal Year Budget

Account Number	Account Title	Debit	Credit
602-3490-69101	SERV PROVIDED BY GENERAL FUND	570,965	
101-1900-45602	SERVICE PROVIDED WASTEWATER		570,965
603-3710-69101	SERV PROVIDED BY GENERAL FUND	80,593	
101-1900-45603	SERVICE PROVIDED STORMWATER		80,593
701-3110-69101	SERV PROVIDED BY GENERAL FUND	85,744	
101-1900-45701	SERVICE PROVIDED PUBLIC WORKS		85,744
602-3490-69220	SERV PROVIDED BY AIRPORT FUND	30,704	
220-4210-45602	SERVICE PROVIDED WASTEWATER		30,704
711-7001-69101	SERV PROVIDED BY GENERAL FUND	107,287	
101-1900-45711	SERVICE PROVIDED CITY FACILITY		107,287
251-3210-69701	SERV PROVIDED BY PUBLIC WORKS	196,115	
701-3110-45251	SERVICE PROVIDED FOR STR FUND		196,115
601-3390-69701	SERV PROVIDED BY PUBLIC WORKS	647,070	
701-3110-45601	SERVICE PROVIDED WATER		647,070
602-3490-69701	SERV PROVIDED BY PUBLIC WORKS	647,070	
701-3110-45602	SERVICE PROVIDED WASTEWATER		647,070
603-3710-69701	SERV PROVIDED BY PUBLIC WORKS	196,112	
701-3110-45603	SERVICE PROVIDED STORMWATER		196,112
		<u>3,669,187</u>	<u>3,669,187</u>

**City of Newport**

City Facilities Rental Income

2026-27 Fiscal Year Budget

Account Number	Account Title	Debit	Credit
101-1010-61500	CITY FACILITY RENT	16,998	
101-1020-61500	CITY FACILITY RENT	13,600	
101-1025-61500	CITY FACILITY RENT	6,291	
101-1030-61500	CITY FACILITY RENT	5,951	
101-1040-61500	CITY FACILITY RENT	3,232	
101-1050-61500	CITY FACILITY RENT	16,998	
101-1052-61500	CITY FACILITY RENT	1,734	
101-1070-61500	CITY FACILITY RENT	81,601	
101-1400-61500	CITY FACILITY RENT	18,597	
101-1900-61500	CITY FACILITY RENT	63,088	
240-4410-61500	CITY FACILITY RENT	7,360	
701-3120-61500	CITY FACILITY RENT	27,864	
711-7010-48200	CITY FACILITIES RENTAL INCOME		263,314
101-1090-61500	CITY FACILITY RENT	71,077	
711-7011-48200	CITY FACILITIES RENTAL INCOME		71,077
101-1100-61500	CITY FACILITY RENT	129,134	
711-7012-48200	CITY FACILITIES RENTAL INCOME		129,134
		<u>463,525</u>	<u>463,525</u>

CITY OF NEWPORT  
PROPOSED BUDGET  
PROPERTY TAX LEVY CALCULATION  
FISCAL YEAR 2026-2027

	Actual FISCAL YEAR 2025-2026	ESTIMATED FISCAL YEAR 2026-2027	GENERAL FUND	DEBT SERVICE GO BONDS	TOTAL	NURA South Beach District	NURA North District	NURA McLean District
A. ANALYSIS OF TAXES REQUIRED IN FY 2026-2027								
Property Tax Calculation Subject to Measure 50								
<u>2026-2027 Assessed Value Projected @ 3.00% Increase Over 2025-2026</u>								
Assessed Value on Tax Roll	1,911,313,960	1,968,653,379						
Less Assessed Value Excess:								
Urban Renewal	(312,968,434)	(322,357,487)						
Assessed Value - Calculate Rate @ \$5.5938 per \$1,000 AV	<u>1,598,345,526</u>	<u>1,646,295,892</u>	9,209,050	-	9,209,050	-	-	-
Add: Rounding factor			-	-	-	-	-	-
Property Taxes for General Obligation Bonded Debt								
Tax Levy for Water Treatment Plant Bonds - 2009 Issue			-	2,489,028	2,489,028	-	-	-
Tax Levy for Swimming Pool Bonds - 2013 Issue			-	662,550	662,550	-	-	-
Tax Levy for NURA - South Beach District			-	-	-	2,157,596	-	-
Tax Levy for NURA - North Side District			-	-	-	-	1,356,830	-
Tax Levy for NURA - McLean District			-	-	-	-	-	72,585
<b>PROJECTED TOTAL TAXES REQUIRED - FY 2026-2027</b>			<u>9,209,050</u>	<u>3,151,578</u>	<u>12,360,628</u>	<u>2,157,596</u>	<u>1,356,830</u>	<u>72,585</u>
B. BUDGET REQUIREMENTS FOR THE ENSUING FISCAL YEAR 2026-2027 BEGINNING JULY 1, 2026								
PROJECTED TOTAL TAXES TO BE REQUIRED			9,209,050	3,151,578	12,360,628	2,157,596	1,356,830	72,585
Less: Estimated Property Taxes Not to be Received in First Year @ 6.59% Uncollected Amounts and Discounts Allowed			(606,876)	(207,689)	(814,565)	(142,186)	(89,415)	(4,783)
<b>TAXES NECESSARY TO BALANCE THE BUDGET</b>			<b>8,602,174</b>	<b>2,943,889</b>	<b>11,546,063</b>	<b>2,015,410</b>	<b>1,267,415</b>	<b>67,802</b>
Add: Budget Resources, Except Taxes to be Levied or Imposed in FY 2026-2027			(8,602,174)	(2,943,889)	(11,546,063)	(2,015,410)	(1,267,415)	(67,802)
TOTAL BUDGET REQUIREMENTS - General Fund & Debt Service Accounts			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. GENERAL TAX RATE ON TAXES TO BE IMPOSED - Per \$1,000 Assessed Value								
		Permanent Rate	<u>5.5938</u>					
D. BONDED DEBT - Combined Estimated Tax Rate per \$1,000 AV on Imposed Taxes of \$3,151,578								
			<u>1.9143</u>					
		Tax Levy for Water Treatment Plant Bonds - 2009 Issue	1.5119					
		Tax Levy for Swimming Pool Bonds - 2013 Issue	0.4024					

**CITY OF NEWPORT, OREGON**  
**Oregon State Shared Revenue**  
**GENERAL ECONOMIC FACTORS AFFECTING THE FY 2026-2027 BUDGET**

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

	<b>Population</b>	<b>Number Change</b>	<b>Percent Change</b>
July 1, 2025 (December 15, 2025)	10,439	(156)	-1.46%
July 1, 2024 (revised)	10,652	57	0.54%
July 1, 2023 (revised)	10,595	6	0.06%
July 1, 2022 (revised)	10,589	91	0.87%
July 1, 2021 (revised)	10,498	100	0.96%
April 1, 2020 Census	10,256		

**II. STATE SHARED REVENUES**

	<b>Liquor Tax Tax</b>	<b>Cigarette Tax</b>	<b>State Gas Tax</b>	<b>Marijuana Tax</b>
<b>A. Per Capita Rates</b>				
FY 2026-27 (estimated)	14.47	0.51	78.71	1.50
FY 2025-26 (estimated)	14.68	0.53	79.27	1.51
FY 2024-25 (actuals)	15.62	0.58	81.57	1.42
FY 2023-24 (actuals)	18.71	0.65	77.61	1.41

**B. Distributed on Per Capita Basis**

	<b>Liquor Tax Tax</b>	<b>Cigarette Tax</b>	<b>State Gas Tax</b>	<b>Marijuana Tax</b>
FY 2026-27 (estimated)	151,052.00	5,324.00	821,654.00	15,659.00
FY 2025-26 (estimated)	153,245.00	5,533.00	827,500.00	15,763.00
FY 2024-25 (actuals)	166,384.00	6,178.00	868,884.00	15,126.00
FY 2023-24 (actuals)	198,232.00	6,887.00	822,278.00	14,939.00
<b>Estimated Revenue Increase (Decrease)</b>	<b>(2,193.00)</b>	<b>(209.00)</b>	<b>(5,846.00)</b>	<b>(104.00)</b>

**C. Distributed Other Than by Per Capita**

	<b>State Shared Liquor Revenue</b>
<b>FY 2026-27 - Proposed Budget</b>	<b>130,000.00</b>
FY 2025-26 - Adopted Budget	160,000.00
FY 2024-25 - Actuals	133,584.00
FY 2023-24 - Actuals	160,768.00

**Administrative Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Public Records Requests Fee Schedule - 48001</b>					
	Copies/prints up to 10 pages	\$15.00	\$15.00	\$ -	101-1900-48001
	Copies/prints per additional page after 10 pages	\$0.50	\$0.50	\$ -	101-1900-48001
	Oversized documents (larger than 11" x 17") per page	\$5.00	\$7.50	\$ 2.50	101-1900-48001
	Research, retrieval of public records, and/or scanning of documents	Total staff cost (salary plus benefits)	Total staff cost (salary plus benefits)		101-1900-48001
	Postage/Shipping	Actual costs	Actual costs		101-1900-48001
	Certified copy	\$5.00	\$5.00	\$ -	101-1900-48001
	Audio tape	Free online	Free online		101-1900-48001
	If tape is provided by requestor	Free online	Free online		101-1900-48001
	Maps	Actual printing costs plus costs listed above (copies, research, postage, and/or certified)	Actual printing costs plus costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	Lists and labels	Costs listed above (copies, research, postage, and/or certified)	Costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	Photos	Photo costs plus costs listed above (copies, research, postage, and/or certified)	Photo costs plus costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	CD's or USB's	\$20.00 per CD or USB plus costs listed above (research, postage, and/or certified)	\$20.00 per CD or USB plus costs listed above (research, postage, and/or certified)		101-1900-48001
	Other document/publication copies	Publication costs plus costs listed above (copies, research, postage, and/or certified)	Publication costs plus costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	<b>Dishonored Checks Fee (non-sufficient funds) - 48001</b>	\$40.00	\$40.00	\$ -	101-1900-48001
	<b>Special Event Fees/Waivers - 48004 (City Manager)</b>	Based on fiscal impact	Based on fiscal impact		101-1900-48004
	<b>Application Processing Fees</b>				
	Standard (submitted 45+ days in advance)	\$50.00	\$75.00	\$ 25.00	101-1900-48004
	Expedited (submitted 15-44 days in advance)	\$0.00	\$150.00	\$ 150.00	101-1900-48004
	Expedited (submitted fewer than 15 days in advance)	\$0.00	\$250.00	\$ 250.00	101-1900-48004

**Administrative Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	<u>Daily Parking Lot Fees - Off-Season Rate (Oct–Apr)</u>				
	Tier 1 — Bayfront Lots	\$0.00	\$100.00	\$ 100.00	101-1900-48004
	Tier 2 — Downtown / Nye Beach Lots	\$0.00	\$75.00	\$ 75.00	101-1900-48004
	Tier 3 — Neighborhood / Outlying Lots	\$0.00	\$50.00	\$ 50.00	101-1900-48004
	<u>Daily Parking Lot Fees - Peak Season Rate (May–Sep)</u>				
	Tier 1 — Bayfront Lots	\$0.00	\$250.00	\$ 250.00	101-1900-48004
	Tier 2 — Downtown / Nye Beach Lots	\$0.00	\$175.00	\$ 175.00	101-1900-48004
	Tier 3 — Neighborhood / Outlying Lots	\$0.00	\$100.00	\$ 100.00	101-1900-48004
	<u>Attendee-Scaled Add-On</u>				
	1 to 200 attendees	\$0.00	Included in daily lot fee		101-1900-48004
	201 to 500 attendees	\$0.00	\$0.75 per person above 200		101-1900-48004
	Over 500 attendees	\$0.00	\$1.00 per person above 200 (City Manager review required)		101-1900-48004
	<u>Cleanup Fee</u>				
	If the City must perform cleanup, actual costs will be billed to the permittee at:	\$0.00	\$75.00/hour plus materials		101-1900-48004
	<u>Multi-Day Event Discount:</u> Events that use the same lot for three or more days in a calendar year are eligible for a 15% discount				
	<u>Fee Waiver:</u> 1) Nonprofit status (501(c)(3) or equivalent): Up to 50% waiver of daily lot fee (if the rental is an event that is charging admission or vendor booth fees, then the event is not eligible for the nonprofit fee waiver) 2) City-sponsored or co-sponsored events: Up to 100% waiver at City Manager discretion				
	<u>City Staff / Services Fees</u> If the City determines that staff are required to support or monitor the event beyond normal operational coverage, actual staff costs will be billed to the applicant.				101-1900-48004
	<u>Refunds</u> 1) The application processing fee is non-refundable in all circumstances. 2) Daily lot use fees are fully refundable if the applicant cancels at least 8 days before the event. 3) Cancellations within 7 days of the event: No refund of daily lot use fees. 4) If the City cancels the permit due to safety or emergency conditions, a full refund of all fees except the application fee will be issued.				101-1900-48004
	<b><u>Social Gaming Registration Fee- 48001</u></b>				
	Social Gaming Application Fee	\$100.00	\$110.00	\$ 10.00	101-1900-48001
	Annual Renewal Fee	\$35.00	\$40.00	\$ 5.00	101-1900-48001
	Annual Table Fee	\$50 per table	\$50 per table	\$ -	101-1900-48001

<b>Community Development Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Land Use Fees by Permit Type - 46003</b>					
	Annexation	\$975	\$1,000	\$ 25.00	101-1900-46003
	Annexation – each additional parcel in separate ownership	\$65	\$70	\$ 5.00	101-1900-46003
	Appeal – first hearing	\$250	\$250	\$ -	101-1900-46003
	Appeal – second hearing *	\$415	\$425	\$ 10.00	101-1900-46003
	Appeal - Expedited/Middle Housing Land Division	\$0	\$300	\$ 300.00	101-1900-46003
	Comprehensive plan amendment:				
	A. Text	\$1,640	\$1,685	\$ 45.00	101-1900-46003
	B. Map	\$1,640	\$1,685	\$ 45.00	101-1900-46003
	Conditional use permit:				
	A. Planning commission	\$1,050	\$1,080	\$ 30.00	101-1900-46003
	B. Staff	\$850	\$875	\$ 25.00	101-1900-46003
	Estuarine use permit	\$800	\$825	\$ 25.00	101-1900-46003
	Design review – Nye Beach	\$840	\$865	\$ 25.00	101-1900-46003
	Design Review - Small Wireless Facility (per unit)	\$125	\$130	\$ 5.00	101-1900-46003
	Encroachment – right-of-way	\$650	\$670	\$ 20.00	101-1900-46003
	Exception to statewide goal	\$525	\$540	\$ 15.00	101-1900-46003
	Expedited/Middle Housing Land Division	\$0	\$450	\$ 450.00	101-1900-46003
	Geologic permit	\$300	\$310	\$ 10.00	101-1900-46003
	A. Peer review in active landslide areas	\$5,000	\$5,000	\$ -	101-1900-46003
	Interpretation	\$575	\$590	\$ 14.79	101-1900-46003
	Land use compatibility signoff	\$75	\$75	\$ -	101-1900-46003
	Minor plat	\$435	\$450	\$ 15.00	101-1900-46003
	Nonconforming use permit	\$1,040	\$1,070	\$ 30.00	101-1900-46003
	Partition	\$435	\$450	\$ 15.00	101-1900-46003
	Planned destination resort:				
	A. Conceptual Master Plan	\$2,000	\$2,050	\$ 50.00	101-1900-46003
	B. Per acre charge	\$65	\$67	\$ 1.66	101-1900-46003
	C. Preliminary Development Plan	\$1,750	\$1,800	\$ 50.00	101-1900-46003
	D. Charge per each lot	\$65	\$67	\$ 1.66	101-1900-46003
	E. Final Development Plan	\$1,750	\$1,800	\$ 50.00	101-1900-46003
	Planned unit development:				
	A. Tentative plan	\$1,600	\$1,645	\$ 45.00	101-1900-46003
	B. Charge per each unit	\$65	\$67	\$ 1.66	101-1900-46003
	C. Final plan	\$1,600	\$1,650	\$ 50.00	101-1900-46003
	D. Charge per unit	\$65	\$67	\$ 1.66	101-1900-46003
	Property line adjustment	\$425	\$435	\$ 10.00	101-1900-46003

**Community Development Fees and Charges**

Services Description	2025-26	2026-2027	Changed	GL Account
SB 1537 Adjustment	\$653	\$670	\$ 17.00	101-1900-46003
Shoreland impact permit	\$700	\$720	\$ 20.00	101-1900-46003
Signs:				
A. One temporary/portable sign**	\$40	\$40	\$ -	101-1900-46003
B. Each additional portable sign	\$15	\$15	\$ -	101-1900-46003
C. Other signs (new, replacement, or reconstruction)	\$165	\$170	\$ 5.00	101-1900-46003
Sign demolition	\$15	\$15	\$ -	101-1900-46003
Surcharge for mural sign in excess of wall sign limits***	\$140	\$145	\$ 5.00	101-1900-46003
Subdivisions:				
A. Tentative plan	\$1,320	\$1,360	\$ 40.00	101-1900-46003
B. Charge per each unit	\$65	\$67	\$ 1.66	101-1900-46003
C. Final plan	\$575	\$590	\$ 15.00	101-1900-46003
D. Charge per unit	\$65	\$67	\$ 1.66	101-1900-46003
Temporary structures permit	\$60	\$65	\$ 5.00	101-1900-46003
Traffic impact analysis (with no other land use)	\$850	\$875	\$ 25.00	101-1900-46003
Trip assessment or vesting letter	\$75	\$75	\$ -	101-1900-46003
Trip reserve fund	\$1,040	\$1,070	\$ 30.00	101-1900-46003
Urban growth boundary amendment	\$2,000	\$2,100	\$ 100.00	101-1900-46003
Vacations (streets and plats)****	\$1,050	\$1,080	\$ 30.00	101-1900-46003
Variances/adjustments:				
A. Planning commission	\$825	\$850	\$ 25.00	101-1900-46003
B. Staff	\$700	\$720	\$ 20.00	101-1900-46003
Zoning Ordinance Amendments:				
A. Text	\$1,640	\$1,685	\$ 45.00	101-1900-46003
B. Map	\$1,640	\$1,685	\$ 45.00	101-1900-46003
Other staff level permits requiring public notice	\$650	\$670	\$ 20.00	101-1900-46003
*Plus cost of producing a verbatim transcript of the initial evidentiary hearing (\$500 cap).				101-1900-46003
**Plus \$25 per month that the temporary signs remain within the right-of-way, not to exceed \$100 per calendar year. Nonprofit organizations are exempt from fees for temporary signs.				101-1900-46003
***Nonprofit organizations are exempt from this surcharge fee.				
****Plus appraisal cost and damages.				101-1900-46003

Community Development Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Consistent with NMC Chapter 14.60, the fees established herein, shall be reviewed and adjusted each year to account for inflation using the Bureau of Labor Statistics Consumer Price index for Urban Consumers (CPI-U).				
	The applicant requiring notification under ORS 227.186 shall pay, in addition to the land use application fee, the cost of preparing and mailing the notification. The estimated cost shall be paid within five (5) business days after notification of such cost determination or the application shall be subject to dismissal.				101-1900-46003
	The appeals of land use actions, the appellant shall pay the actual cost of preparing a verbatim written transcript up to \$500. If there is more than one appellant, each such appellant shall pay an appeal fee and the cost of preparing a written transcript. All of the appellants shall be jointly and severally liable for the cost and charges of such transcripts, and any or all appeals pending in any matters may be dismissed by the Newport City Council in the event of failure to make payment of the transcript fees. The estimated cost of the appeals transcript shall be paid within five (5) business days after notification of such determination, or the appeal shall be subject to dismissal.				101-1900-46003
	In addition to the filing fee for withdrawal of annexations, the owner of each parcel of property to be so withdrawn shall, as a condition of such withdrawal action and prior thereto, pay or make arrangements satisfactory to the city for the payment of any bonded indebtedness or any other charges attributable to such property which may become a debt, obligation, or liability of the City of Newport by reason of such withdrawal.				101-1900-46003
	All previously adopted resolutions or enactments establishing fees for land use actions are repealed to the extent that their provisions conflict with the fees set by this comprehensive fees and charges resolution.				
	<b>Business License Fees - 46405</b>				
	Business application fee (for-profit) - per business & multiple locations*	\$43	\$45	\$ 2.00	101-1900-46405
	Business application fee (not-for-profit)**	\$43	\$45	\$ 2.00	101-1900-46405

<b>Community Development Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	Annual renewal fee - per business & multiple locations*	\$142	\$150	\$ 8.00	101-1900-46405
	Duplicate business license fee	\$13	\$15	\$ 2.00	101-1900-46405
	Initial license – full price until December 31. Applications received after December 31 will be pro-rated by month.	Varies	Varies		101-1900-46405
	Business license - late fee (after August 15th)	\$19	\$40	\$ 21.00	101-1900-46405
	Operating a Business for more than three months without a business license	\$0	\$250	\$ 250.00	101-1900-46405
	* A person who does business from more than one physical location, and under a different business name or as a different business entity at the separate location, shall obtain a separate business license for each such location, name and entity. An owner or real property for rent or offers for rent more than one dwelling unit of real property need only obtain one business license.				
	** Not-for-profit entities shall not be charged a business license annual fee. Such entities must still obtain a business license, pay the business license application fee, and annually renew the license at no cost.				
<b><u>Business License Fees Surcharge - 46407</u></b>					
	Nye Beach Area Economic Improvement District:				
	Business provides no off-street parking spaces	\$250	\$0	\$ (250.00)	211-4550-46407
	Business provides 1-3 off-street parking spaces	\$150	\$0	\$ (150.00)	211-4550-46407
	All other businesses	\$100	\$0	\$ (100.00)	211-4550-46407
	City Center Area Economic Improvement District:				
	All businesses	\$35	\$35	\$ -	211-4550-46408
<b><u>Short-Term Rental Fees - 46400</u></b>					
	Short-term rental application fee (includes one inspection)	\$400	\$410	\$ 10.00	101-1900-46400
	Re-inspection fee per visit	\$100	\$105	\$ 5.00	101-1900-46400
	Annual endorsement renewal fee (per unit)	\$300	\$310	\$ 10.00	101-1900-46400
<b><u>Vending Endorsement -46405</u></b>					
	Endorsement application surcharge added to business license to offset a portion of the City's cost to process the application.	\$15	\$15	\$0.00	101-1900-46405

Community Development Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	A fee of \$50.00 per calendar year shall be charged to endorse mobile food units vending on property where a temporary use permit is required pursuant to NMC Chapter 14.09.				101-1900-46405
	An additional fee of \$50.00 per calendar month of operation shall be charged for each fixed stand in business vending areas for each mobile stand.				101-1900-46405
	An additional fee of \$50.00 per calendar month, not to exceed a total of \$250.00 per calendar year shall be charged to holders of endorsements to operate stands adjacent to the business, as permitted by NMC Section 4.10.025(A.)(2.).				101-1900-46405
<b>Building Permit and Plan Review Fees - 240 Varies</b>					
	Construction valuation:				
	A. \$1.00 to \$2,000.00	\$75	\$75	\$0.00	240-4410-46420
	B. \$2,001.00 to \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00		240-4410-46420
	C. \$25,001 to \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00		240-4410-46420
	D. \$50,001 to \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00		240-4410-46420
	E. Over \$100,000.00	\$779.50 for the first \$100,000.00 plus \$4.25 for each additional \$1,000.00 or fraction thereof	\$779.50 for the first \$100,000.00 plus \$4.25 for each additional \$1,000.00 or fraction thereof		240-4410-46420
	F. Commercial fire suppression systems				
	I. Plan review: \$200.00 + \$50 per floor above three levels	Varies	Varies		240-4410-46421
	II. Permit fee: by valuation listed above (A-E)	Varies	Varies		240-4410-46420

Community Development Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	G. Residential Fire Suppression – Standalone System, fee includes plan review. [See Plumbing Fee section for Continuous Loop/Multipurpose System]				
	0 - 2,000 sq ft	\$200	\$200	\$ -	240-4410-46420
	2,001 - 3,600 sq ft	\$250	\$250	\$ -	240-4410-46420
	3,601 - 7,200 sq ft	\$325	\$325	\$ -	240-4410-46420
	7,201 sq ft and greater	\$410	\$410	\$ -	240-4410-46420
	H. Installation of Solar Units				
	I. Solar structural (prescriptive), fee includes plan review	\$210.00	\$210.00	\$ -	240-4410-46420
	II. Solar structural (non-prescriptive): Fee as per Structural Permit Fee table by valuation to include the solar panels, racking, mounting elements, rails and the cost of labor to install. Solar electrical equipment including collector panels and inverters shall be excluded from the Structural Permit valuation.	Varies	Varies		240-4410-46420
	I. Plan Review Fees shall be 65 percent of the permit fee for structural review, when required, and shall be 40 percent of the permit fee for fire & life safety review, when required.				240-4410-46421
	J. Additional plan review (per hour)	\$100.00	\$100.00	\$ -	240-4410-46421
	K. Phased Project Plan Review Fee – in addition to project plan review fees	\$350.00 minimum phasing (application) fee plus 10% of the TOTAL project building permit fee not to exceed \$1,500.00 per phase	\$350.00 minimum phasing (application) fee plus 10% of the TOTAL project building permit fee not to exceed \$1,500.00 per phase		240-4410-46420
	L. Plan review for phased applications shall be 10% of the construction value for each phase of development	Varies	Varies		240-4410-46421
	M. Special inspection/Reinspection fee (per hour)	\$75.00	\$75.00	\$ -	240-4410-46420
	I. Each additional inspection, above allowable – per each	\$75.00	\$75.00	\$ -	240-4410-46420
	II. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$75.00	\$75.00	\$0.00	240-4410-46420
	III. Inspection outside of normal business hours - hourly (min 2 hours)	\$150.00	\$150.00	\$ -	240-4410-46420
	N. Structural Minimum fee	\$75.00	\$75.00	\$ -	240-4410-46420
	O. Deferred Submittal Plan Review Fee – in addition to project plan review fees (65% of the building permit fee calculated using the value of the deferred portion with a \$100 minimum)	65% of building permit fee with 100.00 minimum	65% of building permit fee with 100.00 minimum		240-4410-46420
	P. Structural Demolition permit - residential/small commercial - complete demolition not subject to State Surcharge	\$140.00	\$140.00	\$ -	240-4410-46420

<b>Community Development Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	Q. Structural Demolition permit - large commercial (over 4,000 sq. ft.) - complete demolition not subject to State Surcharge	\$350.00	\$350.00	\$ -	240-4410-46420
	R. Structural alteration (not demo) – partial, soft, interior	See Structural Permit Fee table by valuation, incurs State Surcharge	See Structural Permit Fee table by valuation, incurs State Surcharge		240-4410-46420
	S. Change of occupancy/use - tenant improvement, other - administrative	\$50.00	\$50.00	\$ -	240-4410-46420
	Fee for appeal of Building Official decision set by formula set forth in NMC 11.05.160.				
	When applicable, structural permits use valuation as determined by ICC Valuation Table current as of April 1 of each year, as per OAR 918-050-0100.				
	When a structural permit is required by the state building code for retaining walls, decks, fences, accessory structures, etc – see Structural Permit fees by valuation				
<b>Electrical Permit Fees - 46430</b>					
	A. Residential per Unit Service included:				
	I. 1,000 sq. ft. or less	\$175.00	\$175.00	\$ -	240-4410-46430
	II. Each additional 50 sq. ft. or portion thereof	\$37.50	\$37.50	\$ -	240-4410-46430
	III. Limited energy new residential construction	\$22.10	\$22.10	\$ -	240-4410-46430
	IV. Each manufactured home or modular dwelling service	\$93.50	\$93.50	\$ -	240-4410-46430
	V. New Multifamily Construction	Fee for largest unit calculated using above sq ft rates - plus 50% of permit fee for each additional unit.	Fee for largest unit calculated using above sq ft rates - plus 50% of permit fee for each additional unit.		240-4410-46430
	VI. Multifamily, new construction – Limited Energy System – per floor	\$45.00	\$45.00	\$ -	240-4410-46430
	VII. Multifamily, new construction – Protective Signaling – per floor	\$63.00	\$63.00	\$ -	240-4410-46430
	B. Services or feeders-installations, alterations, or relocations				
	I. 200 amps or less	\$93.50	\$93.50	\$ -	240-4410-46430
	II. 201 amps to 400 amps	\$118.50	\$118.50	\$ -	240-4410-46430
	III. 401 amps to 600 amps	\$187.20	\$187.20	\$ -	240-4410-46430
	IV. 601 amps to 1,000 amps	\$250.00	\$250.00	\$ -	240-4410-46430
	V. Over 1,000 amps or volts	\$550.00	\$550.00	\$ -	240-4410-46430
	VI. Reconnect only	\$75.00	\$75.00	\$ -	240-4410-46430

Community Development Fees and Charges				
Services Description	2025-26	2026-2027	Changed	GL Account
C. Temporary services or feeders-installations, alterations, or relocations				
I. 200 amps or less	\$75.00	\$75.00	\$ -	240-4410-46430
II. 201 amps to 400 amps	\$87.50	\$87.50	\$ -	240-4410-46430
III. 401 amps to 600 amps	\$156.00	\$156.00	\$ -	240-4410-46430
IV. 601 amps to 1,000 amps	\$237.25	\$237.25	\$ -	240-4410-46430
V. Over 1,000 amps or volts	\$500.00	\$500.00	\$ -	240-4410-46430
D. Renewable electrical energy systems				
I. 5kva or less	\$98.50	\$98.50	\$ -	240-4410-46430
II. 5.01kva through 15kva	\$117.25	\$117.25	\$ -	240-4410-46430
III. 15.01kva through 25kva	\$195.00	\$195.00	\$ -	240-4410-46430
IV. Renewable energy for wind systems - 25.01kva through 50kva (flat rate)	\$255.00	\$255.00	\$ -	240-4410-46430
V. Renewable energy for wind systems - 50.01kva through 100kva (flat rate)	\$585.00	\$585.00	\$ -	240-4410-46430
VI. Solar generation in excess of 25kva				
a. Each additional KVA over 25kva	\$6.25 per kva over 25 kva, \$156.00 for first 25 kva – maximum fee at 100 kva	\$6.25 per kva over 25 kva, \$156.00 for first 25 kva – maximum fee at 100 kva		240-4410-46430
b. The permit charge will not increase beyond the calculation for 100 kva				
E. Electrical Special inspection/Reinspection fee (per hour)	\$75	\$75	\$ -	240-4410-46430
I. Each additional inspection, above allowable – per each	\$75	\$75	\$ -	240-4410-46430
II. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$75	\$75	\$ -	240-4410-46430
III. Inspection outside of normal business hours - hourly (min 2 hours)	\$150	\$150	\$ -	240-4410-46430
F. Branch circuits-new, alterations, or extension per panel				
I. Each Branch Circuit with purchase of service or feeder fee	\$6.25	\$6.25	\$ -	240-4410-46430
II. Branch Circuits without purchase of service or feeder fee:				
a. First branch circuit	\$75.00	\$75.00	\$ -	240-4410-46430
b. Each additional branch circuit	\$8.75	\$8.75	\$ -	240-4410-46430
G. Miscellaneous (service or feeder not included)				
I. Each pump or irrigation cycle	\$62.50	\$62.50	\$ -	240-4410-46430
II. Each sign or outline lighting	\$62.50	\$62.50	\$ -	240-4410-46430
III. Signal Circuit(s) or a limited energy panel, alteration, or extension	\$62.50	\$62.50	\$ -	240-4410-46430
IV. Swimming Pool (incl panel, circuits and bonding)	\$100.00	\$100.00	\$ -	240-4410-46430
V. Master Permit – application fee, one time at initial application; renews annually as applicable	\$105.00	\$105.00	\$ -	240-4410-46430

<b>Community Development Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	VI. Master Permit – inspection fee – per hour; includes travel time, inspection, and report writing	\$120.00	\$120.00	\$ -	240-4410-46430
	H. Each additional inspection over the allowable in any of the foregoing for those not covered under residential inspection caps, per inspection *	\$106.00	\$106.00	\$ -	240-4410-46430
	I. Minimum fee	\$75.00	\$75.00	\$ -	240-4410-46430
	J. Electrical Plan Review (30% of permit total)	30% of fee	30% of fee		240-4410-46431
	K. Additional Plan Review (per hour)	\$100.00	\$100.00		240-4410-46431
	* Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.				
<b>Plumbing Inspections and Services Fees - 46440</b>					
	A. One & two family dwelling (includes one kitchen, first 100 feet each of site utilities, hose bibbs, icemakers, underfloor low-point drains, and rain drain packages that include the piping, gutters, downspouts, and perimeter system. Half bath counted as whole				
	I. One & two family – 1 bath, 1 kitchen	\$122.25	\$122.25	\$ -	240-4410-46440
	II. One & two family – 2 bath, 1 kitchen	\$214.50	\$214.50	\$ -	240-4410-46440
	III. One & two family – 3 bath, 1 kitchen	\$258.00	\$258.00	\$ -	240-4410-46440
	IV. One & two family – each additional bathroom (over 3) or kitchen (over 1)	\$63.75	\$63.75	\$ -	240-4410-46440
	V. One & two family – solar (when connected with potable water)	\$63.75	\$63.75	\$ -	240-4410-46440
	VI. Each additional 100 ft or fraction thereof of site utilities – water, sewer, storm (which includes rain, footing, trench, and leach) – first 100 ft included in bathroom/kitchen fee	\$59.50	\$59.50	\$0.00	240-4410-46440
	B. Commercial/industrial/single-family:				
	I. Fixtures or items				
	a. Absorption valve	\$22.10	\$22.10	\$ -	240-4410-46440
	b. Backflow preventer	\$22.10	\$22.10	\$ -	240-4410-46440
	c. Clothes washer	\$22.10	\$22.10	\$ -	240-4410-46440
	d. Dishwasher	\$22.10	\$22.10	\$ -	240-4410-46440
	e. Drinking fountain	\$22.10	\$22.10	\$ -	240-4410-46440
	f. Ejectors/sump pump	\$22.10	\$22.10	\$ -	240-4410-46440
	g. Expansion tank	\$22.10	\$22.10	\$ -	240-4410-46440
	h. Fixture cap	\$22.10	\$22.10	\$ -	240-4410-46440
	i. Floor drain/floor sink/hub drain	\$22.10	\$22.10	\$ -	240-4410-46440
	j. Garbage disposal	\$22.10	\$22.10	\$ -	240-4410-46440

<b>Community Development Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	k. Hose bib	\$22.10	\$22.10	\$ -	240-4410-46440
	l. Ice maker	\$22.10	\$22.10	\$ -	240-4410-46440
	m. Primer	\$22.10	\$22.10	\$ -	240-4410-46440
	n. Roof drain	\$22.10	\$22.10	\$ -	240-4410-46440
	o. Sink/basin/lavatory	\$22.10	\$22.10	\$ -	240-4410-46440
	p. Stormwater retention/detention tank/facility	\$22.10	\$22.10	\$ -	240-4410-46440
	q. Tub/shower/shower pan	\$22.10	\$22.10	\$ -	240-4410-46440
	r. Urinal	\$22.10	\$22.10	\$ -	240-4410-46440
	s. Water closet	\$22.10	\$22.10	\$ -	240-4410-46440
	t. Alternate Potable Water Heating System	\$63.75	\$63.75	\$ -	240-4410-46440
	u. Backwater valve	\$22.10	\$22.10	\$ -	240-4410-46440
	v. Septic abandonment	\$22.10	\$22.10	\$ -	240-4410-46440
	w. Swimming pool piping	\$63.75	\$63.75	\$ -	240-4410-46440
	x. Interceptor/grease trap	\$22.10	\$22.10	\$ -	240-4410-46440
	y. Catch basin or area drain	\$22.10	\$22.10	\$ -	240-4410-46440
	z. Drywell	\$22.10	\$22.10	\$ -	240-4410-46440
	aa. Manholes	\$22.10	\$22.10	\$ -	240-4410-46440
	ab. Other fixture	\$22.10	\$22.10	\$ -	240-4410-46440
	II. Commercial and Non-New Residential Site utilities				
	a. Water service – first 100 feet or fraction thereof	\$63.75	\$63.75	\$ -	240-4410-46440
	b. Water service – each additional 100 feet or fraction thereof	\$35.20	\$35.20	\$ -	240-4410-46440
	c. Sanitary sewer – first 100 feet or fraction thereof	\$63.75	\$63.75	\$ -	240-4410-46440
	d. Sanitary sewer – each additional 100 feet or fraction thereof	\$35.20	\$35.20	\$ -	240-4410-46440
	e. Storm– first 100 feet or fraction thereof	\$63.75	\$63.75	\$ -	240-4410-46440
	f. Storm- each additional 100 feet or fraction thereof	\$35.20	\$35.20	\$ -	240-4410-46440
	g. Repiping / retrofit water supply	\$22.10	\$22.10	\$ -	240-4410-46440
	h. Trench drain (100ft or fraction thereof)	\$59.50	\$59.50	\$ -	240-4410-46440
	III. Medical gas (valuation)				
	a. \$1-\$2,000	\$75	\$75	\$ -	240-4410-46440
	b. \$2,001-\$25,000	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00		240-4410-46440

Community Development Fees and Charges				
Services Description	2025-26	2026-2027	Changed	GL Account
c. \$25,001-\$50,000	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00		240-4410-46440
d. \$50,000-\$100,000	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00		240-4410-46440
e. \$100,001+	\$779.50 for the first \$100,000.000 plus \$4.25 for each additional \$1,000.00 or fraction thereof	\$779.50 for the first \$100,000.000 plus \$4.25 for each additional \$1,000.00 or fraction thereof		240-4410-46440
<b>C. Manufactured homes:</b>				
I. M/H park sewer connection & water distribution system - per space	\$63.75	\$63.75	\$ -	240-4410-46440
II. M/H service connection – sewer, water, and storm - not within a M/H park (see section B (II))				
<b>D. Residential Fire Suppression – Multipurpose/Continuous Loop System, fee includes plan review. (Square footage of Area to be Covered) [See Structural Fee section for Standalone System]</b>				
0 - 2,000 sq ft	\$200.00	\$200.00	\$ -	240-4410-46440
2,001 - 3,600 sq ft	\$250.00	\$250.00	\$ -	240-4410-46440
3,601 - 7,200 sq ft	\$325.00	\$325.00	\$ -	240-4410-46440
7,201 sq ft and greater	\$410.00	\$410.00	\$ -	240-4410-46440
<b>E. Plumbing Miscellaneous (when applicable)</b>				
I. Plumbing Minimum permit fee	\$75.00	\$75.00	\$ -	240-4410-46440
II. Prefabricated structures/site inspections – includes site development and connection of the prefabricated structure (This permit is intended to cover the review and inspection of private plumbing connections from the city main to the prefabricated structure.)	\$63.75	\$63.75	\$ -	240-4410-46440
III. Plan review (25% of permit fee total)	Varies	Varies		240-4410-46441
IV. Additional Plan Review (per hour)	\$100.00	\$100.00	\$ -	240-4410-46441
V. Special Inspections (per hour)	\$75.00	\$75.00	\$ -	240-4410-46440
a. Each additional inspection, above allowable – per each	\$75.00	\$75.00	\$ -	240-4410-46440
b. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$75.00	\$75.00	\$ -	240-4410-46440

<b>Community Development Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	c. Inspection outside of normal business hours - hourly (min 2 hours)	\$150.00	\$150.00	\$ -	240-4410-46440
	VI. Re-inspection fee (per hour)	\$75.00	\$75.00	\$ -	240-4410-46440
	VII. Fixture Fee	\$22.00	\$22.00	\$ -	240-4410-46440
<b><u>Mechanical Inspections and Services Fees - 46450</u></b>					
	A. Residential				
	I. Appliances				
	a. Air conditioner	\$26.80	\$26.80	\$ -	240-4410-46450
	b. Air handling unit				
	1. Up to 10,000 cfm	\$7.85	\$7.85	\$ -	240-4410-46450
	2. 10,001 cfm and over	\$13.10	\$13.10	\$ -	240-4410-46450
	c. Appliance or piece of equipment regulated by code but not classified in other appliance categories	\$12.75	\$12.75	\$ -	240-4410-46450
	d. Attic/crawl space fans	\$9.90	\$9.90	\$ -	240-4410-46450
	e. Boiler/compressor/absorption system				
	1. Up to 3 HP or 100,000 BTU	\$10.50	\$10.50	\$ -	240-4410-46450
	2. Up to 15 HP or 500,000 BTU	\$19.50	\$19.50	\$ -	240-4410-46450
	3. Up to 30 HP or 1,000,000 BTU	\$26.00	\$26.00	\$ -	240-4410-46450
	4. Up to 50 HP or 1,750,000 BTU	\$40.00	\$40.00	\$ -	240-4410-46450
	5. Over 50 HP or 1,750,000 BTU	\$66.00	\$66.00	\$ -	240-4410-46450
	e. Barbeque	\$14.75	\$14.75	\$ -	240-4410-46450
	f. Chimney/liner/flue/vent	\$7.85	\$7.85	\$ -	240-4410-46450
	g. Clothes dryer exhaust	\$7.85	\$7.85	\$ -	240-4410-46450
	h. Decorative gas furnace	\$7.85	\$7.85	\$ -	240-4410-46450
	i. Evaporative cooler other than portable	\$7.85	\$7.85	\$ -	240-4410-46450
	j. Floor furnace, including vent	\$10.45	\$10.45	\$ -	240-4410-46450
	k. Flue vent for water heater or gas fireplace	\$14.75	\$14.75	\$ -	240-4410-46450
	l. Furnace/Burner				
	1. Furnace up to 100,000 BTU	\$10.50	\$10.50	\$ -	240-4410-46450
	2. Furnace greater than 100,000 BTU	\$13.10	\$13.10	\$ -	240-4410-46450
	3. Furnace/Burner including duct work/vent/liner	\$25.50	\$25.50	\$ -	240-4410-46450
	m. Gas or wood fireplace/insert	\$14.75	\$14.75	\$ -	240-4410-46450
	n. Gas fuel piping outlets (\$2.60 first 4 outlets, \$0.65 for each additional)	Varies	Varies		240-4410-46450
	o. Heat pump	\$10.45	\$10.45	\$ -	240-4410-46450
	p. Hood served by mechanical exhaust, including ducts for hood	\$7.85	\$7.85	\$ -	240-4410-46450
	q. Hydronic hot water system	\$14.75	\$14.75	\$ -	240-4410-46450
	r. Installation or relocation domestic-type incinerator	\$13.10	\$13.10	\$ -	240-4410-46450
	s. Mini split system	\$33.50	\$33.50	\$ -	240-4410-46450

Community Development Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	t. Oil tank/gas/diesel generators	\$29.50	\$29.50	\$ -	240-4410-46450
	u. Pool or spa heater, kiln	\$7.85	\$7.85	\$ -	240-4410-46450
	v. Radon mitigation	\$29.50	\$29.50	\$ -	240-4410-46450
	w. Range hood/other kitchen equipment	\$14.75	\$14.75	\$ -	240-4410-46450
	x. Repair, alteration, or addition to mechanical appliance including installation of controls	\$10.50	\$10.50	\$ -	240-4410-46450
	y. Suspended heater, recessed wall heater, or floor mounted unit heater	\$29.50	\$29.50	\$ -	240-4410-46450
	z. Ventilation fan connected to single duct	\$5.25	\$5.25	\$ -	240-4410-46450
	aa. Ventilation system not a portion of heating or air-conditioning system authorized by permit	\$14.75	\$14.75	\$ -	240-4410-46450
	ab. Water heater	\$14.75	\$14.75	\$ -	240-4410-46450
	ac. Wood/pellet stove	\$7.85	\$7.85	\$ -	240-4410-46450
	ad. Other heating/cooling	\$7.85	\$7.85	\$ -	240-4410-46450
	ae. Other fuel appliance	\$7.85	\$7.85	\$ -	240-4410-46450
	af. Other environment exhaust/ventilation	\$7.85	\$7.85	\$ -	240-4410-46450
	ag. Appliance vent installation, relocation, or replacement not included in an appliance permit	\$38.30	\$38.30	\$ -	240-4410-46450
	ah. Ductwork – no appliance/appurtenance	\$14.75	\$14.75	\$ -	240-4410-46450
	ai. ERV/HRV	\$14.75	\$14.75	\$ -	240-4410-46450
	<b>B. Commercial</b>				
	I. \$1-\$2,000	\$75	\$75	\$ -	240-4410-46450
	II. \$2,001-\$25,000	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00		240-4410-46450
	III. \$25,001-\$50,000	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00		240-4410-46450
	IV. \$50,000-\$100,000	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00		240-4410-46450

Community Development Fees and Charges				
Services Description	2025-26	2026-2027	Changed	GL Account
V. \$100,001+	\$779.50 for the first \$100,000.000 plus \$4.25 for each additional \$1,000.00 or fraction thereof	\$779.50 for the first \$100,000.000 plus \$4.25 for each additional \$1,000.00 or fraction thereof		240-4410-46450
C. Re-inspection fee (per hour)	\$75.00	\$75.00	\$ -	240-4410-46450
D. Special Inspection fee (per hour)	\$75.00	\$75.00	\$ -	240-4410-46450
I. Each additional inspection, above allowable – per each	\$75.00	\$75.00	\$ -	240-4410-46450
II. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$75.00	\$75.00	\$ -	240-4410-46450
III. Inspection outside of normal business hours - hourly (min 2 hours)	\$150.00	\$150.00	\$ -	240-4410-46450
E. Mechanical Minimum fee	\$75.00	\$75.00	\$ -	240-4410-46450
F. Plan Review (40% of permit total)	Varies	Varies		240-4410-46451
G. Mechanical additional plan review per hour	\$100.00	\$100.00	\$ -	240-4410-46450
<b>Surcharge Fee - 240 varies</b>				
A 12% surcharge shall be imposed on all building, grading, electrical, plumbing, mechanical and manufactured dwelling permits (not to include plan review) the proceeds from which are to be remitted to the Oregon Building Codes Division	Varies	Varies		Varies between 46422 and 46452
<b>Grading Permits - 240 Varies</b>				
50 cubic yards or less	\$0.00	\$0.00	\$ -	240-4410-46420
51 cubic yards to 100 cubic yards	\$65.00	\$65.00	\$ -	240-4410-46420
101 to 1,000 cubic yards: \$65 for the first 100 cubic yards plus \$25.00 for each additional 100 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
1,001 to 10,000 cubic yards: \$290 for the first 1,000 cubic yards plus \$30.00 for each additional 1,000 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
10,001 to 100,000 cubic yards: \$560 for the first 10,000 cubic yards plus \$50.00 for each additional 10,000 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
100,001 cubic yards and above: \$1,010 for the first 100,000 cubic yards plus \$35.00 for each additional 10,000 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
Re-inspection fee	\$65.00	\$65.00	\$ -	240-4410-46420
Grading Plan Review Fees shall be 65 percent of the permit fee	Varies	Varies		240-4410-46421

**Community Development Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Manufactured Dwelling/Modular - 46460</b>					
	Manufactured Dwelling Placement fee *Includes the concrete slab, runners or foundations that are prescriptive, electrical feeder and plumbing connections and all cross-over connections and up to 30 lineal feet of site utilities. Decks, other accessory structures, and foundations that are not prescriptive, utility connections beyond 30 lineal feet, new electrical services or additional branch circuits, and new plumbing - may require separate permits. All decks 30" above ground, carports, garages, porches, and patios are based on valuation and may also require separate permits.	\$220.00	\$220.00	\$ -	240-4410-46460
	Earthquake-resistant bracing system installation permit fee	\$150.00	\$150.00	\$ -	240-4410-46460
	State (Cabana) Fee	\$30.00	\$30.00	\$ -	240-4410-46460
	Manufactured Dwelling/RV Parks – Area Development Permit (ADP) - The Area Development Permit fee to be calculated based on the valuations shown in Table 2 of OAR 918-600-0030 for Manufactured Dwelling/Mobile Home Parks and Table 2 of OAR 918-650-0030 for Recreational Park & Organizational Camp – and applying the valuation amount to Table 1 as referenced for each.	Varies	Varies		240-4410-46460
	Re-inspection fee (per hour)	\$75.00	\$75.00	\$ -	240-4410-46460
	Special inspections (per hour)	\$75.00	\$75.00	\$ -	240-4410-46460
<b>Miscellaneous Fees and Charges - 240 varies</b>					
	Investigation fees - <i>actual or average cost; may include supervision, overhead, equipment, and/or rate/wage of the employee(s) involved. Applicable to all disciplines and is surchargeable as inspection.</i>	\$75.00 per hour (min. 1 hr)	\$75.00 per hour (min. 1 hr)		240-4410-46420
	Permit retention fee for refunds shall be 20%, 50% or 75% considering actual time spent to review the application	Varies	Varies		Varies

**Airport Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Airport Landing Fees - 45006</u></b>					
	Twin-piston/Diesel	\$10.00	\$11.00	\$ 1.00	220-4210-45008
	Turboprop	\$15.00	\$16.50	\$ 1.50	220-4210-45008
	Twin Turboprop	\$20.00	\$22.00	\$ 2.00	220-4210-45008
	Jet < 12,500	\$30.00	\$33.00	\$ 3.00	220-4210-45008
	Jet > 12,500	\$150.00	\$165.00	\$ 15.00	220-4210-45008
	Federal, state, and leaseholders are exempt.				
<b><u>Catering orders</u></b>					
	1. Pickup and delivery charge.	Cost plus 20% and \$30.00 pickup and delivery charge	Cost plus 20% and \$35.00 pickup and delivery charge	\$5.00	220-4210-45005
<b><u>Airport Fuel Flow Fees - 45001</u></b>					
	Fuel flow fee per gallon	\$0.15	\$0.15	\$ -	220-4210-45001
<b><u>Lease Rates for T-Hangars Space - 46002</u></b>					
	1. South T-hangar building	\$300.00	\$307.26	\$7.26	220-4210-46002
	2. Basic rate for non-commercial aircraft North T-hangar building per month.	\$236.63	\$242.36	\$ 5.73	220-4210-46002
	3. Basic rate for non-commercial aircraft North T-Hangar building lease signed after July 1, 2023, per month.	\$274.86	\$281.51	\$ 6.65	220-4210-46002
	4. <u>Non-commercial aircraft hangar ground lease</u> : per square foot per year. Base rate shall be annually adjusted on July 1st to reflect the percentage increase.	\$0.300	\$0.31	\$ 0.01	220-4210-46002
	5. <u>Commercial aircraft ground lease</u> : Per square foot per year. Base rate shall be annually adjusted on July 1st to reflect the percentage increase.	\$0.33	\$0.34	\$ 0.01	220-4210-46002
	6. Commercial office space per square foot.	\$15.50	\$15.88	\$ 0.38	220-4210-46002
<b><u>Transient and/or tenant junk removal</u></b>					
	1. Removal administrative fee.	Removal cost plus \$500.00 administrative fee.	Removal cost plus \$500.00 administrative fee.	\$0.00	220-4210-48001

**Airport Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Limited Aeronautical Licenses other than Mobile Mechanics - 48001</u></b>					
	1. Specialized Aviation Service Operations (SASO'S) annual fee	\$200.00	\$220.00	\$ 20.00	220-4210-48001
	2. Mobile Services Provider (MSP) annual fee	\$100.00	\$110.00	\$ 10.00	220-4210-48001
	3. Must have a City of Newport business License. See business license section for business license fees.				
<b><u>Used engine oil recycle</u></b>					
	1. Per container	\$10.00	\$11.00	\$ 1.00	220-4210-48001
<b><u>FBO lounge and patio rental rate with a maximum 2-hour limit.</u></b>					
	1. 2 hours usage maximum.	\$35.00	\$38.50	\$ 3.50	220-4210-48001
	2. Cleaning fee. The Clean is waived if the renter cleans the area after the event's conclusion.	\$50.00	\$55.00	\$ 5.00	220-4210-48001
<b><u>Aircraft only washing area maximum 2-hour limit.</u></b>					
	1. Use of aircraft washing areas. Non-aviation equipment is prohibited in wash areas, i.e., personal vehicles, boats, RVs, and trailers. Does not apply to Corporate lease holders.	\$50.00	\$55.00	\$ 5.00	220-4210-48001
<b><u>Fire Department Standby Fee - 48001</u></b>					
	1. A fee for each hour, or any part thereof, during which a City Fire Truck is on standby at the Airport for non-governmental aeronautical operations.	\$199.00	\$199.00	\$ -	220-4210-48001
	2. A Fire Department Standby Fee for scheduled airlines and municipal, state, and federal agencies may be set by resolution or agreement.				
	3. The City Council may, upon request, waive fees resulting from Fire Department standby at non-profit public events at the Newport Airport.				
<b><u>Outside regular business hours call-out</u></b>					
	1. Per call-out	\$120.00 or \$80.00 per call-out with a minimum fuel purchase of 100 gallons	\$150.00 or \$100.00 per call-out with a minimum fuel purchase of 100 gallons		220-4210-48001

**Airport Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Long-Term Vehicle Parking - 48001</b>					
	1. Unpaved area south of Box hangars per year (Base Rate) for customers with legitimate business with the airprot. No boats, RV's, and trailers permitted. The Base rate shall be annually adjusted on July 1 to reflect the percentage increase, if any, in the CPI-U form the index available.	\$40.00 per month or \$410.00 annual	\$44.00 per month or \$451.00 annual		220-4210-48001
	2. Short-term vehicle parking fee per night, no longer than 14 days. Does not apply to Corporate lease holders.	\$5.00	\$5.50	\$ 0.50	220-4210-48001
<b>Aircraft Tie-Down Fee - 45006</b>					
	1. Aircraft Overnight Fee main apron and Jet Parking per night				
	a. Twin piston/Diesel	\$10.00	\$11.00	\$ 1.00	220-4210-45006
	b. Tubroprop	\$15.00	\$16.50	\$ 1.50	220-4210-45006
	c. Twin Turboprop	\$20.00	\$22.00	\$ 2.00	220-4210-45006
	d. Jet <12,500	\$30.00	\$33.00	\$ 3.00	220-4210-45006
	e. Jet >12,500	\$150.00	\$165.00	\$ 15.00	220-4210-45006
	f. Helicopters	\$15.00	\$16.50	\$ 1.50	220-4210-45006
	Federal and State are exempt.				
	2. Long-term aircraft parking transient apron east of box hangars				
	a. Aircraft < 12,500	\$10.00 per night, \$100.00 per month, \$1,200 per year	\$11.00 per night, \$110.00 per month, \$1,320 per year		220-4210-45006
	b. Aircraft > 12,500	\$10.00 per night, \$100.00 per month, \$1,200 per year	\$11.00 per night, \$110.00 per month, \$1,320 per year		220-4210-45006
<b>Overnight Transient T-hangar</b>					
	Pending availability of T-hangar opening on longer than 7 days. Aircraft size smaller than a Cessna 310.	\$35 per night	\$38.50 per night	\$3.50	220-4210-48001
	<b>Administration processing fee for leases - 48001</b>	\$100.00 per lease	\$100.00 per lease	\$0.00	220-4210-48001

**Fire Fees and Charges**

Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Burn Permit Fee Section 3-1</u></b>	\$0.00	\$0.00	\$ -	101-1900-46413
<b><u>Inspection Reports Section 3-2</u></b>	\$15.00	\$15.00	\$0.00	101-1900-46413
Alarm response fees:				
First 2 no charge	N/C	N/C		101-1900-46413
3rd response	\$50.00	\$50.00	\$ -	
4th response	\$75.00	\$75.00	\$ -	
5th response	\$100.00 + personnel & apparatus costs	\$100.00 + personnel & apparatus costs		
6th response	Full reimbursement of fire response, including personnel and equipment cost	Full reimbursement of fire response, including personnel and equipment cost		101-1900-46413
Medical response fees:				
First 3 no charge	N/C	N/C		
4th response	N/C	N/C		
5th response	N/C	N/C		
6th response	N/C	N/C		
Appeal fee	\$50.00	\$50.00	\$ -	101-1900-46413
<b><u>Fire Prevention Section 3-3</u></b>				
Initial inspection w/ 1 follow up verification inspection	N/C	N/C		
2nd Follow up	\$75.00	\$75.00	\$ -	101-1900-46413
3rd Follow up & any additional	\$150.00	\$150.00	\$ -	101-1900-46413
Plans review/approval	\$20.00	\$20.00	\$ -	101-1900-46413
Specialty system inspection/certification/test	\$60.00	\$60.00	\$ -	101-1900-46413
1 & 2 Family Residential	\$50.00	\$50.00	\$ -	101-1900-46413
Commercial Building	\$100.00	\$100.00	\$ -	101-1900-46413
Business application inspection	\$75.00	\$75.00	\$ -	101-1900-46413
Inspections required by outside agency	\$75.00	\$75.00	\$ -	101-1900-46413
Illegal Occupancy	\$250.00	\$250.00	\$ -	101-1900-46413
<b><u>Permits Section 3-4</u></b>				
Temporary Structures/membranes	\$50.00	\$50.00	\$ -	101-1900-46413
Pyrotechnics	\$150.00	\$150.00	\$ -	101-1900-46413
LP Tanks above 2000 gallons	\$150.00	\$150.00	\$ -	101-1900-46413

**Fire Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Assist/Standby Section 3-5</b>					
	Type I engine w/staff per hour.	\$300.00	\$300.00	\$ -	101-1900-46413
	Type VI engine w/staff (2) per hour.	\$160.00	\$160.00	\$ -	101-1900-46413
	Type I water tender w/ staff (2) per hour.	\$190.00	\$190.00	\$ -	101-1900-46413
	Type II rescue w/staff (3) per hour.	\$250.00	\$200.00	\$(50.00)	101-1900-46413
	Type III Eng w/staff (3) per hour.	\$0.00	\$250.00	\$ 250.00	101-1900-46413
<b>Administrative Fees Section 3-6</b>					
	Flash drive (plus postage if mailed)	\$20.00	\$20.00	\$ -	101-1900-46413
	Research fees (haz mat underground storage tanks)				
	File review	Total staff cost (salary plus benefits)	Total staff cost (salary plus benefits)		101-1900-46413
	Attorney review, if necessary	Total staff cost (salary plus benefits)	Total staff cost (salary plus benefits)		101-1900-46413
	Fire reports	\$15.00	\$15.00	\$ -	101-1900-46413
	Photos (see flash drive)	\$20.00	\$20.00	\$ -	101-1900-46413
	Postage	actual costs	actual costs		101-1900-46413
	Shipping	actual costs	actual costs		101-1900-46413
	Certified copy	\$5.00 Plus actual costs	\$5.00 Plus actual costs		101-1900-46413
	Other document/publication copies	Actual copy and research costs	Actual copy and research costs		101-1900-46413

**Municipal Court Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Payment Plan Fees - 46004</b>					
	A. \$25.00 collection fee if case is sent to collections	\$25.00	\$25.00	\$ -	101-1900-46004
	B. Payment plan fee for any note longer than 60 days	\$0.00	\$20.00	\$ 20.00	101-1900-46004

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Newport Recreation Center Rental Schedule - NEWPORT RESIDENTS - 46002</b>					
	Facility/room:	Per Hour	Per Hour		
	Multi-purpose room (124A or B) @ 1 hour	\$38.75	\$29.50	\$ (9.25)	201-4190-46002
	Full multi-purpose room (124)	\$76.50	\$59.00	\$ (17.50)	201-4190-46002
	Aerobics room (129)	\$29.50	\$30.00	\$ 0.50	201-4190-46002
	Meeting room (105)	\$24.25	\$24.50	\$ 0.25	201-4190-46002
	Full classroom (117)	\$24.25	\$24.50	\$ 0.25	201-4190-46002
	Main gym @ one-half room	\$39.75	\$40.50	\$ 0.75	201-4190-46002
	Full gym	\$77.50	\$79.00	\$ 1.50	201-4190-46002
	Small gym	\$39.75	\$40.50	\$ 0.75	201-4190-46002
	Kitchen	\$8.25	\$8.50	\$ 0.25	201-4190-46002
	Play equipment (newborn thru age 4)	\$8.25	\$23.50	\$ 15.25	201-4190-46002
	Big Creek Park – 4 hours or less	\$32.50	\$33.00	\$ 0.50	201-4190-46002
	Big Creek Park – over 4 hours	\$63.25	\$64.50	\$ 1.25	201-4190-46002
	Big Creek equipment rental (refundable \$10 damage deposit)	\$19.25	\$19.50	\$ 0.25	201-4190-46002
	Don & Ann Davis Park rental (2 hour increments)	\$26.50	\$27.00	\$ 0.50	201-4190-46002
	TV/VCR, portable sound system & overhead projector each	\$23.25	\$23.50	\$ 0.25	201-4190-46002
	Coffeemaker	\$23.25	\$23.50	\$ 0.25	201-4190-46002
	Copies Black print per page	\$0.00	\$0.50	\$ 0.50	201-4190-46002
	Copies Color print per page	\$0.00	\$2.00	\$ 2.00	201-4190-46002
	Polycom conference phone	\$20.25	\$20.50	\$ 0.25	201-4190-46002
	Rentals outside of normal operating hours will be the standard rental rate plus additional staff fee per hour	\$41.00	\$41.50	\$ 0.50	201-4190-46002
	Track	\$22.75	\$23.00	\$ 0.25	201-4190-46002
	Lobby (when used for event admission)	\$22.75	\$23.00	\$ 0.25	201-4190-46002
	Hallway (when tables are used for vendors in hallway)	\$20.25	\$20.50	\$ 0.25	201-4190-46002
	Dumpster fee	\$116.25	\$134.60	\$ 18.35	201-4190-46002
	Covering large gym floor	\$53.00	\$200.00	\$ 147.00	201-4190-46002
	Birthday party package A (1-15 guests)	\$204.00	\$175.00	\$ (29.00)	201-4190-46002
	Birthday party package A (16-30 guests)	\$255.00	\$225.00	\$ (30.00)	201-4190-46002
	Birthday party package A (31-45 guests)	\$316.00	\$275.00	\$ (41.00)	201-4190-46002
	Birthday party package B (1-15 guests)	\$188.50	\$150.00	\$ (38.50)	201-4190-46002
	Birthday party package B (16-30 guests)	\$229.50	\$190.00	\$ (39.50)	201-4190-46002
	Birthday party package B (31-45 guests)	\$260.00	\$230.00	\$ (30.00)	201-4190-46002
	Birthday party package C (1-15 guests)	\$229.50	\$205.00	\$ (24.50)	201-4190-46002

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Birthday party package C (16-30 guests)	\$316.00	\$285.00	\$ (31.00)	201-4190-46002
	Birthday party package C (31-45 guests)	\$408.00	\$365.00	\$ (43.00)	201-4190-46002
	Non-profit rentals organizations will receive 50% off classroom rentals (rooms 124, 117, 129), and walking track for up to 8 hours per rental request. After 8 hours of use per rental, organizations will pay full price. The small and large gyms are not eligible for the nonprofit discount. If the rental is a event that is charging admission or vendor booth fees, then the event is not eligible for the nonprofit discount.				
	Newport youth sports organizations providing a service to the City will receive free meeting space for organizational meetings.				
	Fees for classes, events or programs are subject to change without notice.				
<b><u>Newport Recreation Center Rental Schedule - NON-RESIDENTS - 46002</u></b>					
	Facility/room:	Per Hour			
	Multi-purpose room (124A or B) @ 1 hour	\$45.75	\$35.50	\$ (10.25)	201-4190-46002
	Full multi-purpose room (124)	\$91.75	\$71.00	\$ (20.75)	201-4190-46002
	Aerobics room (129)	\$35.50	\$36.00	\$ 0.50	201-4190-46002
	Meeting room (105)	\$28.50	\$29.00	\$ 0.50	201-4190-46002
	Full classroom (117)	\$28.50	\$29.00	\$ 0.50	201-4190-46002
	Main gym @ one-half room	\$46.75	\$47.50	\$ 0.75	201-4190-46002
	Full gym	\$91.75	\$93.50	\$ 1.75	201-4190-46002
	Small gym	\$47.75	\$48.50	\$ 0.75	201-4190-46002
	Kitchen	\$10.25	\$10.50	\$ 0.25	201-4190-46002
	Play equipment (newborn thru age 4)	\$10.25	\$22.50	\$ 12.25	201-4190-46002
	Big Creek Park – 4 hours or less	\$38.75	\$39.50	\$ 0.75	201-4190-46002
	Big Creek Park – over 4 hours	\$76.50	\$78.00	\$ 1.50	201-4190-46002
	Big Creek equipment rental (refundable \$10 damage deposit)	\$22.25	\$22.50	\$ 0.25	201-4190-46002
	Don & Ann Davis Park rental (2 hour increments)	\$32.50	\$33.00	\$ 0.50	201-4190-46002
	TV/VCR, portable sound system & overhead projector each	\$27.50	\$28.00	\$ 0.50	201-4190-46002
	Coffeemaker	\$27.50	\$28.00	\$ 0.50	201-4190-46002
	Copies Black print per page	\$0.00	\$0.50	\$ 0.50	201-4190-46002
	Copies Color print per page	\$0.00	\$2.00	\$ 2.00	201-4190-46002
	Polycom conference phone	\$24.25	\$24.50	\$ 0.25	201-4190-46002
	Rentals outside of normal operating hours will be the standard rental rate plus additional staff fee per hour	\$41.00	\$41.50	\$ 0.50	201-4190-46002

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Track	\$26.50	\$27.00	\$ 0.50	201-4190-46002
	Lobby (when used for event admission)	\$26.50	\$27.00	\$ 0.50	201-4190-46002
	Hallway (when tables are used for vendors in hallway)	\$24.24	\$24.50	\$ 0.26	201-4190-46002
	Dumpster fee	\$116.25	\$134.60	\$ 18.35	201-4190-46002
	Covering large gym floor	\$53.00	\$200.00	\$ 147.00	201-4190-46002
	Birthday party package A (1-15 guests)	\$244.75	\$210.00	\$ (34.75)	201-4190-46002
	Birthday party package A (16-30 guests)	\$306.00	\$270.00	\$ (36.00)	201-4190-46002
	Birthday party package A (31-45 guests)	\$379.25	\$330.00	\$ (49.25)	201-4190-46002
	Birthday party package B (1-15 guests)	\$226.25	\$180.00	\$ (46.25)	201-4190-46002
	Birthday party package B (16-30 guests)	\$275.25	\$228.00	\$ (47.25)	201-4190-46002
	Birthday party package B (31-45 guests)	\$326.25	\$276.00	\$ (50.25)	201-4190-46002
	Birthday party package C (1-15 guests)	\$275.25	\$246.00	\$ (29.25)	201-4190-46002
	Birthday party package C (16-30 guests)	\$379.25	\$342.00	\$ (37.25)	201-4190-46002
	Birthday party package C (31-45 guests)	\$489.50	\$438.00	\$ (51.50)	201-4190-46002
	Non-profit rentals organizations will receive 50% off classroom rentals (rooms 124, 117, 129), and walking track for up to 8 hours per rental request. After 8 hours of use per rental, organizations will pay full price. The small and large gyms are not eligible for the nonprofit discount. If the rental is a event that is charging admission or vendor booth fees, then the event is not eligible for the nonprofit discount.				
	Newport youth sports organizations providing a service to the City will receive free meeting space for organizational meetings.				
	Fees for classes, events or programs are subject to change without notice.				
	<b><u>Newport Recreation Center and Aquatic Center Pool Combined Fees – NEWPORT RESIDENTS - 46202</u></b>				
	Drop-in:				
	Youth 3-17 years	\$5.50	\$6.00	\$ 0.50	201-4190-46202
	Adult 18-59 years	\$7.25	\$7.50	\$ 0.25	201-4190-46202
	Senior 60+ years	\$6.50	\$7.00	\$ 0.50	201-4190-46202
	Infant 0-2 years	\$3.50	\$4.00	\$ 0.50	201-4190-46202
	10 Pass:				
	Youth 3-17 years	\$39.75	\$40.50	\$ 0.75	201-4190-46202
	Adult 18-59 years	\$56.00	\$57.00	\$ 1.00	201-4190-46202
	Senior 60+ years	\$45.75	\$46.50	\$ 0.75	201-4190-46202
	Infant 0-2 years	\$29.50	\$30.00	\$ 0.50	201-4190-46202

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	3-Month:				
	Youth 3-17 years	\$78.00	\$79.50	\$ 1.50	201-4190-46202
	Adult 18-59 years	\$191.75	\$195.50	\$ 3.75	201-4190-46202
	Senior 60+ years	\$128.00	\$130.56	\$ 2.56	201-4190-46202
	Annual:				
	Youth 3-17 years	\$240.00	\$244.50	\$ 4.50	201-4190-46202
	Adult 18-59 years	\$522.00	\$532.00	\$ 10.00	201-4190-46202
	Senior 60+ years	\$383.50	\$391.00	\$ 7.50	201-4190-46202
	<u>Annual Pass Discount</u>				
	Any 2 at 10%				
	Any 3 at 15%				
	Any 4 at 30%				
	<u>3-Month Discount</u>				
	Any 2 at 5%				
	Any 3 at 10%				
	Any 4 at 15%				
	Any 5 at 20%				
	Any additional youth above 2 children (of the same family) = \$75 each				
	All passes are subject to an early cancellation fee.				
	Active duty military personnel and their dependents will have free access of the Newport Recreation/Aquatic Center. This includes active duty Coast Guard, National Guard, Army, Navy, Air Force, Marines, and NOAA personnel.				
	City employees (based on contract) are given free membership to the Recreation & Aquatic Center.				
	<u>Group Rate Discount</u>				
	Group rates are available for Annual Passes and include both the Newport Recreation Center and Aquatic Center.				
	To be eligible for this special discounted rate, your group must have a minimum of 10 people enrolled, and they must all commit to an annual membership.				
	Fees for classes, events or programs are subject to change without notice.				

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Newport Recreation Center and Aquatic Center Pool Combined Fees – NON-RESIDENTS - 46202</u></b>					
	Drop-in:				
	Youth 3-17 years	\$6.50	\$7.00	\$ 0.50	201-4190-46202
	Adult 18-59 years	\$8.50	\$9.00	\$ 0.50	201-4190-46202
	Senior 60+ years	\$8.00	\$8.50	\$ 0.50	201-4190-46202
	Infant 0-2 years	\$4.00	\$4.50	\$ 0.50	201-4190-46202
	10 Pass:				
	Youth 3-17 years	\$45.75	\$46.50	\$ 0.75	201-4190-46202
	Adult 18-59 years	\$67.25	\$68.50	\$ 1.25	201-4190-46202
	Senior 60+ years	\$55.00	\$56.00	\$ 1.00	201-4190-46202
	Infant 0-2 years (Swim & Indoor Park)	\$35.50	\$36.00	\$ 0.50	201-4190-46202
	3-Month:				
	Youth 3-17 years	\$93.75	\$95.50	\$ 1.75	201-4190-46202
	Adult 18-59 years	\$230.00	\$234.50	\$ 4.50	201-4190-46202
	Senior 60+ years	\$153.50	\$156.50	\$ 3.00	201-4190-46202
	Annual:				
	Youth 3-17 years	\$288.00	\$293.50	\$ 5.50	201-4190-46202
	Adult 18-59 years	\$626.50	\$639.00	\$ 12.50	201-4190-46202
	Senior 60+ years	\$460.00	\$469.00	\$ 9.00	201-4190-46202
	<u>Out-of-City Discount Card (12-month period, non retro-active):</u>				
	per family of 3 or less	\$66.25	\$67.50	\$ 1.25	201-4190-46202
	per family of 4 or more	\$132.50	\$135.00	\$ 2.50	201-4190-46202
	<u>Annual Pass Discount</u>				
	Any 2 at 10%				
	Any 3 at 15%				
	Any 4 at 30%				
	<u>3-Month Discount</u>				
	Any 2 at 5%				
	Any 3 at 10%				
	Any 4 at 15%				
	Any 5 at 20%				
	Any additional youth above 2 children (of the same family) = \$75 each				

<b>Parks &amp; Recreation Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	All passes are subject to an early cancellation fee.				
	Active duty military personnel and their dependents will have free access of the Newport Recreation/Aquatic Center. This includes active duty Coast Guard, National Guard, Army, Navy, Air Force, Marines, and NOAA personnel.				
	City employees (based on contract) are given free membership to the Recreation & Aquatic Center.				
	<u>Group Rate Discount</u>				
	Group rates are available for Annual Passes and include both the Newport Recreation Center and Aquatic Center.				
	To be eligible for this special discounted rate, your group must have a minimum of 10 people enrolled, and they must all commit to an annual membership.				
	Fees for classes, events or programs are subject to change without notice.				
<b><u>Newport Recreation Center Programs - NEWPORT RESIDENTS - 201 Various</u></b>					
	Equipment Training & Program Design (1-hour) - Per person fee	\$47.75	\$48.50	\$ 0.75	201-4190-46208
	Personal Training - (1) 30 min session	\$30.00	\$30.50	\$ 0.50	201-4190-46208
	Personal Training - (3) 30 min sessions	\$80.00	\$81.50	\$ 1.50	201-4190-46208
	Personal Training - (6) 30 min sessions	\$145.00	\$147.00	\$ 2.00	201-4190-46208
	Personal Training - (8) 30 min sessions	\$185.00	\$188.50	\$ 3.50	201-4190-46208
	Personal Training - (1) 60 min session	\$55.00	\$56.00	\$ 1.00	201-4190-46208
	Personal Training - (3) 60 min sessions	\$150.00	\$153.00	\$ 3.00	201-4190-46208
	Personal Training - (6) 60 min sessions	\$285.00	\$290.50	\$ 5.50	201-4190-46208
	Personal Training - (8) 60 min sessions	\$365.00	\$372.00	\$ 7.00	201-4190-46208
	Stretch N' Flex - Free w/Annual Pass or one-class fee	\$8.75	\$9.00	\$ 0.25	201-4190-46208
	Stretch N' Flex - 10 classes	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Cardio Fitness Plus - One-class fee	\$8.75	\$9.00	\$ 0.25	201-4190-46208
	Cardio Fitness Plus - 10 classes	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Martial Arts - Sessions	\$0.00	\$42.00	\$ 42.00	201-4190-46208
	Teen fitness Training	\$35.50	\$36.00	\$ 0.50	201-4190-46206
	Low-Tide Learning; Survival Foods (1-time class) - Individual	\$12.75	\$13.00	\$ 0.25	201-4190-48004
	King Tide Trips - Individual	\$47.75	\$48.50	\$ 0.75	201-4190-46208
	Edible Berries and Nature Walk - Individual	\$12.75	\$13.00	\$ 0.25	201-4190-46208
	Woods Walk - Individual	\$12.75	\$13.00	\$ 0.25	201-4190-46208
	Cardio & More Class - Free w/Annual Pass or one-class fee	\$8.75	\$9.00	\$ 0.25	201-4190-46208
	Cardio & More Class - 10 classes	\$78.75	\$81.00	\$ 2.25	201-4190-46208

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Kickboxing - Individual	\$8.75	\$9.00	\$ 0.25	201-4190-46208
	Kickboxing - 10 classes	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Zumba - Individual	\$8.75	\$9.00	\$ 0.25	201-4190-46208
	Zumba - 10 classes	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Yoga Flow - Individual	\$8.75	\$9.00	\$ 0.25	201-4190-46208
	Yoga Flow - 10 classes	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Indoor Park - per child	\$3.25	\$3.50	\$ 0.25	201-4190-46206
	Spring and Fall Art Show - small gym 10x8 booth fee	\$38.75	\$40.00	\$ 1.25	201-4190-48004
	Spring and Fall Art Show - small gym 10x10 booth fee	\$40.00	\$60.00	\$ 20.00	201-4190-48004
	Spring and Fall Art Show - small gym 10x10 corner booth fee	\$60.00	\$85.00	\$ 25.00	201-4190-48004
	Spring and Fall Art Show - large gym 10x8 booth fee	\$85.00	\$50.00	\$ (35.00)	201-4190-48004
	Spring and Fall Art Show - large gym 10x10 booth fee	\$50.00	\$70.00	\$ 20.00	201-4190-48004
	Spring and Fall Art Show - large gym 10x10 corner booth fee	\$70.00	\$105.00	\$ 35.00	201-4190-48004
	Spring and Fall Art Show - Electric fee	\$105.00	\$10.00	\$ (95.00)	201-4190-48004
	Spring and Fall Art Show - Table fee	\$10.00	\$8.00	\$ (2.00)	201-4190-48004
	Spring and Fall Art Show - Corner booth table rental (2 tables)	\$8.00	\$14.00	\$ 6.00	201-4190-48004
	Breakfast with Santa	\$12.25	\$12.50	\$ 0.25	201-4190-46206
	My VIP and Me	\$10.25	\$6.50	\$ (3.75)	201-4190-46206
	Preschool movement and music (per session)	\$56.00	\$57.00	\$ 1.00	201-4190-46206
	Roller Skating Disco Party	\$8.00	\$8.50	\$ 0.50	201-4190-46206
	Recreation Programs that are run by <b>independent</b> contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor, <b>unless otherwise stated in their agreement.</b>				201-4190-46206, 46208, 46213, 46214, 46215
	Recreation Programs that are run by City staff (excluding youth) will set fees to cover 100% of total direct and indirect costs.				201-4190-46206, 46208, 46213, 46214, 46215
	Recreation Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events or programs are subject to change without notice.				
	<b><u>Newport Recreation Center Programs - NON-RESIDENTS - 201 Various</u></b>				
	Equipment Training & Program Design (1-hour) - Per person fee	\$51.00	\$52.00	\$ 1.00	201-4190-46208
	Personal Training - (1) 30 min session	\$35.00	\$35.50	\$ 0.50	201-4190-46208
	Personal Training - (3) 30 min sessions	\$95.00	\$96.50	\$ 1.50	201-4190-46208

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Personal Training - (6) 30 min sessions	\$180.00	\$183.50	\$ 3.50	201-4190-46208
	Personal Training - (8) 30 min sessions	\$220.00	\$224.00	\$ 4.00	201-4190-46208
	Personal Training - (1) 60 min session	\$60.00	\$61.00	\$ 1.00	201-4190-46208
	Personal Training - (3) 60 min sessions	\$165.00	\$168.00	\$ 3.00	201-4190-46208
	Personal Training - (6) 60 min sessions	\$315.00	\$321.00	\$ 6.00	201-4190-46208
	Personal Training - (8) 60 min sessions	\$400.00	\$408.00	\$ 8.00	201-4190-46208
	Stretch N' Flex - Free w/Annual Pass or one-class fee	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	Stretch N' Flex - 10 classes	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Cardio Fitness Plus - One-class fee	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	Cardio & More Class - 10 classes	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Martial Arts - Sessions	\$0.00	\$49.50	\$ 49.50	201-4190-46208
	Teen fitness Training	\$40.75	\$41.50	\$ 0.75	201-4190-46206
	Low-Tide Learning; Survival Foods (1-time class) - Individual	\$14.75	\$15.00	\$ 0.25	201-4190-48004
	King Tide Trips - Individual	\$52.00	\$53.00	\$ 1.00	201-4190-46208
	Edible Berries and Nature Walk - Individual	\$14.75	\$15.00	\$ 0.25	201-4190-46208
	Woods Walk - Individual	\$14.75	\$15.00	\$ 0.25	201-4190-46208
	Cardio & More Class - Free w/Annual Pass or one-class fee	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	Cardio & More Class - 10 classes	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Kickboxing - Individual	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	Kickboxing - 10 classes	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Zumba - Individual	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	Zumba - 10 classes	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Yoga Flow - Individual	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	Yoga Flow - 10 classes	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Indoor Park - per child	\$3.75	\$4.00	\$ 0.25	201-4190-46206
	Spring and Fall Art Show - small gym 10x8 booth fee	\$40.00	\$40.00	\$ -	201-4190-48004
	Spring and Fall Art Show - small gym 10x10 booth fee	\$60.00	\$60.00	\$ -	201-4190-48004
	Spring and Fall Art Show - small gym 10x10 corner booth fee	\$85.00	\$85.00	\$ -	201-4190-48004
	Spring and Fall Art Show - large gym 10x8 booth fee	\$50.00	\$50.00	\$ -	201-4190-48004
	Spring and Fall Art Show - large gym 10x10 booth fee	\$70.00	\$70.00	\$ -	201-4190-48004
	Spring and Fall Art Show - large gym 10x10 corner booth fee	\$105.00	\$105.00	\$ -	201-4190-48004
	Spring and Fall Art Show - Electric fee	\$10.00	\$10.00	\$ -	201-4190-48004
	Spring and Fall Art Show - Table fee	\$8.00	\$8.00	\$ -	201-4190-48004
	Spring and Fall Art Show - Corner booth table rental (2 tables)	\$14.00	\$14.00	\$ -	201-4190-48004
	Breakfast with Santa	\$15.25	\$15.50	\$ 0.25	201-4190-48004

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	My VIP and Me	\$10.25	\$8.00	\$ (2.25)	201-4190-48004
	Music & Movement (per session)	\$67.00	\$68.00	\$ 1.00	201-4190-48004
	Roller Skating Disco Party	\$10.00	\$10.00	\$ -	201-4190-48004
	Recreation Programs that are run by contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor, <b>unless otherwise stated in their agreement.</b>				201-4190-46206, 46208, 46213, 46214, 46215
	Recreation Programs that are run by City staff (excluding youth) will set fees to cover 100% of total direct and indirect costs.				201-4190-46206, 46208, 46213, 46214, 46215
	Recreation Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events or programs are subject to change without notice.				
	<b><u>Newport Sports Programs - NEWPORT RESIDENT - 201 Varies</u></b>				
	Youth Volleyball (per participant)	\$70.25	\$71.50	\$ 1.25	201-4190-46214
	Youth Basketball (per participant)	\$70.25	\$71.50	\$ 1.25	201-4190-46214
	Youth Indoor Soccer (per participant)	\$35.00	\$35.50	\$ 0.50	201-4190-46214
	Youth Sports Sponsorship	\$200.00	\$204.00	\$ 4.00	201-4190-46214
	Middle School Cross Country (per participant)	\$137.75	\$140.50	\$ 2.75	201-4190-46214
	Middle School Volleyball (per participant)	\$107.10	\$109.00	\$ 1.90	201-4190-46214
	Middle School Wrestling (per participant)	\$137.75	\$140.50	\$ 2.75	201-4190-46214
	Middle School Basketball (per participant)	\$137.75	\$140.50	\$ 2.75	201-4190-46214
	Middle School Track & Field (per participant)	\$137.75	\$140.50	\$ 2.75	201-4190-46214
	Middle School Sports Sponsorship	\$300.00	\$300.00	\$ -	201-4190-46214
	Parkour Camp (per participant)	\$458.00	\$467.00	\$ 9.00	201-4190-46214
	Little Ninja Parkour Camp (per participant)	\$423.25	\$431.50	\$ 8.25	201-4190-46214
	Fish, Fire, and Forage Camp (per participant)	\$580.25	\$592.00	\$ 11.75	201-4190-46214
	Intro to Mountain Biking Camp (per participant)	\$80.50	\$82.00	\$ 1.50	201-4190-46214
	Summer Basketball Camp (per participant)	\$80.50	\$82.00	\$ 1.50	201-4190-46214
	Intro to Survival Camp (per participant)	\$331.50	\$338.00	\$ 6.50	201-4190-46214
	Advance Survival Camp (per participant)	\$407.00	\$415.00	\$ 8.00	201-4190-46214
	Adventure Paddling Camp (per participant)	\$101.00	\$103.00	\$ 2.00	201-4190-46214
	Archery Camp (per participant)	\$131.50	\$134.00	\$ 2.50	201-4190-46214
	Tennis Camp (per participant)	\$80.50	\$82.00	\$ 1.50	201-4190-46214

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Skateboard Camp (per participant)	\$80.50	\$82.00	\$ 1.50	201-4190-46214
	Men's 35+ Soccer League (per participant)	\$101.00	\$103.00	\$ 2.00	201-4190-46213
	Coed Soccer League (per team)	\$40.00	\$41.00	\$ 1.00	201-4190-46213
	Adult 5-on-5 Basketball League (per team)	\$586.50	\$598.00	\$ 11.50	201-4190-46213
	Men's Softball League (per team)	\$637.50	\$650.50	\$ 13.00	201-4190-46213
	Coed Softball League (per team)	\$637.50	\$650.50	\$ 13.00	201-4190-46213
	Coast Hills Classic Mountain Bike Race (per participant)	\$61.25	\$62.50	\$ 1.25	201-4190-46215
	Agate Beach Surf Classic (per participant)	\$61.25	\$62.50	\$ 1.25	201-4190-46215
	Newport 5k Fun Runs (per participant)	\$35.75	\$36.50	\$ 0.75	201-4190-46215
	Newport Volleyball Academy (per participant per practice)	\$19.25	\$19.50	\$ 0.25	201-4190-46215
	Field Reservation (Hourly)	\$20.50	\$21.00	\$ 0.50	201-4190-46213
	Field Reservation (Day)	\$76.50	\$78.00	\$ 1.50	201-4190-46213
	Golf Simulator (Hourly)	\$40.00	\$41.00	\$ 1.00	201-4190-46213
	Dodgeball League (per team)	\$100.00	\$200.00	\$ 100.00	201-4190-46213
	E-Sports Tournament (per participant)	\$0.00	\$5.00	\$ 5.00	201-4190-46214
	Start Smart	\$0.00	\$30.00	\$ 30.00	201-4190-46214
	Spring Break Camp	\$0.00	\$295.00	\$ 295.00	201-4190-46214
	Adult Volleyball League	\$0.00	\$200.00	\$ 200.00	201-4190-46213
	Sports Programs that are run by independent contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor unless otherwise noted in their agreement.				201-4190-46214, 46213, 46215
	Sports Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46213, 46215
	Sports Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events or programs are subject to change without notice.				
	<b><u>Newport Sports Programs - NON-RESIDENT - 201 Varies</u></b>				
	Youth Volleyball (per participant)	\$91.00	\$93.00	\$ 2.00	201-4190-46214
	Youth Basketball (per participant)	\$91.00	\$93.00	\$ 2.00	201-4190-46214
	Youth Indoor Soccer (per participant)	\$50.00	\$51.00	\$ 1.00	201-4190-46214
	Youth Sports Sponsorship	\$200.00	\$204.00	\$ 4.00	201-4190-46214
	Middle School Cross Country (per participant)	\$162.25	\$165.50	\$ 3.25	201-4190-46214
	Middle School Volleyball (per participant)	\$131.50	\$134.00	\$ 2.50	201-4190-46214

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Middle School Wrestling (per participant)	\$162.25	\$165.50	\$ 3.25	201-4190-46214
	Middle School Basketball (per participant)	\$162.25	\$165.50	\$ 3.25	201-4190-46214
	Middle School Track & Field (per participant)	\$162.25	\$165.50	\$ 3.25	201-4190-46214
	Middle School Sports Sponsorship	\$300.00	\$306.00	\$ 6.00	201-4190-46214
	Parkour Camp (per participant)	\$509.00	\$519.00	\$ 10.00	201-4190-46214
	Little Ninja Parkour Camp (per participant)	\$407.00	\$415.00	\$ 8.00	201-4190-46214
	Fish, Fire, and Forage Camp (per participant)	\$427.25	\$436.00	\$ 8.75	201-4190-46214
	Intro to Mountain Biking Camp (per participant)	\$101.00	\$103.00	\$ 2.00	201-4190-46214
	Summer Basketball Camp (per participant)	\$101.00	\$103.00	\$ 2.00	201-4190-46214
	Intro to Survival Camp (per participant)	\$458.00	\$467.00	\$ 9.00	201-4190-46214
	Advance Survival Camp (per participant)	\$586.50	\$598.00	\$ 11.50	201-4190-46214
	Adventure Paddling Camp (per participant)	\$127.50	\$130.00	\$ 2.50	201-4190-46214
	Archery Camp (per participant)	\$152.00	\$155.00	\$ 3.00	201-4190-46214
	Tennis Camp (per participant)	\$121.25	\$123.50	\$ 2.25	201-4190-46214
	Skateboard Camp (per participant)	\$121.25	\$123.50	\$ 2.25	201-4190-46214
	Men's 35+ Soccer League (per participant)	\$121.25	\$123.50	\$ 2.25	201-4190-46213
	Coed Soccer League (per team)	\$50.00	\$51.00	\$ 1.00	201-4190-46213
	Adult 5-on-5 Basketball League (per team)	\$586.50	\$598.00	\$ 11.50	201-4190-46213
	Men's Softball League (per team)	\$637.50	\$650.50	\$ 13.00	201-4190-46213
	Coed Softball League (per team)	\$637.50	\$650.50	\$ 13.00	201-4190-46213
	Coast Hills Classic Mountain Bike Race (per participant)	\$61.25	\$62.50	\$ 1.25	201-4190-46215
	Agate Beach Surf Classic (per participant)	\$61.25	\$62.50	\$ 1.25	201-4190-46215
	Newport 5k Fun Runs (per participant)	\$35.75	\$36.50	\$ 0.75	201-4190-46215
	Newport Volleyball Academy (per participant per practice)	\$25.50	\$26.00	\$ 0.50	201-4190-46215
	Field Reservation (Hourly)	\$25.50	\$26.00	\$ 0.50	201-4190-46213
	Field Reservation (Day)	\$102.00	\$104.00	\$ 2.00	201-4190-46213
	Golf Simulator (Hourly)	\$50.00	\$51.00	\$ 1.00	201-4190-46213
	Dodgeball League (per team)	\$100.00	\$200.00	\$ 100.00	201-4190-46213
	E-Sports Tournament (per participant)	\$0.00	\$5.00	\$ 5.00	201-4190-46214
	Start Smart	\$0.00	\$30.00	\$ 30.00	201-4190-46214
	Spring Break Camp	\$0.00	\$295.00	\$ 295.00	201-4190-46214
	Adult Volleyball League	\$0.00	\$200.00	\$ 164.25	201-4190-46213

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	Sports Programs that are run by independent contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor unless otherwise noted in their agreement.				201-4190-46214, 46213, 46215
	Sports Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46213, 46215
	Sports Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events, or programs are subject to change without notice.				
<b>Aquatic Center Only Rental Fees – NEWPORT RESIDENTS - 46254</b>					
	Rentals:				
	1-20	\$117.25	\$117.50	\$ 0.25	201-4190-46254
	21-40	\$137.50	\$139.00	\$ 1.50	201-4190-46254
	41-80	\$158.00	\$160.00	\$ 2.00	201-4190-46254
	61-80	\$182.50	\$185.00	\$ 2.50	201-4190-46254
	81-100	\$202.75	\$203.00	\$ 0.25	201-4190-46254
	Contractual Team Lane Fee	\$5.00	\$5.50	\$ 0.50	201-4190-46254
	Lane Rental	\$25.50	\$25.75	\$ 0.25	201-4190-46254
	Rental outside of normal operating hours will be the standard rental rate plus additional staff fee per lifeguard per hour.	\$19.75	\$20.00	\$ 0.25	201-4190-46254
	Swim meet fees = \$3.50 per participant per day (a day is defined as any hours up to 10 hours in a 12:00 am to 11:59 pm period that the pool is utilized for a swim meet, including set-up, the swim meet, clean-up, and after swim meet events).				201-4190-46254
	Nonprofit rentals will be at 50% of the normal rental fee.				
	Fees for classes, events, or programs are subject to change without notice.				
<b>Aquatic Center Only Rental Fees – NON-RESIDENTS - 46254</b>					
	Rentals:				
	1-20	\$141.75	\$142.00	\$0.25	201-4190-46254
	21-40	\$168.25	\$168.50	\$0.25	201-4190-46254
	41-80	\$192.75	\$193.00	\$0.25	201-4190-46254
	61-80	\$219.25	\$219.50	\$0.25	201-4190-46254
	81-100	\$243.78	\$244.00	\$0.22	201-4190-46254
	Contractual Team Lane Fee	\$5.00	\$5.25	\$0.25	201-4190-46254

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Lane Rental	\$25.50	\$25.75	\$0.25	201-4190-46254
	Rental outside of normal operating hours will be the standard rental rate plus additional staff fee per lifeguard per hour.	\$19.75	\$20.00	\$0.25	201-4190-46254
	Swim meet fees = \$3.50 per participant per day (a day is defined as any hours up to 10 hours in a 12:00 am to 11:59 pm period that the pool is utilized for a swim meet, including set-up, the swim meet, clean-up, and after swim meet events).				201-4190-46254
	Nonprofit rentals will be at 50% of the normal rental fee.				
	Fees for classes, events, or programs are subject to change without notice.				
<b><u>Aquatic Center Only Lesson Fees – NEWPORT RESIDENTS - 46252</u></b>					
	Group Swim Lessons	\$60.00	\$60.50	\$0.50	201-4190-46252
	Private Swim Lessons - 1/2 hour	\$80.00	\$81.00	\$1.00	201-4190-46252
	*For semi private swim lessons, both students must pay the full private lesson fee.	\$72.00	\$73.00	\$1.00	201-4190-46252
	Swim lesson clinic	\$15.25	\$15.50	\$0.25	201-4190-46252
	Aqua Interval - 1 class fee	\$8.50	\$9.00	\$0.50	201-4190-46252
	Aqua Interval - 10 classes	\$78.00	\$81.00	\$3.00	201-4190-46252
	Aqua Boot Camp, Deep Water Workout, Move 4 Life - 1 class fee	\$8.50	\$9.00	\$0.50	201-4190-46252
	Aqua Boot Camp, Deep Water Workout, Move 4 Life - 10 classes	\$78.00	\$78.75	\$0.75	201-4190-46252
	Fees for classes, events, or programs are subject to change without notice.				
<b><u>Aquatic Center Only Lesson Fees – NON-RESIDENTS - 46252</u></b>					
	Group Swim Lessons	\$75.00	\$76.00	\$1.00	201-4190-46252
	Private Swim Lessons - 1/2 hour	\$95.00	\$96.00	\$1.00	201-4190-46252
	*For semi private swim lessons, both students must pay the full private lesson fee.	\$80.00	\$81.00	\$1.00	201-4190-46252
	Swim lesson clinic	\$19.25	\$19.50	\$0.25	201-4190-46252
	Aqua Interval - 1 class fee	\$10.00	\$10.50	\$0.50	201-4190-46252
	Aqua Interval - 10 classes	\$91.75	\$94.50	\$2.75	201-4190-46252
	Aqua Boot Camp, Deep Water Workout, Move 4 Life - 1 class fee	\$10.00	\$10.50	\$0.50	201-4190-46252
	Aqua Boot Camp, Deep Water Workout, Move 4 Life - 10 classes	\$91.75	\$94.00	\$2.25	201-4190-46252
	Fees for classes, events, or programs are subject to change without notice.				

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Aquatic Center Only Program Fees – NEWPORT RESIDENT - 46256</b>					
	Egg Dive	\$9.00	\$9.25	\$ 0.25	201-4190-46256
	Back to School Splash	\$9.00	\$9.25	\$ 0.25	201-4190-46256
	Spring Break Splash Specials	\$9.00	\$9.25	\$ 0.25	201-4190-46256
	Spooky Swim	\$9.00	\$9.25	\$ 0.25	201-4190-46256
	Winter Carnival	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Community CPR Class	\$100.00	\$101.00	\$ 1.00	201-4190-46252
	Fun Fridays	\$9.00	\$9.25	\$ 0.25	201-4190-46256
	Under the Sea	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Splish Splash Story Time	\$9.00	\$9.25	\$ 0.25	201-4190-46256
	Santa Swim	\$9.00	\$9.25	\$ 0.25	201-4190-46256
	Water Safety Day & Splash Bash	\$9.00	\$9.25	\$ 0.25	201-4190-46256
	Dive-In Movies	\$9.00	\$9.25	\$ 0.25	201-4190-46256
	Introduction to Snorkeling	\$76.50	\$77.50	\$ 1.00	201-4190-46256
	Noon Year's Eve	\$9.00	\$9.25	\$ 0.25	201-4190-46256
	Mermaid School	\$70.25	\$71.25	\$ 1.00	201-4190-46256
	Lifeguard Certification Class	\$175.00	\$177.00	\$ 2.00	201-4190-46256
	Scuba certification class	\$612.00	\$618.00	\$ 6.00	201-4190-46256
	Aquatic Programs that are run by contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor <b>unless otherwise noted in their agreement.</b>				201-4190-46256
	Aquatic Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46256
	Aquatic Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events, or programs are subject to change without notice.				
<b>Aquatic Center Only Program Fees – NON-RESIDENT - 46256</b>					
	Egg Dive	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Back to School Splash	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Spring Break Splash Specials	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Spooky Swim	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Winter Carnival	\$13.25	\$13.50	\$ 0.25	201-4190-46256
	Community CPR Class	\$115.00	\$116.00	\$ 1.00	201-4190-46252

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	Fun Fridays	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Under the Sea	\$13.25	\$13.50	\$ 0.25	201-4190-46256
	Splish Splash Story Time	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Santa Swim	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Water Safety Day & Splash Bash	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Dive-In Movies	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Introduction to Snorkeling	\$90.75	\$91.75	\$ 1.00	201-4190-46256
	Noon Year's Eve	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Mermaid School	\$80.50	\$81.50	\$ 1.00	201-4190-46256
	Lifeguard Certification Class	\$185.00	\$187.00	\$ 2.00	201-4190-46256
	Scuba certification class	\$637.50	\$644.00	\$ 6.50	201-4190-46256
	Aquatic Programs that are run by contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor <b>unless otherwise noted in their agreement.</b>				201-4190-46256
	Aquatic Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46256
	Aquatic Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events, or programs are subject to change without notice.				
<b><u>Newport 60+ Center Membership Rates - NEWPORT RESIDENT - 46257</u></b>					
	Annual Membership - All Access	\$39.50	\$40.00	\$0.50	201-4190-46257
	Annual Social Membership	\$10.75	\$11.00	\$0.25	201-4190-46257
	One Month pass	\$7.75	\$8.00	\$0.25	201-4190-46257
	3 Month pass	\$19.25	\$19.50	\$0.25	201-4190-46257
	Drop In	\$3.00	\$3.25	\$0.25	201-4190-46257
	Annual Pass Discount				
	Any 2 at 10%				
	Fees for classes, events, or programs are subject to change without notice.				
<b><u>Newport 60+ Center Membership Rates- NON-RESIDENT - 46257</u></b>					
	Annual Membership - All Access	\$45.50	\$46.00	\$0.50	201-4190-46257
	Annual Social Membership	\$15.25	\$15.50	\$0.25	201-4190-46257

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	One Month pass	\$9.25	\$9.50	\$0.25	201-4190-46257
	3 Month pass	\$25.25	\$25.50	\$0.25	201-4190-46257
	Drop In	\$3.75	\$4.00	\$0.25	201-4190-46257
	Annual Pass Discount				
	Any 2 at 10%				
	Fees for classes, events, or programs are subject to change without notice.				
<b>Newport 60+ Center Facility Rental Rates - 46258</b>					
	1. Non-Profit/Civic Organizations/Senior Program Rental				
	For groups from in and out of City, open to the public, or with a 501(c)(3) status. These rates are 50% off the Public/Private/For-Profit rental fee.				
	Examples include: County, state, civic non-profit agencies, churches				
	MP Room	\$22.75	\$23.00	\$ 0.25	201-4190-46258
	Lounge	\$14.75	\$15.00	\$ 0.25	201-4190-46258
	Education Room	\$7.15	\$7.50	\$ 0.35	201-4190-46258
	Wellness Center	\$17.75	\$18.00	\$ 0.25	201-4190-46258
	2. Public/Private/For-Profit Rental				
	For groups where activity is private in nature, and not open to the general public				
	Examples include: weddings, family reunions, political meetings, sales meetings				
	MP Room	\$45.50	\$46.00	\$0.50	201-4190-46258
	Lounge	\$19.50	\$20.00	\$0.50	201-4190-46258
	Prep Kitchen	\$8.25	\$8.50	\$0.25	201-4190-46258
	Education Room	\$15.50	\$16.00	\$0.50	201-4190-46258
	Wellness Center	\$35.00	\$35.50	\$0.50	201-4190-46258
	Billiards Room	\$12.50	\$13.00	\$0.50	201-4190-46258
	3. Public/Private/For-Profit <b>Standard</b> Rental				
	For groups where activity is private in nature, and not open to the general public				
	Examples include: weddings, family reunions, political meetings, sales meetings				
	MP Room	\$54.50	\$55.00	\$0.50	201-4190-46258
	Lounge	\$23.00	\$23.50	\$0.50	201-4190-46258

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	Prep Kitchen	\$9.50	\$10.00	\$0.50	201-4190-46258
	Education Room	\$18.50	\$19.00	\$0.50	201-4190-46258
	Wellness Center	\$42.00	\$42.50	\$0.50	201-4190-46258
	Billiards Room	\$15.00	\$15.50	\$0.50	201-4190-46258
	4. Storage Rental (Per Month)				
	60+ Storage (Large) 6' x 8', 5' x 7'	\$19.25	\$19.50	\$0.25	201-4190-46258
	60+ Storage (Medium) 30" x 57"	\$15.25	\$15.50	\$0.25	201-4190-46258
	60+ Storage (Small) 29" x 23"-32"	\$9.25	\$9.50	\$0.25	201-4190-46258
	60+ Storage (Other) 29" x 23"-32"	\$9.25	\$9.50	\$0.25	201-4190-46258
	5. Equipment Rental Non-Resident				
	Sound System	\$27.50	\$28.00	\$0.50	201-4190-46258
	TV Monitor	\$27.50	\$28.00	\$0.50	201-4190-46258
	Coffee Maker	\$27.50	\$28.00	\$0.50	201-4190-46258
	6. Equipment Rental Resident				
	Sound System	\$23.25	\$23.50	\$0.25	201-4190-46258
	TV Monitor	\$23.25	\$23.50	\$0.25	201-4190-46258
	Coffee Maker	\$23.25	\$23.50	\$0.25	201-4190-46258
	<b>Newport 60+ Center Program/Trip Fees - 46257 &amp; 46259</b>				
	Asian Celebration, Eugene, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Beaver Creek Natural Area, Seal Rock	\$5.50	\$6.00	\$0.50	201-4190-46259
	Benton County Historical Museum, Corvallis, OR	\$21.50	\$22.00	\$0.50	201-4190-46259
	Beverly Beach State Park, Newport	\$5.50	\$6.00	\$0.50	201-4190-46259
	Brooks Gardens Peonies & Schreiner's Iris Garden, Salem, OR	\$32.50	\$33.00	\$0.50	201-4190-46259
	Brownsville Antique Faire, Brownsville, OR	\$21.50	\$22.00	\$0.50	201-4190-46259
	Candy Cane Express, Garibaldi, OR	\$69.00	\$70.00	\$1.00	201-4190-46259
	Carriage Me Back, Brownsville, OR (cancelled)	\$37.53	\$38.00	\$0.48	201-4190-46259
	Chinook Winds Casino, Lincoln City, OR	\$15.75	\$16.00	\$0.25	201-4190-46259
	Civil War Reenactment: Battle for Clatsop County, Astoria, OR	\$48.00	\$48.50	\$0.50	201-4190-46259
	Discovery Loop/Giant Spruce Trail, Yachats	\$10.75	\$11.00	\$0.25	201-4190-46259
	Drift Creek Falls Trail, Lincoln City	\$10.75	\$11.00	\$0.25	201-4190-46259

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Evergreen Aviation & Space Museum, McMinnville, OR	\$37.25	\$38.00	\$0.75	201-4190-46259
	Fall Splendor Excursion, Rockaway Beach, OR	\$48.00	\$48.50	\$0.50	201-4190-46259
	Farm Fest & Plowing Competition, McMinnville, OR	\$32.50	\$33.00	\$0.50	201-4190-46259
	French Prairie Pumpkin Patch, Pig Races, St. Paul, OR	\$42.25	\$43.00	\$0.75	201-4190-46259
	Gerdemann Botanic Preserve, Yachats	\$5.50	\$6.00	\$0.50	201-4190-46259
	Heceta Head, Florence	\$10.75	\$11.00	\$0.25	201-4190-46259
	Historic Carousel & Museum, Albany, OR	\$21.50	\$22.00	\$0.50	201-4190-46259
	Holiday Lights @ Shore Acres, Coos Bay, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	John Maré Woodland Loop, Waldport	\$5.50	\$6.00	\$0.50	201-4190-46259
	McKenzie River Lavender Bloom, Springfield, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Mt. Angel Oktoberfest, Mt. Angel, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Olalla Reservoir Trail, Toledo	\$10.75	\$11.00	\$0.25	201-4190-46259
	Oregon Coast Trail 804, Yachats	\$10.75	\$11.00	\$0.25	201-4190-46259
	Oregon Coastal Excursion, Rockaway Beach, OR	\$48.00	\$48.50	\$0.50	201-4190-46259
	Oregon State Fair, Salem, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Scandinavian Festival, Junction City, OR	\$21.50	\$22.00	\$0.50	201-4190-46259
	Silverton Christmas Market-Oregon Garden, Silverton, OR	\$42.25	\$43.00	\$0.75	201-4190-46259
	South Beach State Park	\$5.50	\$6.00	\$0.50	201-4190-46259
	Strawberry Festival, Lebanon, OR	\$32.50	\$33.00	\$0.50	201-4190-46259
	Valley River Center Shopping Trip, Eugene, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Volksfest, Mt. Angel, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Wooden Shoe Tulip Festival, Woodburn, OR	\$37.25	\$38.00	\$0.75	201-4190-46259
	60+ Center Programs/Trips that are run by City staff or volunteers will set fees to cover 100% of total direct and indirect costs.				201-4190-46259
	60+ Center Programs/Trips will be added/removed on a periodic basis in consideration of participation and budget levels.				
	60+ Center resident patrons will receive a \$5.00 resident discount for trips costing \$20 or more. All patrons attending trips under \$20 will pay the full trip price.				
	Fees for classes, events, or programs are subject to change without notice.				
	<b><u>Newport Parks Maintenance - Fees 48001</u></b>				
	Memorial Bench Fee	\$2,500.00	\$2,500.00	\$0.00	711-7101-48001
	City Mitigation Tree Fund	\$250.00	\$250.00	\$0.00	711-7101-48001

<b>Police Fees and Charges</b>									
Services Description	2025-26			2026-2027			Changed	GL Account	
	0 – 10 days	11-20 Days	21-30 Days	0 – 10 days	11-20 Days	21-30 Days			
<b>Parking Bail Schedule – If Paid Within the Timeframe Noted - 46006</b>									
<b>Violation</b>	<b>0 – 10 days</b>	<b>11-20 Days</b>	<b>21-30 Days</b>	<b>0 – 10 days</b>	<b>11-20 Days</b>	<b>21-30 Days</b>			
Overtime parking	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
Citation for Meter Violation	\$30.00	\$60.00	\$95.00	\$30.00	\$60.00	\$95.00		211-4550-46006	
Facing traffic	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
Backed into angle	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
Bus/taxi zone	\$10.00	\$25.00	\$50.00	\$10.00	\$25.00	\$50.00		211-4550-46006	
Double parked	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
No parking	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Tow zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Yellow zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Green zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
72 hour violation	\$100.00	\$205.00	\$400.00	\$100.00	\$205.00	\$400.00		211-4550-46006	
Fire hydrant	\$75.00	\$105.00	\$205.00	\$75.00	\$105.00	\$205.00		211-4550-46006	
Handicapped permit	\$250.00	\$325.00	\$450.00	\$250.00	\$325.00	\$450.00		211-4550-46006	
Improper parking	\$15.00	\$30.00	\$55.00	\$15.00	\$30.00	\$55.00		211-4550-46006	
Displaying vehicle for sale	\$45.00	\$90.00	\$130.00	\$45.00	\$90.00	\$130.00		211-4550-46006	
Parking in fire zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Nuisance vehicle	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00		211-4550-46006	
<b>Vehicle Impoundment Fee - 46004</b>									
		\$100.00			\$100.00		\$0.00	101-1900-46004	
<b>Vehicle Immobilization - 46004</b>									
		\$50.00			\$50.00		\$0.00	101-1900-46004	
<b>Traffic Citation Assessment Fee - 46004</b>									
		\$10.00			\$10.00		\$0.00	101-1900-46004	
<b>Firearms Discharge Permit - 46004</b>									
		\$50.00			\$50.00		\$0.00	101-1900-46004	
<b>Police Reports - 46409</b>									
Police reports up to 10 pages		\$15.00			\$15.00		\$0.00	101-1900-46409	
Each Additional Page		\$0.50			\$0.50		\$0.00	101-1900-46409	
Copy of police photographs on CD		\$20.00			\$20.00		\$0.00	101-1900-46409	
Police body camera recording, plus redaction costs (if required)		\$35.00			\$35.00		\$0.00	101-1900-46409	
Video Redaction per hour		\$45.00			\$45.00		\$0.00	101-1900-46409	
CAD Incident Response Reports		\$10.00			\$10.00		\$0.00	101-1900-46409	
Address/Name Records Checks up to 10 pages		\$10.00			\$10.00		\$0.00	101-1900-46409	
Each additional page		\$0.50			\$0.50		\$0.00	101-1900-46409	
<b>Taxicab Fees - 46405</b>									
Taxicab endorsement application fee added to business license (0-10 drivers)		\$100.00			\$100.00		\$0.00	101-1900-46405	
Taxicab endorsement application fee added to business license (11+ drivers)		\$150.00			\$150.00		\$0.00	101-1900-46405	
Taxicab endorsement annual renewal fee (0-10 drivers)		\$100.00			\$100.00		\$0.00	101-1900-46405	
Taxicab endorsement annual renewal fee (11+ drivers)		\$150.00			\$150.00		\$0.00	101-1900-46405	

Police Fees and Charges						
Services Description	2025-26	2026-2027	Changed	GL Account		
Taxicab driver fingerprinting fee	\$0.00	\$0.00	\$0.00	101-1900-46405		
Temporary taxicab driver's permit	\$0.00	\$0.00	\$0.00	101-1900-46405		
Taxicab driver permit application fee	\$0.00	\$25.00	\$25.00	101-1900-46405		
<b>Liquor Licenses - 46406</b>						
New applications	\$100.00	\$100.00	\$0.00	101-1900-46406		
Change of ownership	\$75.00	\$75.00	\$0.00	101-1900-46406		
Change of location	\$75.00	\$75.00	\$0.00	101-1900-46406		
Change of privilege	\$75.00	\$75.00	\$0.00	101-1900-46406		
Renewal	\$35.00	\$35.00	\$0.00	101-1900-46406		
Temporary license	\$35.00	\$35.00	\$0.00	101-1900-46406		
Off premises fee	\$35.00	\$35.00	\$0.00	101-1900-46406		
<b>Medical &amp; Recreational Marijuana Fees - 46405</b>						
Medical marijuana facilities endorsement						
Application/surcharge fee	\$100.00	\$100.00	\$0.00	101-1900-46405		
Background checks of each employee	\$35.00	\$35.00	\$0.00	101-1900-46405		
Annual renewal fee	\$40.00	\$40.00	\$0.00	101-1900-46405		
Recreational marijuana facilities endorsement						
Application/surcharge fee	\$100.00	\$100.00	\$0.00	101-1900-46405		
Background checks of each employee	\$35.00	\$35.00	\$0.00	101-1900-46405		
Annual renewal fee	\$40.00	\$40.00	\$0.00	101-1900-46405		

Parking Fees and Charges									
Services Description	2025-26			2026-2027			Changed	GL Account	
	One-time	Monthly	Annual	One-time	Monthly	Annual			
<b>Parking Permit - Daily during Peak season May through October</b>									
Zone A Permit	N/A	\$ 45.00	N/A	N/A	\$ 45.00	N/A	\$0.00	211-4550-46414	
Zone B Permit	N/A	\$ 45.00	N/A	N/A	\$ 45.00	N/A	\$0.00	211-4550-46414	
Zone C Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$0.00	211-4550-46414	
Zone D Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$0.00	211-4550-46414	
Zone E Permit	N/A	\$ -	\$ -	N/A	\$ 35.00	\$ 250.00	\$35.00	211-4550-46414	
Commercial Fishing Community Permit	N/A	\$ 45.00	N/A	N/A	\$ 45.00	N/A	\$0.00	211-4550-46414	
Commercial Fishing Community Single Use Permit	\$ 10.00			\$ 10.00			\$0.00	211-4550-46414	
Recreational Fishing Charter Day Permit	\$ 8.00			\$ 8.00			\$0.00	211-4550-46414	
Residential Permit (All Zones)	\$ -			\$ 35.00			\$35.00	211-4550-46414	
Lodging Day Permit	\$ 10.00			\$ 10.00			\$0.00	211-4550-46414	
Temporary Courtesy Permit (Up to 7 days)									
<b>Parking Permit - Weekends during off-season November through April</b>									
Zone A Permit	N/A	\$ 15.00	N/A	N/A	\$ 15.00	N/A	\$0.00	211-4550-46414	
Zone B Permit	N/A	\$ 15.00	N/A	N/A	\$ 15.00	N/A	\$0.00	211-4550-46414	
Zone C Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$0.00	211-4550-46414	
Zone D Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$0.00	211-4550-46414	
Zone E Permit	N/A	\$ -	\$ -	N/A	\$ 15.00	\$ 250.00	\$15.00	211-4550-46414	
Commercial Fishing Community Permit	N/A	\$ 15.00	N/A	N/A	\$ 15.00		\$0.00	211-4550-46414	
Commercial Fishing Community Single Use Permit	\$ 10.00			\$ 10.00			\$0.00	211-4550-46414	
Recreational Fishing Charter Day Permit	\$ 8.00			\$ 8.00			\$0.00	211-4550-46414	
Residential Permit (All Zones)	\$ -			\$ 35.00			\$35.00	211-4550-46414	
Lodging Day Permit	\$ 10.00			\$ 10.00			\$0.00	211-4550-46414	
Temporary Courtesy Permit (Up to 7 days)									
<b>Bayfront Meter Rates - Daily during peak season May through October and weekends during off-season November through April</b>									
Hourly Meter Rates (where posted)	\$1.00			\$1.00			\$0.00	211-4550-46412	
<b>Bayfront Payment in Lieu of Required Parking -</b>									
Additional Demand (per stall fee)									
1 to 5 spaces	\$0.00	each		\$ -	each		\$0.00	211-4550-46409	
6 to 10 spaces	\$5,000.00	each		\$ 5,000.00	each		\$0.00	211-4550-46409	
11 to 15 spaces	\$7,500.00	each		\$ 7,500.00	each		\$0.00	211-4550-46409	
16 to 20 spaces	\$10,000.00	each		\$ 10,000.00	each		\$0.00	211-4550-46409	

Public Works Utility Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	<b>Water Utility Rates and Charges</b>				
	<b>Connection Fee and Street Opening Fee - Section 8-1</b>				
	A. Installing a water meter to an existing service meter size:				
	Meter Size	Connection Fee	Connection Fee		
	5/8" x 3/4" meter to an existing 5/8" x 3/4" service	\$396.00	\$416.00	\$20.00	601-3390-45503
	1" meter to an existing 1" service	\$457.00	\$480.00	\$23.00	601-3390-45503
	1.5" meter to an existing 1.5" service	\$1,890.00	\$1,985.00	\$95.00	601-3390-45503
	2" meter or larger	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	Meter installation charges to convert from smaller meter/service, to larger or smaller service	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	B. Meter removal charge (charge to remove meter on customer request):				
	Meter Size	Removal Fee	Removal Fee		
	5/8" x 3/4"	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	1"	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	1.5"	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	2" to 4"	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	6" or larger	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	C. The fee for a new connection to the water system is based on the size of service. The fees for new connections are:				
	Meter Size	Connection Fee	Connection Fee		
	5/8" x 3/4"	\$3,187.00	\$3,346.00	\$159.00	601-3390-45503
	1 inch	\$3,706.00	\$3,891.00	\$185.00	601-3390-45503
	Larger than 1 inch	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	D. If cutting and restoration of asphalt streets is necessary, actual costs of the repair plus 10% will be added to the above costs.				
	<b>Miscellaneous Charges - Section 8-3</b>				
	A. Account change fee. Will be charged at each new account setup, or each change of existing account into new account holder, or property owner name.	\$31.00	\$33.00	\$2.00	601-3390-48001
1401	B. The reconnection fee following a for-cause (delinquent payment or other cause) disconnect.	\$54.00	\$57.00	\$3.00	601-3390-48001
	C. City test water meter by customer request (refunded if test indicates meter reads higher than correct, meters are specified to be 99.87% accurate).	\$42.00	\$44.00	\$2.00	601-3390-48001
	D. Test compound water meter if requested by customer.	Actual cost plus 10%	Actual cost plus 10%		
	E. Tamper fee (1st step).	\$122.00	\$128.00	\$6.00	601-3390-48001
	F. Tamper fee with meter lock off (2nd step).	\$183.00	\$192.00	\$9.00	601-3390-48001
	G. Remove meter due to tampering/meter re-install fee (3rd step).	\$518.00	\$544.00	\$26.00	601-3390-48001
	H. Penalty fee replacing a damaged meter/component (due to tampering).	Actual cost plus 10%	Actual cost plus 10%		601-3390-48001

Public Works Utility Fees and Charges							
	Services Description	2025-26		2026-2027		Changed	GL Account
1901	I. Late fees on past due balances (starts on 16th day).	2% per month applied to the unpaid portion of the customer's bill		2% per month applied to the unpaid portion of the customer's bill			601-3390-48001
	<i>* Illegal conduct will be documented and referred for prosecution. See ORS 164.365 Criminal Mischief in the First Degree. Fee is not a civil compromise.</i>						
	<b>Rates for Water Service Within the City - Section 8-4</b>						
	The rates in this Subsection 4 apply to all service areas.						
	The minimum monthly charge shall be based on the size of each meter except as otherwise defined within this section.						
	The minimum charge for unmetered fire suppression systems shall be based upon the size of the service line entering the property.						
	A. The charges in this Subsection 4.A apply within the City of Newport.						
	Meter Size	Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
	<b>Single-family residence</b>						
123	5/8" or 3/4"	\$29.11		\$30.57	\$1.46		601-3390-45501
124	1"	\$38.66	\$6.29	\$40.59	\$1.93		601-3390-45501
125	1 1/4" or 1 1/2"	\$58.85		\$61.79	\$2.94		601-3390-45501
126	2"	\$100.77		\$105.81	\$5.04		601-3390-45501
127	3"	\$150.42		\$157.94	\$7.52		601-3390-45501
128	4"	\$249.81		\$262.30	\$12.49		601-3390-45501
129	6"	\$415.52		\$436.30	\$20.78		601-3390-45501
130	8" or larger	\$664.62		\$697.85	\$33.23		601-3390-45501
	<b>Single-family residence - low income qualified - 30% discount</b>						
	5/8" or 3/4"	\$20.38	\$4.40	\$21.40	\$1.02		601-3390-45501
	1"	\$27.06		\$28.41	\$1.35		601-3390-45501
	1 1/4" or 1 1/2"	\$41.20		\$43.25	\$2.05		601-3390-45501
	2"	\$70.54		\$74.07	\$3.53		601-3390-45501
	3"	\$105.29		\$110.56	\$5.27		601-3390-45501
	4"	\$174.87		\$183.61	\$8.74		601-3390-45501
	6"	\$290.86		\$305.41	\$14.55		601-3390-45501
	8" or larger	\$465.23		\$488.50	\$23.27		601-3390-45501
	<b>Multi-family residential</b>						
131	5/8" or 3/4"	\$29.11	\$6.29	\$30.57	\$1.46		601-3390-45501
132	1"	\$38.66		\$40.59	\$1.93		601-3390-45501
133	1 1/4" or 1 1/2"	\$58.85		\$61.79	\$2.94		601-3390-45501
134	2"	\$100.77		\$105.81	\$5.04		601-3390-45501
135	3"	\$150.42		\$157.94	\$7.52		601-3390-45501
136	4"	\$249.81		\$262.30	\$12.49		601-3390-45501

Public Works Utility Fees and Charges							
	Services Description	2025-26		2026-2027		Changed	GL Account
137	6"	\$415.52		\$436.30		\$20.78	601-3390-45501
138	8" or larger	\$664.62		\$697.85		\$33.23	601-3390-45501
	<b>Commercial</b>						
139	5/8" or 3/4"	\$35.75		\$37.54		\$1.79	601-3390-45501
140	1"	\$47.45		\$49.82		\$2.37	601-3390-45501
141	1 1/4" or 1 1/2"	\$72.33		\$75.95		\$3.62	601-3390-45501
142	2"	\$123.81		\$130.00		\$6.19	601-3390-45501
143	3"	\$184.78	\$7.35	\$194.02	\$7.72	\$9.24	601-3390-45501
144	4"	\$307.18		\$322.54		\$15.36	601-3390-45501
145	6"	\$511.50		\$537.08		\$25.58	601-3390-45501
146	8" or larger	\$817.30		\$858.17		\$40.87	601-3390-45501
	<b>Rates for Water Service Outside the City - Section 8-5</b>						
	B. The charges in this subsection 5 apply outside the City of Newport.						
	Meter Size	Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
	<b>Single-family residence</b>						
152	5/8" or 3/4"	\$55.52		\$58.30		\$2.78	601-3390-45501
153	1"	\$75.63		\$79.41		\$3.78	601-3390-45501
154	1 1/4" or 1 1/2"	\$105.11		\$110.37		\$5.26	601-3390-45501
155	2"	\$185.31		\$194.58		\$9.27	601-3390-45501
156	3"	\$275.74	\$6.29	\$289.53	\$6.60	\$13.79	601-3390-45501
157	4"	\$452.56		\$475.19		\$22.63	601-3390-45501
158	6"	\$753.66		\$791.34		\$37.68	601-3390-45501
159	8" or larger	\$1,204.16		\$1,264.37		\$60.21	601-3390-45501
	<b>Multi-family residential</b>						
160	5/8" or 3/4"	\$55.52		\$58.30		\$2.78	601-3390-45501
161	1"	\$75.63		\$79.41		\$3.78	601-3390-45501
162	1 1/4" or 1 1/2"	\$105.11		\$110.37		\$5.26	601-3390-45501
163	2"	\$185.31		\$194.58		\$9.27	601-3390-45501
164	3"	\$275.74	\$6.29	\$289.53	\$6.60	\$13.79	601-3390-45501
165	4"	\$452.56		\$475.19		\$22.63	601-3390-45501
166	6"	\$753.66		\$791.34		\$37.68	601-3390-45501
167	8" or larger	\$1,204.16		\$1,264.37		\$60.21	601-3390-45501
	<b>Commercial</b>						
168	5/8" or 3/4"	\$57.62		\$60.50		\$2.88	601-3390-45501
169	1"	\$78.49		\$82.41		\$3.92	601-3390-45501
170	1 1/4" or 1 1/2"	\$109.08		\$114.53		\$5.45	601-3390-45501
171	2"	\$192.30		\$201.92		\$9.62	601-3390-45501
172	3"	\$286.14	\$7.35	\$300.45	\$7.72	\$14.31	601-3390-45501
173	4"	\$469.63		\$493.11		\$23.48	601-3390-45501

Public Works Utility Fees and Charges							
	Services Description	2025-26		2026-2027		Changed	GL Account
174	6"	\$782.10		\$821.21		\$39.11	601-3390-45501
175	8" or larger	\$1,249.60		\$1,312.08		\$62.48	601-3390-45501
<b>Temporary Service Through Fire Hydrant - Section 8-6</b>							
	Fire hydrant temporary service installation (hydrant meter)	\$495.00		\$520.00		\$25.00	601-3390-45503
	Monthly charge (no usage included)	\$382.00		\$401.00		\$19.00	601-3390-45503
	Usage (billed monthly)	\$11.00	per 1,000	\$12.00	per 1,000	\$1.00	601-3390-45503
	Hydrant tampering/illegal connection	\$530.00		\$557.00		\$27.00	601-3390-45503
<b>Water Purchased and Privately Transported - Section 8-7</b>							
	The amount charged for water purchased and transported by the purchaser directly from any authorized city facility is \$12 per 1,000 gallons.	\$11.00	per 1,000	\$12.00	per 1000	\$1.00	601-3390-45501
<b>Right of Way Permit Review Fee - Section 8-8</b>							
	Right of way permit review fee.	\$53.00		\$56.00		\$3.00	601-3390-48001
<b>Wastewater Utility Rates and Charges</b>							
<b>Connection Fee - Section 8-9</b>							
	A. Sewer lateral inspection fee per connection.	\$244.00		\$256.00		\$12.00	602-3490-48001
<b>Metered Rates - Section 8-10</b>							
	The charges imposed in this Subsection 1 apply to properties that have sanitary sewer service.						
<b>A-1. Single-family residences and duplexes within City limits</b>							
501		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
601	The charge for sewer service for single-family dwellings and duplexes within city limits shall be \$45.97 per month, plus \$11.79 per 1,000 gallons of water usage.	\$43.78	\$11.23	\$45.97	\$11.79	\$2.19	602-3490-45505
<b>A-2. Single-family residences and duplexes within City limits (low income qualified)</b>							
		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
	The charge for sewer service for single-family dwellings and duplexes within city limits shall be \$45.97 per month, plus \$11.79 per 1,000 gallons of water usage. These rates will be discounted by 30% for those residents who qualify.	\$30.65	\$7.86	\$32.18	\$8.25	\$1.53	602-3490-45505

Public Works Utility Fees and Charges							
	Services Description	2025-26		2026-2027		Changed	GL Account
		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
	<b>B. Multi-family residences, and single-family residences and duplexes outside of City limits</b>						
504	The basic charge for service for residential properties with three or more dwelling units, for all commercial properties, and for single-family residences and duplexes outside of City limits shall be \$53 per month plus \$17.47 per 1,000 gallons of water usage.	\$50.48	\$16.64	\$53.00	\$17.47	\$2.52	602-3490-45505
	<b>C. Commercial properties</b>						
		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
505	The basic charge for service for residential properties with three or more dwelling units, for all commercial properties, and for single-family residences and duplexes outside of City limits shall be \$55 per month plus \$18.13 per 1,000 gallons of water usage.	\$52.38	\$17.27	\$55.00	\$18.13	\$2.62	602-3490-45505
	An "Extra Strength Charge" of \$1.29 per pound of biochemical oxygen demand applies to commercial properties users when the biochemical oxygen demand exceeds 300 parts per million.	\$1.37	per pound	\$1.44	per pound	\$0.07	602-3490-45505
	An "Extra Strength Charge" of \$1.20 per pound of total suspended solids applies to significant industrial users.	\$1.27	per pound	\$1.33	per pound	\$0.06	602-3490-45505
	The charges for monitoring sewage discharge shall be \$22.39 per combined sample & \$11.69 per test.	\$21.32 per combined sample & \$11.13 per test		\$22.39 per combined sample & \$11.69 per test			602-3490-45505
	<b>C. Fish plants</b>						
	The charge for sewer service for fish plants within city limits shall be based on meter size. If a plant has two meters they will be charged two individual rates based on the size of the meter.	No Change		No Change			
	<b>Individually Determined Rate - Section 8-11</b>						
	Commercial customers that are legally disposing of all or part of their processing wastewater to an acceptable waterway in conformance with applicable federal, state, and city laws, regulations and permits shall have a sewer user charge established by the City Manager based on an individual determination of the impact of the property on the sewer system. The City Manager shall take into account, when establishing the sewer rate, the estimated quantity in gallons, as well as, any adverse treatment or maintenance costs that may be incurred by the city handling extra strength wastewater that is being returned to the city sanitary sewers.	No Change		No Change			
	<b>Septage/Sludge Disposal - Section 8-12</b>						
	A. The rate for disposal of septage at the city's wastewater treatment plant per gallon.	\$0.50	per gallon	\$0.53	per gallon	\$0.03	602-3490-46502
	B. The rate for disposal of sludge at the city's wastewater treatment plant per gallon.	\$1.00	per gallon	\$1.05	per gallon	\$0.05	602-3490-46502

Public Works Utility Fees and Charges						
	Services Description	2025-26	2026-2027	Changed	GL Account	
	<b><u>Class A Sludge Sales - Section 8-13</u></b>					
	Class A sludge manufactured at the city's wastewater treatment plant may be purchased per cubic yard. The transportation of the sludge is the responsibility of the customer.	No Charge	No Charge			602-3490-48001
	<b><u>Right of Way Permit Review Fee - Section 8-14</u></b>					
	Right of way permit review fee.	\$53.00	\$56.00	\$3.00		602-3490-48001
	<b><u>Stormwater Utility Fees</u></b>					
	<b><u>Storm Water Utility Fee - Section 8-15</u></b>					
	A. The charges imposed in this subsection 1 will be applied to each properties impervious surface area or Equivalent Service Area (ESU). ESU is defined as follows: One ESU equals 2700 square feet of impervious surface area. Thus each residential unit will be assumed to be one ESU whereas a Multifamily and Commercial account will be assigned an ESU based on their impervious surface area.					
1001	Residential - 1 ESU	\$13.13	\$13.79	\$0.66		603-3790-46705
1001	Multi-family - Each ESU	\$13.13	\$13.79	\$0.66		
1001	Commercial - Each ESU	\$13.13	\$13.79	\$0.66		
	<b><u>Street Fees - Section 8-16</u></b>					
	<b><u>Installation of Banners and Signs that Promote Attractions and Events</u></b>					
	A. A fee is established for City crews to install and remove promotional banners per pole.	\$159.00 per pole	\$167.00 per pole	\$8.00		251-3210-48001
	B. A fee for Type II Barricade with signage for Special Event Permits	\$7.00	\$7.00	\$0.00		251-3210-48001
	C: A fee for Type II Barricade for Special Event Permits	\$5.00	\$5.00	\$0.00		251-3210-48001
	D: A fee for Type III Barricade with signage for Special Event Permits	\$10.50	\$11.00	\$0.50		251-3210-48001
	E: A fee of for Type III Barricade for Special Event Permits	\$8.50	\$9.00	\$0.50		251-3210-48001
	F: A fee for 24" for Traffic Cone for Special Event Permits	\$2.00	\$2.00	\$0.00		251-3210-48001
	G: A fee for 48" for Candlestick Cone for Special Event Permits	\$5.00	\$5.00	\$0.00		251-3210-48001
	H: A fee for Reader Board for Special Event Permits	\$345.00	\$362.00	\$17.00		251-3210-48001
	I: A fee for Traffic Control Signage with Stand for Special Event Permits	\$12.00	\$13.00	\$1.00		251-3210-48001
	J. The City Manager is authorized to waive fees related to signs the City owns or for which the event is City Sponsored.					
	<b><u>Right of Way Permit Review Fee - Section 8-17</u></b>					
	Right of way permit review fee.	\$53.00	\$56.00	\$3.00		603-3790-48001

<b>Engineering Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Right of way (ROW) permit includes the base fee plus one or more of the other ROW fees:</b>					
	ROW Base Fee	\$100.00	\$110.00	\$10.00	701-3110-46480
	ROW Expedited Review Fee (less than 2-week review)	\$100.00	\$100.00	\$0.00	701-3110-46480
	ROW Permit Extension Fee for additional 60 days	\$100.00	\$100.00	\$0.00	701-3110-46480
	Working Without a ROW Permit Fee (Per Day Work Occurs Without a Permit)	Up to \$500/Day	Up to \$500/Day		701-3110-46480
<b>Traffic Study Request Fee</b>					
		\$500.00	\$500.00	\$0.00	701-3110-46485
<b>Modification of Building Permit Fee to Include Review Hours</b>					
		TBD (50% of Building Permit fee)	TBD (50% of Building Permit fee)		701-3110-46485
	NOTE: Engineering/Infrastructure Permit to be developed.				
<b>Engineering Plan Review Fee</b>					
		65% of Building Permit Fee	65% of Building Permit Fee		701-3110-46485
<b>Streetlight Request Application Fee</b>					
		\$0	\$25.00	\$25.00	701-3110-46485
	NOTE: Streetlight Request Application to be developed by Engineering. Other CLPUD provided material and labor costs will be applied.				
<b>Traffic Order Application Fee</b>					
		\$0	\$25.00	\$25.00	701-3110-46485
	NOTE: Traffic Order Application to be developed by Engineering. Other City provided materials and labor costs will be applied.				

**Library Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Library - 46007</b>					
	Public access fees				
	Lost materials processing fee	\$5.00	\$5.00	0.00	101-1900-46007
	Interlibrary loans (ILL) per item Received	\$1.00	\$1.00	0.00	101-1900-46007
	Black & white copies and prints per page	\$0.10	\$0.10	0.00	101-1900-46007
	Color copies and prints per page	\$1.00	\$1.00	0.00	101-1900-46007
	Non-resident library card per household - yearly	\$49.00	\$49.00	0.00	101-1900-46007
	Visitor's library card nonrefundable fee - max of 3 months	\$5.00	\$5.00	0.00	101-1900-46007
	Internet & Wi-Fi	\$0.00	\$0.00	0.00	101-1900-46007
	Scan & faxes	\$0.00	\$0.00	0.00	101-1900-46007
	<b>Replacement Fees</b>				
	Adult non-fiction	\$30.00	\$30.00	0.00	101-1900-46007
	Adult fiction	\$30.00	\$30.00	0.00	101-1900-46007
	Mystery	\$30.00	\$30.00	0.00	101-1900-46007
	Romance	\$20.00	\$20.00	0.00	101-1900-46007
	Western	\$25.00	\$25.00	0.00	101-1900-46007
	Sci-fiction and fantasy	\$20.00	\$20.00	0.00	101-1900-46007
	Large print	\$40.00	\$40.00	0.00	101-1900-46007
	Reference	\$125.00	\$125.00	0.00	101-1900-46007
	Young adult	\$20.00	\$20.00	0.00	101-1900-46007
	CD	\$20.00	\$20.00	0.00	101-1900-46007
	Paperback	\$15.00	\$15.00	0.00	101-1900-46007
	Magazine	\$10.00	\$10.00	0.00	101-1900-46007
	Juvenile magazine	\$10.00	\$10.00	0.00	101-1900-46007
	Juvenile non-fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Juvenile fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Easy non-fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Easy fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Non-circulating material	\$50.00	\$50.00	0.00	101-1900-46007
	Audio book on CD	\$50.00	\$50.00	0.00	101-1900-46007
	Playaway audio book	\$80.00	\$80.00	0.00	101-1900-46007
	DVD and Blu-ray	\$20.00	\$20.00	0.00	101-1900-46007

**Library Fees and Charges**

	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	Multi-disc DVD and Blu-ray	\$40.00	\$40.00	0.00	101-1900-46007
	Replacement DVD/Blu-ray cases	\$5.00	\$5.00	0.00	101-1900-46007
	Replacement library card	\$1.00	\$1.00	0.00	101-1900-46007
	Replacement Mobile Hotspot	\$100.00	\$100.00	0.00	101-1900-46007
	Replacement Culture Pass Program card	\$5.00	\$5.00	0.00	101-1900-46007
	Replacement Laptops and Devices	\$300.00	\$300.00	0.00	101-1900-46007
	Replacement Library of Things Items	Cost of Actual Item	Cost of Actual Item		101-1900-46007
	Replacement Laptop and Device Cord	\$50.00	\$50.00	0.00	101-1900-46007
	Cleaning of Library of Things Items	\$10.00	\$10.00	0.00	101-1900-46007
<b>Library - section 1-2</b>					
	Large public meeting room fee per hour to for-profit and no charge to clubs, non-profits, community groups, etc.	\$20.00	\$20.00	0.00	101-1900-48001
	Large public meeting room fee per hour to for-profit and no charge to clubs, non-profits, community groups, etc.	\$10.00	\$10.00	0.00	101-1900-48001

<b>Miscellaneous Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Rates and Charges Set by Separate Resolutions - SDC 46408</b>					
<b><u>System Development Charges (SDCs)</u></b>					
<b><u>Resolution No. 3786 - SDC Methodology, Rates, and Adjustment Procedure</u></b>					
Requires SDC rates be adjusted based upon the most recent Construction Cost Index available as of April 1st of each year.					
<b>1. Water System Development Charge:</b>					
Single family, per square foot (SF)					
	0-1,700	\$0.76	\$0.78	0.02	253-3620-46408
	1,701-2,900	\$0.62	\$0.64	0.02	253-3620-46408
	2,900+	\$0.50	\$0.51	0.01	253-3620-46408
	All other, per Equivalent Dwelling Unit (EDU)	\$1,518.00	\$1,561.00	43.00	253-3620-46408
<b>2. Wastewater System Development Charge:</b>					
Single family, per SF					
	0-1,700	\$1.34	\$1.38	0.04	253-3630-46408
	1,701-2,900	\$1.07	\$1.10	0.03	253-3630-46408
	2,900+	\$0.89	\$0.92	0.03	253-3630-46408
	All other, per EDU	\$2,692.00	\$2,768.00	76.00	253-3630-46408
<b>3. Stormwater System Development Charge</b>					
Single family, per SF					
	0-1,700	\$1.02	\$1.05	0.03	253-3650-46408
	1,701-2,900	\$0.61	\$0.63	0.02	253-3650-46408
	2,900+	\$0.49	\$0.50	0.01	253-3650-46408
	All other, per Impervious Surface Feet (ISA)	\$0.56	\$0.58	0.02	253-3650-46408
<b>4. Transportation System Development Charge</b>					
Single family, per SF					
	0-1,700	\$1.53	\$1.57	0.04	253-3610-46408
	1,701-2,900	\$1.45	\$1.49	0.04	253-3610-46408
	2,900+	\$1.33	\$1.37	0.04	253-3610-46408
	All other, per Average Daily Vehicle Trip (ADVT)	\$403.00	\$414.00	11.00	253-3610-46408

<b>Miscellaneous Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	Retail/Restaurant ADVT trip discount (within Bayfront, Nye Beach, City Center and Wilder Special Districts)	20%	20%	0.00	253-3610-46408
	5. Parks Development Charge				
	Single family, per SF	\$0.64	\$0.66	0.02	253-3640-46408
	All other, per Unit	\$796.00	\$818.45	22.45	253-3640-46408
	6. System Development Charge Administration Fee	4.18%	4.18%	0.00	253-3660-46408



	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>CITY OF NEWPORT URBAN RENEWAL AGENCY- RESOURCES</b>										
PROPERTY TAXES	4,009,646	4,314,165	4,239,585	4,239,585	4,266,178	4,308,839	4,374,695	4,374,695	-	-
OTHER TAXES	-	-	-	-	-	-	-	-	-	-
FRANCHISES	-	-	-	-	-	-	-	-	-	-
FEDERAL SOURCES	-	-	-	-	-	-	-	-	-	-
STATE SOURCES	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	-	-	-	-	-	-	-	-	-	-
SERVICES PROVIDED FOR FEES, FINES & FORFEITURES	24,500	-	-	-	-	-	-	-	-	-
INVESTMENTS	232,635	151,605	103,939	103,939	103,574	155,698	111,065	111,065	-	-
LOAN AND LEASE REVENUE	-	4,100,000	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,266,781</b>	<b>8,565,770</b>	<b>4,343,524</b>	<b>4,343,524</b>	<b>4,369,752</b>	<b>4,464,537</b>	<b>4,485,760</b>	<b>4,485,760</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	1,080,283	845,896	2,201,589	2,201,589	1,100,796	3,316,652	2,190,359	2,190,359	-	-
INTERFUND LOAN FROM OTHER FUND	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>5,347,064</b>	<b>9,411,666</b>	<b>6,545,113</b>	<b>6,545,113</b>	<b>5,470,548</b>	<b>7,781,189</b>	<b>6,676,119</b>	<b>6,676,119</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	4,289,871	4,751,711	3,903,048	4,530,828	4,530,828	4,530,828	3,540,348	3,540,348	-	-
<b>TOTAL RESOURCES</b>	<b>9,636,935</b>	<b>14,163,377</b>	<b>10,448,161</b>	<b>11,075,941</b>	<b>10,001,376</b>	<b>12,312,017</b>	<b>10,216,467</b>	<b>10,216,467</b>	<b>-</b>	<b>-</b>
<b>CITY OF NEWPORT URBAN RENEWAL AGENCY- REQUIREMENTS</b>										
PERSONNEL SERVICES	170,775	146,227	154,006	154,006	106,045	158,750	163,988	164,400	-	-
MATERIAL & SERVICES	75,540	133,218	87,481	87,481	55,735	77,927	99,956	99,956	-	-
CAPITAL OUTLAY	360,911	-	-	-	-	-	-	-	-	-
DEBT SERVICE	1,016,820	1,016,642	2,201,589	2,201,589	1,098,412	2,196,824	2,197,825	2,197,825	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,624,046</b>	<b>1,296,087</b>	<b>2,443,076</b>	<b>2,443,076</b>	<b>1,260,192</b>	<b>2,433,501</b>	<b>2,461,769</b>	<b>2,462,181</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	3,261,177	8,336,462	5,301,589	6,338,168	4,462,375	6,338,168	3,997,827	3,997,827	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	2,694,610	2,286,154	-	-	3,756,871	3,756,459	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>4,885,223</b>	<b>9,632,549</b>	<b>10,439,275</b>	<b>11,067,398</b>	<b>5,722,567</b>	<b>8,771,669</b>	<b>10,216,467</b>	<b>10,216,467</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	8,886	8,543	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	4,751,712	4,530,828	-	-	4,278,809	3,540,348	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>9,636,935</b>	<b>14,163,377</b>	<b>10,448,161</b>	<b>11,075,941</b>	<b>10,001,376</b>	<b>12,312,017</b>	<b>10,216,467</b>	<b>10,216,467</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>URBAN RENEWAL AGENCY-SOUTH BEACH FUND - 270</b>										
PROPERTY TAXES	2,550,928	2,671,114	2,601,341	2,601,341	2,554,420	2,579,964	2,618,664	2,618,664	-	-
FEES, FINES & FORFEITURES	24,500	-	-	-	-	-	-	-	-	-
INVESTMENTS	88,262	17,373	9,797	9,797	39,287	52,212	18,000	18,000	-	-
LOAN AND LEASE REVENUE	-	4,100,000	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,663,690</b>	<b>6,788,487</b>	<b>2,611,138</b>	<b>2,611,138</b>	<b>2,593,707</b>	<b>2,632,176</b>	<b>2,636,664</b>	<b>2,636,664</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	860,746	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>2,663,690</b>	<b>6,788,487</b>	<b>2,611,138</b>	<b>2,611,138</b>	<b>2,593,707</b>	<b>3,492,922</b>	<b>2,636,664</b>	<b>2,636,664</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	835,613	1,732,117	1,682,427	1,691,885	1,691,885	1,691,885	1,295,360	1,295,360	-	-
<b>TOTAL RESOURCES</b>	<b>3,499,303</b>	<b>8,520,604</b>	<b>4,293,565</b>	<b>4,303,023</b>	<b>4,285,592</b>	<b>5,184,807</b>	<b>3,932,024</b>	<b>3,932,024</b>	<b>-</b>	<b>-</b>
<b>URBAN RENEWAL AGENCY-NORTH SIDE FUND - 271</b>										
PROPERTY TAXES	1,394,498	1,576,970	1,574,080	1,574,080	1,631,044	1,647,354	1,672,065	1,672,065	-	-
INVESTMENTS	126,944	113,404	78,158	78,158	57,595	92,627	83,364	83,364	-	-
<b>TOTAL REVENUES</b>	<b>1,521,442</b>	<b>1,690,374</b>	<b>1,652,238</b>	<b>1,652,238</b>	<b>1,688,639</b>	<b>1,739,981</b>	<b>1,755,429</b>	<b>1,755,429</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	60,283	-	-	-	-	254,317	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>1,581,725</b>	<b>1,690,374</b>	<b>1,652,238</b>	<b>1,652,238</b>	<b>1,688,639</b>	<b>1,994,298</b>	<b>1,755,429</b>	<b>1,755,429</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	3,097,895	2,578,531	1,870,169	2,481,907	2,481,907	2,481,908	2,090,956	2,090,956	-	-
<b>TOTAL RESOURCES</b>	<b>4,679,620</b>	<b>4,268,905</b>	<b>3,522,407</b>	<b>4,134,145</b>	<b>4,170,546</b>	<b>4,476,206</b>	<b>3,846,385</b>	<b>3,846,385</b>	<b>-</b>	<b>-</b>
<b>URBAN RENEWAL AGENCY-MCLEAN FUND - 272</b>										
PROPERTY TAXES	64,220	66,081	64,164	64,164	80,714	81,521	83,966	83,966	-	-
INVESTMENTS	10,955	14,451	9,936	9,936	6,593	10,712	9,641	9,641	-	-
<b>TOTAL REVENUES</b>	<b>75,175</b>	<b>80,532</b>	<b>74,100</b>	<b>74,100</b>	<b>87,307</b>	<b>92,233</b>	<b>93,607</b>	<b>93,607</b>	<b>-</b>	<b>-</b>
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>75,175</b>	<b>80,532</b>	<b>74,100</b>	<b>74,100</b>	<b>87,307</b>	<b>92,233</b>	<b>93,607</b>	<b>93,607</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	199,153	274,200	347,614	354,541	354,541	354,541	146,626	146,626	-	-
<b>TOTAL RESOURCES</b>	<b>274,328</b>	<b>354,732</b>	<b>421,714</b>	<b>428,641</b>	<b>441,848</b>	<b>446,774</b>	<b>240,233</b>	<b>240,233</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - RESOURCES  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-URBAN RENEWAL AGENCY FUND - 304</b>										
INVESTMENTS	6,474	6,377	6,048	6,048	99	147	60	60	-	-
<b>TOTAL REVENUES</b>	6,474	6,377	6,048	6,048	99	147	60	60	-	-
TRANSFERS FROM OTHER FUNDS	1,020,000	845,896	2,201,589	2,201,589	1,100,796	2,201,589	2,190,359	2,190,359	-	-
<b>TOTAL REVENUES &amp; TRANSFERS</b>	1,026,474	852,273	2,207,637	2,207,637	1,100,895	2,201,736	2,190,419	2,190,419	-	-
BEGINNING FUND BALANCE	157,210	166,863	2,838	2,495	2,495	2,494	7,406	7,406	-	-
<b>TOTAL RESOURCES</b>	1,183,684	1,019,136	2,210,475	2,210,132	1,103,390	2,204,230	2,197,825	2,197,825	-	-

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>URBAN RENEWAL AGENCY-SOUTH BEACH FUND - 270</b>										
PERSONNEL SERVICES	85,673	73,114	77,003	77,003	53,023	79,375	81,994	82,200	-	-
MATERIAL & SERVICES	62,363	114,709	55,654	55,654	36,826	50,689	59,929	59,929	-	-
CAPITAL OUTLAY										
DEBT SERVICE										
<b>TOTAL EXPENDITURES</b>	<b>148,036</b>	<b>187,823</b>	<b>132,657</b>	<b>132,657</b>	<b>89,849</b>	<b>130,064</b>	<b>141,923</b>	<b>142,129</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	1,619,150	6,640,896	3,501,589	3,759,383	2,333,590	3,759,383	2,750,359	2,750,359	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	659,319	410,983	-	-	1,039,742	1,039,536	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>1,767,186</b>	<b>6,828,719</b>	<b>4,293,565</b>	<b>4,303,023</b>	<b>2,423,439</b>	<b>3,889,447</b>	<b>3,932,024</b>	<b>3,932,024</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	1,732,117	1,691,885	-	-	1,862,153	1,295,360	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>3,499,303</b>	<b>8,520,604</b>	<b>4,293,565</b>	<b>4,303,023</b>	<b>4,285,592</b>	<b>5,184,807</b>	<b>3,932,024</b>	<b>3,932,024</b>	<b>-</b>	<b>-</b>
<b>URBAN RENEWAL AGENCY-NORTH SIDE FUND - 271</b>										
PERSONNEL SERVICES	85,102	73,113	77,003	77,003	53,022	79,375	81,994	82,200	-	-
MATERIAL & SERVICES	13,049	18,318	31,702	31,702	18,808	27,090	39,867	39,867	-	-
CAPITAL OUTLAY	360,911	-	-	-	-	-	-	-	-	-
DEBT SERVICE										
	459,062	91,431	108,705	108,705	71,830	106,465	121,861	122,067	-	-
TRANSFERS OUT	1,642,027	1,695,566	1,500,000	2,278,785	1,903,785	2,278,785	1,147,468	1,147,468	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	1,913,702	1,746,655	-	-	2,577,056	2,576,850	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>2,101,089</b>	<b>1,786,997</b>	<b>3,522,407</b>	<b>4,134,145</b>	<b>1,975,615</b>	<b>2,385,250</b>	<b>3,846,385</b>	<b>3,846,385</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	2,578,531	2,481,908	-	-	2,194,931	2,090,956	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>4,679,620</b>	<b>4,268,905</b>	<b>3,522,407</b>	<b>4,134,145</b>	<b>4,170,546</b>	<b>4,476,206</b>	<b>3,846,385</b>	<b>3,846,385</b>	<b>-</b>	<b>-</b>

BUDGET WORKSHEETS - REQUIREMENTS  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>URBAN RENEWAL AGENCY-MCLEAN FUND - 272</b>										
PERSONNEL SERVICES										
MATERIAL & SERVICES	128	191	125	125	101	148	160	160	-	-
CAPITAL OUTLAY										
DEBT SERVICE										
<b>TOTAL EXPENDITURES</b>	<b>128</b>	<b>191</b>	<b>125</b>	<b>125</b>	<b>101</b>	<b>148</b>	<b>160</b>	<b>160</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT	-	-	300,000	300,000	225,000	300,000	100,000	100,000	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	121,589	128,516	-	-	140,073	140,073	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>128</b>	<b>191</b>	<b>421,714</b>	<b>428,641</b>	<b>225,101</b>	<b>300,148</b>	<b>240,233</b>	<b>240,233</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BALANCE	274,200	354,541	-	-	216,747	146,626	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>274,328</b>	<b>354,732</b>	<b>421,714</b>	<b>428,641</b>	<b>441,848</b>	<b>446,774</b>	<b>240,233</b>	<b>240,233</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE-URBAN RENEWAL AGENCY FUND - 304</b>										
PERSONNEL SERVICES										
MATERIAL & SERVICES										
CAPITAL OUTLAY										
DEBT SERVICE	1,016,820	1,016,642	2,201,589	2,201,589	1,098,412	2,196,824	2,197,825	2,197,825	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,016,820</b>	<b>1,016,642</b>	<b>2,201,589</b>	<b>2,201,589</b>	<b>1,098,412</b>	<b>2,196,824</b>	<b>2,197,825</b>	<b>2,197,825</b>	<b>-</b>	<b>-</b>
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
<b>TOTAL APPROPRIATIONS</b>	<b>1,016,820</b>	<b>1,016,642</b>	<b>2,201,589</b>	<b>2,201,589</b>	<b>1,098,412</b>	<b>2,196,824</b>	<b>2,197,825</b>	<b>2,197,825</b>	<b>-</b>	<b>-</b>
RESERVE FOR FUTURE EXPENDITURES	-	-	8,886	8,543	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BALANCE	166,864	2,494	-	-	4,978	7,406	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>1,183,684</b>	<b>1,019,136</b>	<b>2,210,475</b>	<b>2,210,132</b>	<b>1,103,390</b>	<b>2,204,230</b>	<b>2,197,825</b>	<b>2,197,825</b>	<b>-</b>	<b>-</b>



# Urban Renewal Agency (URA)- South Beach Fund - 270

The URA-South Beach Fund is a tax increment fund. Tax increment districts freeze the tax base of a described geographic area, and capture the revenue stream for any increases in valuation over the frozen base. The increment from taxes that would otherwise go to the City, County, School District, and other taxing organizations, are used to help fund capital improvements within the geographic area as provided by an approved plan which is intended to grow the tax base within that District. When the URA expires, all of the taxing entities will begin collecting their full taxes from the retired District. The South Beach District is set to expire in 2027.

The Urban Renewal funds are either transferred to a capital outlay fund as part of an appropriation for a capital project, or to the Debt Service Urban Renewal Fund (304) to cover principal and interest for projects that have been paid for through borrowing supported by that fund. In addition, there are administrative expenses directly paid by this fund.

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>URBAN RENEWAL AGENCY (URA)-SOUTH BEACH FUND - 270</b>										
<b>RESOURCES</b>										
PROPERTY TAXES	2,550,928	2,671,114	2,601,341	2,601,341	2,554,420	2,579,964	2,618,664	2,618,664	-	-
FEES, FINES & FORFEITURES	24,500	-	-	-	-	-	-	-	-	-
INVESTMENTS	88,262	17,373	9,797	9,797	39,287	52,212	18,000	18,000	-	-
LOAN AND LEASE REVENUE	-	4,100,000	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,663,690</b>	<b>6,788,487</b>	<b>2,611,138</b>	<b>2,611,138</b>	<b>2,593,707</b>	<b>2,632,176</b>	<b>2,636,664</b>	<b>2,636,664</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
URA-SO BEACH	148,036	187,823	132,657	132,657	89,849	130,064	141,923	142,129	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>148,036</b>	<b>187,823</b>	<b>132,657</b>	<b>132,657</b>	<b>89,849</b>	<b>130,064</b>	<b>141,923</b>	<b>142,129</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>659,319</b>	<b>410,983</b>	<b>-</b>	<b>-</b>	<b>1,039,742</b>	<b>1,039,536</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>148,036</b>	<b>187,823</b>	<b>791,976</b>	<b>543,640</b>	<b>89,849</b>	<b>130,064</b>	<b>1,181,665</b>	<b>1,181,665</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	-	-	-	-	-	860,746	-	-	-	-
TRANSFERS OUT	(1,619,150)	(6,640,896)	(3,501,589)	(3,759,383)	(2,333,590)	(3,759,383)	(2,750,359)	(2,750,359)	-	-
NET TRANSFERS	(1,619,150)	(6,640,896)	(3,501,589)	(3,759,383)	(2,333,590)	(2,898,637)	(2,750,359)	(2,750,359)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>896,504</b>	<b>(40,232)</b>	<b>(1,682,427)</b>	<b>(1,691,885)</b>	<b>170,268</b>	<b>(396,525)</b>	<b>(1,295,360)</b>	<b>(1,295,360)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>835,613</b>	<b>1,732,117</b>	<b>1,682,427</b>	<b>1,691,885</b>	<b>1,691,885</b>	<b>1,691,885</b>	<b>1,295,360</b>	<b>1,295,360</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>1,732,117</b>	<b>1,691,885</b>	<b>-</b>	<b>-</b>	<b>1,862,153</b>	<b>1,295,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>URBAN RENEWAL AGENCY (URA)-SOUTH BEACH FUND - 270</b>											
<b>RESOURCES</b>											
270-9120-40001	CURRENT PROPERTY TAXES	2,503,284	2,622,693	2,550,713	2,550,713	2,523,946	2,549,185	2,587,423	2,587,423		
270-9120-40005	DELINQUENT PROPERTY TAXES	47,644	48,421	50,628	50,628	30,474	30,779	31,241	31,241		
	<b>TOTAL PROPERTY TAXES</b>	<b>2,550,928</b>	<b>2,671,114</b>	<b>2,601,341</b>	<b>2,601,341</b>	<b>2,554,420</b>	<b>2,579,964</b>	<b>2,618,664</b>	<b>2,618,664</b>	-	-
270-9120-46002	RENTS & LEASES	24,500	-	-	-	-	-	-	-		
	<b>TOTAL FEES, FINES &amp; FORFEITURES</b>	<b>24,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
270-9120-47001	INTEREST ON INVESTMENTS	88,262	17,373	9,797	9,797	39,287	52,212	18,000	18,000		
	<b>TOTAL INVESTMENTS</b>	<b>88,262</b>	<b>17,373</b>	<b>9,797</b>	<b>9,797</b>	<b>39,287</b>	<b>52,212</b>	<b>18,000</b>	<b>18,000</b>	-	-
270-9120-48500	BOND & LOAN PROCEEDS	-	4,100,000	-	-	-	-	-	-		
	<b>TOTAL LOAN &amp; LEASE REVENUES</b>	<b>-</b>	<b>4,100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
<b>TOTAL URA-SOUTH BEACH FUND REVENUES</b>		<b>2,663,690</b>	<b>6,788,487</b>	<b>2,611,138</b>	<b>2,611,138</b>	<b>2,593,707</b>	<b>2,632,176</b>	<b>2,636,664</b>	<b>2,636,664</b>	-	-
270-9120-49402	TRANSFER FROM CAP PROJ FUND	-	-	-	-	-	860,746	-	-		
	<b>TOTAL TRANSFERS FROM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>860,746</b>	<b>-</b>	<b>-</b>	-	-
<b>TOTAL URA-NORTH SIDE FUND REVENUES &amp; TRANSFERS</b>		<b>2,663,690</b>	<b>6,788,487</b>	<b>2,611,138</b>	<b>2,611,138</b>	<b>2,593,707</b>	<b>3,492,922</b>	<b>2,636,664</b>	<b>2,636,664</b>	-	-
270-9120-49901	BEGINNING FUND BALANCE	835,613	1,732,117	1,682,427	1,691,885	1,691,885	1,691,885	1,295,360	1,295,360		
<b>TOTAL URA-SOUTH BEACH FUND RESOURCES</b>		<b>3,499,303</b>	<b>8,520,604</b>	<b>4,293,565</b>	<b>4,303,023</b>	<b>4,285,592</b>	<b>5,184,807</b>	<b>3,932,024</b>	<b>3,932,024</b>	-	-
<b>EXPENDITURES</b>											
<b>PERSONNEL SERVICES</b>											
270-9120-50110	WAGES & SALARIES	56,485	51,692	53,239	53,239	36,749	55,795	56,567	56,567		
270-9120-52110	INSURANCE BENEFITS	14,090	11,685	12,054	12,054	8,618	12,089	13,186	13,392		
270-9120-52120	FICA EXPENSES	4,086	3,738	4,073	4,073	2,669	4,034	4,346	4,346		
270-9120-52130	RETIREMENT	9,304	5,440	6,989	6,989	4,627	6,988	7,560	7,560		
270-9120-52150	WORKER'S COMPENSATION	64	51	63	63	52	56	52	52		
270-9120-52160	UNEMPLOYMENT INSURANCE	1,385	313	373	373	168	202	57	57		
270-9120-52170	PAID LEAVE OREGON	259	195	212	212	140	211	226	226		
	<b>TOTAL PERSONNEL SERVICES</b>	<b>85,673</b>	<b>73,114</b>	<b>77,003</b>	<b>77,003</b>	<b>53,023</b>	<b>79,375</b>	<b>81,994</b>	<b>82,200</b>	-	-
<b>Total Full Time Equivalent (FTE)</b>		<b>0.725</b>	<b>0.575</b>	<b>0.575</b>	<b>0.575</b>	<b>0.575</b>	<b>0.575</b>	<b>0.575</b>	<b>0.575</b>		
<b>MATERIAL &amp; SERVICES</b>											
270-9120-60100	PROFESSIONAL SERVICES	12,167	79,432	15,000	15,000	4,428	5,904	10,000	10,000		
270-9120-60200	FINANCIAL PROFESSIONAL SERVICE	953	218	1,000	1,000	7,290	7,590	7,500	7,500		
270-9120-60300	LEGAL PROFESSIONAL SERVICES	-	-	1,500	1,500	-	-	1,500	1,500		
270-9120-61100	UTILITIES - ELECTRIC	996	-	1,100	1,100	-	-	-	-		
270-9120-61140	UTILITIES - WATER & SEWER	1,042	2,203	1,650	1,650	2,020	2,693	3,000	3,000		
270-9120-61300	PERMITS/LICENSES EXPENSES	-	-	250	250	-	-	250	250		
270-9120-65550	MEMBERSHIPS, DUES & FEES	-	(400)	800	800	-	-	-	-		

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
270-9120-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	100	100	-	-	-	-	-	-
270-9120-66500	CLOTHING & UNIFORMS	-	-	-	-	248	248	-	-	-	-
270-9120-69101	SERV PROVIDED BY GENERAL FUND	47,205	33,256	34,254	34,254	22,840	34,254	37,679	37,679	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	62,363	114,709	55,654	55,654	36,826	50,689	59,929	59,929	-	-
<b>TOTAL URA-SOUTH BEACH FUND EXPENDITURES</b>		148,036	187,823	132,657	132,657	89,849	130,064	141,923	142,129	-	-
270-9120-90304	TRANSFER TO DEBT SERVICE-URA	1,020,000	845,896	2,201,589	2,201,589	1,100,796	2,201,589	2,190,359	2,190,359	-	-
270-9120-90402	TRANSFER TO CAPITAL PROJECTS	274,150	5,045,000	1,300,000	1,557,794	1,232,794	1,557,794	-	-	-	-
	<b>South Beach Placemaking Improvement Package (25-22032)</b>							160,000	160,000	-	-
270-9120-90403	TRANSFER TO PROP CAP PROJECTS	325,000	750,000	-	-	-	-	-	-	-	-
	<b>South Beach Wastewater Connection Rebate Program (26-26XXX)</b>							400,000	400,000	-	-
	<b>TOTAL TRANSFERS TO</b>	1,619,150	6,640,896	3,501,589	3,759,383	2,333,590	3,759,383	2,750,359	2,750,359	-	-
<b>TOTAL URA-SOUTH BEACH FUND EXPENDITURES &amp; TRANSFERS</b>		1,767,186	6,828,719	3,634,246	3,892,040	2,423,439	3,889,447	2,892,282	2,892,488	-	-
270-9120-98100	CONTINGENCY ACCOUNT	-	-	659,319	410,983	-	-	1,039,742	1,039,536	-	-
270-9120-99200	UNAPPROPRIATED ENDING FUND BAL	1,732,117	1,691,885	-	-	1,862,153	1,295,360	-	-	-	-
<b>TOTAL URA-SOUTH BEACH FUND REQUIREMENTS</b>		3,499,303	8,520,604	4,293,565	4,303,023	4,285,592	5,184,807	3,932,024	3,932,024	-	-

# Urban Renewal Agency (URA) - North Side Fund - 271

The Urban Renewal North Side Fund is a tax increment fund. Tax increment districts freeze the tax base of a described geographic area, but capture the revenue stream for any increases in valuation over the frozen tax base. The tax increment from taxes that would otherwise go to the City, County, School District, and other taxing organizations, are used to help fund capital improvements as provided by an approved plan within the geographic area, with the intent to grow the tax base within that District. When the URA expires, all of the taxing entities will begin collecting their full taxes from the retired District. The District is set to expire in the Fiscal Year 2038-2039.

Urban Renewal funds are either transferred to a capital outlay fund as part of an appropriation for a capital project or to a debt service fund to cover principal and interest for projects that have been paid for by that fund. In addition, there are administrative expenses directly by the fund.

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>URBAN RENEWAL AGENCY (URA)-NORTH SIDE FUND - 271</b>										
<b>RESOURCES</b>										
PROPERTY TAXES	1,394,498	1,576,970	1,574,080	1,574,080	1,631,044	1,647,354	1,672,065	1,672,065	-	-
INVESTMENTS	126,944	113,404	78,158	78,158	57,595	92,627	83,364	83,364	-	-
<b>TOTAL REVENUES</b>	<b>1,521,442</b>	<b>1,690,374</b>	<b>1,652,238</b>	<b>1,652,238</b>	<b>1,688,639</b>	<b>1,739,981</b>	<b>1,755,429</b>	<b>1,755,429</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
URA-NO SIDE	459,062	91,431	108,705	108,705	71,830	106,465	121,861	122,067	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>459,062</b>	<b>91,431</b>	<b>108,705</b>	<b>108,705</b>	<b>71,830</b>	<b>106,465</b>	<b>121,861</b>	<b>122,067</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>1,913,702</b>	<b>1,746,655</b>	<b>-</b>	<b>-</b>	<b>2,577,056</b>	<b>2,576,850</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>459,062</b>	<b>91,431</b>	<b>2,022,407</b>	<b>1,855,360</b>	<b>71,830</b>	<b>106,465</b>	<b>2,698,917</b>	<b>2,698,917</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	60,283	-	-	-	-	254,317	-	-	-	-
TRANSFERS OUT	(1,642,027)	(1,695,566)	(1,500,000)	(2,278,785)	(1,903,785)	(2,278,785)	(1,147,468)	(1,147,468)	-	-
NET TRANSFERS	(1,581,744)	(1,695,566)	(1,500,000)	(2,278,785)	(1,903,785)	(2,024,468)	(1,147,468)	(1,147,468)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>(519,364)</b>	<b>(96,623)</b>	<b>(1,870,169)</b>	<b>(2,481,907)</b>	<b>(286,976)</b>	<b>(390,952)</b>	<b>(2,090,956)</b>	<b>(2,090,956)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,097,895</b>	<b>2,578,531</b>	<b>1,870,169</b>	<b>2,481,907</b>	<b>2,481,907</b>	<b>2,481,908</b>	<b>2,090,956</b>	<b>2,090,956</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>2,578,531</b>	<b>2,481,908</b>	<b>-</b>	<b>-</b>	<b>2,194,931</b>	<b>2,090,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>URBAN RENEWAL AGENCY (URA)-NORTH SIDE FUND - 271</b>											
<b>RESOURCES</b>											
271-9210-40001	CURRENT PROPERTY TAXES	1,369,992	1,550,854	1,547,290	1,547,290	1,613,443	1,629,577	1,654,021	1,654,021		
271-9210-40005	DELINQUENT PROPERTY TAXES	24,506	26,116	26,790	26,790	17,601	17,777	18,044	18,044		
	<b>TOTAL PROPERTY TAXES</b>	1,394,498	1,576,970	1,574,080	1,574,080	1,631,044	1,647,354	1,672,065	1,672,065	-	-
271-9210-47001	INTEREST ON INVESTMENTS	126,944	113,404	78,158	78,158	57,595	92,627	83,364	83,364		
	<b>TOTAL INVESTMENTS</b>	126,944	113,404	78,158	78,158	57,595	92,627	83,364	83,364	-	-
	<b>TOTAL URA-NORTH SIDE FUND REVENUES</b>	1,521,442	1,690,374	1,652,238	1,652,238	1,688,639	1,739,981	1,755,429	1,755,429	-	-
271-9210-49402	TRANSFER FROM CAP PROJECTS	60,283	-	-	-	-	254,317	-	-	-	-
	<b>TOTAL TRANSFERS FROM</b>	60,283	-	-	-	-	254,317	-	-	-	-
	<b>TOTAL URA-NORTH SIDE FUND REVENUES &amp; TRANSFERS</b>	1,581,725	1,690,374	1,652,238	1,652,238	1,688,639	1,994,298	1,755,429	1,755,429	-	-
271-9210-49901	BEGINNING FUND BALANCE	3,097,895	2,578,531	1,870,169	2,481,907	2,481,907	2,481,908	2,090,956	2,090,956		
	<b>TOTAL URA-NORTH SIDE FUND RESOURCES</b>	4,679,620	4,268,905	3,522,407	4,134,145	4,170,546	4,476,206	3,846,385	3,846,385	-	-
<b>EXPENDITURES</b>											
<b>PERSONNEL SERVICES</b>											
271-9210-50110	WAGES & SALARIES	56,485	51,692	53,239	53,239	36,748	55,795	56,567	56,567		
271-9210-52110	INSURANCE BENEFITS	13,565	11,685	12,054	12,054	8,618	12,089	13,186	13,392		
271-9210-52120	FICA EXPENSES	4,085	3,738	4,073	4,073	2,669	4,034	4,346	4,346		
271-9210-52130	RETIREMENT	9,304	5,439	6,989	6,989	4,627	6,988	7,560	7,560		
271-9210-52150	WORKER'S COMPENSATION	64	51	63	63	52	56	52	52		
271-9210-52160	UNEMPLOYMENT INSURANCE	1,385	313	373	373	168	202	57	57		
271-9210-52170	PAID LEAVE OREGON	214	195	212	212	140	211	226	226		
	<b>TOTAL PERSONNEL SERVICES</b>	85,102	73,113	77,003	77,003	53,022	79,375	81,994	82,200	-	-
	<b>Total Full Time Equivalent (FTE)</b>	0.725	0.575	0.575	0.575	0.575	0.575	0.575	0.575		
<b>MATERIAL &amp; SERVICES</b>											
271-9210-60100	PROFESSIONAL SERVICES	8,343	-	10,000	10,000	6,160	8,213	15,000	15,000		
271-9210-60200	FINANCIAL PROFESSIONAL SERVICE	1,482	1,484	1,750	1,750	880	1,288	1,500	1,500		
271-9210-61140	UTILITIES - WATER & SEWER	2,600	136	2,750	2,750	104	139	2,000	2,000		
271-9210-65100	INSURANCE PREMIUM & EXPENSES	-	73	78	78	-	78	83	83		
271-9210-65550	MEMBERSHIPS, DUES & FEES	-	-	-	-	-	-	1,200	1,200		
271-9210-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	-	-	1,000	1,000		
271-9210-66500	CLOTHING & UNIFORMS	-	-	-	-	248	248	248	248		
271-9210-69101	SERV PROVIDED BY GENERAL FUND	624	16,625	17,124	17,124	11,416	17,124	18,836	18,836	-	-
	<b>TOTAL MATERIAL &amp; SERVICES</b>	13,049	18,318	31,702	31,702	18,808	27,090	39,867	39,867	-	-
<b>CAPITAL OUTLAY</b>											
271-9210-70100	LAND ACQUISITION	360,911	-	-	-	-	-	-	-		
	<b>TOTAL CAPITAL OUTLAY</b>	360,911	-	-	-	-	-	-	-	-	-

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>TOTAL URA-NORTH SIDE FUND EXPENDITURES</b>		459,062	91,431	108,705	108,705	71,830	106,465	121,861	122,067	-	-
271-9210-90101	TRANSFER TO GENERAL FUND	-	-	-	8,750	8,750	8,750	-	-	-	-
	<b>ICMA Economic Mobility Position</b>							8,750	8,750	-	-
271-9210-90402	TRANSFER TO CAPITAL PROJECTS	1,642,027	1,695,566	1,500,000	2,130,035	1,755,035	2,130,035	-	-	-	-
	<b>Infrastructure Support for Commons Development (24-26XXX)</b>							500,000	500,000	-	-
	<b>Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)</b>							300,000	300,000	-	-
	<b>Moore/Harney/US 20 Intersection and Street Improvements (25-22034)</b>							300,000	300,000	-	-
	<b>Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)</b>							38,718	38,718	-	-
271-9210-90711	TRANSFER TO CITY FACILITIES	-	-	-	140,000	140,000	140,000	-	-	-	-
	<b>TOTAL TRANSFERS TO</b>	1,642,027	1,695,566	1,500,000	2,278,785	1,903,785	2,278,785	1,147,468	1,147,468	-	-
<b>TOTAL URA-NORTH SIDE FUND EXPENDITURES &amp; TRANSFERS</b>		2,101,089	1,786,997	1,608,705	2,387,490	1,975,615	2,385,250	1,269,329	1,269,535	-	-
271-9210-98100	CONTINGENCY ACCOUNT	-	-	1,913,702	1,746,655	-	-	2,577,056	2,576,850	-	-
271-9210-99200	UNAPPROPRIATED ENDING FUND BAL	2,578,531	2,481,908	-	-	2,194,931	2,090,956	-	-	-	-
<b>TOTAL URA-NORTH SIDE FUND REQUIREMENTS</b>		4,679,620	4,268,905	3,522,407	4,134,145	4,170,546	4,476,206	3,846,385	3,846,385	-	-

# Urban Renewal Agency (URA) - McLean Fund - 272

The McLean Point Fund is a tax increment fund that freezes the tax base of a described geographic area. Taxes collected on the assessed value above the frozen tax base year are directed to fund projects within the District instead of funding the City, County, School District, and other taxing organizations for capital improvements within the geographic area that will further grow the tax base within that District. When the URA expires, all of the taxing entities will begin collecting their full taxes from the retired District. The District is set to expire in the Fiscal Year 2030-2031.

Urban Renewal funds are either transferred to a capital outlay fund as part of an appropriation for a capital project or to a debt service fund to cover principal and interest for projects that have been paid for through borrowing supported by that fund. In addition, there are administrative expenses paid directly by the fund.

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>URBAN RENEWAL AGENCY (URA)-MCLEAN FUND - 272</b>										
<b>RESOURCES</b>										
PROPERTY TAXES	64,220	66,081	64,164	64,164	80,714	81,521	83,966	83,966	-	-
INVESTMENTS	10,955	14,451	9,936	9,936	6,593	10,712	9,641	9,641	-	-
<b>TOTAL REVENUES</b>	<b>75,175</b>	<b>80,532</b>	<b>74,100</b>	<b>74,100</b>	<b>87,307</b>	<b>92,233</b>	<b>93,607</b>	<b>93,607</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
URA-MCLEAN	128	191	125	125	101	148	160	160	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>128</b>	<b>191</b>	<b>125</b>	<b>125</b>	<b>101</b>	<b>148</b>	<b>160</b>	<b>160</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>121,589</b>	<b>128,516</b>	<b>-</b>	<b>-</b>	<b>140,073</b>	<b>140,073</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>128</b>	<b>191</b>	<b>121,714</b>	<b>128,641</b>	<b>101</b>	<b>148</b>	<b>140,233</b>	<b>140,233</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN										
TRANSFERS OUT	-	-	(300,000)	(300,000)	(225,000)	(300,000)	(100,000)	(100,000)	-	-
NET TRANSFERS	-	-	(300,000)	(300,000)	(225,000)	(300,000)	(100,000)	(100,000)	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>75,047</b>	<b>80,341</b>	<b>(347,614)</b>	<b>(354,541)</b>	<b>(137,794)</b>	<b>(207,915)</b>	<b>(146,626)</b>	<b>(146,626)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>199,153</b>	<b>274,200</b>	<b>347,614</b>	<b>354,541</b>	<b>354,541</b>	<b>354,541</b>	<b>146,626</b>	<b>146,626</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>										
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>274,200</b>	<b>354,541</b>	<b>-</b>	<b>-</b>	<b>216,747</b>	<b>146,626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>URBAN RENEWAL AGENCY (URA)-MCLEAN FUND - 272</b>											
<b>RESOURCES</b>											
272-9310-40001	CURRENT PROPERTY TAXES	63,173	64,915	63,002	63,002	79,972	80,772	83,195	83,195		
272-9310-40005	DELINQUENT PROPERTY TAXES	1,047	1,166	1,162	1,162	742	749	771	771		
	<b>TOTAL PROPERTY TAXES</b>	64,220	66,081	64,164	64,164	80,714	81,521	83,966	83,966	-	-
272-9310-47001	INTEREST ON INVESTMENTS	10,955	14,451	9,936	9,936	6,593	10,712	9,641	9,641		
	<b>TOTAL INVESTMENTS</b>	10,955	14,451	9,936	9,936	6,593	10,712	9,641	9,641	-	-
	<b>TOTAL URA-MCLEAN FUND REVENUES</b>	75,175	80,532	74,100	74,100	87,307	92,233	93,607	93,607	-	-
272-9310-49901	BEGINNING FUND BALANCE	199,153	274,200	347,614	354,541	354,541	354,541	146,626	146,626		
	<b>TOTAL URA-MCLEAN FUND RESOURCES</b>	274,328	354,732	421,714	428,641	441,848	446,774	240,233	240,233	-	-
<b>EXPENDITURES</b>											
<b>MATERIAL &amp; SERVICES</b>											
272-9310-60200	FINANCIAL PROFESSIONAL SERVICE	128	191	125	125	101	148	160	160		
	<b>TOTAL MATERIAL &amp; SERVICES</b>	128	191	125	125	101	148	160	160	-	-
	<b>TOTAL URA-MCLEAN FUND EXPENDITURES</b>	128	191	125	125	101	148	160	160	-	-
272-9310-90403	TRANSFER TO PROP CAP PROJECTS	-	-	300,000	300,000	225,000	300,000	-	-	-	-
	<b>McLean Point Wastewater Lift Station (26-25015)</b>							100,000	100,000	-	-
	<b>TOTAL TRANSFERS TO</b>	-	-	300,000	300,000	225,000	300,000	100,000	100,000	-	-
	<b>TOTAL URA-MCLEAN FUND EXPENDITURES &amp; TRANSFERS</b>	128	191	300,125	300,125	225,101	300,148	100,160	100,160	-	-
272-9310-98100	CONTINGENCY ACCOUNT	-	-	121,589	128,516	-	-	140,073	140,073	-	-
272-9310-99200	UNAPPROPRIATED ENDING FUND BAL	274,200	354,541	-	-	216,747	146,626	-	-	-	-
	<b>TOTAL URA-MCLEAN FUND REQUIREMENTS</b>	274,328	354,732	421,714	428,641	441,848	446,774	240,233	240,233	-	-



# Debt Service Urban Renewal Agency (URA) Fund - 304

The debt service URA Fund is a fund in which the annual principle, interest, and fees on debt issued by the Agency is paid. This is done through a transfer of funds from the appropriate URA District to cover those obligations in each given year.

BUDGET WORKSHEETS = FUND SUMMARY  
for Fiscal Year 2026-2027

	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-URBAN RENEWAL AGENCY (URA) FUND - 304</b>										
<b>RESOURCES</b>										
INVESTMENTS	6,474	6,377	6,048	6,048	99	147	60	60	-	-
<b>TOTAL REVENUES</b>	<b>6,474</b>	<b>6,377</b>	<b>6,048</b>	<b>6,048</b>	<b>99</b>	<b>147</b>	<b>60</b>	<b>60</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
DEBT SERVICE-URA	1,016,820	1,016,642	2,201,589	2,201,589	1,098,412	2,196,824	2,197,825	2,197,825	-	-
<b>TOTAL EXPENDITURES WITHOUT CONTINGENCY</b>	<b>1,016,820</b>	<b>1,016,642</b>	<b>2,201,589</b>	<b>2,201,589</b>	<b>1,098,412</b>	<b>2,196,824</b>	<b>2,197,825</b>	<b>2,197,825</b>	<b>-</b>	<b>-</b>
<b>CONTINGENCY</b>										
<b>TOTAL EXPENDITURES</b>	<b>1,016,820</b>	<b>1,016,642</b>	<b>2,201,589</b>	<b>2,201,589</b>	<b>1,098,412</b>	<b>2,196,824</b>	<b>2,197,825</b>	<b>2,197,825</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS:</b>										
TRANSFERS IN	1,020,000	845,896	2,201,589	2,201,589	1,100,796	2,201,589	2,190,359	2,190,359	-	-
TRANSFERS OUT										
NET TRANSFERS	1,020,000	845,896	2,201,589	2,201,589	1,100,796	2,201,589	2,190,359	2,190,359	-	-
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>9,654</b>	<b>(164,369)</b>	<b>6,048</b>	<b>6,048</b>	<b>2,483</b>	<b>4,912</b>	<b>(7,406)</b>	<b>(7,406)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>157,210</b>	<b>166,863</b>	<b>2,838</b>	<b>2,495</b>	<b>2,495</b>	<b>2,494</b>	<b>7,406</b>	<b>7,406</b>	<b>-</b>	<b>-</b>
<b>RESERVE FOR FUTURE EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>8,886</b>	<b>8,543</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNAPPROPRIATED ENDING FUND BLANCE</b>	<b>166,864</b>	<b>2,494</b>	<b>-</b>	<b>-</b>	<b>4,978</b>	<b>7,406</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account No.	Description	FY 2023-2024 Prior Year Actuals	FY 2024-2025 Prior Year Actuals	FY 2025-2026 Current Year Beg. Budget	FY 2025-2026 Current Year Amend. Budget	FY 2025-2026 8 Months Actuals	FY 2025-2026 Fiscal Year End Estimates	FY 2026-2027 Department Request	FY 2026-2027 Proposed Budget	FY 2026-2027 Approved Budget	FY 2026-2027 Adopted Budget
<b>DEBT SERVICE-URBAN RENEWAL AGENCY (URA) FUND - 304</b>											
<b>RESOURCES</b>											
304-9130-47001	INTEREST ON INVESTMENTS	6,474	6,377	6,048	6,048	99	147	60	60		
	<b>TOTAL INVESTMENTS</b>	6,474	6,377	6,048	6,048	99	147	60	60	-	-
<b>TOTAL DEBT SERVICE-URA FUND REVENUES</b>		6,474	6,377	6,048	6,048	99	147	60	60	-	-
304-9130-49270	TRANSFER FROM URA-SO BEACH	1,020,000	845,896	2,201,589	2,201,589	1,100,796	2,201,589	2,190,359	2,190,359	-	-
	<b>TOTAL TRANSFERS FROM</b>	1,020,000	845,896	2,201,589	2,201,589	1,100,796	2,201,589	2,190,359	2,190,359	-	-
<b>TOTAL DEBT SERVICE-URA FUND REVENUES &amp; TRANSFERS</b>		1,026,474	852,273	2,207,637	2,207,637	1,100,895	2,201,736	2,190,419	2,190,419	-	-
304-9130-49901	BEGINNING FUND BALANCE	157,210	166,863	2,838	2,495	2,495	2,494	7,406	7,406		
<b>TOTAL DEBT SERVICE-URA FUND RESOURCES</b>		1,183,684	1,019,136	2,210,475	2,210,132	1,103,390	2,204,230	2,197,825	2,197,825	-	-
<b>EXPENDITURES</b>											
<b>DEBT SERVICE</b>											
304-9130-80100	LOAN FEES	-	-	1,000	1,000	-	-	1,000	1,000		
304-9130-81240	2015 SERIES OBLIGATION-PRINC	968,000	992,000	-	-	-	-	-	-		
304-9130-81315	2025 URA BORROWING-PRINC	-	-	2,037,869	2,037,869	973,731	1,984,440	2,115,559	2,115,559		
304-9130-85240	2015 SERIES OBLIGATION-INTERST	48,820	24,642	-	-	-	-	-	-		
304-9130-85315	2025 URA BORROWING-INTERST	-	-	162,720	162,720	124,681	212,384	81,266	81,266		
	<b>TOTAL DEBT SERVICE</b>	1,016,820	1,016,642	2,201,589	2,201,589	1,098,412	2,196,824	2,197,825	2,197,825	-	-
<b>TOTAL DEBT SERVICE-URA FUND EXPENDITURES</b>		1,016,820	1,016,642	2,201,589	2,201,589	1,098,412	2,196,824	2,197,825	2,197,825	-	-
304-9130-99100	LOAN RESERVE	-	-	8,886	8,543	-	-	-	-		
304-9130-99200	UNAPPROPRIATED ENDING FUND BAL	166,864	2,494	-	-	4,978	7,406	-	-		
<b>TOTAL DEBT SERVICE-URA FUND REQUIREMENTS</b>		1,183,684	1,019,136	2,210,475	2,210,132	1,103,390	2,204,230	2,197,825	2,197,825	-	-

CITY OF NEWPORT  
PROPOSED BUDGET  
PROPERTY TAX LEVY CALCULATION  
FISCAL YEAR 2026-2027

	Actual FISCAL YEAR 2025-2026	ESTIMATED FISCAL YEAR 2026-2027	GENERAL FUND	DEBT SERVICE GO BONDS	TOTAL	NURA South Beach District	NURA North District	NURA McLean District
A. ANALYSIS OF TAXES REQUIRED IN FY 2026-2027								
Property Tax Calculation Subject to Measure 50								
<u>2026-2027 Assessed Value Projected @ 3.00% Increase Over 2025-2026</u>								
Assessed Value on Tax Roll	1,911,313,960	1,968,653,379						
Less Assessed Value Excess:								
Urban Renewal	(312,968,434)	(322,357,487)						
Assessed Value - Calculate Rate @ \$5.5938 per \$1,000 AV	<u>1,598,345,526</u>	<u>1,646,295,892</u>	9,209,050	-	9,209,050	-	-	-
Add: Rounding factor			-	-	-	-	-	-
Property Taxes for General Obligation Bonded Debt								
Tax Levy for Water Treatment Plant Bonds - 2009 Issue			-	2,489,028	2,489,028	-	-	-
Tax Levy for Swimming Pool Bonds - 2013 Issue			-	662,550	662,550	-	-	-
Tax Levy for NURA - South Beach District			-	-	-	2,157,596	-	-
Tax Levy for NURA - North Side District			-	-	-	-	1,356,830	-
Tax Levy for NURA - McLean District			-	-	-	-	-	72,585
<b>PROJECTED TOTAL TAXES REQUIRED - FY 2026-2027</b>			<u>9,209,050</u>	<u>3,151,578</u>	<u>12,360,628</u>	<u>2,157,596</u>	<u>1,356,830</u>	<u>72,585</u>
B. BUDGET REQUIREMENTS FOR THE ENSUING FISCAL YEAR 2026-2027 BEGINNING JULY 1, 2026								
PROJECTED TOTAL TAXES TO BE REQUIRED			9,209,050	3,151,578	12,360,628	2,157,596	1,356,830	72,585
Less: Estimated Property Taxes Not to be Received in First Year @ 6.59% Uncollected Amounts and Discounts Allowed			(606,876)	(207,689)	(814,565)	(142,186)	(89,415)	(4,783)
<b>TAXES NECESSARY TO BALANCE THE BUDGET</b>			<b>8,602,174</b>	<b>2,943,889</b>	<b>11,546,063</b>	<b>2,015,410</b>	<b>1,267,415</b>	<b>67,802</b>
Add: Budget Resources, Except Taxes to be Levied or Imposed in FY 2026-2027			(8,602,174)	(2,943,889)	(11,546,063)	(2,015,410)	(1,267,415)	(67,802)
<b>TOTAL BUDGET REQUIREMENTS - General Fund &amp; Debt Service Accounts</b>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
C. GENERAL TAX RATE ON TAXES TO BE IMPOSED - Per \$1,000 Assessed Value								
		Permanent Rate	<u>5.5938</u>					
D. BONDED DEBT - Combined Estimated Tax Rate per \$1,000 AV on Imposed Taxes of \$3,151,578								
			<u>1.9143</u>					
		Tax Levy for Water Treatment Plant Bonds - 2009 Issue	1.5119					
		Tax Levy for Swimming Pool Bonds - 2013 Issue	0.4024					

**Administrative Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Public Records Requests Fee Schedule - 48001</b>					
	Copies/prints up to 10 pages	\$15.00	\$15.00	\$ -	101-1900-48001
	Copies/prints per additional page after 10 pages	\$0.50	\$0.50	\$ -	101-1900-48001
	Oversized documents (larger than 11" x 17") per page	\$5.00	\$7.50	\$ 2.50	101-1900-48001
	Research, retrieval of public records, and/or scanning of documents	Total staff cost (salary plus benefits)	Total staff cost (salary plus benefits)		101-1900-48001
	Postage/Shipping	Actual costs	Actual costs		101-1900-48001
	Certified copy	\$5.00	\$5.00	\$ -	101-1900-48001
	Audio tape	Free online	Free online		101-1900-48001
	If tape is provided by requestor	Free online	Free online		101-1900-48001
	Maps	Actual printing costs plus costs listed above (copies, research, postage, and/or certified)	Actual printing costs plus costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	Lists and labels	Costs listed above (copies, research, postage, and/or certified)	Costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	Photos	Photo costs plus costs listed above (copies, research, postage, and/or certified)	Photo costs plus costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	CD's or USB's	\$20.00 per CD or USB plus costs listed above (research, postage, and/or certified)	\$20.00 per CD or USB plus costs listed above (research, postage, and/or certified)		101-1900-48001
	Other document/publication copies	Publication costs plus costs listed above (copies, research, postage, and/or certified)	Publication costs plus costs listed above (copies, research, postage, and/or certified)		101-1900-48001
	<b>Dishonored Checks Fee (non-sufficient funds) - 48001</b>	\$40.00	\$40.00	\$ -	101-1900-48001
	<b>Special Event Fees/Waivers - 48004 (City Manager)</b>	Based on fiscal impact	Based on fiscal impact		101-1900-48004
	<b>Application Processing Fees</b>				
	Standard (submitted 45+ days in advance)	\$50.00	\$75.00	\$ 25.00	101-1900-48004
	Expedited (submitted 15-44 days in advance)	\$0.00	\$150.00	\$ 150.00	101-1900-48004
	Expedited (submitted fewer than 15 days in advance)	\$0.00	\$250.00	\$ 250.00	101-1900-48004

**Administrative Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	<u>Daily Parking Lot Fees - Off-Season Rate (Oct–Apr)</u>				
	Tier 1 — Bayfront Lots	\$0.00	\$100.00	\$ 100.00	101-1900-48004
	Tier 2 — Downtown / Nye Beach Lots	\$0.00	\$75.00	\$ 75.00	101-1900-48004
	Tier 3 — Neighborhood / Outlying Lots	\$0.00	\$50.00	\$ 50.00	101-1900-48004
	<u>Daily Parking Lot Fees - Peak Season Rate (May–Sep)</u>				
	Tier 1 — Bayfront Lots	\$0.00	\$250.00	\$ 250.00	101-1900-48004
	Tier 2 — Downtown / Nye Beach Lots	\$0.00	\$175.00	\$ 175.00	101-1900-48004
	Tier 3 — Neighborhood / Outlying Lots	\$0.00	\$100.00	\$ 100.00	101-1900-48004
	<u>Attendee-Scaled Add-On</u>				
	1 to 200 attendees	\$0.00	Included in daily lot fee		101-1900-48004
	201 to 500 attendees	\$0.00	\$0.75 per person above 200		101-1900-48004
	Over 500 attendees	\$0.00	\$1.00 per person above 200 (City Manager review required)		101-1900-48004
	<u>Cleanup Fee</u>				
	If the City must perform cleanup, actual costs will be billed to the permittee at:	\$0.00	\$75.00/hour plus materials		101-1900-48004
	<u>Multi-Day Event Discount:</u> Events that use the same lot for three or more days in a calendar year are eligible for a 15% discount				
	<u>Fee Waiver:</u> 1) Nonprofit status (501(c)(3) or equivalent): Up to 50% waiver of daily lot fee (if the rental is an event that is charging admission or vendor booth fees, then the event is not eligible for the nonprofit fee waiver) 2) City-sponsored or co-sponsored events: Up to 100% waiver at City Manager discretion				
	<u>City Staff / Services Fees</u> If the City determines that staff are required to support or monitor the event beyond normal operational coverage, actual staff costs will be billed to the applicant.				101-1900-48004
	<u>Refunds</u> 1) The application processing fee is non-refundable in all circumstances. 2) Daily lot use fees are fully refundable if the applicant cancels at least 8 days before the event. 3) Cancellations within 7 days of the event: No refund of daily lot use fees. 4) If the City cancels the permit due to safety or emergency conditions, a full refund of all fees except the application fee will be issued.				101-1900-48004

**Administrative Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Social Gaming Registration Fee- 48001</u></b>					
	Social Gaming Application Fee	\$100.00	\$110.00	\$ 10.00	101-1900-48001
	Annual Renewal Fee	\$35.00	\$40.00	\$ 5.00	101-1900-48001
	Annual Table Fee	\$50 per table	\$50 per table	\$ -	101-1900-48001

**Community Development Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Land Use Fees by Permit Type - 46003</b>					
	Annexation	\$975	\$1,000	\$ 25.00	101-1900-46003
	Annexation – each additional parcel in separate ownership	\$65	\$70	\$ 5.00	101-1900-46003
	Appeal – first hearing	\$250	\$250	\$ -	101-1900-46003
	Appeal – second hearing *	\$415	\$425	\$ 10.00	101-1900-46003
	Appeal - Expedited/Middle Housing Land Division	\$0	\$300	\$ 300.00	101-1900-46003
	Comprehensive plan amendment:				
	A. Text	\$1,640	\$1,685	\$ 45.00	101-1900-46003
	B. Map	\$1,640	\$1,685	\$ 45.00	101-1900-46003
	Conditional use permit:				
	A. Planning commission	\$1,050	\$1,080	\$ 30.00	101-1900-46003
	B. Staff	\$850	\$875	\$ 25.00	101-1900-46003
	Estuarine use permit	\$800	\$825	\$ 25.00	101-1900-46003
	Design review – Nye Beach	\$840	\$865	\$ 25.00	101-1900-46003
	Design Review - Small Wireless Facility (per unit)	\$125	\$130	\$ 5.00	101-1900-46003
	Encroachment – right-of-way	\$650	\$670	\$ 20.00	101-1900-46003
	Exception to statewide goal	\$525	\$540	\$ 15.00	101-1900-46003
	Expedited/Middle Housing Land Division	\$0	\$450	\$ 450.00	101-1900-46003
	Geologic permit	\$300	\$310	\$ 10.00	101-1900-46003
	A. Peer review in active landslide areas	\$5,000	\$5,000	\$ -	101-1900-46003
	Interpretation	\$575	\$590	\$ 14.79	101-1900-46003
	Land use compatibility signoff	\$75	\$75	\$ -	101-1900-46003
	Minor plat	\$435	\$450	\$ 15.00	101-1900-46003
	Nonconforming use permit	\$1,040	\$1,070	\$ 30.00	101-1900-46003
	Partition	\$435	\$450	\$ 15.00	101-1900-46003
	Planned destination resort:				
	A. Conceptual Master Plan	\$2,000	\$2,050	\$ 50.00	101-1900-46003
	B. Per acre charge	\$65	\$67	\$ 1.66	101-1900-46003
	C. Preliminary Development Plan	\$1,750	\$1,800	\$ 50.00	101-1900-46003
	D. Charge per each lot	\$65	\$67	\$ 1.66	101-1900-46003
	E. Final Development Plan	\$1,750	\$1,800	\$ 50.00	101-1900-46003
	Planned unit development:				
	A. Tentative plan	\$1,600	\$1,645	\$ 45.00	101-1900-46003
	B. Charge per each unit	\$65	\$67	\$ 1.66	101-1900-46003
	C. Final plan	\$1,600	\$1,650	\$ 50.00	101-1900-46003
	D. Charge per unit	\$65	\$67	\$ 1.66	101-1900-46003
	Property line adjustment	\$425	\$435	\$ 10.00	101-1900-46003

**Community Development Fees and Charges**

Services Description	2025-26	2026-2027	Changed	GL Account
SB 1537 Adjustment	\$653	\$670	\$ 17.00	101-1900-46003
Shoreland impact permit	\$700	\$720	\$ 20.00	101-1900-46003
Signs:				
A. One temporary/portable sign**	\$40	\$40	\$ -	101-1900-46003
B. Each additional portable sign	\$15	\$15	\$ -	101-1900-46003
C. Other signs (new, replacement, or reconstruction)	\$165	\$170	\$ 5.00	101-1900-46003
Sign demolition	\$15	\$15	\$ -	101-1900-46003
Surcharge for mural sign in excess of wall sign limits***	\$140	\$145	\$ 5.00	101-1900-46003
Subdivisions:				
A. Tentative plan	\$1,320	\$1,360	\$ 40.00	101-1900-46003
B. Charge per each unit	\$65	\$67	\$ 1.66	101-1900-46003
C. Final plan	\$575	\$590	\$ 15.00	101-1900-46003
D. Charge per unit	\$65	\$67	\$ 1.66	101-1900-46003
Temporary structures permit	\$60	\$65	\$ 5.00	101-1900-46003
Traffic impact analysis (with no other land use)	\$850	\$875	\$ 25.00	101-1900-46003
Trip assessment or vesting letter	\$75	\$75	\$ -	101-1900-46003
Trip reserve fund	\$1,040	\$1,070	\$ 30.00	101-1900-46003
Urban growth boundary amendment	\$2,000	\$2,100	\$ 100.00	101-1900-46003
Vacations (streets and plats)****	\$1,050	\$1,080	\$ 30.00	101-1900-46003
Variances/adjustments:				
A. Planning commission	\$825	\$850	\$ 25.00	101-1900-46003
B. Staff	\$700	\$720	\$ 20.00	101-1900-46003
Zoning Ordinance Amendments:				
A. Text	\$1,640	\$1,685	\$ 45.00	101-1900-46003
B. Map	\$1,640	\$1,685	\$ 45.00	101-1900-46003
Other staff level permits requiring public notice	\$650	\$670	\$ 20.00	101-1900-46003
*Plus cost of producing a verbatim transcript of the initial evidentiary hearing (\$500 cap).				101-1900-46003
**Plus \$25 per month that the temporary signs remain within the right-of-way, not to exceed \$100 per calendar year. Nonprofit organizations are exempt from fees for temporary signs.				101-1900-46003
***Nonprofit organizations are exempt from this surcharge fee.				
****Plus appraisal cost and damages.				101-1900-46003

Community Development Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Consistent with NMC Chapter 14.60, the fees established herein, shall be reviewed and adjusted each year to account for inflation using the Bureau of Labor Statistics Consumer Price index for Urban Consumers (CPI-U).				
	The applicant requiring notification under ORS 227.186 shall pay, in addition to the land use application fee, the cost of preparing and mailing the notification. The estimated cost shall be paid within five (5) business days after notification of such cost determination or the application shall be subject to dismissal.				101-1900-46003
	The appeals of land use actions, the appellant shall pay the actual cost of preparing a verbatim written transcript up to \$500. If there is more than one appellant, each such appellant shall pay an appeal fee and the cost of preparing a written transcript. All of the appellants shall be jointly and severally liable for the cost and charges of such transcripts, and any or all appeals pending in any matters may be dismissed by the Newport City Council in the event of failure to make payment of the transcript fees. The estimated cost of the appeals transcript shall be paid within five (5) business days after notification of such determination, or the appeal shall be subject to dismissal.				101-1900-46003
	In addition to the filing fee for withdrawal of annexations, the owner of each parcel of property to be so withdrawn shall, as a condition of such withdrawal action and prior thereto, pay or make arrangements satisfactory to the city for the payment of any bonded indebtedness or any other charges attributable to such property which may become a debt, obligation, or liability of the City of Newport by reason of such withdrawal.				101-1900-46003
	All previously adopted resolutions or enactments establishing fees for land use actions are repealed to the extent that their provisions conflict with the fees set by this comprehensive fees and charges resolution.				
	<b>Business License Fees - 46405</b>				
	Business application fee (for-profit) - per business & multiple locations*	\$43	\$45	\$ 2.00	101-1900-46405
	Business application fee (not-for-profit)**	\$43	\$45	\$ 2.00	101-1900-46405

<b>Community Development Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	Annual renewal fee - per business & multiple locations*	\$142	\$150	\$ 8.00	101-1900-46405
	Duplicate business license fee	\$13	\$15	\$ 2.00	101-1900-46405
	Initial license – full price until December 31. Applications received after December 31 will be pro-rated by month.	Varies	Varies		101-1900-46405
	Business license - late fee (after August 15th)	\$19	\$40	\$ 21.00	101-1900-46405
	Operating a Business for more than three months without a business license	\$0	\$250	\$ 250.00	101-1900-46405
	* A person who does business from more than one physical location, and under a different business name or as a different business entity at the separate location, shall obtain a separate business license for each such location, name and entity. An owner or real property for rent or offers for rent more than one dwelling unit of real property need only obtain one business license.				
	** Not-for-profit entities shall not be charged a business license annual fee. Such entities must still obtain a business license, pay the business license application fee, and annually renew the license at no cost.				
	<b><u>Business License Fees Surcharge - 46407</u></b>				
	Nye Beach Area Economic Improvement District:				
	Business provides no off-street parking spaces	\$250	\$0	\$ (250.00)	211-4550-46407
	Business provides 1-3 off-street parking spaces	\$150	\$0	\$ (150.00)	211-4550-46407
	All other businesses	\$100	\$0	\$ (100.00)	211-4550-46407
	City Center Area Economic Improvement District:				
	All businesses	\$35	\$35	\$ -	211-4550-46408
	<b><u>Short-Term Rental Fees - 46400</u></b>				
	Short-term rental application fee (includes one inspection)	\$400	\$410	\$ 10.00	101-1900-46400
	Re-inspection fee per visit	\$100	\$105	\$ 5.00	101-1900-46400
	Annual endorsement renewal fee (per unit)	\$300	\$310	\$ 10.00	101-1900-46400
	<b><u>Vending Endorsement -46405</u></b>				
	Endorsement application surcharge added to business license to offset a portion of the City's cost to process the application.	\$15	\$15	\$0.00	101-1900-46405

Community Development Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	A fee of \$50.00 per calendar year shall be charged to endorse mobile food units vending on property where a temporary use permit is required pursuant to NMC Chapter 14.09.				101-1900-46405
	An additional fee of \$50.00 per calendar month of operation shall be charged for each fixed stand in business vending areas for each mobile stand.				101-1900-46405
	An additional fee of \$50.00 per calendar month, not to exceed a total of \$250.00 per calendar year shall be charged to holders of endorsements to operate stands adjacent to the business, as permitted by NMC Section 4.10.025(A.)(2.).				101-1900-46405
<b>Building Permit and Plan Review Fees - 240 Varies</b>					
	Construction valuation:				
	A. \$1.00 to \$2,000.00	\$75	\$75	\$0.00	240-4410-46420
	B. \$2,001.00 to \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00		240-4410-46420
	C. \$25,001 to \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00		240-4410-46420
	D. \$50,001 to \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00		240-4410-46420
	E. Over \$100,000.00	\$779.50 for the first \$100,000.00 plus \$4.25 for each additional \$1,000.00 or fraction thereof	\$779.50 for the first \$100,000.00 plus \$4.25 for each additional \$1,000.00 or fraction thereof		240-4410-46420
	F. Commercial fire suppression systems				
	I. Plan review: \$200.00 + \$50 per floor above three levels	Varies	Varies		240-4410-46421
	II. Permit fee: by valuation listed above (A-E)	Varies	Varies		240-4410-46420

**Community Development Fees and Charges**

Services Description	2025-26	2026-2027	Changed	GL Account
G. Residential Fire Suppression – Standalone System, fee includes plan review. [See Plumbing Fee section for Continuous Loop/Multipurpose System]				
0 - 2,000 sq ft	\$200	\$200	\$ -	240-4410-46420
2,001 - 3,600 sq ft	\$250	\$250	\$ -	240-4410-46420
3,601 - 7,200 sq ft	\$325	\$325	\$ -	240-4410-46420
7,201 sq ft and greater	\$410	\$410	\$ -	240-4410-46420
H. Installation of Solar Units				
I. Solar structural (prescriptive), fee includes plan review	\$210.00	\$210.00	\$ -	240-4410-46420
II. Solar structural (non-prescriptive): Fee as per Structural Permit Fee table by valuation to include the solar panels, racking, mounting elements, rails and the cost of labor to install. Solar electrical equipment including collector panels and inverters shall be excluded from the Structural Permit valuation.	Varies	Varies		240-4410-46420
I. Plan Review Fees shall be 65 percent of the permit fee for structural review, when required, and shall be 40 percent of the permit fee for fire & life safety review, when required.				240-4410-46421
J. Additional plan review (per hour)	\$100.00	\$100.00	\$ -	240-4410-46421
K. Phased Project Plan Review Fee – in addition to project plan review fees	\$350.00 minimum phasing (application) fee plus 10% of the TOTAL project building permit fee not to exceed \$1,500.00 per phase	\$350.00 minimum phasing (application) fee plus 10% of the TOTAL project building permit fee not to exceed \$1,500.00 per phase		240-4410-46420
L. Plan review for phased applications shall be 10% of the construction value for each phase of development	Varies	Varies		240-4410-46421
M. Special inspection/Reinspection fee (per hour)	\$75.00	\$75.00	\$ -	240-4410-46420
I. Each additional inspection, above allowable – per each	\$75.00	\$75.00	\$ -	240-4410-46420
II. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$75.00	\$75.00	\$0.00	240-4410-46420
III. Inspection outside of normal business hours - hourly (min 2 hours)	\$150.00	\$150.00	\$ -	240-4410-46420
N. Structural Minimum fee	\$75.00	\$75.00	\$ -	240-4410-46420
O. Deferred Submittal Plan Review Fee – in addition to project plan review fees (65% of the building permit fee calculated using the value of the deferred portion with a \$100 minimum)	65% of building permit fee with 100.00 minimum	65% of building permit fee with 100.00 minimum		240-4410-46420
P. Structural Demolition permit - residential/small commercial - complete demolition not subject to State Surcharge	\$140.00	\$140.00	\$ -	240-4410-46420

<b>Community Development Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	Q. Structural Demolition permit - large commercial (over 4,000 sq. ft.) - complete demolition not subject to State Surcharge	\$350.00	\$350.00	\$ -	240-4410-46420
	R. Structural alteration (not demo) – partial, soft, interior	See Structural Permit Fee table by valuation, incurs State Surcharge	See Structural Permit Fee table by valuation, incurs State Surcharge		240-4410-46420
	S. Change of occupancy/use - tenant improvement, other - administrative	\$50.00	\$50.00	\$ -	240-4410-46420
	Fee for appeal of Building Official decision set by formula set forth in NMC 11.05.160.				
	When applicable, structural permits use valuation as determined by ICC Valuation Table current as of April 1 of each year, as per OAR 918-050-0100.				
	When a structural permit is required by the state building code for retaining walls, decks, fences, accessory structures, etc – see Structural Permit fees by valuation				
<b>Electrical Permit Fees - 46430</b>					
	A. Residential per Unit Service included:				
	I. 1,000 sq. ft. or less	\$175.00	\$175.00	\$ -	240-4410-46430
	II. Each additional 50 sq. ft. or portion thereof	\$37.50	\$37.50	\$ -	240-4410-46430
	III. Limited energy new residential construction	\$22.10	\$22.10	\$ -	240-4410-46430
	IV. Each manufactured home or modular dwelling service	\$93.50	\$93.50	\$ -	240-4410-46430
	V. New Multifamily Construction	Fee for largest unit calculated using above sq ft rates - plus 50% of permit fee for each additional unit.	Fee for largest unit calculated using above sq ft rates - plus 50% of permit fee for each additional unit.		240-4410-46430
	VI. Multifamily, new construction – Limited Energy System – per floor	\$45.00	\$45.00	\$ -	240-4410-46430
	VII. Multifamily, new construction – Protective Signaling – per floor	\$63.00	\$63.00	\$ -	240-4410-46430
	B. Services or feeders-installations, alterations, or relocations				
	I. 200 amps or less	\$93.50	\$93.50	\$ -	240-4410-46430
	II. 201 amps to 400 amps	\$118.50	\$118.50	\$ -	240-4410-46430
	III. 401 amps to 600 amps	\$187.20	\$187.20	\$ -	240-4410-46430
	IV. 601 amps to 1,000 amps	\$250.00	\$250.00	\$ -	240-4410-46430
	V. Over 1,000 amps or volts	\$550.00	\$550.00	\$ -	240-4410-46430
	VI. Reconnect only	\$75.00	\$75.00	\$ -	240-4410-46430

**Community Development Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
C.	Temporary services or feeders-installations, alterations, or relocations				
	I. 200 amps or less	\$75.00	\$75.00	\$ -	240-4410-46430
	II. 201 amps to 400 amps	\$87.50	\$87.50	\$ -	240-4410-46430
	III. 401 amps to 600 amps	\$156.00	\$156.00	\$ -	240-4410-46430
	IV. 601 amps to 1,000 amps	\$237.25	\$237.25	\$ -	240-4410-46430
	V. Over 1,000 amps or volts	\$500.00	\$500.00	\$ -	240-4410-46430
D.	Renewable electrical energy systems				
	I. 5kva or less	\$98.50	\$98.50	\$ -	240-4410-46430
	II. 5.01kva through 15kva	\$117.25	\$117.25	\$ -	240-4410-46430
	III. 15.01kva through 25kva	\$195.00	\$195.00	\$ -	240-4410-46430
	IV. Renewable energy for wind systems - 25.01kva through 50kva (flat rate)	\$255.00	\$255.00	\$ -	240-4410-46430
	V. Renewable energy for wind systems - 50.01kva through 100kva (flat rate)	\$585.00	\$585.00	\$ -	240-4410-46430
	VI. Solar generation in excess of 25kva				
	a. Each additional KVA over 25kva	\$6.25 per kva over 25 kva, \$156.00 for first 25 kva – maximum fee at 100 kva	\$6.25 per kva over 25 kva, \$156.00 for first 25 kva – maximum fee at 100 kva		240-4410-46430
	b. The permit charge will not increase beyond the calculation for 100 kva				
E.	Electrical Special inspection/Reinspection fee (per hour)	\$75	\$75	\$ -	240-4410-46430
	I. Each additional inspection, above allowable – per each	\$75	\$75	\$ -	240-4410-46430
	II. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$75	\$75	\$ -	240-4410-46430
	III. Inspection outside of normal business hours - hourly (min 2 hours)	\$150	\$150	\$ -	240-4410-46430
F.	Branch circuits-new, alterations, or extension per panel				
	I. Each Branch Circuit with purchase of service or feeder fee	\$6.25	\$6.25	\$ -	240-4410-46430
	II. Branch Circuits without purchase of service or feeder fee:				
	a. First branch circuit	\$75.00	\$75.00	\$ -	240-4410-46430
	b. Each additional branch circuit	\$8.75	\$8.75	\$ -	240-4410-46430
G.	Miscellaneous (service or feeder not included)				
	I. Each pump or irrigation cycle	\$62.50	\$62.50	\$ -	240-4410-46430
	II. Each sign or outline lighting	\$62.50	\$62.50	\$ -	240-4410-46430
	III. Signal Circuit(s) or a limited energy panel, alteration, or extension	\$62.50	\$62.50	\$ -	240-4410-46430
	IV. Swimming Pool (incl panel, circuits and bonding)	\$100.00	\$100.00	\$ -	240-4410-46430
	V. Master Permit – application fee, one time at initial application; renews annually as applicable	\$105.00	\$105.00	\$ -	240-4410-46430

<b>Community Development Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	VI. Master Permit – inspection fee – per hour; includes travel time, inspection, and report writing	\$120.00	\$120.00	\$ -	240-4410-46430
	H. Each additional inspection over the allowable in any of the foregoing for those not covered under residential inspection caps, per inspection *	\$106.00	\$106.00	\$ -	240-4410-46430
	I. Minimum fee	\$75.00	\$75.00	\$ -	240-4410-46430
	J. Electrical Plan Review (30% of permit total)	30% of fee	30% of fee		240-4410-46431
	K. Additional Plan Review (per hour)	\$100.00	\$100.00		240-4410-46431
	* Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.				
<b>Plumbing Inspections and Services Fees - 46440</b>					
	A. One & two family dwelling (includes one kitchen, first 100 feet each of site utilities, hose bibbs, icemakers, underfloor low-point drains, and rain drain packages that include the piping, gutters, downspouts, and perimeter system. Half bath counted as whole				
	I. One & two family – 1 bath, 1 kitchen	\$122.25	\$122.25	\$ -	240-4410-46440
	II. One & two family – 2 bath, 1 kitchen	\$214.50	\$214.50	\$ -	240-4410-46440
	III. One & two family – 3 bath, 1 kitchen	\$258.00	\$258.00	\$ -	240-4410-46440
	IV. One & two family – each additional bathroom (over 3) or kitchen (over 1)	\$63.75	\$63.75	\$ -	240-4410-46440
	V. One & two family – solar (when connected with potable water)	\$63.75	\$63.75	\$ -	240-4410-46440
	VI. Each additional 100 ft or fraction thereof of site utilities – water, sewer, storm (which includes rain, footing, trench, and leach) – first 100 ft included in bathroom/kitchen fee	\$59.50	\$59.50	\$0.00	240-4410-46440
	B. Commercial/industrial/single-family:				
	I. Fixtures or items				
	a. Absorption valve	\$22.10	\$22.10	\$ -	240-4410-46440
	b. Backflow preventer	\$22.10	\$22.10	\$ -	240-4410-46440
	c. Clothes washer	\$22.10	\$22.10	\$ -	240-4410-46440
	d. Dishwasher	\$22.10	\$22.10	\$ -	240-4410-46440
	e. Drinking fountain	\$22.10	\$22.10	\$ -	240-4410-46440
	f. Ejectors/sump pump	\$22.10	\$22.10	\$ -	240-4410-46440
	g. Expansion tank	\$22.10	\$22.10	\$ -	240-4410-46440
	h. Fixture cap	\$22.10	\$22.10	\$ -	240-4410-46440
	i. Floor drain/floor sink/hub drain	\$22.10	\$22.10	\$ -	240-4410-46440
	j. Garbage disposal	\$22.10	\$22.10	\$ -	240-4410-46440

<b>Community Development Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	k. Hose bib	\$22.10	\$22.10	\$ -	240-4410-46440
	l. Ice maker	\$22.10	\$22.10	\$ -	240-4410-46440
	m. Primer	\$22.10	\$22.10	\$ -	240-4410-46440
	n. Roof drain	\$22.10	\$22.10	\$ -	240-4410-46440
	o. Sink/basin/lavatory	\$22.10	\$22.10	\$ -	240-4410-46440
	p. Stormwater retention/detention tank/facility	\$22.10	\$22.10	\$ -	240-4410-46440
	q. Tub/shower/shower pan	\$22.10	\$22.10	\$ -	240-4410-46440
	r. Urinal	\$22.10	\$22.10	\$ -	240-4410-46440
	s. Water closet	\$22.10	\$22.10	\$ -	240-4410-46440
	t. Alternate Potable Water Heating System	\$63.75	\$63.75	\$ -	240-4410-46440
	u. Backwater valve	\$22.10	\$22.10	\$ -	240-4410-46440
	v. Septic abandonment	\$22.10	\$22.10	\$ -	240-4410-46440
	w. Swimming pool piping	\$63.75	\$63.75	\$ -	240-4410-46440
	x. Interceptor/grease trap	\$22.10	\$22.10	\$ -	240-4410-46440
	y. Catch basin or area drain	\$22.10	\$22.10	\$ -	240-4410-46440
	z. Drywell	\$22.10	\$22.10	\$ -	240-4410-46440
	aa. Manholes	\$22.10	\$22.10	\$ -	240-4410-46440
	ab. Other fixture	\$22.10	\$22.10	\$ -	240-4410-46440
	II. Commercial and Non-New Residential Site utilities				
	a. Water service – first 100 feet or fraction thereof	\$63.75	\$63.75	\$ -	240-4410-46440
	b. Water service – each additional 100 feet or fraction thereof	\$35.20	\$35.20	\$ -	240-4410-46440
	c. Sanitary sewer – first 100 feet or fraction thereof	\$63.75	\$63.75	\$ -	240-4410-46440
	d. Sanitary sewer – each additional 100 feet or fraction thereof	\$35.20	\$35.20	\$ -	240-4410-46440
	e. Storm– first 100 feet or fraction thereof	\$63.75	\$63.75	\$ -	240-4410-46440
	f. Storm- each additional 100 feet or fraction thereof	\$35.20	\$35.20	\$ -	240-4410-46440
	g. Repiping / retrofit water supply	\$22.10	\$22.10	\$ -	240-4410-46440
	h. Trench drain (100ft or fraction thereof)	\$59.50	\$59.50	\$ -	240-4410-46440
	III. Medical gas (valuation)				
	a. \$1-\$2,000	\$75	\$75	\$ -	240-4410-46440
	b. \$2,001-\$25,000	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00		240-4410-46440

Community Development Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	c. \$25,001-\$50,000	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00		240-4410-46440
	d. \$50,000-\$100,000	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00		240-4410-46440
	e. \$100,001+	\$779.50 for the first \$100,000.000 plus \$4.25 for each additional \$1,000.00 or fraction thereof	\$779.50 for the first \$100,000.000 plus \$4.25 for each additional \$1,000.00 or fraction thereof		240-4410-46440
	C. Manufactured homes:				
	I. M/H park sewer connection & water distribution system - per space	\$63.75	\$63.75	\$ -	240-4410-46440
	II. M/H service connection – sewer, water, and storm - not within a M/H park (see section B (II))				
	D. Residential Fire Suppression – Multipurpose/Continuous Loop System, fee includes plan review. (Square footage of Area to be Covered) [See Structural Fee section for Standalone System]				
	0 - 2,000 sq ft	\$200.00	\$200.00	\$ -	240-4410-46440
	2,001 - 3,600 sq ft	\$250.00	\$250.00	\$ -	240-4410-46440
	3,601 - 7,200 sq ft	\$325.00	\$325.00	\$ -	240-4410-46440
	7,201 sq ft and greater	\$410.00	\$410.00	\$ -	240-4410-46440
	E. Plumbing Miscellaneous (when applicable)				
	I. Plumbing Minimum permit fee	\$75.00	\$75.00	\$ -	240-4410-46440
	II. Prefabricated structures/site inspections – includes site development and connection of the prefabricated structure (This permit is intended to cover the review and inspection of private plumbing connections from the city main to the prefabricated structure.)	\$63.75	\$63.75	\$ -	240-4410-46440
	III. Plan review (25% of permit fee total)	Varies	Varies		240-4410-46441
	IV. Additional Plan Review (per hour)	\$100.00	\$100.00	\$ -	240-4410-46441
	V. Special Inspections (per hour)	\$75.00	\$75.00	\$ -	240-4410-46440
	a. Each additional inspection, above allowable – per each	\$75.00	\$75.00	\$ -	240-4410-46440
	b. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$75.00	\$75.00	\$ -	240-4410-46440

**Community Development Fees and Charges**

Services Description	2025-26	2026-2027	Changed	GL Account
c. Inspection outside of normal business hours - hourly (min 2 hours)	\$150.00	\$150.00	\$ -	240-4410-46440
VI. Re-inspection fee (per hour)	\$75.00	\$75.00	\$ -	240-4410-46440
VII. Fixture Fee	\$22.00	\$22.00	\$ -	240-4410-46440
<b><u>Mechanical Inspections and Services Fees - 46450</u></b>				
A. Residential				
I. Appliances				
a. Air conditioner	\$26.80	\$26.80	\$ -	240-4410-46450
b. Air handling unit				
1. Up to 10,000 cfm	\$7.85	\$7.85	\$ -	240-4410-46450
2. 10,001 cfm and over	\$13.10	\$13.10	\$ -	240-4410-46450
c. Appliance or piece of equipment regulated by code but not classified in other appliance categories	\$12.75	\$12.75	\$ -	240-4410-46450
d. Attic/crawl space fans	\$9.90	\$9.90	\$ -	240-4410-46450
e. Boiler/compressor/absorption system				
1. Up to 3 HP or 100,000 BTU	\$10.50	\$10.50	\$ -	240-4410-46450
2. Up to 15 HP or 500,000 BTU	\$19.50	\$19.50	\$ -	240-4410-46450
3. Up to 30 HP or 1,000,000 BTU	\$26.00	\$26.00	\$ -	240-4410-46450
4. Up to 50 HP or 1,750,000 BTU	\$40.00	\$40.00	\$ -	240-4410-46450
5. Over 50 HP or 1,750,000 BTU	\$66.00	\$66.00	\$ -	240-4410-46450
e. Barbeque	\$14.75	\$14.75	\$ -	240-4410-46450
f. Chimney/liner/flue/vent	\$7.85	\$7.85	\$ -	240-4410-46450
g. Clothes dryer exhaust	\$7.85	\$7.85	\$ -	240-4410-46450
h. Decorative gas furnace	\$7.85	\$7.85	\$ -	240-4410-46450
i. Evaporative cooler other than portable	\$7.85	\$7.85	\$ -	240-4410-46450
j. Floor furnace, including vent	\$10.45	\$10.45	\$ -	240-4410-46450
k. Flue vent for water heater or gas fireplace	\$14.75	\$14.75	\$ -	240-4410-46450
l. Furnace/Burner				
1. Furnace up to 100,000 BTU	\$10.50	\$10.50	\$ -	240-4410-46450
2. Furnace greater than 100,000 BTU	\$13.10	\$13.10	\$ -	240-4410-46450
3. Furnace/Burner including duct work/vent/liner	\$25.50	\$25.50	\$ -	240-4410-46450
m. Gas or wood fireplace/insert	\$14.75	\$14.75	\$ -	240-4410-46450
n. Gas fuel piping outlets (\$2.60 first 4 outlets, \$0.65 for each additional)	Varies	Varies		240-4410-46450
o. Heat pump	\$10.45	\$10.45	\$ -	240-4410-46450
p. Hood served by mechanical exhaust, including ducts for hood	\$7.85	\$7.85	\$ -	240-4410-46450
q. Hydronic hot water system	\$14.75	\$14.75	\$ -	240-4410-46450
r. Installation or relocation domestic-type incinerator	\$13.10	\$13.10	\$ -	240-4410-46450
s. Mini split system	\$33.50	\$33.50	\$ -	240-4410-46450

Community Development Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	t. Oil tank/gas/diesel generators	\$29.50	\$29.50	\$ -	240-4410-46450
	u. Pool or spa heater, kiln	\$7.85	\$7.85	\$ -	240-4410-46450
	v. Radon mitigation	\$29.50	\$29.50	\$ -	240-4410-46450
	w. Range hood/other kitchen equipment	\$14.75	\$14.75	\$ -	240-4410-46450
	x. Repair, alteration, or addition to mechanical appliance including installation of controls	\$10.50	\$10.50	\$ -	240-4410-46450
	y. Suspended heater, recessed wall heater, or floor mounted unit heater	\$29.50	\$29.50	\$ -	240-4410-46450
	z. Ventilation fan connected to single duct	\$5.25	\$5.25	\$ -	240-4410-46450
	aa. Ventilation system not a portion of heating or air-conditioning system authorized by permit	\$14.75	\$14.75	\$ -	240-4410-46450
	ab. Water heater	\$14.75	\$14.75	\$ -	240-4410-46450
	ac. Wood/pellet stove	\$7.85	\$7.85	\$ -	240-4410-46450
	ad. Other heating/cooling	\$7.85	\$7.85	\$ -	240-4410-46450
	ae. Other fuel appliance	\$7.85	\$7.85	\$ -	240-4410-46450
	af. Other environment exhaust/ventilation	\$7.85	\$7.85	\$ -	240-4410-46450
	ag. Appliance vent installation, relocation, or replacement not included in an appliance permit	\$38.30	\$38.30	\$ -	240-4410-46450
	ah. Ductwork – no appliance/appurtenance	\$14.75	\$14.75	\$ -	240-4410-46450
	ai. ERV/HRV	\$14.75	\$14.75	\$ -	240-4410-46450
	<b>B. Commercial</b>				
	I. \$1-\$2,000	\$75	\$75	\$ -	240-4410-46450
	II. \$2,001-\$25,000	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00	\$75.00 for the first \$2,000.00 plus \$10.25 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00		240-4410-46450
	III. \$25,001-\$50,000	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	\$310.75 for the first \$25,000.00 plus \$7.75 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00		240-4410-46450
	IV. \$50,000-\$100,000	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	\$504.50 for the first \$50,000.00 plus \$5.50 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00		240-4410-46450

**Community Development Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	V. \$100,001+	\$779.50 for the first \$100,000.000 plus \$4.25 for each additional \$1,000.00 or fraction thereof	\$779.50 for the first \$100,000.000 plus \$4.25 for each additional \$1,000.00 or fraction thereof		240-4410-46450
	C. Re-inspection fee (per hour)	\$75.00	\$75.00	\$ -	240-4410-46450
	D. Special Inspection fee (per hour)	\$75.00	\$75.00	\$ -	240-4410-46450
	I. Each additional inspection, above allowable – per each	\$75.00	\$75.00	\$ -	240-4410-46450
	II. Inspections for which no fee is specifically indicated (as required) - hourly (min one hour)	\$75.00	\$75.00	\$ -	240-4410-46450
	III. Inspection outside of normal business hours - hourly (min 2 hours)	\$150.00	\$150.00	\$ -	240-4410-46450
	E. Mechanical Minimum fee	\$75.00	\$75.00	\$ -	240-4410-46450
	F. Plan Review (40% of permit total)	Varies	Varies		240-4410-46451
	G. Mechanical additional plan review per hour	\$100.00	\$100.00	\$ -	240-4410-46450
	<b>Surcharge Fee - 240 varies</b>				
	A 12% surcharge shall be imposed on all building, grading, electrical, plumbing, mechanical and manufactured dwelling permits (not to include plan review) the proceeds from which are to be remitted to the Oregon Building Codes Division	Varies	Varies		Varies between 46422 and 46452
	<b>Grading Permits - 240 Varies</b>				
	50 cubic yards or less	\$0.00	\$0.00	\$ -	240-4410-46420
	51 cubic yards to 100 cubic yards	\$65.00	\$65.00	\$ -	240-4410-46420
	101 to 1,000 cubic yards: \$65 for the first 100 cubic yards plus \$25.00 for each additional 100 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
	1,001 to 10,000 cubic yards: \$290 for the first 1,000 cubic yards plus \$30.00 for each additional 1,000 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
	10,001 to 100,000 cubic yards: \$560 for the first 10,000 cubic yards plus \$50.00 for each additional 10,000 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
	100,001 cubic yards and above: \$1,010 for the first 100,000 cubic yards plus \$35.00 for each additional 10,000 cubic yards or fraction thereof.	Varies	Varies		240-4410-46420
	Re-inspection fee	\$65.00	\$65.00	\$ -	240-4410-46420
	Grading Plan Review Fees shall be 65 percent of the permit fee	Varies	Varies		240-4410-46421
	<b>Manufactured Dwelling/Modular - 46460</b>				

**Community Development Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	Manufactured Dwelling Placement fee *Includes the concrete slab, runners or foundations that are prescriptive, electrical feeder and plumbing connections and all cross-over connections and up to 30 lineal feet of site utilities. Decks, other accessory structures, and foundations that are not prescriptive, utility connections beyond 30 lineal feet, new electrical services or additional branch circuits, and new plumbing - may require separate permits. All decks 30" above ground, carports, garages, porches, and patios are based on valuation and may also require separate permits.	\$220.00	\$220.00	\$ -	240-4410-46460
	Earthquake-resistant bracing system installation permit fee	\$150.00	\$150.00	\$ -	240-4410-46460
	State (Cabana) Fee	\$30.00	\$30.00	\$ -	240-4410-46460
	Manufactured Dwelling/RV Parks – Area Development Permit (ADP) - The Area Development Permit fee to be calculated based on the valuations shown in Table 2 of OAR 918-600-0030 for Manufactured Dwelling/Mobile Home Parks and Table 2 of OAR 918-650-0030 for Recreational Park & Organizational Camp – and applying the valuation amount to Table 1 as referenced for each.	Varies	Varies		240-4410-46460
	Re-inspection fee (per hour)	\$75.00	\$75.00	\$ -	240-4410-46460
	Special inspections (per hour)	\$75.00	\$75.00	\$ -	240-4410-46460
<b>Miscellaneous Fees and Charges - 240 varies</b>					
	Investigation fees - <i>actual or average cost; may include supervision, overhead, equipment, and/or rate/wage of the employee(s) involved. Applicable to all disciplines and is surchargeable as inspection.</i>	\$75.00 per hour (min. 1 hr)	\$75.00 per hour (min. 1 hr)		240-4410-46420
	Permit retention fee for refunds shall be 20%, 50% or 75% considering actual time spent to review the application	Varies	Varies		Varies

**Airport Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Airport Landing Fees - 45006</u></b>					
	Twin-piston/Diesel	\$10.00	\$11.00	\$ 1.00	220-4210-45008
	Turboprop	\$15.00	\$16.50	\$ 1.50	220-4210-45008
	Twin Turboprop	\$20.00	\$22.00	\$ 2.00	220-4210-45008
	Jet < 12,500	\$30.00	\$33.00	\$ 3.00	220-4210-45008
	Jet > 12,500	\$150.00	\$165.00	\$ 15.00	220-4210-45008
	Federal, state, and leaseholders are exempt.				
<b><u>Catering orders</u></b>					
	1. Pickup and delivery charge.	Cost plus 20% and \$30.00 pickup and delivery charge	Cost plus 20% and \$35.00 pickup and delivery charge	\$5.00	220-4210-45005
<b><u>Airport Fuel Flow Fees - 45001</u></b>					
	Fuel flow fee per gallon	\$0.15	\$0.15	\$ -	220-4210-45001
<b><u>Lease Rates for T-Hangars Space - 46002</u></b>					
	1. South T-hangar building	\$300.00	\$307.26	\$7.26	220-4210-46002
	2. Basic rate for non-commercial aircraft North T-hangar building per month.	\$236.63	\$242.36	\$ 5.73	220-4210-46002
	3. Basic rate for non-commercial aircraft North T-Hangar building lease signed after July 1, 2023, per month.	\$274.86	\$281.51	\$ 6.65	220-4210-46002
	4. <u>Non-commercial aircraft hangar ground lease</u> : per square foot per year. Base rate shall be annually adjusted on July 1st to reflect the percentage increase.	\$0.300	\$0.31	\$ 0.01	220-4210-46002
	5. <u>Commercial aircraft ground lease</u> : Per square foot per year. Base rate shall be annually adjusted on July 1st to reflect the percentage increase.	\$0.33	\$0.34	\$ 0.01	220-4210-46002
	6. Commercial office space per square foot.	\$15.50	\$15.88	\$ 0.38	220-4210-46002
<b><u>Transient and/or tenant junk removal</u></b>					
	1. Removal administrative fee.	Removal cost plus \$500.00 administrative fee.	Removal cost plus \$500.00 administrative fee.	\$0.00	220-4210-48001

**Airport Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Limited Aeronautical Licenses other than Mobile Mechanics - 48001</u></b>					
	1. Specialized Aviation Service Operations (SASO'S) annual fee	\$200.00	\$220.00	\$ 20.00	220-4210-48001
	2. Mobile Services Provider (MSP) annual fee	\$100.00	\$110.00	\$ 10.00	220-4210-48001
	3. Must have a City of Newport business License. See business license section for business license fees.				
<b><u>Used engine oil recycle</u></b>					
	1. Per container	\$10.00	\$11.00	\$ 1.00	220-4210-48001
<b><u>FBO lounge and patio rental rate with a maximum 2-hour limit.</u></b>					
	1. 2 hours usage maximum.	\$35.00	\$38.50	\$ 3.50	220-4210-48001
	2. Cleaning fee. The Clean is waived if the renter cleans the area after the event's conclusion.	\$50.00	\$55.00	\$ 5.00	220-4210-48001
<b><u>Aircraft only washing area maximum 2-hour limit.</u></b>					
	1. Use of aircraft washing areas. Non-aviation equipment is prohibited in wash areas, i.e., personal vehicles, boats, RVs, and trailers. Does not apply to Corporate lease holders.	\$50.00	\$55.00	\$ 5.00	220-4210-48001
<b><u>Fire Department Standby Fee - 48001</u></b>					
	1. A fee for each hour, or any part thereof, during which a City Fire Truck is on standby at the Airport for non-governmental aeronautical operations.	\$199.00	\$199.00	\$ -	220-4210-48001
	2. A Fire Department Standby Fee for scheduled airlines and municipal, state, and federal agencies may be set by resolution or agreement.				
	3. The City Council may, upon request, waive fees resulting from Fire Department standby at non-profit public events at the Newport Airport.				
<b><u>Outside regular business hours call-out</u></b>					
	1. Per call-out	\$120.00 or \$80.00 per call-out with a minimum fuel purchase of 100 gallons	\$150.00 or \$100.00 per call-out with a minimum fuel purchase of 100 gallons		220-4210-48001

**Airport Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Long-Term Vehicle Parking - 48001</b>					
	1. Unpaved area south of Box hangars per year (Base Rate) for customers with legitimate business with the airprot. No boats, RV's, and trailers permitted. The Base rate shall be annually adjusted on July 1 to reflect the percentage increase, if any, in the CPI-U form the index available.	\$40.00 per month or \$410.00 annual	\$44.00 per month or \$451.00 annual		220-4210-48001
	2. Short-term vehicle parking fee per night, no longer than 14 days. Does not apply to Corporate lease holders.	\$5.00	\$5.50	\$ 0.50	220-4210-48001
<b>Aircraft Tie-Down Fee - 45006</b>					
	1. Aircraft Overnight Fee main apron and Jet Parking per night				
	a. Twin piston/Diesel	\$10.00	\$11.00	\$ 1.00	220-4210-45006
	b. Tubroprop	\$15.00	\$16.50	\$ 1.50	220-4210-45006
	c. Twin Turboprop	\$20.00	\$22.00	\$ 2.00	220-4210-45006
	d. Jet <12,500	\$30.00	\$33.00	\$ 3.00	220-4210-45006
	e. Jet >12,500	\$150.00	\$165.00	\$ 15.00	220-4210-45006
	f. Helicopters	\$15.00	\$16.50	\$ 1.50	220-4210-45006
	Federal and State are exempt.				
	2. Long-term aircraft parking transient apron east of box hangars				
	a. Aircraft < 12,500	\$10.00 per night, \$100.00 per month, \$1,200 per year	\$11.00 per night, \$110.00 per month, \$1,320 per year		220-4210-45006
	b. Aircraft > 12,500	\$10.00 per night, \$100.00 per month, \$1,200 per year	\$11.00 per night, \$110.00 per month, \$1,320 per year		220-4210-45006
<b>Overnight Transient T-hangar</b>					
	Pending availability of T-hangar opening on longer than 7 days. Aircraft size smaller than a Cessna 310.	\$35 per night	\$38.50 per night	\$3.50	220-4210-48001
	<b>Administration processing fee for leases - 48001</b>	\$100.00 per lease	\$100.00 per lease	\$0.00	220-4210-48001

**Fire Fees and Charges**

Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Burn Permit Fee Section 3-1</u></b>	\$0.00	\$0.00	\$ -	101-1900-46413
<b><u>Inspection Reports Section 3-2</u></b>	\$15.00	\$15.00	\$0.00	101-1900-46413
Alarm response fees:				
First 2 no charge	N/C	N/C		101-1900-46413
3rd response	\$50.00	\$50.00	\$ -	
4th response	\$75.00	\$75.00	\$ -	
5th response	\$100.00 + personnel & apparatus costs	\$100.00 + personnel & apparatus costs		
6th response	Full reimbursement of fire response, including personnel and equipment cost	Full reimbursement of fire response, including personnel and equipment cost		101-1900-46413
Medical response fees:				
First 3 no charge	N/C	N/C		
4th response	N/C	N/C		
5th response	N/C	N/C		
6th response	N/C	N/C		
Appeal fee	\$50.00	\$50.00	\$ -	101-1900-46413
<b><u>Fire Prevention Section 3-3</u></b>				
Initial inspection w/ 1 follow up verification inspection	N/C	N/C		
2nd Follow up	\$75.00	\$75.00	\$ -	101-1900-46413
3rd Follow up & any additional	\$150.00	\$150.00	\$ -	101-1900-46413
Plans review/approval	\$20.00	\$20.00	\$ -	101-1900-46413
Specialty system inspection/certification/test	\$60.00	\$60.00	\$ -	101-1900-46413
1 & 2 Family Residential	\$50.00	\$50.00	\$ -	101-1900-46413
Commercial Building	\$100.00	\$100.00	\$ -	101-1900-46413
Business application inspection	\$75.00	\$75.00	\$ -	101-1900-46413
Inspections required by outside agency	\$75.00	\$75.00	\$ -	101-1900-46413
Illegal Occupancy	\$250.00	\$250.00	\$ -	101-1900-46413
<b><u>Permits Section 3-4</u></b>				
Temporary Structures/membranes	\$50.00	\$50.00	\$ -	101-1900-46413
Pyrotechnics	\$150.00	\$150.00	\$ -	101-1900-46413
LP Tanks above 2000 gallons	\$150.00	\$150.00	\$ -	101-1900-46413

<b>Fire Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Assist/Standby Section 3-5</u></b>					
	Type I engine w/staff per hour.	\$300.00	\$300.00	\$ -	101-1900-46413
	Type VI engine w/staff (2) per hour.	\$160.00	\$160.00	\$ -	101-1900-46413
	Type I water tender w/ staff (2) per hour.	\$190.00	\$190.00	\$ -	101-1900-46413
	Type II rescue w/staff (3) per hour.	\$250.00	\$200.00	\$ (50.00)	101-1900-46413
	Type III Eng w/staff (3) per hour.	\$0.00	\$250.00	\$ 250.00	101-1900-46413
<b><u>Administrative Fees Section 3-6</u></b>					
	Flash drive (plus postage if mailed)	\$20.00	\$20.00	\$ -	101-1900-46413
	Research fees (haz mat underground storage tanks)				
	File review	Total staff cost (salary plus benefits)	Total staff cost (salary plus benefits)		101-1900-46413
	Attorney review, if necessary	Total staff cost (salary plus benefits)	Total staff cost (salary plus benefits)		101-1900-46413
	Fire reports	\$15.00	\$15.00	\$ -	101-1900-46413
	Photos (see flash drive)	\$20.00	\$20.00	\$ -	101-1900-46413
	Postage	actual costs	actual costs		101-1900-46413
	Shipping	actual costs	actual costs		101-1900-46413
	Certified copy	\$5.00 Plus actual costs	\$5.00 Plus actual costs		101-1900-46413
	Other document/publication copies	Actual copy and research costs	Actual copy and research costs		101-1900-46413

**Municipal Court Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Payment Plan Fees - 46004</b>					
	A. \$25.00 collection fee if case is sent to collections	\$25.00	\$25.00	\$ -	101-1900-46004
	B. Payment plan fee for any note longer than 60 days	\$0.00	\$20.00	\$ 20.00	101-1900-46004

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Newport Recreation Center Rental Schedule - NEWPORT RESIDENTS - 46002</u></b>					
	Facility/room:	Per Hour	Per Hour		
	Multi-purpose room (124A or B) @ 1 hour	\$38.75	\$29.50	\$ (9.25)	201-4190-46002
	Full multi-purpose room (124)	\$76.50	\$59.00	\$ (17.50)	201-4190-46002
	Aerobics room (129)	\$29.50	\$30.00	\$ 0.50	201-4190-46002
	Meeting room (105)	\$24.25	\$24.50	\$ 0.25	201-4190-46002
	Full classroom (117)	\$24.25	\$24.50	\$ 0.25	201-4190-46002
	Main gym @ one-half room	\$39.75	\$40.50	\$ 0.75	201-4190-46002
	Full gym	\$77.50	\$79.00	\$ 1.50	201-4190-46002
	Small gym	\$39.75	\$40.50	\$ 0.75	201-4190-46002
	Kitchen	\$8.25	\$8.50	\$ 0.25	201-4190-46002
	Play equipment (newborn thru age 4)	\$8.25	\$23.50	\$ 15.25	201-4190-46002
	Big Creek Park – 4 hours or less	\$32.50	\$33.00	\$ 0.50	201-4190-46002
	Big Creek Park – over 4 hours	\$63.25	\$64.50	\$ 1.25	201-4190-46002
	Big Creek equipment rental (refundable \$10 damage deposit)	\$19.25	\$19.50	\$ 0.25	201-4190-46002
	Don & Ann Davis Park rental (2 hour increments)	\$26.50	\$27.00	\$ 0.50	201-4190-46002
	TV/VCR, portable sound system & overhead projector each	\$23.25	\$23.50	\$ 0.25	201-4190-46002
	Coffeemaker	\$23.25	\$23.50	\$ 0.25	201-4190-46002
	Copies Black print per page	\$0.00	\$0.50	\$ 0.50	201-4190-46002
	Copies Color print per page	\$0.00	\$2.00	\$ 2.00	201-4190-46002
	Polycom conference phone	\$20.25	\$20.50	\$ 0.25	201-4190-46002
	Rentals outside of normal operating hours will be the standard rental rate plus additional staff fee per hour	\$41.00	\$41.50	\$ 0.50	201-4190-46002
	Track	\$22.75	\$23.00	\$ 0.25	201-4190-46002
	Lobby (when used for event admission)	\$22.75	\$23.00	\$ 0.25	201-4190-46002
	Hallway (when tables are used for vendors in hallway)	\$20.25	\$20.50	\$ 0.25	201-4190-46002
	Dumpster fee	\$116.25	\$134.60	\$ 18.35	201-4190-46002
	Covering large gym floor	\$53.00	\$200.00	\$ 147.00	201-4190-46002
	Birthday party package A (1-15 guests)	\$204.00	\$175.00	\$ (29.00)	201-4190-46002
	Birthday party package A (16-30 guests)	\$255.00	\$225.00	\$ (30.00)	201-4190-46002
	Birthday party package A (31-45 guests)	\$316.00	\$275.00	\$ (41.00)	201-4190-46002
	Birthday party package B (1-15 guests)	\$188.50	\$150.00	\$ (38.50)	201-4190-46002
	Birthday party package B (16-30 guests)	\$229.50	\$190.00	\$ (39.50)	201-4190-46002
	Birthday party package B (31-45 guests)	\$260.00	\$230.00	\$ (30.00)	201-4190-46002
	Birthday party package C (1-15 guests)	\$229.50	\$205.00	\$ (24.50)	201-4190-46002

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Birthday party package C (16-30 guests)	\$316.00	\$285.00	\$ (31.00)	201-4190-46002
	Birthday party package C (31-45 guests)	\$408.00	\$365.00	\$ (43.00)	201-4190-46002
	Non-profit rentals organizations will receive 50% off classroom rentals (rooms 124, 117, 129), and walking track for up to 8 hours per rental request. After 8 hours of use per rental, organizations will pay full price. The small and large gyms are not eligible for the nonprofit discount. If the rental is a event that is charging admission or vendor booth fees, then the event is not eligible for the nonprofit discount.				
	Newport youth sports organizations providing a service to the City will receive free meeting space for organizational meetings.				
	Fees for classes, events or programs are subject to change without notice.				
<b><u>Newport Recreation Center Rental Schedule - NON-RESIDENTS - 46002</u></b>					
	Facility/room:	Per Hour			
	Multi-purpose room (124A or B) @ 1 hour	\$45.75	\$35.50	\$ (10.25)	201-4190-46002
	Full multi-purpose room (124)	\$91.75	\$71.00	\$ (20.75)	201-4190-46002
	Aerobics room (129)	\$35.50	\$36.00	\$ 0.50	201-4190-46002
	Meeting room (105)	\$28.50	\$29.00	\$ 0.50	201-4190-46002
	Full classroom (117)	\$28.50	\$29.00	\$ 0.50	201-4190-46002
	Main gym @ one-half room	\$46.75	\$47.50	\$ 0.75	201-4190-46002
	Full gym	\$91.75	\$93.50	\$ 1.75	201-4190-46002
	Small gym	\$47.75	\$48.50	\$ 0.75	201-4190-46002
	Kitchen	\$10.25	\$10.50	\$ 0.25	201-4190-46002
	Play equipment (newborn thru age 4)	\$10.25	\$22.50	\$ 12.25	201-4190-46002
	Big Creek Park – 4 hours or less	\$38.75	\$39.50	\$ 0.75	201-4190-46002
	Big Creek Park – over 4 hours	\$76.50	\$78.00	\$ 1.50	201-4190-46002
	Big Creek equipment rental (refundable \$10 damage deposit)	\$22.25	\$22.50	\$ 0.25	201-4190-46002
	Don & Ann Davis Park rental (2 hour increments)	\$32.50	\$33.00	\$ 0.50	201-4190-46002
	TV/VCR, portable sound system & overhead projector each	\$27.50	\$28.00	\$ 0.50	201-4190-46002
	Coffeemaker	\$27.50	\$28.00	\$ 0.50	201-4190-46002
	Copies Black print per page	\$0.00	\$0.50	\$ 0.50	201-4190-46002
	Copies Color print per page	\$0.00	\$2.00	\$ 2.00	201-4190-46002
	Polycom conference phone	\$24.25	\$24.50	\$ 0.25	201-4190-46002
	Rentals outside of normal operating hours will be the standard rental rate plus additional staff fee per hour	\$41.00	\$41.50	\$ 0.50	201-4190-46002

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Track	\$26.50	\$27.00	\$ 0.50	201-4190-46002
	Lobby (when used for event admission)	\$26.50	\$27.00	\$ 0.50	201-4190-46002
	Hallway (when tables are used for vendors in hallway)	\$24.24	\$24.50	\$ 0.26	201-4190-46002
	Dumpster fee	\$116.25	\$134.60	\$ 18.35	201-4190-46002
	Covering large gym floor	\$53.00	\$200.00	\$ 147.00	201-4190-46002
	Birthday party package A (1-15 guests)	\$244.75	\$210.00	\$ (34.75)	201-4190-46002
	Birthday party package A (16-30 guests)	\$306.00	\$270.00	\$ (36.00)	201-4190-46002
	Birthday party package A (31-45 guests)	\$379.25	\$330.00	\$ (49.25)	201-4190-46002
	Birthday party package B (1-15 guests)	\$226.25	\$180.00	\$ (46.25)	201-4190-46002
	Birthday party package B (16-30 guests)	\$275.25	\$228.00	\$ (47.25)	201-4190-46002
	Birthday party package B (31-45 guests)	\$326.25	\$276.00	\$ (50.25)	201-4190-46002
	Birthday party package C (1-15 guests)	\$275.25	\$246.00	\$ (29.25)	201-4190-46002
	Birthday party package C (16-30 guests)	\$379.25	\$342.00	\$ (37.25)	201-4190-46002
	Birthday party package C (31-45 guests)	\$489.50	\$438.00	\$ (51.50)	201-4190-46002
	Non-profit rentals organizations will receive 50% off classroom rentals (rooms 124, 117, 129), and walking track for up to 8 hours per rental request. After 8 hours of use per rental, organizations will pay full price. The small and large gyms are not eligible for the nonprofit discount. If the rental is a event that is charging admission or vendor booth fees, then the event is not eligible for the nonprofit discount.				
	Newport youth sports organizations providing a service to the City will receive free meeting space for organizational meetings.				
	Fees for classes, events or programs are subject to change without notice.				
	<b><u>Newport Recreation Center and Aquatic Center Pool Combined Fees – NEWPORT RESIDENTS - 46202</u></b>				
	Drop-in:				
	Youth 3-17 years	\$5.50	\$6.00	\$ 0.50	201-4190-46202
	Adult 18-59 years	\$7.25	\$7.50	\$ 0.25	201-4190-46202
	Senior 60+ years	\$6.50	\$7.00	\$ 0.50	201-4190-46202
	Infant 0-2 years	\$3.50	\$4.00	\$ 0.50	201-4190-46202
	10 Pass:				
	Youth 3-17 years	\$39.75	\$40.50	\$ 0.75	201-4190-46202
	Adult 18-59 years	\$56.00	\$57.00	\$ 1.00	201-4190-46202
	Senior 60+ years	\$45.75	\$46.50	\$ 0.75	201-4190-46202
	Infant 0-2 years	\$29.50	\$30.00	\$ 0.50	201-4190-46202

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	3-Month:				
	Youth 3-17 years	\$78.00	\$79.50	\$ 1.50	201-4190-46202
	Adult 18-59 years	\$191.75	\$195.50	\$ 3.75	201-4190-46202
	Senior 60+ years	\$128.00	\$130.56	\$ 2.56	201-4190-46202
	Annual:				
	Youth 3-17 years	\$240.00	\$244.50	\$ 4.50	201-4190-46202
	Adult 18-59 years	\$522.00	\$532.00	\$ 10.00	201-4190-46202
	Senior 60+ years	\$383.50	\$391.00	\$ 7.50	201-4190-46202
	<u>Annual Pass Discount</u>				
	Any 2 at 10%				
	Any 3 at 15%				
	Any 4 at 30%				

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	<u>3-Month Discount</u>				
	Any 2 at 5%				
	Any 3 at 10%				
	Any 4 at 15%				
	Any 5 at 20%				
	Any additional youth above 2 children (of the same family) = \$75 each				
	All passes are subject to an early cancellation fee.				
	Active duty military personnel and their dependents will have free access of the Newport Recreation/Aquatic Center. This includes active duty Coast Guard, National Guard, Army, Navy, Air Force, Marines, and NOAA personnel.				
	City employees (based on contract) are given free membership to the Recreation & Aquatic Center.				
	<u>Group Rate Discount</u>				
	Group rates are available for Annual Passes and include both the Newport Recreation Center and Aquatic Center.				
	To be eligible for this special discounted rate, your group must have a minimum of 10 people enrolled, and they must all commit to an annual membership.				
	Fees for classes, events or programs are subject to change without notice.				
	<b><u>Newport Recreation Center and Aquatic Center Pool Combined Fees – NON-RESIDENTS - 46202</u></b>				
	Drop-in:				
	Youth 3-17 years	\$6.50	\$7.00	\$ 0.50	201-4190-46202
	Adult 18-59 years	\$8.50	\$9.00	\$ 0.50	201-4190-46202
	Senior 60+ years	\$8.00	\$8.50	\$ 0.50	201-4190-46202
	Infant 0-2 years	\$4.00	\$4.50	\$ 0.50	201-4190-46202
	10 Pass:				
	Youth 3-17 years	\$45.75	\$46.50	\$ 0.75	201-4190-46202
	Adult 18-59 years	\$67.25	\$68.50	\$ 1.25	201-4190-46202
	Senior 60+ years	\$55.00	\$56.00	\$ 1.00	201-4190-46202
	Infant 0-2 years (Swim & Indoor Park)	\$35.50	\$36.00	\$ 0.50	201-4190-46202
	3-Month:				
	Youth 3-17 years	\$93.75	\$95.50	\$ 1.75	201-4190-46202
	Adult 18-59 years	\$230.00	\$234.50	\$ 4.50	201-4190-46202
	Senior 60+ years	\$153.50	\$156.50	\$ 3.00	201-4190-46202

Parks & Recreation Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Annual:				
	Youth 3-17 years	\$288.00	\$293.50	\$ 5.50	201-4190-46202
	Adult 18-59 years	\$626.50	\$639.00	\$ 12.50	201-4190-46202
	Senior 60+ years	\$460.00	\$469.00	\$ 9.00	201-4190-46202
	<u>Out-of-City Discount Card (12-month period, non retro-active):</u>				
	per family of 3 or less	\$66.25	\$67.50	\$ 1.25	201-4190-46202
	per family of 4 or more	\$132.50	\$135.00	\$ 2.50	201-4190-46202
	<u>Annual Pass Discount</u>				
	Any 2 at 10%				
	Any 3 at 15%				
	Any 4 at 30%				
	<u>3-Month Discount</u>				
	Any 2 at 5%				
	Any 3 at 10%				
	Any 4 at 15%				
	Any 5 at 20%				
	Any additional youth above 2 children (of the same family) = \$75 each				
	All passes are subject to an early cancellation fee.				
	Active duty military personnel and their dependents will have free access of the Newport Recreation/Aquatic Center. This includes active duty Coast Guard, National Guard, Army, Navy, Air Force, Marines, and NOAA personnel.				
	City employees (based on contract) are given free membership to the Recreation & Aquatic Center.				
	<u>Group Rate Discount</u>				
	Group rates are available for Annual Passes and include both the Newport Recreation Center and Aquatic Center.				
	To be eligible for this special discounted rate, your group must have a minimum of 10 people enrolled, and they must all commit to an annual membership.				
	Fees for classes, events or programs are subject to change without notice.				

<b>Parks &amp; Recreation Fees and Charges</b>						
	Services Description		2025-26	2026-2027	Changed	GL Account
<b>Newport Recreation Center Programs - NEWPORT RESIDENTS - 201 Various</b>						
	Equipment Training & Program Design (1-hour)	Per person fee:	\$47.75	\$48.50	\$ 0.75	201-4190-46208
	Personal Training	(1) 30 min session:	\$30.00	\$30.50	\$ 0.50	201-4190-46208
		(3) 30 min sessions:	\$80.00	\$81.50	\$ 1.50	201-4190-46208
		(6) 30 min sessions:	\$145.00	\$147.00	\$ 2.00	201-4190-46208
		(8) 30 min sessions:	\$185.00	\$188.50	\$ 3.50	201-4190-46208
		(1) 60 min session:	\$55.00	\$56.00	\$ 1.00	201-4190-46208
		(3) 60 min sessions:	\$150.00	\$153.00	\$ 3.00	201-4190-46208
		(6) 60 min sessions:	\$285.00	\$290.50	\$ 5.50	201-4190-46208
		(8) 60 min sessions:	\$365.00	\$372.00	\$ 7.00	201-4190-46208
	Stretch N' Flex	Free w/Annual Pass or one-class fee:	\$8.75	\$9.00	\$ 0.25	201-4190-46208
		10 classes:	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Cardio Fitness Plus	One-class fee:	\$8.75	\$9.00	\$ 0.25	201-4190-46208
		10 classes:	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Martial Arts	Sessions:	\$0.00	\$42.00	\$ 42.00	201-4190-46208
	Teen fitness Training		\$35.50	\$36.00	\$ 0.50	201-4190-46206
	Low-Tide Learning; Survival Foods (1-time class)	Individual:	\$12.75	\$13.00	\$ 0.25	201-4190-48004
	King Tide Trips	Individual:	\$47.75	\$48.50	\$ 0.75	201-4190-46208
	Edible Berries and Nature Walk	Individual:	\$12.75	\$13.00	\$ 0.25	201-4190-46208
	Woods Walk	Individual:	\$12.75	\$13.00	\$ 0.25	201-4190-46208
	Cardio & More Class	Free w/Annual Pass or one-class fee:	\$8.75	\$9.00	\$ 0.25	201-4190-46208
		10 classes:	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Kickboxing	Individual:	\$8.75	\$9.00	\$ 0.25	201-4190-46208
		10 classes:	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Zumba	Individual:	\$8.75	\$9.00	\$ 0.25	201-4190-46208
		10 classes:	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Yoga Flow	Individual:	\$8.75	\$9.00	\$ 0.25	201-4190-46208
		10 classes:	\$78.75	\$81.00	\$ 2.25	201-4190-46208
	Indoor Park	per child:	\$3.25	\$3.50	\$ 0.25	201-4190-46206
	Spring and Fall Art Show	small gym 10x8 booth fee:	\$38.75	\$40.00	\$ 1.25	201-4190-48004
		small gym 10x10 booth fee:	\$40.00	\$60.00	\$ 20.00	201-4190-48004
		small gym 10x10 corner booth fee:	\$60.00	\$85.00	\$ 25.00	201-4190-48004
		large gym 10x8 booth fee:	\$85.00	\$50.00	\$ (35.00)	201-4190-48004
		large gym 10x10 booth fee:	\$50.00	\$70.00	\$ 20.00	201-4190-48004
		large gym 10x10 corner booth fee:	\$70.00	\$105.00	\$ 35.00	201-4190-48004

Parks & Recreation Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Electric fee:	\$105.00	\$10.00	\$ (95.00)	201-4190-48004
	Table fee:	\$10.00	\$8.00	\$ (2.00)	201-4190-48004
	Corner booth table rental (2 tables):	\$8.00	\$14.00	\$ 6.00	201-4190-48004
	Breakfast with Santa	\$12.25	\$12.50	\$ 0.25	201-4190-46206
	My VIP and Me	\$10.25	\$6.50	\$ (3.75)	201-4190-46206
	Preschool movement and music (per session)	\$56.00	\$57.00	\$ 1.00	201-4190-46206
	Roller Skating Disco Party	\$8.00	\$8.50	\$ 0.50	201-4190-46206
	Recreation Programs that are run by <b>independent</b> contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor, <b>unless otherwise stated in their agreement.</b>				201-4190-46206, 46208, 46213, 46214, 46215
	Recreation Programs that are run by City staff (excluding youth) will set fees to cover 100% of total direct and indirect costs.				201-4190-46206, 46208, 46213, 46214, 46215
	Recreation Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events or programs are subject to change without notice.				
<b>Newport Recreation Center Programs - NON-RESIDENTS - 201 Various</b>					
	Equipment Training & Program Design (1-hour) Per person fee:	\$51.00	\$52.00	\$ 1.00	201-4190-46208
	Personal Training (1) 30 min session:	\$35.00	\$35.50	\$ 0.50	201-4190-46208
	(3) 30 min sessions:	\$95.00	\$96.50	\$ 1.50	201-4190-46208
	(6) 30 min sessions:	\$180.00	\$183.50	\$ 3.50	201-4190-46208
	(8) 30 min sessions:	\$220.00	\$224.00	\$ 4.00	201-4190-46208
	(1) 60 min session:	\$60.00	\$61.00	\$ 1.00	201-4190-46208
	(3) 60 min sessions:	\$165.00	\$168.00	\$ 3.00	201-4190-46208
	(6) 60 min sessions:	\$315.00	\$321.00	\$ 6.00	201-4190-46208
	(8) 60 min sessions:	\$400.00	\$408.00	\$ 8.00	201-4190-46208
	Stretch N' Flex Free w/Annual Pass or one-class fee:	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	10 classes:	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Cardio Fitness Plus One-class fee:	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	10 classes:	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Martial Arts Sessions:	\$0.00	\$49.50	\$ 49.50	201-4190-46208
	Teen fitness Training Individual:	\$40.75	\$41.50	\$ 0.75	201-4190-46206
	Low-Tide Learning; Survival Foods (1-time class) Individual:	\$14.75	\$15.00	\$ 0.25	201-4190-48004

Parks & Recreation Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	King Tide Trips Individual:	\$52.00	\$53.00	\$ 1.00	201-4190-46208
	Edible Berries and Nature Walk Individual:	\$14.75	\$15.00	\$ 0.25	201-4190-46208
	Woods Walk Individual:	\$14.75	\$15.00	\$ 0.25	201-4190-46208
	Cardio & More Class Free w/Annual Pass or one-class fee:	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	10 classes:	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Kickboxing Individual:	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	10 classes:	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Zumba Individual:	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	10 classes:	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Yoga Flow Individual:	\$10.25	\$10.50	\$ 0.25	201-4190-46208
	10 classes:	\$92.25	\$94.50	\$ 2.25	201-4190-46208
	Indoor Park per child:	\$3.75	\$4.00	\$ 0.25	201-4190-46206
	Spring and Fall Art Show small gym 10x8 booth fee:	\$40.00	\$40.00	\$ -	201-4190-48004
	small gym 10x10 booth fee:	\$60.00	\$60.00	\$ -	201-4190-48004
	small gym 10x10 corner booth fee:	\$85.00	\$85.00	\$ -	201-4190-48004
	large gym 10x8 booth fee:	\$50.00	\$50.00	\$ -	201-4190-48004
	large gym 10x10 booth fee:	\$70.00	\$70.00	\$ -	201-4190-48004
	large gym 10x10 corner booth fee:	\$105.00	\$105.00	\$ -	201-4190-48004
	Electric fee:	\$10.00	\$10.00	\$ -	201-4190-48004
	Table fee:	\$8.00	\$8.00	\$ -	201-4190-48004
	Corner booth table rental (2 tables):	\$14.00	\$14.00	\$ -	201-4190-48004
	Breakfast with Santa	\$15.25	\$15.50	\$ 0.25	201-4190-48004
	My VIP and Me	\$10.25	\$8.00	\$ (2.25)	201-4190-48004
	Music & Movement (per session)	\$67.00	\$68.00	\$ 1.00	201-4190-48004
	Roller Skating Disco Party	\$10.00	\$10.00	\$ -	201-4190-48004
	Recreation Programs that are run by contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor, <b>unless otherwise stated in their agreement.</b>				201-4190-46206, 46208, 46213, 46214, 46215
	Recreation Programs that are run by City staff (excluding youth) will set fees to cover 100% of total direct and indirect costs.				201-4190-46206, 46208, 46213, 46214, 46215
	Recreation Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events or programs are subject to change without notice.				

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Newport Sports Programs - NEWPORT RESIDENT - 201 Varies</u></b>					
	Youth Volleyball (per participant)	\$70.25	\$71.50	\$ 1.25	201-4190-46214
	Youth Basketball (per participant)	\$70.25	\$71.50	\$ 1.25	201-4190-46214
	Youth Indoor Soccer (per participant)	\$35.00	\$35.50	\$ 0.50	201-4190-46214
	Youth Sports Sponsorship	\$200.00	\$204.00	\$ 4.00	201-4190-46214
	Middle School Cross Country (per participant)	\$137.75	\$140.50	\$ 2.75	201-4190-46214
	Middle School Volleyball (per participant)	\$107.10	\$109.00	\$ 1.90	201-4190-46214
	Middle School Wrestling (per participant)	\$137.75	\$140.50	\$ 2.75	201-4190-46214
	Middle School Basketball (per participant)	\$137.75	\$140.50	\$ 2.75	201-4190-46214
	Middle School Track & Field (per participant)	\$137.75	\$140.50	\$ 2.75	201-4190-46214
	Middle School Sports Sponsorship	\$300.00	\$300.00	\$ -	201-4190-46214
	Parkour Camp (per participant)	\$458.00	\$467.00	\$ 9.00	201-4190-46214
	Little Ninja Parkour Camp (per participant)	\$423.25	\$431.50	\$ 8.25	201-4190-46214
	Fish, Fire, and Forage Camp (per participant)	\$580.25	\$592.00	\$ 11.75	201-4190-46214
	Intro to Mountain Biking Camp (per participant)	\$80.50	\$82.00	\$ 1.50	201-4190-46214
	Summer Basketball Camp (per participant)	\$80.50	\$82.00	\$ 1.50	201-4190-46214
	Intro to Survival Camp (per participant)	\$331.50	\$338.00	\$ 6.50	201-4190-46214
	Advance Survival Camp (per participant)	\$407.00	\$415.00	\$ 8.00	201-4190-46214
	Adventure Paddling Camp (per participant)	\$101.00	\$103.00	\$ 2.00	201-4190-46214
	Archery Camp (per participant)	\$131.50	\$134.00	\$ 2.50	201-4190-46214
	Tennis Camp (per participant)	\$80.50	\$82.00	\$ 1.50	201-4190-46214
	Skateboard Camp (per participant)	\$80.50	\$82.00	\$ 1.50	201-4190-46214
	Men's 35+ Soccer League (per participant)	\$101.00	\$103.00	\$ 2.00	201-4190-46213
	Coed Soccer League (per team)	\$40.00	\$41.00	\$ 1.00	201-4190-46213
	Adult 5-on-5 Basketball League (per team)	\$586.50	\$598.00	\$ 11.50	201-4190-46213
	Men's Softball League (per team)	\$637.50	\$650.50	\$ 13.00	201-4190-46213
	Coed Softball League (per team)	\$637.50	\$650.50	\$ 13.00	201-4190-46213
	Coast Hills Classic Mountain Bike Race (per participant)	\$61.25	\$62.50	\$ 1.25	201-4190-46215
	Agate Beach Surf Classic (per participant)	\$61.25	\$62.50	\$ 1.25	201-4190-46215
	Newport 5k Fun Runs (per participant)	\$35.75	\$36.50	\$ 0.75	201-4190-46215
	Newport Volleyball Academy (per participant per practice)	\$19.25	\$19.50	\$ 0.25	201-4190-46215
	Field Reservation (Hourly)	\$20.50	\$21.00	\$ 0.50	201-4190-46213
	Field Reservation (Day)	\$76.50	\$78.00	\$ 1.50	201-4190-46213
	Golf Simulator (Hourly)	\$40.00	\$41.00	\$ 1.00	201-4190-46213

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Dodgeball League (per team)	\$100.00	\$200.00	\$ 100.00	201-4190-46213
	E-Sports Tournament (per participant)	\$0.00	\$5.00	\$ 5.00	201-4190-46214
	Start Smart	\$0.00	\$30.00	\$ 30.00	201-4190-46214
	Spring Break Camp	\$0.00	\$295.00	\$ 295.00	201-4190-46214
	Adult Volleyball League	\$0.00	\$200.00	\$ 200.00	201-4190-46213
	Sports Programs that are run by independent contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor unless otherwise noted in their agreement.				201-4190-46214, 46213, 46215
	Sports Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46213, 46215
	Sports Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events or programs are subject to change without notice.				
	<b><u>Newport Sports Programs - NON-RESIDENT - 201 Varies</u></b>				
	Youth Volleyball (per participant)	\$91.00	\$93.00	\$ 2.00	201-4190-46214
	Youth Basketball (per participant)	\$91.00	\$93.00	\$ 2.00	201-4190-46214
	Youth Indoor Soccer (per participant)	\$50.00	\$51.00	\$ 1.00	201-4190-46214
	Youth Sports Sponsorship	\$200.00	\$204.00	\$ 4.00	201-4190-46214
	Middle School Cross Country (per participant)	\$162.25	\$165.50	\$ 3.25	201-4190-46214
	Middle School Volleyball (per participant)	\$131.50	\$134.00	\$ 2.50	201-4190-46214
	Middle School Wrestling (per participant)	\$162.25	\$165.50	\$ 3.25	201-4190-46214
	Middle School Basketball (per participant)	\$162.25	\$165.50	\$ 3.25	201-4190-46214
	Middle School Track & Field (per participant)	\$162.25	\$165.50	\$ 3.25	201-4190-46214
	Middle School Sports Sponsorship	\$300.00	\$306.00	\$ 6.00	201-4190-46214
	Parkour Camp (per participant)	\$509.00	\$519.00	\$ 10.00	201-4190-46214
	Little Ninja Parkour Camp (per participant)	\$407.00	\$415.00	\$ 8.00	201-4190-46214
	Fish, Fire, and Forage Camp (per participant)	\$427.25	\$436.00	\$ 8.75	201-4190-46214
	Intro to Mountain Biking Camp (per participant)	\$101.00	\$103.00	\$ 2.00	201-4190-46214
	Summer Basketball Camp (per participant)	\$101.00	\$103.00	\$ 2.00	201-4190-46214
	Intro to Survival Camp (per participant)	\$458.00	\$467.00	\$ 9.00	201-4190-46214
	Advance Survival Camp (per participant)	\$586.50	\$598.00	\$ 11.50	201-4190-46214
	Adventure Paddling Camp (per participant)	\$127.50	\$130.00	\$ 2.50	201-4190-46214
	Archery Camp (per participant)	\$152.00	\$155.00	\$ 3.00	201-4190-46214

<b>Parks &amp; Recreation Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
	Tennis Camp (per participant)	\$121.25	\$123.50	\$ 2.25	201-4190-46214
	Skateboard Camp (per participant)	\$121.25	\$123.50	\$ 2.25	201-4190-46214
	Men's 35+ Soccer League (per participant)	\$121.25	\$123.50	\$ 2.25	201-4190-46213
	Coed Soccer League (per team)	\$50.00	\$51.00	\$ 1.00	201-4190-46213
	Adult 5-on-5 Basketball League (per team)	\$586.50	\$598.00	\$ 11.50	201-4190-46213
	Men's Softball League (per team)	\$637.50	\$650.50	\$ 13.00	201-4190-46213
	Coed Softball League (per team)	\$637.50	\$650.50	\$ 13.00	201-4190-46213
	Coast Hills Classic Mountain Bike Race (per participant)	\$61.25	\$62.50	\$ 1.25	201-4190-46215
	Agate Beach Surf Classic (per participant)	\$61.25	\$62.50	\$ 1.25	201-4190-46215
	Newport 5k Fun Runs (per participant)	\$35.75	\$36.50	\$ 0.75	201-4190-46215
	Newport Volleyball Academy (per participant per practice)	\$25.50	\$26.00	\$ 0.50	201-4190-46215
	Field Reservation (Hourly)	\$25.50	\$26.00	\$ 0.50	201-4190-46213
	Field Reservation (Day)	\$102.00	\$104.00	\$ 2.00	201-4190-46213
	Golf Simulator (Hourly)	\$50.00	\$51.00	\$ 1.00	201-4190-46213
	Dodgeball League (per team)	\$100.00	\$200.00	\$ 100.00	201-4190-46213
	E-Sports Tournament (per participant)	\$0.00	\$5.00	\$ 5.00	201-4190-46214
	Start Smart	\$0.00	\$30.00	\$ 30.00	201-4190-46214
	Spring Break Camp	\$0.00	\$295.00	\$ 295.00	201-4190-46214
	Adult Volleyball League	\$0.00	\$200.00	\$ 164.25	201-4190-46213
	Sports Programs that are run by independent contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor unless otherwise noted in their agreement.				201-4190-46214, 46213, 46215
	Sports Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46213, 46215
	Sports Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events, or programs are subject to change without notice.				
<b>Aquatic Center Only Rental Fees – NEWPORT RESIDENTS - 46254</b>					
	Rentals:				
	1-20	\$117.25	\$117.50	\$ 0.25	201-4190-46254
	21-40	\$137.50	\$139.00	\$ 1.50	201-4190-46254
	41-80	\$158.00	\$160.00	\$ 2.00	201-4190-46254
	61-80	\$182.50	\$185.00	\$ 2.50	201-4190-46254

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	81-100	\$202.75	\$203.00	\$ 0.25	201-4190-46254
	Contractual Team Lane Fee	\$5.00	\$5.50	\$ 0.50	201-4190-46254
	Lane Rental	\$25.50	\$25.75	\$ 0.25	201-4190-46254
	Rental outside of normal operating hours will be the standard rental rate plus additional staff fee per lifeguard per hour.	\$19.75	\$20.00	\$ 0.25	201-4190-46254
	Swim meet fees = \$3.50 per participant per day (a day is defined as any hours up to 10 hours in a 12:00 am to 11:59 pm period that the pool is utilized for a swim meet, including set-up, the swim meet, clean-up, and after swim meet events).				201-4190-46254
	Nonprofit rentals will be at 50% of the normal rental fee.				
	Fees for classes, events, or programs are subject to change without notice.				
<b>Aquatic Center Only Rental Fees – NON-RESIDENTS - 46254</b>					
	Rentals:				
	1-20	\$141.75	\$142.00	\$0.25	201-4190-46254
	21-40	\$168.25	\$168.50	\$0.25	201-4190-46254
	41-80	\$192.75	\$193.00	\$0.25	201-4190-46254
	61-80	\$219.25	\$219.50	\$0.25	201-4190-46254
	81-100	\$243.78	\$244.00	\$0.22	201-4190-46254
	Contractual Team Lane Fee	\$5.00	\$5.25	\$0.25	201-4190-46254
	Lane Rental	\$25.50	\$25.75	\$0.25	201-4190-46254
	Rental outside of normal operating hours will be the standard rental rate plus additional staff fee per lifeguard per hour.	\$19.75	\$20.00	\$0.25	201-4190-46254
	Swim meet fees = \$3.50 per participant per day (a day is defined as any hours up to 10 hours in a 12:00 am to 11:59 pm period that the pool is utilized for a swim meet, including set-up, the swim meet, clean-up, and after swim meet events).				201-4190-46254
	Nonprofit rentals will be at 50% of the normal rental fee.				
	Fees for classes, events, or programs are subject to change without notice.				
<b>Aquatic Center Only Lesson Fees – NEWPORT RESIDENTS - 46252</b>					
	Group Swim Lessons	\$60.00	\$60.50	\$0.50	201-4190-46252
	Private Swim Lessons - 1/2 hour	\$80.00	\$81.00	\$1.00	201-4190-46252
	*For semi private swim lessons, both students must pay the full private lesson fee.	\$72.00	\$73.00	\$1.00	201-4190-46252
	Swim lesson clinic	\$15.25	\$15.50	\$0.25	201-4190-46252

**Parks & Recreation Fees and Charges**

Services Description		2025-26	2026-2027	Changed	GL Account
Aqua Interval	1 class fee	\$8.50	\$9.00	\$0.50	201-4190-46252
	10 classes	\$78.00	\$81.00	\$3.00	201-4190-46252
Aqua Boot Camp, Deep Water Workout, Move 4 Life	1 class fee	\$8.50	\$9.00	\$0.50	201-4190-46252
	10 classes	\$78.00	\$78.75	\$0.75	201-4190-46252
Fees for classes, events, or programs are subject to change without notice.					
<b>Aquatic Center Only Lesson Fees – NON-RESIDENTS - 46252</b>					
Group Swim Lessons		\$75.00	\$76.00	\$1.00	201-4190-46252
Private Swim Lessons - 1/2 hour		\$95.00	\$96.00	\$1.00	201-4190-46252
*For semi private swim lessons, both students must pay the full private lesson fee.					
Swim lesson clinic		\$19.25	\$19.50	\$0.25	201-4190-46252
Aqua Interval	1 class fee	\$10.00	\$10.50	\$0.50	201-4190-46252
	10 classes	\$91.75	\$94.50	\$2.75	201-4190-46252
Aqua Boot Camp, Deep Water Workout, Move 4 Life	1 class fee	\$10.00	\$10.50	\$0.50	201-4190-46252
	10 classes	\$91.75	\$94.00	\$2.25	201-4190-46252
Fees for classes, events, or programs are subject to change without notice.					
<b>Aquatic Center Only Program Fees – NEWPORT RESIDENT - 46256</b>					
Egg Dive		\$9.00	\$9.25	\$ 0.25	201-4190-46256
Back to School Splash		\$9.00	\$9.25	\$ 0.25	201-4190-46256
Spring Break Splash Specials		\$9.00	\$9.25	\$ 0.25	201-4190-46256
Spooky Swim		\$9.00	\$9.25	\$ 0.25	201-4190-46256
Winter Carnival		\$11.00	\$11.25	\$ 0.25	201-4190-46256
Community CPR Class		\$100.00	\$101.00	\$ 1.00	201-4190-46252
Fun Fridays		\$9.00	\$9.25	\$ 0.25	201-4190-46256
Under the Sea		\$11.00	\$11.25	\$ 0.25	201-4190-46256
Splish Splash Story Time		\$9.00	\$9.25	\$ 0.25	201-4190-46256
Santa Swim		\$9.00	\$9.25	\$ 0.25	201-4190-46256
Water Safety Day & Splash Bash		\$9.00	\$9.25	\$ 0.25	201-4190-46256
Dive-In Movies		\$9.00	\$9.25	\$ 0.25	201-4190-46256
Introduction to Snorkeling		\$76.50	\$77.50	\$ 1.00	201-4190-46256
Noon Year's Eve		\$9.00	\$9.25	\$ 0.25	201-4190-46256
Mermaid School		\$70.25	\$71.25	\$ 1.00	201-4190-46256
Lifeguard Certification Class		\$175.00	\$177.00	\$ 2.00	201-4190-46256
Scuba certification class		\$612.00	\$618.00	\$ 6.00	201-4190-46256

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	Aquatic Programs that are run by contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor <b>unless otherwise noted in their agreement.</b>				201-4190-46256
	Aquatic Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46256
	Aquatic Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events, or programs are subject to change without notice.				
<b>Aquatic Center Only Program Fees – NON-RESIDENT - 46256</b>					
	Egg Dive	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Back to School Splash	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Spring Break Splash Specials	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Spooky Swim	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Winter Carnival	\$13.25	\$13.50	\$ 0.25	201-4190-46256
	Community CPR Class	\$115.00	\$116.00	\$ 1.00	201-4190-46252
	Fun Fridays	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Under the Sea	\$13.25	\$13.50	\$ 0.25	201-4190-46256
	Splish Splash Story Time	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Santa Swim	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Water Safety Day & Splash Bash	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Dive-In Movies	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Introduction to Snorkeling	\$90.75	\$91.75	\$ 1.00	201-4190-46256
	Noon Year's Eve	\$11.00	\$11.25	\$ 0.25	201-4190-46256
	Mermaid School	\$80.50	\$81.50	\$ 1.00	201-4190-46256
	Lifeguard Certification Class	\$185.00	\$187.00	\$ 2.00	201-4190-46256
	Scuba certification class	\$637.50	\$644.00	\$ 6.50	201-4190-46256
	Aquatic Programs that are run by contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor <b>unless otherwise noted in their agreement.</b>				201-4190-46256
	Aquatic Programs that are run by City staff (excluding youth programs) will set fees to cover 100% of total direct and indirect costs.				201-4190-46256

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
	Aquatic Programs will be added/removed on a periodic basis in consideration of participation and budget levels.				
	Fees for classes, events, or programs are subject to change without notice.				
<b><u>Newport 60+ Center Membership Rates - NEWPORT RESIDENT - 46257</u></b>					
	Annual Membership - All Access	\$39.50	\$40.00	\$0.50	201-4190-46257
	Annual Social Membership	\$10.75	\$11.00	\$0.25	201-4190-46257
	One Month pass	\$7.75	\$8.00	\$0.25	201-4190-46257
	3 Month pass	\$19.25	\$19.50	\$0.25	201-4190-46257
	Drop In	\$3.00	\$3.25	\$0.25	201-4190-46257
	Annual Pass Discount				
	Any 2 at 10%				
	Fees for classes, events, or programs are subject to change without notice.				
<b><u>Newport 60+ Center Membership Rates- NON-RESIDENT - 46257</u></b>					
	Annual Membership - All Access	\$45.50	\$46.00	\$0.50	201-4190-46257
	Annual Social Membership	\$15.25	\$15.50	\$0.25	201-4190-46257
	One Month pass	\$9.25	\$9.50	\$0.25	201-4190-46257
	3 Month pass	\$25.25	\$25.50	\$0.25	201-4190-46257
	Drop In	\$3.75	\$4.00	\$0.25	201-4190-46257
	Annual Pass Discount				
	Any 2 at 10%				
	Fees for classes, events, or programs are subject to change without notice.				
<b><u>Newport 60+ Center Facility Rental Rates - 46258</u></b>					
	1. Non-Profit/Civic Organizations/Senior Program Rental				
	For groups from in and out of City, open to the public, or with a 501(c)(3) status. These rates are 50% off the Public/Private/For-Profit rental fee.				
	Examples include: County, state, civic non-profit agencies, churches				
	MP Room	\$22.75	\$23.00	\$ 0.25	201-4190-46258
	Lounge	\$14.75	\$15.00	\$ 0.25	201-4190-46258
	Education Room	\$7.15	\$7.50	\$ 0.35	201-4190-46258
	Wellness Center	\$17.75	\$18.00	\$ 0.25	201-4190-46258

**Parks & Recreation Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
2.	Public/Private/For-Profit Rental				
	For groups where activity is private in nature, and not open to the general public				
	Examples include: weddings, family reunions, political meetings, sales meetings				
	MP Room	\$45.50	\$46.00	\$0.50	201-4190-46258
	Lounge	\$19.50	\$20.00	\$0.50	201-4190-46258
	Prep Kitchen	\$8.25	\$8.50	\$0.25	201-4190-46258
	Education Room	\$15.50	\$16.00	\$0.50	201-4190-46258
	Wellness Center	\$35.00	\$35.50	\$0.50	201-4190-46258
	Billiards Room	\$12.50	\$13.00	\$0.50	201-4190-46258
3.	Public/Private/For-Profit <b>Standard</b> Rental				
	For groups where activity is private in nature, and not open to the general public				
	Examples include: weddings, family reunions, political meetings, sales meetings				
	MP Room	\$54.50	\$55.00	\$0.50	201-4190-46258
	Lounge	\$23.00	\$23.50	\$0.50	201-4190-46258
	Prep Kitchen	\$9.50	\$10.00	\$0.50	201-4190-46258
	Education Room	\$18.50	\$19.00	\$0.50	201-4190-46258
	Wellness Center	\$42.00	\$42.50	\$0.50	201-4190-46258
	Billards Room	\$15.00	\$15.50	\$0.50	201-4190-46258
4.	Storage Rental (Per Month)				
	60+ Storage (Large) 6' x 8', 5' x 7'	\$19.25	\$19.50	\$0.25	201-4190-46258
	60+ Storage (Medium) 30" x 57"	\$15.25	\$15.50	\$0.25	201-4190-46258
	60+ Storage (Small) 29" x 23"-32"	\$9.25	\$9.50	\$0.25	201-4190-46258
	60+ Storage (Other) 29" x 23"-32"	\$9.25	\$9.50	\$0.25	201-4190-46258
5.	Equipment Rental Non-Resident				
	Sound System	\$27.50	\$28.00	\$0.50	201-4190-46258
	TV Monitor	\$27.50	\$28.00	\$0.50	201-4190-46258
	Coffee Maker	\$27.50	\$28.00	\$0.50	201-4190-46258

### Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	6. Equipment Rental Resident				
	Sound System	\$23.25	\$23.50	\$0.25	201-4190-46258
	TV Monitor	\$23.25	\$23.50	\$0.25	201-4190-46258
	Coffee Maker	\$23.25	\$23.50	\$0.25	201-4190-46258
	<b><u>Newport 60+ Center Program/Trip Fees - 46257 &amp; 46259</u></b>				
	Asian Celebration, Eugene, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Beaver Creek Natural Area, Seal Rock	\$5.50	\$6.00	\$0.50	201-4190-46259
	Benton County Historical Museum, Corvallis, OR	\$21.50	\$22.00	\$0.50	201-4190-46259
	Beverly Beach State Park, Newport	\$5.50	\$6.00	\$0.50	201-4190-46259
	Brooks Gardens Peonies & Schreiner's Iris Garden, Salem, OR	\$32.50	\$33.00	\$0.50	201-4190-46259
	Brownsville Antique Faire, Brownsville, OR	\$21.50	\$22.00	\$0.50	201-4190-46259
	Candy Cane Express, Garibaldi, OR	\$69.00	\$70.00	\$1.00	201-4190-46259
	Carriage Me Back, Brownsville, OR (cancelled)	\$37.53	\$38.00	\$0.48	201-4190-46259
	Chinook Winds Casino, Lincoln City, OR	\$15.75	\$16.00	\$0.25	201-4190-46259
	Civil War Reenactment: Battle for Clatsop County, Astoria, OR	\$48.00	\$48.50	\$0.50	201-4190-46259
	Discovery Loop/Giant Spruce Trail, Yachats	\$10.75	\$11.00	\$0.25	201-4190-46259
	Drift Creek Falls Trail, Lincoln City	\$10.75	\$11.00	\$0.25	201-4190-46259
	Evergreen Aviation & Space Museum, McMinnville, OR	\$37.25	\$38.00	\$0.75	201-4190-46259
	Fall Splendor Excursion, Rockaway Beach, OR	\$48.00	\$48.50	\$0.50	201-4190-46259
	Farm Fest & Plowing Competition, McMinnville, OR	\$32.50	\$33.00	\$0.50	201-4190-46259
	French Prairie Pumpkin Patch, Pig Races, St. Paul, OR	\$42.25	\$43.00	\$0.75	201-4190-46259
	Gerdemann Botanic Preserve, Yachats	\$5.50	\$6.00	\$0.50	201-4190-46259
	Heceta Head, Florence	\$10.75	\$11.00	\$0.25	201-4190-46259
	Historic Carousel & Museum, Albany, OR	\$21.50	\$22.00	\$0.50	201-4190-46259
	Holiday Lights @ Shore Acres, Coos Bay, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	John Maré Woodland Loop, Waldport	\$5.50	\$6.00	\$0.50	201-4190-46259
	McKenzie River Lavender Bloom, Springfield, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Mt. Angel Oktoberfest, Mt. Angel, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Olalla Reservoir Trail, Toledo	\$10.75	\$11.00	\$0.25	201-4190-46259
	Oregon Coast Trail 804, Yachats	\$10.75	\$11.00	\$0.25	201-4190-46259
	Oregon Coastal Excursion, Rockaway Beach, OR	\$48.00	\$48.50	\$0.50	201-4190-46259
	Oregon State Fair, Salem, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Scandinavian Festival, Junction City, OR	\$21.50	\$22.00	\$0.50	201-4190-46259
	Silverton Christmas Market-Oregon Garden, Silverton, OR	\$42.25	\$43.00	\$0.75	201-4190-46259

<b>Parks &amp; Recreation Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	South Beach State Park	\$5.50	\$6.00	\$0.50	201-4190-46259
	Strawberry Festival, Lebanon, OR	\$32.50	\$33.00	\$0.50	201-4190-46259
	Valley River Center Shopping Trip, Eugene, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Volksfest, Mt. Angel, OR	\$26.50	\$27.00	\$0.50	201-4190-46259
	Wooden Shoe Tulip Festival, Woodburn, OR	\$37.25	\$38.00	\$0.75	201-4190-46259
	60+ Center Programs/Trips that are run by City staff or volunteers will set fees to cover 100% of total direct and indirect costs.				201-4190-46259
	60+ Center Programs/Trips will be added/removed on a periodic basis in consideration of participation and budget levels.				
	60+ Center resident patrons will receive a \$5.00 resident discount for trips costing \$20 or more. All patrons attending trips under \$20 will pay the full trip price.				
	Fees for classes, events, or programs are subject to change without notice.				

<b>Parks &amp; Recreation Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
<b><u>Newport Parks Maintenance - Fees 48001</u></b>					
	Memorial Bench Fee	\$2,500.00	\$2,500.00	\$0.00	711-7101-48001
	City Mitigation Tree Fund	\$250.00	\$250.00	\$0.00	711-7101-48001

<b>Police Fees and Charges</b>									
Services Description	2025-26			2026-2027			Changed	GL Account	
	0 – 10 days	11-20 Days	21-30 Days	0 – 10 days	11-20 Days	21-30 Days			
<b>Parking Bail Schedule – If Paid Within the Timeframe Noted - 46006</b>									
<b>Violation</b>	<b>0 – 10 days</b>	<b>11-20 Days</b>	<b>21-30 Days</b>	<b>0 – 10 days</b>	<b>11-20 Days</b>	<b>21-30 Days</b>			
Overtime parking	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
Citation for Meter Violation	\$30.00	\$60.00	\$95.00	\$30.00	\$60.00	\$95.00		211-4550-46006	
Facing traffic	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
Backed into angle	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
Bus/taxi zone	\$10.00	\$25.00	\$50.00	\$10.00	\$25.00	\$50.00		211-4550-46006	
Double parked	\$20.00	\$45.00	\$65.00	\$20.00	\$45.00	\$65.00		211-4550-46006	
No parking	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Tow zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Yellow zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Green zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
72 hour violation	\$100.00	\$205.00	\$400.00	\$100.00	\$205.00	\$400.00		211-4550-46006	
Fire hydrant	\$75.00	\$105.00	\$205.00	\$75.00	\$105.00	\$205.00		211-4550-46006	
Handicapped permit	\$250.00	\$325.00	\$450.00	\$250.00	\$325.00	\$450.00		211-4550-46006	
Improper parking	\$15.00	\$30.00	\$55.00	\$15.00	\$30.00	\$55.00		211-4550-46006	
Displaying vehicle for sale	\$45.00	\$90.00	\$130.00	\$45.00	\$90.00	\$130.00		211-4550-46006	
Parking in fire zone	\$40.00	\$85.00	\$125.00	\$40.00	\$85.00	\$125.00		211-4550-46006	
Nuisance vehicle	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00		211-4550-46006	
<b>Vehicle Impoundment Fee - 46004</b>									
		\$100.00			\$100.00		\$0.00	101-1900-46004	
<b>Vehicle Immobilization - 46004</b>									
		\$50.00			\$50.00		\$0.00	101-1900-46004	
<b>Traffic Citation Assessment Fee - 46004</b>									
		\$10.00			\$10.00		\$0.00	101-1900-46004	
<b>Firearms Discharge Permit - 46004</b>									
		\$50.00			\$50.00		\$0.00	101-1900-46004	
<b>Police Reports - 46409</b>									
Police reports up to 10 pages		\$15.00			\$15.00		\$0.00	101-1900-46409	
Each Additional Page		\$0.50			\$0.50		\$0.00	101-1900-46409	
Copy of police photographs on CD		\$20.00			\$20.00		\$0.00	101-1900-46409	
Police body camera recording, plus redaction costs (if required)		\$35.00			\$35.00		\$0.00	101-1900-46409	
Video Redaction per hour		\$45.00			\$45.00		\$0.00	101-1900-46409	
CAD Incident Response Reports		\$10.00			\$10.00		\$0.00	101-1900-46409	
Address/Name Records Checks up to 10 pages		\$10.00			\$10.00		\$0.00	101-1900-46409	
Each additional page		\$0.50			\$0.50		\$0.00	101-1900-46409	
<b>Taxicab Fees - 46405</b>									
Taxicab endorsement application fee added to business license (0-10 drivers)		\$100.00			\$100.00		\$0.00	101-1900-46405	
Taxicab endorsement application fee added to business license (11+ drivers)		\$150.00			\$150.00		\$0.00	101-1900-46405	
Taxicab endorsement annual renewal fee (0-10 drivers)		\$100.00			\$100.00		\$0.00	101-1900-46405	
Taxicab endorsement annual renewal fee (11+ drivers)		\$150.00			\$150.00		\$0.00	101-1900-46405	

Police Fees and Charges						
Services Description	2025-26	2026-2027	Changed	GL Account		
Taxicab driver fingerprinting fee	\$0.00	\$0.00	\$0.00	101-1900-46405		
Temporary taxicab driver's permit	\$0.00	\$0.00	\$0.00	101-1900-46405		
Taxicab driver permit application fee	\$0.00	\$25.00	\$25.00	101-1900-46405		
<b>Liquor Licenses - 46406</b>						
New applications	\$100.00	\$100.00	\$0.00	101-1900-46406		
Change of ownership	\$75.00	\$75.00	\$0.00	101-1900-46406		
Change of location	\$75.00	\$75.00	\$0.00	101-1900-46406		
Change of privilege	\$75.00	\$75.00	\$0.00	101-1900-46406		
Renewal	\$35.00	\$35.00	\$0.00	101-1900-46406		
Temporary license	\$35.00	\$35.00	\$0.00	101-1900-46406		
Off premises fee	\$35.00	\$35.00	\$0.00	101-1900-46406		
<b>Medical &amp; Recreational Marijuana Fees - 46405</b>						
Medical marijuana facilities endorsement						
Application/surcharge fee	\$100.00	\$100.00	\$0.00	101-1900-46405		
Background checks of each employee	\$35.00	\$35.00	\$0.00	101-1900-46405		
Annual renewal fee	\$40.00	\$40.00	\$0.00	101-1900-46405		
Recreational marijuana facilities endorsement						
Application/surcharge fee	\$100.00	\$100.00	\$0.00	101-1900-46405		
Background checks of each employee	\$35.00	\$35.00	\$0.00	101-1900-46405		
Annual renewal fee	\$40.00	\$40.00	\$0.00	101-1900-46405		

Parking Fees and Charges									
Services Description	2025-26			2026-2027			Changed	GL Account	
	One-time	Monthly	Annual	One-time	Monthly	Annual			
<b>Parking Permit - Daily during Peak season May through October</b>									
Zone A Permit	N/A	\$ 45.00	N/A	N/A	\$ 45.00	N/A	\$0.00	211-4550-46414	
Zone B Permit	N/A	\$ 45.00	N/A	N/A	\$ 45.00	N/A	\$0.00	211-4550-46414	
Zone C Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$0.00	211-4550-46414	
Zone D Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$0.00	211-4550-46414	
Zone E Permit	N/A	\$ -	\$ -	N/A	\$ 35.00	\$ 250.00	\$35.00	211-4550-46414	
Commercial Fishing Community Permit	N/A	\$ 45.00	N/A	N/A	\$ 45.00	N/A	\$0.00	211-4550-46414	
Commercial Fishing Community Single Use Permit	\$ 10.00			\$ 10.00			\$0.00	211-4550-46414	
Recreational Fishing Charter Day Permit	\$ 8.00			\$ 8.00			\$0.00	211-4550-46414	
Residential Permit (All Zones)	\$ -			\$ 35.00			\$35.00	211-4550-46414	
Lodging Day Permit	\$ 10.00			\$ 10.00			\$0.00	211-4550-46414	
Temporary Courtesy Permit (Up to 7 days)									
<b>Parking Permit - Weekends during off-season November through April</b>									
Zone A Permit	N/A	\$ 15.00	N/A	N/A	\$ 15.00	N/A	\$0.00	211-4550-46414	
Zone B Permit	N/A	\$ 15.00	N/A	N/A	\$ 15.00	N/A	\$0.00	211-4550-46414	
Zone C Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$0.00	211-4550-46414	
Zone D Permit	N/A	\$ 25.00	\$ 100.00	N/A	\$ 25.00	\$ 100.00	\$0.00	211-4550-46414	
Zone E Permit	N/A	\$ -	\$ -	N/A	\$ 15.00	\$ 250.00	\$15.00	211-4550-46414	
Commercial Fishing Community Permit	N/A	\$ 15.00	N/A	N/A	\$ 15.00		\$0.00	211-4550-46414	
Commercial Fishing Community Single Use Permit	\$ 10.00			\$ 10.00			\$0.00	211-4550-46414	
Recreational Fishing Charter Day Permit	\$ 8.00			\$ 8.00			\$0.00	211-4550-46414	
Residential Permit (All Zones)	\$ -			\$ 35.00			\$35.00	211-4550-46414	
Lodging Day Permit	\$ 10.00			\$ 10.00			\$0.00	211-4550-46414	
Temporary Courtesy Permit (Up to 7 days)									
<b>Bayfront Meter Rates - Daily during peak season May through October and weekends during off-season November through April</b>									
Hourly Meter Rates (where posted)	\$1.00			\$1.00			\$0.00	211-4550-46412	
<b>Bayfront Payment in Lieu of Required Parking -</b>									
Additional Demand (per stall fee)									
1 to 5 spaces	\$0.00	each		\$ -	each		\$0.00	211-4550-46409	
6 to 10 spaces	\$5,000.00	each		\$ 5,000.00	each		\$0.00	211-4550-46409	
11 to 15 spaces	\$7,500.00	each		\$ 7,500.00	each		\$0.00	211-4550-46409	
16 to 20 spaces	\$10,000.00	each		\$ 10,000.00	each		\$0.00	211-4550-46409	

Public Works Utility Fees and Charges					
	Services Description	2025-26	2026-2027	Changed	GL Account
	<b>Water Utility Rates and Charges</b>				
	<b>Connection Fee and Street Opening Fee - Section 8-1</b>				
	A. Installing a water meter to an existing service meter size:				
	Meter Size	Connection Fee	Connection Fee		
	5/8" x 3/4" meter to an existing 5/8" x 3/4" service	\$396.00	\$416.00	\$20.00	601-3390-45503
	1" meter to an existing 1" service	\$457.00	\$480.00	\$23.00	601-3390-45503
	1.5" meter to an existing 1.5" service	\$1,890.00	\$1,985.00	\$95.00	601-3390-45503
	2" meter or larger	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	Meter installation charges to convert from smaller meter/service, to larger or smaller service	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	B. Meter removal charge (charge to remove meter on customer request):				
	Meter Size	Removal Fee	Removal Fee		
	5/8" x 3/4"	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	1"	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	1.5"	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	2" to 4"	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	6" or larger	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	C. The fee for a new connection to the water system is based on the size of service. The fees for new connections are:				
	Meter Size	Connection Fee	Connection Fee		
	5/8" x 3/4"	\$3,187.00	\$3,346.00	\$159.00	601-3390-45503
	1 inch	\$3,706.00	\$3,891.00	\$185.00	601-3390-45503
	Larger than 1 inch	Actual cost plus 10%	Actual cost plus 10%		601-3390-45503
	D. If cutting and restoration of asphalt streets is necessary, actual costs of the repair plus 10% will be added to the above costs.				
	<b>Miscellaneous Charges - Section 8-3</b>				
	A. Account change fee. Will be charged at each new account setup, or each change of existing account into new account holder, or property owner name.	\$31.00	\$33.00	\$2.00	601-3390-48001
1401	B. The reconnection fee following a for-cause (delinquent payment or other cause) disconnect.	\$54.00	\$57.00	\$3.00	601-3390-48001
	C. City test water meter by customer request (refunded if test indicates meter reads higher than correct, meters are specified to be 99.87% accurate).	\$42.00	\$44.00	\$2.00	601-3390-48001
	D. Test compound water meter if requested by customer.	Actual cost plus 10%	Actual cost plus 10%		
	E. Tamper fee (1st step).	\$122.00	\$128.00	\$6.00	601-3390-48001
	F. Tamper fee with meter lock off (2nd step).	\$183.00	\$192.00	\$9.00	601-3390-48001
	G. Remove meter due to tampering/meter re-install fee (3rd step).	\$518.00	\$544.00	\$26.00	601-3390-48001
	H. Penalty fee replacing a damaged meter/component (due to tampering).	Actual cost plus 10%	Actual cost plus 10%		601-3390-48001

Public Works Utility Fees and Charges							
	Services Description	2025-26		2026-2027		Changed	GL Account
1901	I. Late fees on past due balances (starts on 16th day).	2% per month applied to the unpaid portion of the customer's bill		2% per month applied to the unpaid portion of the customer's bill			601-3390-48001
	<i>* Illegal conduct will be documented and referred for prosecution. See ORS 164.365 Criminal Mischief in the First Degree. Fee is not a civil compromise.</i>						
	<b>Rates for Water Service Within the City - Section 8-4</b>						
	The rates in this Subsection 4 apply to all service areas.						
	The minimum monthly charge shall be based on the size of each meter except as otherwise defined within this section.						
	The minimum charge for unmetered fire suppression systems shall be based upon the size of the service line entering the property.						
	A. The charges in this Subsection 4.A apply within the City of Newport.						
	Meter Size	Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
	<b>Single-family residence</b>						
123	5/8" or 3/4"	\$29.11		\$30.57	\$1.46		601-3390-45501
124	1"	\$38.66		\$40.59	\$1.93		601-3390-45501
125	1 1/4" or 1 1/2"	\$58.85		\$61.79	\$2.94		601-3390-45501
126	2"	\$100.77		\$105.81	\$5.04		601-3390-45501
127	3"	\$150.42	\$6.29	\$157.94	\$7.52		601-3390-45501
128	4"	\$249.81		\$262.30	\$12.49		601-3390-45501
129	6"	\$415.52		\$436.30	\$20.78		601-3390-45501
130	8" or larger	\$664.62		\$697.85	\$33.23		601-3390-45501

Public Works Utility Fees and Charges							
	Services Description	2025-26		2026-2027		Changed	GL Account
	<b>Single-family residence - low income qualified - 30% discount</b>						
	5/8" or 3/4"	\$20.38		\$21.40		\$1.02	601-3390-45501
	1"	\$27.06		\$28.41		\$1.35	601-3390-45501
	1 1/4" or 1 1/2"	\$41.20		\$43.25		\$2.05	601-3390-45501
	2"	\$70.54	\$4.40	\$74.07	\$4.62	\$3.53	601-3390-45501
	3"	\$105.29		\$110.56		\$5.27	601-3390-45501
	4"	\$174.87		\$183.61		\$8.74	601-3390-45501
	6"	\$290.86		\$305.41		\$14.55	601-3390-45501
	8" or larger	\$465.23		\$488.50		\$23.27	601-3390-45501
	<b>Multi-family residential</b>						
131	5/8" or 3/4"	\$29.11		\$30.57		\$1.46	601-3390-45501
132	1"	\$38.66		\$40.59		\$1.93	601-3390-45501
133	1 1/4" or 1 1/2"	\$58.85		\$61.79		\$2.94	601-3390-45501
134	2"	\$100.77	\$6.29	\$105.81	\$6.60	\$5.04	601-3390-45501
135	3"	\$150.42		\$157.94		\$7.52	601-3390-45501
136	4"	\$249.81		\$262.30		\$12.49	601-3390-45501
137	6"	\$415.52		\$436.30		\$20.78	601-3390-45501
138	8" or larger	\$664.62		\$697.85		\$33.23	601-3390-45501
	<b>Commercial</b>						
139	5/8" or 3/4"	\$35.75		\$37.54		\$1.79	601-3390-45501
140	1"	\$47.45		\$49.82		\$2.37	601-3390-45501
141	1 1/4" or 1 1/2"	\$72.33		\$75.95		\$3.62	601-3390-45501
142	2"	\$123.81	\$7.35	\$130.00	\$7.72	\$6.19	601-3390-45501
143	3"	\$184.78		\$194.02		\$9.24	601-3390-45501
144	4"	\$307.18		\$322.54		\$15.36	601-3390-45501
145	6"	\$511.50		\$537.08		\$25.58	601-3390-45501
146	8" or larger	\$817.30		\$858.17		\$40.87	601-3390-45501
	<b>Rates for Water Service Outside the City - Section 8-5</b>						
	B. The charges in this subsection 5 apply outside the City of Newport.						
	Meter Size	Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
	<b>Single-family residence</b>						
152	5/8" or 3/4"	\$55.52	\$6.29	\$58.30	\$6.60	\$2.78	601-3390-45501
153	1"	\$75.63		\$79.41		\$3.78	601-3390-45501
154	1 1/4" or 1 1/2"	\$105.11		\$110.37		\$5.26	601-3390-45501
155	2"	\$185.31		\$194.58		\$9.27	601-3390-45501
156	3"	\$275.74		\$289.53		\$13.79	601-3390-45501
157	4"	\$452.56		\$475.19		\$22.63	601-3390-45501
158	6"	\$753.66		\$791.34		\$37.68	601-3390-45501
159	8" or larger	\$1,204.16		\$1,264.37		\$60.21	601-3390-45501

Public Works Utility Fees and Charges						
	Services Description	2025-26		2026-2027	Changed	GL Account
	<b>Multi-family residential</b>					
160	5/8" or 3/4"	\$55.52	\$6.29	\$58.30	\$2.78	601-3390-45501
161	1"	\$75.63		\$79.41	\$3.78	601-3390-45501
162	1 1/4" or 1 1/2"	\$105.11		\$110.37	\$5.26	601-3390-45501
163	2"	\$185.31		\$194.58	\$9.27	601-3390-45501
164	3"	\$275.74		\$289.53	\$13.79	601-3390-45501
165	4"	\$452.56		\$475.19	\$22.63	601-3390-45501
166	6"	\$753.66		\$791.34	\$37.68	601-3390-45501
167	8" or larger	\$1,204.16		\$1,264.37	\$60.21	601-3390-45501
	<b>Commercial</b>					
168	5/8" or 3/4"	\$57.62	\$7.35	\$60.50	\$2.88	601-3390-45501
169	1"	\$78.49		\$82.41	\$3.92	601-3390-45501
170	1 1/4" or 1 1/2"	\$109.08		\$114.53	\$5.45	601-3390-45501
171	2"	\$192.30		\$201.92	\$9.62	601-3390-45501
172	3"	\$286.14		\$300.45	\$14.31	601-3390-45501
173	4"	\$469.63		\$493.11	\$23.48	601-3390-45501
174	6"	\$782.10		\$821.21	\$39.11	601-3390-45501
175	8" or larger	\$1,249.60		\$1,312.08	\$62.48	601-3390-45501
	<b>Temporary Service Through Fire Hydrant - Section 8-6</b>					
	Fire hydrant temporary service installation (hydrant meter)	\$495.00		\$200.00	(\$295.00)	601-3390-45503
	Monthly charge (no usage included)	\$382.00		\$200.00	(\$182.00)	601-3390-45503
	Usage (billed monthly)	\$11.00 per 1,000		\$33.00 per 1,000	\$22.00	601-3390-45503
	Hydrant tampering/illegal connection	\$530.00		\$557.00	\$27.00	601-3390-45503
	<b>Water Purchased and Privately Transported - Section 8-7</b>					
	The amount charged for water purchased and transported by the purchaser directly from any authorized city facility is \$33 per 1,000 gallons.	\$11.00 per 1,000		\$33.00 per 1000	\$22.00	601-3390-45501
	<b>Right of Way Permit Review Fee - Section 8-8</b>					
	Right of way permit review fee.	\$53.00		\$56.00	\$3.00	601-3390-48001
	<b>Wastewater Utility Rates and Charges</b>					
	<b>Connection Fee - Section 8-9</b>					
	A. Sewer lateral inspection fee per connection.	\$244.00		\$256.00	\$12.00	602-3490-48001
	<b>Metered Rates - Section 8-10</b>					
	The charges imposed in this Subsection 1 apply to properties that have sanitary sewer service.					

Public Works Utility Fees and Charges							
	Services Description	2025-26		2026-2027		Changed	GL Account
	<b>A-1. Single-family residences and duplexes within City limits</b>						
501		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
601	The charge for sewer service for single-family dwellings and duplexes within city limits shall be \$45.97 per month, plus \$11.79 per 1,000 gallons of water usage.	\$43.78	\$11.23	\$45.97	\$11.79	\$2.19	602-3490-45505
	<b>A-2. Single-family residences and duplexes within City limits (low income qualified)</b>						
		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
	The charge for sewer service for single-family dwellings and duplexes within city limits shall be \$45.97 per month, plus \$11.79 per 1,000 gallons of water usage. These rates will be discounted by 30% for those residents who qualify.	\$30.65	\$7.86	\$32.18	\$8.25	\$1.53	602-3490-45505
	<b>B. Multi-family residences, and single-family residences and duplexes outside of City limits</b>						
		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
504	The basic charge for service for residential properties with three or more dwelling units, for all commercial properties, and for single-family residences and duplexes outside of City limits shall be \$53 per month plus \$17.47 per 1,000 gallons of water usage.	\$50.48	\$16.64	\$53.00	\$17.47	\$2.52	602-3490-45505
	<b>C. Commercial properties</b>						
		Minimum Charge	Variable Cost per 1,000 Gallons	Minimum Charge	Variable Cost per 1,000 Gallons		
505	The basic charge for service for residential properties with three or more dwelling units, for all commercial properties, and for single-family residences and duplexes outside of City limits shall be \$55 per month plus \$18.13 per 1,000 gallons of water usage.	\$52.38	\$17.27	\$55.00	\$18.13	\$2.62	602-3490-45505
	An "Extra Strength Charge" of \$1.29 per pound of biochemical oxygen demand applies to commercial properties users when the biochemical oxygen demand exceeds 300 parts per million.	\$1.37	per pound	\$1.44	per pound	\$0.07	602-3490-45505
	An "Extra Strength Charge" of \$1.20 per pound of total suspended solids applies to significant industrial users.	\$1.27	per pound	\$1.33	per pound	\$0.06	602-3490-45505
	The charges for monitoring sewage discharge shall be \$22.39 per combined sample & \$11.69 per test.	\$21.32 per combined sample & \$11.13 per test		\$22.39 per combined sample & \$11.69 per test			602-3490-45505

Public Works Utility Fees and Charges						
Services Description	2025-26		2026-2027		Changed	GL Account
<b>C. Fish plants</b>						
The charge for sewer service for fish plants within city limits shall be based on meter size. If a plant has two meters they will be charged two individual rates based on the size of the meter.	No Change		No Change			
<b>Individually Determined Rate - Section 8-11</b>						
Commercial customers that are legally disposing of all or part of their processing wastewater to an acceptable waterway in conformance with applicable federal, state, and city laws, regulations and permits shall have a sewer user charge established by the City Manager based on an individual determination of the impact of the property on the sewer system. The City Manager shall take into account, when establishing the sewer rate, the estimated quantity in gallons, as well as, any adverse treatment or maintenance costs that may be incurred by the city handling extra strength wastewater that is being returned to the city sanitary sewers.	No Change		No Change			
<b>Septage/Sludge Disposal - Section 8-12</b>						
A. The rate for disposal of septage at the city's wastewater treatment plant per gallon.	\$0.50	per gallon	\$0.53	per gallon	\$0.03	602-3490-46502
B. The rate for disposal of sludge at the city's wastewater treatment plant per gallon.	\$1.00	per gallon	\$1.05	per gallon	\$0.05	602-3490-46502
<b>Class A Sludge Sales - Section 8-13</b>						
Class A sludge manufactured at the city's wastewater treatment plant may be purchased per cubic yard. The transportation of the sludge is the responsibility of the customer.	No Charge		No Charge			602-3490-48001
<b>Right of Way Permit Review Fee - Section 8-14</b>						
Right of way permit review fee.	\$53.00		\$56.00		\$3.00	602-3490-48001
<b>Stormwater Utility Fees</b>						
<b>Storm Water Utility Fee - Section 8-15</b>						
A. The charges imposed in this subsection 1 will be applied to each properties impervious surface area or Equivalent Service Area (ESU). ESU is defined as follows: One ESU equals 2700 square feet of impervious surface area. Thus each residential unit will be assumed to be one ESU whereas a Multifamily and Commercial account will be assigned an ESU based on their impervious surface area.						
1001 Residential - 1 ESU	\$13.13		\$13.79		\$0.66	603-3790-46705
1001 Multi-family - Each ESU	\$13.13		\$13.79		\$0.66	
1001 Commercial - Each ESU	\$13.13		\$13.79		\$0.66	
<b>Street Fees - Section 8-16</b>						
<b>Installation of Banners and Signs that Promote Attractions and Events</b>						
A. A fee is established for City crews to install and remove promotional banners per pole.	\$159.00	per pole	\$167.00	per pole	\$8.00	251-3210-48001
B. A fee for Type II Barricade with signage for Special Event Permits	\$7.00		\$7.00		\$0.00	251-3210-48001
C: A fee for Type II Barricade for Special Event Permits	\$5.00		\$5.00		\$0.00	251-3210-48001
D: A fee for Type III Barricade with signage for Special Event Permits	\$10.50		\$11.00		\$0.50	251-3210-48001
E: A fee of for Type III Barricade for Special Event Permits	\$8.50		\$9.00		\$0.50	251-3210-48001

Public Works Utility Fees and Charges						
Services Description	2025-26		2026-2027		Changed	GL Account
F: A fee for 24" for Traffic Cone for Special Event Permits	\$2.00		\$2.00		\$0.00	251-3210-48001
G: A fee for 48" for Candlestick Cone for Special Event Permits	\$5.00		\$5.00		\$0.00	251-3210-48001
H: A fee for Reader Board for Special Event Permits	\$345.00		\$362.00		\$17.00	251-3210-48001
I: A fee for Traffic Control Signage with Stand for Special Event Permits	\$12.00		\$13.00		\$1.00	251-3210-48001
J. The City Manager is authorized to waive fees related to signs the City owns or for which the event is City Sponsored.						
<b>Right of Way Permit Review Fee - Section 8-17</b>						
Right of way permit review fee.	\$53.00		\$56.00		\$3.00	603-3790-48001

<b>Engineering Fees and Charges</b>					
	Services Description	2025-26	2026-2027	Changed	GL Account
<b><u>Right of way (ROW) permit includes the base fee plus one or more of the other ROW fees:</u></b>					
	ROW Base Fee	\$100.00	\$110.00	\$10.00	701-3110-46480
	ROW Expedited Review Fee (less than 2-week review)	\$100.00	\$100.00	\$0.00	701-3110-46480
	ROW Permit Extension Fee for additional 60 days	\$100.00	\$100.00	\$0.00	701-3110-46480
	Working Without a ROW Permit Fee (Per Day Work Occurs Without a Permit)	Up to \$500/Day	Up to \$500/Day		701-3110-46480
<b><u>Traffic Study Request Fee</u></b>					
		\$500.00	\$500.00	\$0.00	701-3110-46485
<b><u>Modification of Building Permit Fee to Include Review Hours</u></b>					
		TBD (50% of Building Permit fee)	TBD (50% of Building Permit fee)		701-3110-46485
	NOTE: Engineering/Infrastructure Permit to be developed.				
<b><u>Engineering Plan Review Fee</u></b>					
		65% of Building Permit Fee	65% of Building Permit Fee		701-3110-46485

**Library Fees and Charges**

	Services Description	2025-26	2026-2027	Changed	GL Account
<b>Library - 46007</b>					
	Public access fees				
	Lost materials processing fee	\$5.00	\$5.00	0.00	101-1900-46007
	Interlibrary loans (ILL) per item Received	\$1.00	\$1.00	0.00	101-1900-46007
	Black & white copies and prints per page	\$0.10	\$0.10	0.00	101-1900-46007
	Color copies and prints per page	\$1.00	\$1.00	0.00	101-1900-46007
	Non-resident library card per household - yearly	\$49.00	\$49.00	0.00	101-1900-46007
	Visitor's library card nonrefundable fee - max of 3 months	\$5.00	\$5.00	0.00	101-1900-46007
	Internet & Wi-Fi	\$0.00	\$0.00	0.00	101-1900-46007
	Scan & faxes	\$0.00	\$0.00	0.00	101-1900-46007
	<b>Replacement Fees</b>				
	Adult non-fiction	\$30.00	\$30.00	0.00	101-1900-46007
	Adult fiction	\$30.00	\$30.00	0.00	101-1900-46007
	Mystery	\$30.00	\$30.00	0.00	101-1900-46007
	Romance	\$20.00	\$20.00	0.00	101-1900-46007
	Western	\$25.00	\$25.00	0.00	101-1900-46007
	Sci-fiction and fantasy	\$20.00	\$20.00	0.00	101-1900-46007
	Large print	\$40.00	\$40.00	0.00	101-1900-46007
	Reference	\$125.00	\$125.00	0.00	101-1900-46007
	Young adult	\$20.00	\$20.00	0.00	101-1900-46007
	CD	\$20.00	\$20.00	0.00	101-1900-46007
	Paperback	\$15.00	\$15.00	0.00	101-1900-46007
	Magazine	\$10.00	\$10.00	0.00	101-1900-46007
	Juvenile magazine	\$10.00	\$10.00	0.00	101-1900-46007
	Juvenile non-fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Juvenile fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Easy non-fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Easy fiction	\$20.00	\$20.00	0.00	101-1900-46007
	Non-circulating material	\$50.00	\$50.00	0.00	101-1900-46007
	Audio book on CD	\$50.00	\$50.00	0.00	101-1900-46007
	Playaway audio book	\$80.00	\$80.00	0.00	101-1900-46007
	DVD and Blu-ray	\$20.00	\$20.00	0.00	101-1900-46007

**Library Fees and Charges**

	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	Multi-disc DVD and Blu-ray	\$40.00	\$40.00	0.00	101-1900-46007
	Replacement DVD/Blu-ray cases	\$5.00	\$5.00	0.00	101-1900-46007
	Replacement library card	\$1.00	\$1.00	0.00	101-1900-46007
	Replacement Mobile Hotspot	\$100.00	\$100.00	0.00	101-1900-46007
	Replacement Culture Pass Program card	\$5.00	\$5.00	0.00	101-1900-46007
	Replacement Laptops and Devices	\$300.00	\$300.00	0.00	101-1900-46007
	Replacement Library of Things Items	Cost of Actual Item	Cost of Actual Item		101-1900-46007
	Replacement Laptop and Device Cord	\$50.00	\$50.00	0.00	101-1900-46007
	Cleaning of Library of Things Items	\$10.00	\$10.00	0.00	101-1900-46007
<b>Library - section 1-2</b>					
	Large public meeting room fee per hour to for-profit and no charge to clubs, non-profits, community groups, etc.	\$20.00	\$20.00	0.00	101-1900-48001
	Large public meeting room fee per hour to for-profit and no charge to clubs, non-profits, community groups, etc.	\$10.00	\$10.00	0.00	101-1900-48001

**Miscellaneous Fees and Charges**

Services Description	2025-26	2026-2027	Changed	GL Account
<b>Rates and Charges Set by Separate Resolutions - SDC 46408</b>				
<b><u>System Development Charges (SDCs)</u></b>				
<b><u>Resolution No. 3786 - SDC Methodology, Rates, and Adjustment Procedure</u></b>				
Requires SDC rates be adjusted based upon the most recent Construction Cost Index available as of April 1st of each year.				
<b>1. Water System Development Charge:</b>				
Single family, per square foot (SF)				
0-1,700	\$0.76	\$0.78	0.02	253-3620-46408
1,701-2,900	\$0.62	\$0.64	0.02	253-3620-46408
2,900+	\$0.50	\$0.51	0.01	253-3620-46408
All other, per Equivalent Dwelling Unit (EDU)	\$1,518.00	\$1,561.00	43.00	253-3620-46408
<b>2. Wastewater System Development Charge:</b>				
Single family, per SF				
0-1,700	\$1.34	\$1.38	0.04	253-3630-46408
1,701-2,900	\$1.07	\$1.10	0.03	253-3630-46408
2,900+	\$0.89	\$0.92	0.03	253-3630-46408
All other, per EDU	\$2,692.00	\$2,768.00	76.00	253-3630-46408
<b>3. Stormwater System Development Charge</b>				
Single family, per SF				
0-1,700	\$1.02	\$1.05	0.03	253-3650-46408
1,701-2,900	\$0.61	\$0.63	0.02	253-3650-46408
2,900+	\$0.49	\$0.50	0.01	253-3650-46408
All other, per Impervious Surface Feet (ISA)	\$0.56	\$0.58	0.02	253-3650-46408
<b>4. Transportation System Development Charge</b>				
Single family, per SF				
0-1,700	\$1.53	\$1.57	0.04	253-3610-46408
1,701-2,900	\$1.45	\$1.49	0.04	253-3610-46408
2,900+	\$1.33	\$1.37	0.04	253-3610-46408
All other, per Average Daily Vehicle Trip (ADVT)	\$403.00	\$414.00	11.00	253-3610-46408

<b>Miscellaneous Fees and Charges</b>					
	<b>Services Description</b>	<b>2025-26</b>	<b>2026-2027</b>	<b>Changed</b>	<b>GL Account</b>
	Retail/Restaurant ADVT trip discount (within Bayfront, Nye Beach, City Center and Wilder Special Districts)	20%	20%	0.00	253-3610-46408
	5. Parks Development Charge				
	Single family, per SF	\$0.64	\$0.66	0.02	253-3640-46408
	All other, per Unit	\$796.00	\$818.45	22.45	253-3640-46408
	6. System Development Charge Administration Fee	4.18%	4.18%	0.00	253-3660-46408