CITY COUNCIL REGULAR SESSION AGENDA
Monday, June 15, 2026 - 6:00 PM
City Hall 169 SW Coast Hwy, Newport, OR 97365

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.

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. 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 and Roll Call

2. Pledge of Allegiance

3. Public Comment
This is an opportunity for members of the audience to bring to the Council's attention any item not listed on the agenda. Comments will be limited to three (3) minutes per person with a maximum of 15 minutes for all items. Speakers may not yield their time to others

4. Proclamations, Presentations, and Special Recognitions
Any formal proclamations or recognitions by the Mayor and Council can be placed in this section. Brief presentations to the City Council of five minutes or less are also included in this part of the agenda.

4.A Recognition of City Staff
Recognition of City Staff.pdf

5. Consent Calendar
The consent calendar consists of items of a repeating or routine nature considered under a single action. Any Councilor may have an item on the consent agenda removed and considered separately on request.

5.A Receipt of links to Agendas and Audio/Video for Minutes to Be Approved
Approved PC Reg Session Minutes 04-13-2026.pdf
Approved PC Reg Session Minutes 05-11-2026.pdf
Approved PC Reg Session Minutes 5-26-2026.pdf
Approved PC Work Session 5-26-26.pdf

6. Public Hearing
This is an opportunity for members of the audience to provide testimony/comments on the specific issue being considered by the City Council. Comments will be limited to three (3) minutes per person.

6.A Public Hearing and Adoption of Resolution No. 2026-06-15-014, a Resolution Providing a Supplemental Budget and Making Appropriations/Total Requirement Changes for the Fiscal Year 2025-2026
Staff Report for Resolution 2026-06-15-014 City Supplemental Budget - June 15, 2026.pdf
Resolution No. 2026-06-15-014 City Supplemental Budget June 15, 2026.pdf
Resolution No. 2026-06-15-014 - Attachment A.pdf

6.B Public Hearing and Adoption of Resolution No. 2026-06-15-016, a Resolution Imposing and Categorizing Ad Valorem Taxes for Fiscal Year 2026-2027
Staff Report - Resolution No 2026-06-15-016 Adoption of 2026-27 Imposing City Property and Debt - Taxes - June 15 2026.pdf
2026-27 FY - City Property Taxes Resolution #2026-06-15-016.pdf

6.C Public Hearing and Adoption of Resolution No. 2026-06-15-017, a Resolution Declaring the City's Election to Receive State Shared Revenues
Staff Report - Resolution No 2026-06-15-017 State Shared Revenues for 2026-27 Budget - June 15 2026.pdf
2026-27 FY Election to Receive State Shared Revenues with Certification - Resolution No. 2026-06-15-017.pdf
Resolution No 2026-06-15-017 - Attachment A.pdf

6.D Public Hearing and Adoption of Resolution No. 2026-06-15-018, a Resolution Adopting a Fee Schedule for the City of Newport for the Fiscal Year beginning July 1, 2026 and Ending June 30, 2027 Repealing Resolution No. 2025-06-16-010 Which Established Fees for the Year Ending June 30, 2026
Staff Report - 2026-27 Comprensive Fee Schedule Resolution 2026-06-15-018.pdf
2026-27 Resolution 2026-06-15-018 Adoption of Annual Fees and Charges

Schedule.pdf
2026-2027 Fee Schedule - Approved.pdf

6.E Public Hearing and Adoption of Resolution No. 2026-06-15-019, a Resolution Adopting Fiscal Year 2026-2027 Budget and Making Appropriations
Staff Report - Resolution No 2026-06-15-019 Adoption of 2026-27 City Budget - June 15 2026.pdf
Resolution 2026-06-15-019 - City Budget.pdf
Resolution 2026-06-15-019 - Attachment A.pdf
Resolution 2026-06-15-019 - Attachment B.pdf
2026-2027 Approved Budget.pdf

7. Communications
Any agenda items requested by Mayor, City Council Members, City Attorney, or any presentations by boards or commissions, other government agencies, and general public will be placed on this part of the agenda.

8. City Manager's Report
All matters requiring approval of the City Council originating from the City Manager and departments will be included in this section. This section will also include any status reports for the City Council's information.

8.A Monthly Department Reports
NPD Monthly Update May 2026.pdf
Public Works Monthly Update May 2026.pdf
Comm Development Monthly Update May 2026.pdf
Engineering Monthly Update May 2026.pdf
Airport Monthly Update May 2026.pdf
Comms and Engagement Monthly Update May 2026.pdf
Finance Monthly Update May 2026.pdf
NFD Monthly Update May 2026.pdf

8.B November 2026 Bond Language
Staff Report - November 2026 Bond Ballot Language.pdf
City of Newport Proposed Bond Ballot Language.pdf

9. Local Contract Review Board

9.A Authorization of Contract for Newport City Hall HVAC Repair
STAFF REPORT - Regular Session City Hall HVAC Repair.pdf
Draft Goods and Services Contract.pdf
Airrow Heating & Sheet Metal LLC - Bid Proposal.pdf

10. Report from Mayor and Council
This section of the agenda is where the Mayor and Council can report any activities or discuss issues of concern.

11. Public Comment

This is an additional opportunity for members of the audience to provide public comment. Comments will be limited to three (3) minutes per person with a maximum of 15 minutes for all items. Speakers may not yield their time to others.

12. Adjournment

June 10th, 2026

To Mayor Kaplan, Newport City Council, and Staff,

Last month we celebrated our 60th year of friendship with our Sister City Mombetsu Japan. This included a delegation from Mombetsu coming to Newport for multiple days of activities, discussions, cultural exchange, and celebrations.

There were many people that contributed to the success of the recent delegation visit including the Sister City Committee, 60+ center volunteers, local businesses, city staff, and elected officials. It was certainly a group lift that took hundreds of hours in planning and execution.

There are two individuals that I feel deserve special recognition for the enormous amount of work and attention to detail they gave to the Sister City delegation visit. Those individuals are City of Newport employees Allie Anderson and Sherri Marineau. The amount of work these two individuals took on and executed with complete competency was staggering. They made hotel reservations, organized the tree planting ceremony, organized a formal dinner, managed guest lists and RSVP's, bought gifts, ordered food, paid vendors, staffed Sister City Committee meetings, communicated with our sister city, picked them up at the airport and completed a thousand other tasks. They were simply on top of everything.

While the amount of work they took on and completed was truly amazing, it is not the tasks alone that stand out. It is the two of them as individuals and as representatives of our community that does. Yes, they were competent, but they were also kind, funny, charismatic and simply wonderful to work with. They are the kind of people that are good representatives of what Newport is, the friendliest. I could not imagine better people to represent us in the ongoing communications with our Sister City, and I could not have asked for better staff to work with as a volunteer.

I ask that you recognize them both for their amazing work in cultivating our relationship with Mombetsu and creating a very successful 60th year delegation visit.

Respectfully,



Kaety Jacobson

Chair, Newport Sister City Committee

City of Newport
Planning Commission Regular Session Minutes
April 13, 2026

LOCATION: CITY COUNCIL CHAMBERS, NEWPORT CITY HALL 169 SW COAST HIGHWAY NEWPORT
Time Start: 7:01 P.M. **Time End:** 8:38 P.M.

ATTENDANCE LOG/ROLLCALL

COMMISSIONER/ ADVISORY MEMBER	STAFF
Chair Bill Branigan	Derrick Tokos, Community Development Director
Commissioner Bob Berman	Reanna Haley, Community Development Dept.
Commissioner Jim Hanselman	
Commissioner Kit Fox	PUBLIC
Commissioner Braulio Escobar	
Commissioner John Updike (Zoom)	

AGENDA ITEM	ACTIONS
REGULAR MEETING	
CALL TO ORDER AND ROLL CALL a. Roll Call	
APPROVAL OF THE MINUTES a. **Meeting minutes of Regular Session Meeting on March 23, 2026.** b. **Meeting minutes of Work Session Meeting on March 9, 2026.**	a) Motion was made by Updike, second by Berman, to correct page five of public comments third paragraph change “council” to “commission”, to approve the meeting minutes of Regular Session March 23, 2026, as written. MOTION carried unanimously. b) Motion was made by Berman, second by Hanselman, to approve the meeting minutes of Work Session March 9, 2026, as written with the corrections suggested by Updike and Berman. MOTION carried unanimously.
CITIZEN/PUBLIC COMMENT	Branigan opens the floor for any public comments to be submitted.
PUBLIC HEARING	Branigan informs everyone that George Plant from Harbor Crescent is chair of the budget committee and Branigan is vice-chair. Branigan makes it clear to the public and the

	commissioners that there has been no conversation about the setback during the budget committee meetings. Tokos acknowledged new testimony from Rebert Wienert in opposition to the adjustment, testimony from Robert Crespo in opposition, and two emails submitted by Christina Cato. Tokos reviewed the property, the requested adjustment, and the driveway access. He outlined the setback rules and noted that the zoning is split. He explained that the first notice went out as a variance, then the application was processed as an adjustment. He also clarified that the record, when properly requested, must be left open once after the application is filed, and this matter was re-noticed, and another request was tendered to leave the matter open, which is why the matter is being heard twice. Tokos reminded participants that all testimony must address the approval criteria relevant to the decision.
CONTINUED PUBLIC HEARING File 1-ADJ-26 (formerly 1-VAR-26), Setback Adjustment at 403 SE Harbor Crescent	Hagen stated that the adjustment does not affect the legality or feasibility of the lot, and if an issue does arise for storm drainage, it can be corrected. He noted that any setback changes are not significant to neighboring properties and do not impact anything materially. The house was designed to fit the property. Benner then pointed out the driveway use and the orientation of each house. He argued that his house would face the same direction as the surrounding homes and that reducing the setback to 5 feet would not affect anyone's view, especially given the house is under 18 feet in height. Branigan asked for clarity on the height, and Hagen confirmed the house would be 17 feet. Hanselman asked whether the house is a one-story structure, and Hagen explained the definition of a one-story home. Hanselman then asked what is considered the ground elevation, noting that the house has been labeled both a one-story and a two-story structure. Hagen explained the property's topography and what height is allowed by the city. Benner added that the house has steps going down to it.

Escobar asked where the ground elevation is located. Hagen responded that under the 1991 easement language, the uppermost elevation permitted is defined there.

Hanselman asked why the architect designed a structure requiring a setback or variance to begin with. Hagen explained that the team did not believe a variance would be required, and that when the house was originally designed, they were informed it met zoning requirements.

Berman noted that although a 10-foot setback could have been constructed, a 5-foot setback was built instead, prompting the variance request. He stated that the original plan called for a 5-foot setback, and Benner explained that he adjusted the design to better align with the neighboring home. Tokos clarified, using the map, that the 5-foot setback meets the zoning requirements and that setbacks are measured from the property line, not from the easement.

Updike questioned whether Hagen reviewed a potential design that included a patio. Hagen confirmed there is no patio and only a sidewalk; he described the length and depth of the existing design. He also noted that one room was built for the previous owner's mother-in-law, making that section of the house a bonus/wet room rather than a dwelling unit.

Escobar asked about the difference between a sloped roof and a flat roof. Hagen explained the importance of sloped roofs in Oregon due to heavy rainfall.

Matthew Borghard (Casa Del Puerto LLC, representing Robert Weinert) requested the record remain open and stated he submitted 14 pages. He noted that Northwest side is closest to the street and where the easement fronts the lot. He explained that the access easement ends at the lot line of the grey house and lot 403. Borghard referenced the doctrine of merger in Title 14, Chapter 14.01, Section 14.01.020, stating that if the private road extends onto lot 403, it becomes a driveway rather than a private road. He added that three lots currently use the private road and that fire code requires 120 feet at the T-turnaround. He stated the project cannot interfere with storm drainage, and that the impact cannot be known until construction is complete. He argued that the project cannot be approved without knowing drainage outcomes. Borghard further stated that although there are no view restrictions, there is still an access-to-light

	concern. He reiterated that adding a house accessing the private road would violate the limit of three homes using it. Robert Weinert (Casa Del Puerto LLC) said the driveway arrangement will not work and that Johanna cannot park. He opposed the setback request because he believes it will reduce sunlight and cast a shadow on his home. He also expressed concern about the lack of a drainage plan, stating this is the biggest issue for adjacent property owners. He noted that he has seen many hammerhead turnarounds and that the available space is insufficient for one. Christina Cato referenced Book 208, stating the easement was intended for one structure “for the purpose of preserving the view.” She stated she expected the new home to face Crestview as part of what was supposed to be a cul-de-sac. She added that if all setbacks were followed, her line of sight would be reduced. She also said that builders should know the exact size of the home, expressing concern about inconsistent information. Debrah Crespo stated that she currently has a view of the Coast Guard Station and believes the proposed house changes would block that view. She said she was originally told the lot was single-family only, and she expressed concern about issues related to a house with a garage. Hagen clarified the 18-foot height restriction compared to the 30-foot allowance for view protection. He discussed stormwater, access easements, and utility easements. He asked why the easement would have been paved the way it was unless the lot was intended for a potential fourth home. He also raised concerns about trespassing, including neighbors mowing onto the property and a fence built four feet into the adjacent yard. Benner added that his own view is obstructed as well. Hagen emphasized that the property is clearly intended for a home due to the placement of power, utilities, sewage, and water. The record will remain open for written testimony to be provided by no later than 6pm Monday, April 20. Final argument from applicant is due by May 4 at which time the record will be closed until the commission's deliberation on May 11. Motion by Berman, second by Hanselman MOTION carried unanimously.

NEW BUSINESS	none
UNFINISHED BUSINESS	none
DIRECTORS' COMMENTS	Deliberate the above adjustment request on May 11, 2026, at 7pm
ADJOURNMENT	8:47 PM

Submitted by: _____

Reanna Haley, Executive Assistant

City of Newport
Planning Commission Regular Session Minutes
May 11, 2026

LOCATION: CITY COUNCIL CHAMBERS, NEWPORT CITY HALL 169 SW COAST HIGHWAY NEWPORT
Time Start: 7:03 P.M. **Time End:** 8:00 P.M.

ATTENDANCE LOG/ROLLCALL

COMMISSIONER/ ADVISORY MEMBER	STAFF
Chair Bill Branigan	Derrick Tokos, Community Development Director
Commissioner Bob Berman	Reanna Haley, Community Development Dept.
Commissioner Jim Hanselman	
Commissioner Kit Fox	**PUBLIC**
Commissioner Braulio Escobar	
Commissioner John Updike	

AGENDA ITEM	ACTIONS
REGULAR MEETING	
CALL TO ORDER AND ROLL CALL a. Roll Call	
APPROVAL OF THE MINUTES a. Meeting minutes of Regular Session Meeting on April 13, 2026. b. Meeting minutes of Work Session Meeting on April 13, 2026.	a) Minutes are deferred for corrections of the Regular Session April 13, 2026. b) Motion was made by Updike, second by Berman, motion carried unanimously.
NEW BUSINESS	None
ACTION ITEMS	None
CITIZEN/PUBLIC COMMENT	None
PUBLIC HEARING	None

File 1-ADJ-26, Deliberation and Decision on Setback Adjustment at 403 SE Harbor Crescent Drive	Tokos stated that the Commission was reconvening the public hearing. He announced that the public record was now closed and the Commission was moving into deliberation. In a letter to the Commission, Boghardt asserted that her objection to the applicant's final submittal was correct and asked that the Commission either strike the information or reopen the record. Tokos recommended striking the following materials because they were not in the record: • the Director's memo, • the final order and findings related to the approval of File 3-PAR-91, • and the draft sketch of the three properties with the applicant's corresponding argument. He clarified that the City's approval of the three-parcel partition is in the record, but the other documents are not. He stated that striking these materials would require a motion. Escobar stated that certain aspects of the record were submitted after the record had closed and moved to remove those materials, noting they were new evidence submitted after the deadline. Motion made by Escobar, second by Berman, motion passes unanimously. The front of the house is to face Northeast, Berman moved that the Planning Commission agrees that the front of the house faces northeast. Seconded by Hanselman, motion carries unanimously. Fox stated that the request is for an adjustment to the rear yard setback from 10 feet to 15 feet. He referenced rebuttal materials from the Casa de Puerto group, which suggested the staff report did not reflect the municipal code and implied that language had been paraphrased. Fox noted he wanted to be sure he understood the findings and that the findings regarding light, stormwater

	drainage, and air were correctly stated and not exacerbated by the adjustment. Berman stated the rebuttal incorrectly quoted the elements of the adjustment criteria. Fox said he did not know if that was the case, but felt it was important that the Commission make findings based exactly on the code, because it was being suggested that they were not. Berman said the rebuttal was inaccurate regarding provisions on impacts. Tokos pulled up the code. Berman said the rebuttal quoted item number 2, which refers to impacts of the adjustment being made practical. He noted that the section is labeled "C," regarding provisions for access to utilities, and stated that the claim that the adjustment would not interfere with storm drainage did not relate to the adjustment criteria. He added that subsection B is more complex. Berman asked for clarity in the language. Tokos confirmed that some of the approval standards were "short-handed" in the staff report but were not shortened in the full material packet. He stated that the findings would include the complete standards as outlined in the code. Tokos then read the relevant municipal code language into the record. Deliberation Fox stated that he agreed it was appropriate in this case to use the northeast property line for determining the setbacks. He noted that the Commission was focused on the impacts of the adjustment and how it affects surrounding properties. He stated he felt confident that a five-foot reduction did not create a significant impact. Updike stated that there had been many legitimate issues raised by neighbors, but with respect to the decision before the Commission, the setback adjustment was not the driver for resolving storm drainage, building height, or

	deed restriction concerns. He said the five feet would not change anything that had been brought to their attention and that he supported approving the recommendation. Berman stated that the reason the adjustment was being requested was because the architect did not design the house to fit the city code. He said the Commission was not there to make people's lives easier because someone made a mistake. He added that adjustments are not intended to resolve issues arising from design errors, and that the fact the structure was only five feet short was not sufficient justification. He stated he would vote no. Hanselman stated that all neighbors had the opportunity to purchase the property and that the property remains landlocked in the same way it was in 1991. He said someone has the right to build there and live there, and the situation from 1990 is unfortunate, but the adjustment is not significant enough for him to be unsupportive. He said he would support the petitioner. Escobar stated that it is state policy in Oregon to encourage the use of land and the construction of houses. He said he was sorry for those concerned about their view, but views are not protected by law. He said the request is unique and does not have significant effects on neighbors, and he supported the variance. Branigan stated he had lost some sleep over the issue and understood the objections, but the Commission was there to decide on a small adjustment, which they had done many times before. He stated they were not there to decide on views or storm drainage and that based on the five-foot variance, he supported granting the adjustment. Updike motions to approve the adjustment, second by Hanselman Berman opposed. Motion passed, 5 to 1
UNFINISHED BUSINESS	None

DIRECTORS' COMMENTS	None
ADJOURNMENT	8:00pm

Submitted by: _____

Reanna Haley, Executive Assistant

City of Newport
Planning Commission Regular Session Minutes
May 26, 2026

LOCATION: CITY COUNCIL CHAMBERS, NEWPORT CITY HALL 169 SW COAST HIGHWAY NEWPORT
Time Start: 7:00 P.M. **Time End:** 7:37 P.M.

ATTENDANCE LOG/ROLLCALL

COMMISSIONER/ ADVISORY MEMBER	STAFF
Chair Bill Branigan	Derrick Tokos, Community Development Director
Commissioner Bob Berman	Reanna Haley, Community Development Dept.
Commissioner Jim Hanselman	
Commissioner Kit Fox (Zoom)	PUBLIC
Commissioner Braulio Escobar (Absent)	
Commissioner John Updike (Zoom)	

AGENDA ITEM	ACTIONS
REGULAR MEETING	
CALL TO ORDER AND ROLL CALL a. Roll Call	
APPROVAL OF THE MINUTES	None
CITIZENS COMMENT	Branigan opens the floor for any public comments to be submitted.
ACTION ITEMS Final order and Findings for File #1-ADJ-26, Setback Adjustment at 403 SE Harbor Crescent Drive	Motion to sign and approve final order and findings made by Hanselman, second by Updike, Berman opposed. Motion passed, 4 to 1 Approved and signed.
PUBLIC HEARING	
Hearing on File 1-MISC-26, 12-Month Extension of Bayfront Hotel Approval (File #1-CUP-23/1-ADJ-23	Tokos reviewed the previous history of the application and the applicable criteria. John Lee, representing VIP Hospitality Group and residing in Portland, stated that it is time to continue moving the project

forward. He explained that during the past 24 months, the team has faced challenges in progressing the project due to economic conditions, tariffs, and other unforeseen obstacles. The next critical step is securing a lender, and he requested a 12-month extension to continue moving the project forward.

Berman asked what actions they are currently taking to obtain a lender.
Lee responded that they are actively working on it, acknowledging that he cannot predict the future but that they are doing their best to locate financing.

Branigan asked about the lenders they have contacted.
Lee stated that the appetite for this type of project has largely dried up.

Branigan asked whether the issue is occurring in Portland or on the coast.
Lee replied that it is on the coast. While there has been renovation in the area, hospitality projects are considered riskier, and lenders are shying away from them.

Branigan confirmed that Lee owns the property, and Lee stated that he does.

Berman commented on the unforeseen changes in economic conditions affecting the development.
Lee reiterated that multiple lenders they previously spoke with have now lost interest.

Berman asked whether those lenders had been interested prior to the economic shift.
Lee confirmed they had, but noted that nothing had reached a final stage due to the state of construction at the time.

Berman asked what Lee's expectations would have been if they had known these economic conditions were coming.

Public Testimony

Steven Webster, 113 SE Bay Blvd, stated that he owns several properties across the street from the proposed hotels. He noted that he has seen the work VIP Hospitality has completed both locally and in Portland, calling their ideas novel, well done, and reputable in both construction and quality. He questioned what the hardship would be in

	allowing another year, given that the real estate market is currently flattened with almost zero activity. He asked what would happen if the extensions were denied, suggesting the lot would simply remain empty and the process would begin again. He stated that uncertainty is widespread at this moment. **Opponent Testimony** Beverly Smith, 833 SW 13th St., stated that she believes the hotel is too large for the property. She noted that nearby townhomes, which are high in elevation, have remained empty. She said she enjoys seeing the working harbor and does not want this project to interfere with it. Branigan closed public testimony and announced that deliberation would occur at the next meeting. **Commission Discussion** Commissioners discussed the property and hotel in relation to the criteria in the municipal code, noting that they do not have authority to revisit the original request, but must simply address whether or not to grant the request before them at this time. Berman stated he had previously denied the application due to parking criteria, but that this situation differs from the earlier case due to recent economic changes. He asked whether this would be the last extension. Tokos confirmed that it would be. Grant the extension for 12 months for the Bay Front Hotel. Motion was made by Berman, seconded by Updike. The motion carried unanimously.
UNFINISHED BUSINESS	None
DIRECTOR COMMENT	None
ADJOURNMENT	7:37 PM

Submitted by: _____

Reanna Haley, Executive Assistant

City of Newport
Planning Commission Work Session Minutes
May 26, 2026

LOCATION: CITY COUNCIL CHAMBERS, NEWPORT CITY HALL, 169 SW COAST HIGHWAY, NEWPORT
Time Start: 6:01 P.M. **Time End:** 6:40 P.M.

ATTENDANCE LOG/ROLLCALL

COMMISSIONER/ ADVISORY MEMBER	STAFF
Chair Bill Branigan	Derrick Tokos, Community Development Director
Commissioner Jim Hanselman	Reanna Haley, Community Development Dept.
Commissioner Braulio Escobar (Absent)	
Commissioner John Updike (Zoom)	
Commissioner Kit Fox (Zoom)	PUBLIC
Commissioner Bob Berman	

AGENDA ITEM	ACTIONS
WORK SESSION MEETING	
CALL TO ORDER AND ROLL CALL a. Roll Call	
Unfinished Business	None
Review New Commercial and Industrial Zone Handouts	Sample handouts for the C-1 and I-1 zoning districts were reviewed and discussed. Over the years, the City has adopted multiple code updates that have shaped how these zones are regulated. Berman noted that the layout is somewhat difficult to read due to the superscripts and footnotes. Tokos walked through each section to provide additional clarity and to support discussion among the commissioners, focusing especially on areas that frequently prompt questions.

New Business	None
Options for Updating Newport's Shoreline Resource Maps	The Department of Land Conservation and Development has prepared inventories and mapping resources that the City can use to update its shoreline maps. Tokos reviewed the different inventories and outlined the available options for updating the shoreline mapping. Commissioners were informed that this process offers a good opportunity to raise issues and discuss items that should be addressed moving forward. A draft of the Comprehensive Plan is expected to be ready for review in June.
Adjournment	6:40 PM

Submitted by: _____
Reanna Haley, Executive Assistant

City of Newport
Regular Session

Title: Public Hearing and Adoption of Resolution No. 2026-06-15-014, providing for a supplemental budget and making appropriation/total requirement changes for the 2025-26 Fiscal Year.

Prepared by: Steve Baugher

Date: 6/15/2026

Action: Adopt

Recommended Motion: I recommend that the Mayor conduct a Public Hearing on Resolution No. 2026-06-15-014, providing for a supplemental budget and making appropriation/total requirement changes for the 2025-26 Fiscal Year.

Following the Public Hearing and considering any comments, I recommend that the City Council consider the following motion:

I move to adopt Resolution No. 2026-06-15-014, providing for a supplemental budget and making appropriation/total requirement changes for the 2025-26 Fiscal Year.

Background Information: The supplemental budget presented to the City Council this evening contains adjustments to various funds as recommended by City staff based on their review of their budgets for the current fiscal year 2025-26. Other budget adjustments are noted as each fund is detailed. The details are as follows:

Items in Supplemental not approved by Council in previous meetings:

All of the below items have not been discussed at previous Council meetings.

General Fund (101):

Appropriate for new leases and subscriptions for the fiscal year, which is offset with lease and subscription proceeds (revenue). Additional appropriation for overtime (Police and Fire Departments) and vehicle maintenance (Fire Department). Transfer funds out to City Facilities Fund for retro wages for the Parks department, additional Parks maintenance costs, and additional streetlights utilities and maintenance during the fiscal year. Transfer excess funds back to General Fund to close out various completed capital projects.

Housing Fund (212):

Increase pass-through for CET (construction excise tax) revenue and appropriation to Oregon Housing and Community Services.

Airport Fund (220):

Increase appropriation for jet fuel during the fiscal year. Transfer excess funds back to Airport Fund to close out various completed capital projects.

Room Tax Fund (230):

Transfer funds out to City Facilities Fund for retro wages for the Parks department, additional Parks maintenance costs, and additional streetlights utilities and maintenance during the fiscal year. Transfer excess funds back to Room Tax Fund to close out various completed capital projects.

Building Inspection Fund (240):

Increase pass-through for CET (construction excise tax) revenue and appropriation to Lincoln County School District. Increase permit revenue and appropriation (expense) for building inspection services.

Street Fund (251):

Transfer excess funds back to Street Fund to close out various completed capital projects.

Capital Projects - Governmental Fund (402):

Close out various capital projects and transfer excess funds to original funding source.

Capital Projects - Proprietary Fund (403):

Transfer $75K from stormwater master plan update (27-23007) to Frank Wade Park storm drainage realignment (27-26005). Close out various capital projects and transfer excess funds to original funding source.

Capital Improvement Fund (405):

Appropriate $13,599 for 60+ accessible restroom entry project (21-26015) from grant and donation. Close out various capital projects and transfer excess funds to original funding source.

Water Fund (601):

Transfer excess funds back to Water Fund to close out various completed capital projects.

Wastewater Fund (602):

Transfer excess funds back to Water Fund to close out various completed capital projects.

Stormwater Fund (603):

Transfer excess funds back to Water Fund to close out various completed capital projects.

Public Works Fund (701):

Increase appropriation for Public Works administration wages and benefits.

City Facilities Fund (711):

Appropriate for new leases and subscriptions for the fiscal year, which is offset with lease and subscription proceeds (revenue). Appropriate for additional utilities for the Library. Appropriate for retro wages for the Parks department, additional Parks maintenance costs, and additional streetlights utilities and maintenance during the fiscal year.

Fiscal Notes: The total City budget has increased by $2,649,142 with a new appropriation balance of $155,013,407, which represents a 10.54% increase over the total adopted budget of $140,234,837.

Alternatives: None

Attachments: Resolution 2026-06-15-014 and Attachment A – Original budget with adjustments.

CITY OF NEWPORT

RESOLUTION NO. 2026-06-15-014

A RESOLUTION ADOPTING A BUDGET ADJUSTMENT FOR FISCAL YEAR 2025-26, MAKING APPROPRIATION CHANGES FOR A SPECIFIC FUND

WHEREAS, the City of Newport's 2025-2026 Fiscal Year budget requires changes of appropriation for the General, Housing, Airport, Room Tax, Building Inspection, Street, Capital Projects – Governmental, Capital Projects – Proprietary, Capital Improvement, Water, Wastewater, Stormwater, Public Works, and City's Facilities funds due to unplanned circumstances and have complied with the provisions of ORS 294.

WHEREAS, under the provisions of Oregon Local Budget Law, fund accounts are required to reflect sufficient authorized appropriations consistent with available resources; and

WHEREAS, ORS 294. 473 requires a supplemental budget with a public hearing when the estimated expenditures differ by 10 percent or more from the most recent amended budget prior to the supplemental budget, the governing body may adopt the supplemental budget with a public hearing at a regular meeting; and

THE CITY OF NEWPORT RESOLVES AS FOLLOWS: that this supplemental budget is hereby adopted and hereby provides for:

1) Close out various capital projects and transfer excess funds to original funding source,
2) General Fund: Appropriate for new leases and subscriptions, additional appropriation for overtime and vehicle maintenance, and transfer funds to City Facilities Fund,
3) Housing Fund: Increase pass-through for CET (construction excise tax),
4) Airport Fund: Increase appropriation for jet fuel,
5) Room Tax Fund: Additional transfer of funds to City Facilities Fund,
6) Building Inspection Fund: Increase pass-through for CET (construction excise tax) and building inspection services,
7) Capital Projects – Proprietary Fund: Transfer from stormwater master plan update (27-23007) to Frank Wade Park storm drainage realignment (27-26005),
8) Capital Improvements Fund: Appropriate for 60+ accessible restroom entry project (21-26015),
9) Public Works Fund: Increase appropriation for Public Works administration wages and benefits,
10) City Facilities Fund: Appropriate for new leases and subscriptions, appropriate for additional utilities for the Library, retro wages for the Parks department, additional Parks maintenance costs, and additional streetlights utilities and maintenance,

Attachment A sets forth the budget adjustment listed here and such Attachment A is incorporated herein.

This resolution will become effective immediately upon passage.

Adopted by the Newport City Council on June 15, 2026.

_____

Jan Kaplan, Mayor

Attest:

_____
Allie M. Anderson, City Recorder

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
Fiscal Year 2025-2026

Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
101-General Fund						
Beginning Fund Balance		4,748,803	853,531			5,602,334
Revenues		17,451,330	187,500	40,000	211,000	17,889,830
Interfund Loan Repayment		116,800				116,800
Transfer from Room Tax Fund		224,962	8,750			233,712
Transfer from URA - North Side Fund		-	8,750			8,750
Transfer from Capital Projects - Proprietary Fund		-			9,862	9,862
Transfer from Capital Improvement Fund		-	28,370		707,817	736,187
	Total Revenues:	22,541,895	1,086,901	40,000	928,679	24,597,475
101-General Fund						
City Administration		4,792,588	354,186	355,708	211,000	5,713,482
Police		6,199,431			50,000	6,249,431
Fire		3,115,984	22,500		50,000	3,188,484
Emergency Coordinator		148,352	2,500			150,852
Library		1,499,746				1,499,746
Community Development		412,515				412,515
Administrative Programs		398,353				398,353
Transfer to Recreation Fund		1,186,549				1,186,549
Transfer to Building Inspection Fund		3,000				3,000
Transfer to Reserve Fund-Governmental		58,479		40,000		98,479
Transfer to City Facilities Fund		699,509	12,707		113,800	826,016
Contingency Account		1,045,334	695,008	(355,708)	503,879	1,888,513
	Total Appropriations:	19,559,840	1,086,901	40,000	928,679	21,615,420
Reserve for Future Expenditures		1,325,358				1,325,358
Unappropriated Ending Fund Balance		1,656,697				1,656,697
	Total General Fund	22,541,895	1,086,901	40,000	928,679	24,597,475
GENERAL FUND - 101		-	-	-	-	-
201 - Recreation Fund						
Beginning Fund Balance		913,346	(162,314)			751,032
Revenues		903,383				903,383
Transfer from General Fund		1,186,549				1,186,549
Transfer from Room Tax Fund		798,812				798,812
Transfer from Reserve Fund-Governmental		1,000				1,000
	Total Revenues:	3,803,090	(162,314)	-	-	3,640,776
201 - Recreation Fund						
Recreation Administration		423,897				423,897
60+ Center		311,826				311,826

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
Fiscal Year 2025-2026

Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
Aquatic Center		971,013	34,950			1,005,963
Recreation Center		827,342				827,342
Recreation Programs		261,271				261,271
Sports Programs		300,452				300,452
Interfund Loan Repayment		27,500				27,500
Transfer to Reserve Fund-Governmental		150				150
Transfer to Capital Improvement Fund		71,947	28,100			100,047
Contingency Account		357,828	(225,364)			132,464
Total Appropriations:		3,553,226	(162,314)	-	-	3,390,912
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		249,864				249,864
Total Recreation Fund		3,803,090	(162,314)	-	-	3,640,776
RECREATION FUND - 201		-	-	-	-	-
211 - Public Parking						
Beginning Fund Balance		122,161	73,939			196,100
Revenues		406,489				406,489
Transfers In		-				-
Total Revenues:		528,650	73,939	-	-	602,589
211 - Public Parking						
Public Parking - Citywide		223,393				223,393
Interfund Loan Repayment		45,000				45,000
Transfer to Capital Projects - Governmental Fund		200,000				200,000
Contingency Account		28,050	73,939			101,989
Total Appropriations:		496,443	73,939	-	-	570,382
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		32,207				32,207
Total Public Parking Fund		528,650	73,939	-	-	602,589
PUBLIC PARKING FUND - 211		-	-	-	-	-
212 - Housing Fund						
Beginning Fund Balance		990,392	(30,706)			959,686
Revenues		159,814			9,000	168,814
Transfers In		-				-
Total Revenues:		1,150,206	(30,706)	-	9,000	1,128,500
212 - Housing Fund						
Affordable Housing General		121,221	28,947			150,168

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
Fiscal Year 2025-2026

Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
Oregon Housing & Community Services		18,329			9,000	27,329
Affordable Housing Development Incentives		250,000				250,000
Transfers Out		-				-
Contingency Account		760,656	(59,653)			701,003
	Total Appropriations:	1,150,206	(30,706)	-	9,000	1,128,500
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		-				-
	Total Housing Fund	1,150,206	(30,706)	-	9,000	1,128,500
HOUSING FUND = 212		-	-	-	-	-
220 - Airport Fund						
Beginning Fund Balance		651,064	25,789			676,853
Revenues		759,202				759,202
Transfer from Room Tax Fund		299,274				299,274
Transfer from Capital Projects - Governmental Fund		-	16,842		1,200	18,042
	Total Revenues:	1,709,540	42,631	-	1,200	1,753,371
220 - Airport Fund						
Airport Operations		997,579			30,000	1,027,579
Transfer to Capital Projects - Governmental Fund		26,963				26,963
Contingency Account		605,192	42,631		(28,800)	619,023
	Total Appropriations:	1,629,734	42,631	-	1,200	1,673,565
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		79,806				79,806
	Total Airport Fund	1,709,540	42,631	-	1,200	1,753,371
AIRPORT FUND - 220		-	-	-	-	-
230 - Room Tax Fund						
Beginning Fund Balance		1,469,657	193,777			1,663,434
Revenues		3,801,547				3,801,547
Transfer from Capital Improvement Fund		-	7,095		145,254	152,349
	Total Revenues:	5,271,204	200,872	-	145,254	5,617,330
230 - Room Tax Fund						
Room Tax - General		270,407				270,407
Room Tax - Programs		1,630,000		12,000		1,642,000
Transfer to General Fund		224,962	8,750			233,712
Transfer to Recreation Fund		798,812				798,812
Transfer to Airport Fund		299,274				299,274

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
Fiscal Year 2025-2026

Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
Transfer to City Facilities Fund		1,361,480	3,395	11,830	76,200	1,452,905
Contingency Account		458,220	188,727	(23,830)	69,054	692,171
	Total Appropriations:	5,043,155	200,872	-	145,254	5,389,281
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		228,049				228,049
	Total Room Tax Fund	5,271,204	200,872	-	145,254	5,617,330
ROOM TAX FUND - 230		-	-	-	-	-
240 - Building Inspection Fund						
Beginning Fund Balance		394,429	15,621			410,050
Revenues		507,772			178,000	685,772
Transfer from General Fund		3,000				3,000
	Total Revenues:	905,201	15,621	-	178,000	1,098,822
240 - Building Inspection Fund						
Building Inspection		593,536			178,000	771,536
Transfers Out		-				-
Contingency Account		240,441	15,621			256,062
	Total Appropriations:	833,977	15,621	-	178,000	1,027,598
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		71,224				71,224
	Buillding Inspection Fund	905,201	15,621	-	178,000	1,098,822
BUILDING INSPECTION FUND - 240		-	-	-	-	-
251 - Street Fund						
Beginning Fund Balance		596,886	343,289			940,175
Revenues		1,535,972	48,333	-		1,584,305
Transfer from Capital Projects - Governmental Fund		-			167,129	167,129
Transfer from Capital Projects - Proprietary Fund		-			1,253	1,253
Transfer from Water Fund		70,000				70,000
Transfer from Wastewater Fund		70,000				70,000
	Total Revenues:	2,272,858	391,622	-	168,382	2,832,862
251 - Street Fund						
Street Maintenance		1,030,105	111,630	5,675		1,147,410
Transfer to Debt Service - Governmental Fund		-	5,675	(5,675)		-
Transfer to Capital Projects - Governmental Fund		860,000				860,000
Transfer to Capital Projects - Proprietary Fund		40,000				40,000
Contingency Account		219,140	274,317	-	168,382	661,839

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
Fiscal Year 2025-2026

Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
Total Appropriations:		2,149,245	391,622	-	168,382	2,709,249
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		123,613				123,613
Total Street Fund		2,272,858	391,622	-	168,382	2,832,862
STREET FUND - 251		-	-	-	-	-
252 - Line Undergrounding Fund						
Beginning Fund Balance		1,413,796	12,765			1,426,561
Revenues		253,709				253,709
Transfers In		-				-
Total Revenues:		1,667,505	12,765	-	-	1,680,270
252 - Line Undergrounding Fund						
Line Undergrounding		1,989				1,989
Transfers Out		-				-
Contingency Account		1,665,516	12,765			1,678,281
Total Appropriations:		1,667,505	12,765	-	-	1,680,270
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		-				-
Total Line Undergrounding Fund		1,667,505	12,765	-	-	1,680,270
LINE UNDERGROUNDING FUND - 252		-	-	-	-	-
253 - SDC Fund						
Beginning Fund Balance		3,834,052	(136,484)			3,697,568
Revenues		613,457	28,947			642,404
Transfers In		-				-
Total Revenues:		4,447,509	(107,537)	-	-	4,339,972
253 - SDC Fund						
SDC Administration		671				671
Transfers Out		-				-
Contingency Account		4,446,838	(107,537)			4,339,301
Total Appropriations:		4,447,509	(107,537)	-	-	4,339,972
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		-				-
Total SDC Fund		4,447,509	(107,537)	-	-	4,339,972
SDC FUND - 253		-	-	-	-	-
254 - Agate Beach Closure Fund						

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
Fiscal Year 2025-2026

Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
Beginning Fund Balance		715,797	575			716,372
Revenues		-				-
Interfund Loan Repayment		72,500				72,500
Transfers In		-				-
Total Revenues:		788,297	575	-	-	788,872
254 - Agate Beach Closure Fund						
Agate Beach Closure		65,186				65,186
Transfers Out		-				-
Contingency Account		723,111	575			723,686
Total Appropriations:		788,297	575	-	-	788,872
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		-				-
Total Agate Beach Closure Fund		788,297	575	-	-	788,872
AGATE BEACH CLOSURE FUND - 254		-	-	-	-	-
301 - Debt Service - Water Fund						
Beginning Fund Balance		10,398	31			10,429
Revenues		276				276
Transfer from Water Fund		990,768				990,768
Total Revenues:		1,001,442	31	-	-	1,001,473
301 - Debt Service - Water Fund						
General Debt		69,228				69,228
Revenue Bonds Debt		926,214				926,214
Transfers Out		-				-
Contingency Account		-				-
Total Appropriations:		995,442	-	-	-	995,442
Reserve for Future Expenditures		6,000	31			6,031
Unappropriated Ending Fund Balance		-				-
Total Debt Service - Water Fund		1,001,442	31	-	-	1,001,473
DEBT SERVICE - WATER FUND - 301		-	-	-	-	-
302 - Debt Service - Wastewater Fund						
Beginning Fund Balance		557,894	(2,880)			555,014
Revenues		20,736				20,736
Transfer from Wastewater Fund		1,199,502				1,199,502
Total Revenues:		1,778,132	(2,880)	-	-	1,775,252

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
Fiscal Year 2025-2026

Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
302 - Debt Service - Wastewater Fund						
DEQ Debt		1,215,915				1,215,915
Transfers Out		-				-
Contingency Account		-				-
	Total Appropriations:	1,215,915	-	-	-	1,215,915
Reserve for Future Expenditures		562,217	(2,880)			559,337
Unappropriated Ending Fund Balance		-				-
	Total Debt Service - Wastewater Fund	1,778,132	(2,880)	-	-	1,775,252
DEBT SERVICE - WASTEWATER FUND - 302		-	-	-	-	-
303 - Debt Service - Governmental Fund						
Beginning Fund Balance		-				-
Revenues		-				-
Transfer from Street Fund		-	5,675	(5,675)		-
Transfer from Water Fund		-	5,675	(5,675)		-
Transfer from Wastewater Fund		-	5,675	(5,675)		-
	Total Revenues:	-	17,025	(17,025)	-	-
303 - Debt Service - Governmental Fund						
General Debt		-	17,025	(17,025)		-
Transfers Out		-				-
Contingency Account		-				-
	Total Appropriations:	-	17,025	(17,025)	-	-
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		-				-
	Total Debt Service - Governmental Fund	-	17,025	(17,025)	-	-
DEBT SERVICE - GOVERNMENTAL FUND - 303		-	-	-	-	-
305 - Debt Service - Stormwater Fund						
Beginning Fund Balance		125,154	1,698			126,852
Revenues		4,528				4,528
Transfer from Stormwater Fund		623,960				623,960
	Total Revenues:	753,642	1,698	-	-	755,340
305 - Debt Service - Stormwater Fund						
2018 Stormwater Debt		381,250				381,250
DEQ Debt		250,282				250,282
Transfers Out		-				-

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
Fiscal Year 2025-2026

Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
Contingency Account		-				-
Total Appropriations:		631,532	-	-	-	631,532
Reserve for Future Expenditures		122,110	1,698			123,808
Unappropriated Ending Fund Balance		-				-
Total Debt Service - Stormwater Fund		753,642	1,698	-	-	755,340
DEBT SERVICE - STORMWATER FUND - 305		-	-	-	-	-
351 - GO Debt Service - Proprietary Fund						
Beginning Fund Balance		347,835	24,501			372,336
Revenues		2,264,588				2,264,588
Transfers In		-				-
Total Revenues:		2,612,423	24,501	-	-	2,636,924
351 - GO Debt Service - Proprietary Fund						
Water GO Debt		2,406,000				2,406,000
Transfers Out		-				-
Contingency Account		-				-
Total Appropriations:		2,406,000	-	-	-	2,406,000
Reserve for Future Expenditures		206,423	24,501			230,924
Unappropriated Ending Fund Balance		-				-
Total GO Debt Service - Proprietary Fund		2,612,423	24,501	-	-	2,636,924
GO DEBT SERVICE - PROPRIETARY FUND - 351		-	-	-	-	-
352 - GO Debt Service - Governmental Fund						
Beginning Fund Balance		139,386	7,072			146,458
Revenues		608,855				608,855
Transfers In		-				-
Total Revenues:		748,241	7,072	-	-	755,313
352 - GO Debt Service - Governmental Fund						
Swimming Pool GO Debt		648,419				648,419
Transfers Out		-				-
Contingency Account		-				-
Total Appropriations:		648,419	-	-	-	648,419
Reserve for Future Expenditures		99,822	7,072			106,894
Unappropriated Ending Fund Balance		-				-
Total GO Debt Service - Governmental Fund		748,241	7,072	-	-	755,313
GO DEBT SERVICE - GOVERNMENTAL FUND - 352		-	-	-	-	-

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
Fiscal Year 2025-2026

Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
402 - Capital Projects - Governmental Fund						
Beginning Fund Balance		12,635,284	1,169,698	-		13,804,982
Revenues		3,757,705				3,757,705
Transfer from Public Parking Fund		200,000				200,000
Transfer from Airport Fund		26,963				26,963
Transfer from Street Fund		860,000	-	-		860,000
Transfer from URA - South Beach Fund		1,300,000	257,794			1,557,794
Transfer from URA - North Side Fund		1,500,000	630,035			2,130,035
Transfer from Capital Projects - Governmental Fund		-	1,200,000			1,200,000
Transfer from City Facilities Fund		-	6,530			6,530
	Total Revenues:	20,279,952	3,264,057	-	-	23,544,009
402 - Capital Projects - Governmental Fund						
6110 - General						
SB Utility Undergrounding (AKA Ferry Slip Utility Undergrounding) Phase 2 & 3 (15017)	15017	614,609	(614,609)			-
South Beach Right-of-Way Acquisition (17004)	17004	125,777	13,220			138,997
Chestnut Street Trail Project (17005)	17005	25,540	16,187			41,727
Building Demolition Reserve -NE Corner 35th and US 101 (17008)	17008	-	-			-
Big Creek Bridge Abutment Repair (17009)	17009	553,000	(186,229)		(151,711)	215,060
US 101 NW 25th to NW 36th Street Sidewalk Project (19009)	19009	205,200	65,318			270,518
Downtown Revitalization Plan - Land Use and Business Façade Loan/Grant Component (21023)	21023	15,000	3,149		(18,149)	-
Conduct Intersection Control Eval. & Signal Warrant Analysis NE 36th and SE 40th and 101 (21049)	21049	15,000	(4,500)			10,500
Pedestrian Activated Rapid Flashing Beacon at US 20 & Eads St Crosswalk (21050)	21050	-	235,771		(235,771)	-
Windows/Siding at the Greater Newport Chamber of Commerce Building (21-23041)	21-23041	200,000				200,000
SE Marine Drive Streetlights (21-23049)	21-23049	-	-			-
Access Improvements to Yaquina Head ONA (Lighthouse to Lighthouse Trail) (21-23059)	21-23059	250,000				250,000
Annexation of Unincorporated Pockets in South Beach (24-22002)	24-22002	460,000	34,833		(400,000)	94,833
Parking Study Implementation (Phase 2) (24-23060)	24-23060	50,000	(17,220)			32,780
Demolition and Abatement - Various Northside Sites (25-23071)	24-23071	59,110	(58,713)		(397)	-
Update of the City of Newport's 2017 SDC Methodology (24-24001)	24-24001	63,750	21,250			85,000
City Center Business Improvement Loan/Grant Program (24-25008)	24-25008	1,500,000				1,500,000
Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)	25-22030	200,000				200,000
South Beach Loop Path Improvements (25-22031)	25-22031	1,270,000	314,709		(460,746)	1,123,963
South Beach Placemaking Improvement Package (25-22032)	25-22032	1,435,822	712,984			2,148,806
Moore/Harney/US 20 Intersection and Street Improvements (25-22034)	25-22034	1,982,920	172,650			2,155,570
Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)	25-22036	750,000				750,000
Street Repair and Improvement Program (25-23010)	25-23010	883,415	9,924	(70,000)		823,339
Sidewalk and Bicycle Improvements (25-23011)	25-23011	50,000	(7,484)			42,516
Slurry/Crack Seal Pilot (25-23014)	25-23014	30,000	990		(6,590)	24,400
NW Biggs Street Payment NW 58th and 60th St (25-23075)	25-23075	-	214,644			214,644
W Olive Street Improvements from Nye Street to Coast Street (25-24004)	25-24004	767,486	11,746			779,232
Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street (25-24005)	25-24005	2,600,000	950,000			3,550,000

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
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Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
NW 55th Street Improvement Project (25-24006)	25-24006	360,000	89,812			449,812
Resurface SE 1st, 2nd, Fogarty, and Grant Streets (25-24007)	25-24007	625,000				625,000
Nye Street Improvements from NW 3rd to NW 6th (25-24028)	25-24028	300,000				300,000
Bayfront Abandoned Driveway Approach and Sidewalk Improvements (25-25009)	25-25009	200,000				200,000
Oceanview Drive Speed Humps (25-25018)	25-25018	-	100,000		(8,828)	91,172
NW Edenview Way Improvements (25-25019)	25-25019	-	380,000	(380,000)		-
Gravel Road Paving Project - Phase 1 (25-25020)	25-25020	-	275,000			275,000
SW 10th St Roadway Improvements (25-25021)	25-25021	-	125,000			125,000
US 101 and 9th Street Couplet (25-25023)	25-25023	-	500,000			500,000
Gravel Road Paving Project - Phase 2 (25-25024)	25-25024	-		450,000		450,000
Total General Appropriations		15,591,629	3,358,432	-	(1,282,192)	17,667,869
6130 - Airport						
AIP32 Obstruction Removal Phase I - Design & Bidding Services (17023)	17023	123,783	1,910			125,693
Large Septic Installation at Newport Municipal Airport (23-22003)	23-22003	1,800,000	(618,061)			1,181,939
Automate City of Newport-Seal Rock Water District Intertie to Improve Airport Fire Flows (23-22007	23-22007	500,000	(500,000)			-
BIL Projects such as Addition of Hangers (23-23040)	23-23040	123,514	(82,825)			40,689
Install New FMU Reader at Self -Serve (23-24009)	23-24009	22,000	(1,190)		(1,200)	19,610
T-Hangar Re-Roofing (23-24010)	23-24010	85,000	(47,500)			37,500
AWOS Install (23-24011)	23-24011	700,000	(71,937)			628,063
Reside/ Re-Roof Yellow Double Wide (23-24012)	23-24012	27,992	(26,967)			1,025
AIP 34 FAA BIL T-hangar Construction (23-25010)	23-25010	1,306,034	35,353			1,341,387
Total Airport Appropriations		4,688,323	(1,311,217)	-	(1,200)	3,375,906
Transfers Out						
Transfer to Airport Fund		-	16,842		1,200	18,042
Transfer to Street Fund		-			167,129	167,129
Transfer to URA - South Beach Fund		-			860,746	860,746
Transfer to URA - North Side Fund		-			254,317	254,317
Transfer to Capital Projects - Governmental Fund		-	1,200,000			1,200,000
Total Transfer Appropriations		-	1,216,842	-	1,283,392	2,500,234
Total Appropriations:		**20,279,952**	**3,264,057**	**-**	**-**	**23,544,009**
Reserve for Future Expenditures		-	-	-		-
Unappropriated Ending Fund Balance		-				-
Total Capital Projects - Governmental Fund		**20,279,952**	**3,264,057**	**-**	**-**	23,544,009
CAPITAL PROJECTS - GOVERNMENTAL FUND - 402		-	-	-	-	-
403 - Capital Projects - Proprietary Fund						
Beginning Fund Balance		6,426,000	(116,179)			6,309,821
Revenues		27,521,745	206,127			27,727,872
Transfer from Street Fund		40,000				40,000

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Transfer from URA - McLean Fund		300,000				300,000
Transfer from Water Fund		490,000	3,557			493,557
Transfer from Wastewater Fund		840,000	-	80,000		920,000
Transfer from Stormwater Fund		280,744			-	280,744
	Total Revenues:	35,898,489	93,505	80,000	-	36,071,994
403 - Capital Projects - Proprietary Fund						
6210 - Water Capital Projects						
Big Creek Dam Preliminary Design (11025)	11025	208,315	(21,368)			186,947
Golf Course Drive Water System Improvement Design (15035)	15035	198,043	1			198,044
Main Tanks Replacement (16013)	16013	11,380,134				11,380,134
NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)	17020	2,923,953				2,923,953
Water System Master Plan (19022)	19022	355,430	(5,581)			349,849
Big Creek Dam Early Warning System (21005)	21005	75,000				75,000
WTP Excess Recirculation (XR) Upgrade (21006)	21006	-	-			-
Underbay Waterline Crossing (21014)	21014	4,055,091				4,055,091
Big Creek Dam #2 Spillway Hazard Mitigation/Valve & Drain Pipe Repair (21053)	21053	684,335	(310,793)			373,542
Strategic Grant Consulting Services - Dig Deep Research (24-23002)	24-23002	-	-			-
Public Works Shop Upgrade (21-25011)	21-25011	160,000				160,000
Big Creek Watershed Forest Stewardship Plan (24-24038)	24-24038	50,000				50,000
Cathodic Protection - Engineering & Construction (28-22037)	28-22037	87,487	(1)			87,486
Big Creek Dam (Detailed Design & Construction (28-22040)	28-22040	7,125,738	(116,378)			7,009,360
Main Water Storage Tank Roof Inspection & Repair (28-23043)	28-23043	100,000				100,000
Drinking Water Protection Plan (28-23069)	28-23069	-	-			-
Re-Roof Public Works Shops Building #2 (28-24013)	28-24013	32,500			(7,515)	24,985
Big Creek Dam Alternative Analysis (28-25004)	28-25004	-	500,000			500,000
WTP Clearwell Remediation (28-25007)	28-25007	503,767	(120,945)			382,822
Paint South Beach Tank (28-25012)	28-25012	200,000				200,000
	Total Water Appropriations	28,139,793	(75,065)	-	(7,515)	28,057,213
6220 - Wastewater Capital Projects						
WWTP Master Plan (16016)	16016	-	-			-
Easement Acquisitions - Utilities (20002)	20002	58,500			(58,500)	-
Clarifier #1 Refurbishment (26-22038)	26-22038	180,874	(6,260)			174,614
Lift Station Security (26-23048)	26-23048	74,060				74,060
WWTP Centrifuge Project (26-23050)	26-23050	27,538	(4,741)			22,797
NW 73rd Wastewater Redirection - Design (26-24014)	26-24014	100,000				100,000
Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)	26-24015	150,000	60,000	20,000		230,000
NW 66TH Drive Sanitary Sewer Reroute (26-24016)	26-24016	150,000	(75,000)		(75,000)	-
Northside WWTP Improvements (26-24017)	26-24017	4,916,519	(10,042)			4,906,477
SW Neff St. Sanitary Sewer Extension (26-25013)	26-25013	150,000	(60,000)	(20,000)		70,000
Park St. Pump Station Generator Installation (26-25014)	26-25014	100,000				100,000
Mclean Point Wastewater Lift Station (26-25015)	26-25015	300,000				300,000

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Sanitary Sewer Rehab and Replacement Program (26-25016)	26-25016	300,000				300,000
Nye Beach Pump Station Capacity Upgrade (26-25017)	26-25017	250,000				250,000
Northside Mitigation (26-25022)	26-25022	-	81,967			81,967
Pacific Street Sanitary Sewer LID (26-26025)	26-26025	-		80,000		80,000
Total Wastewater Appropriations		6,757,491	(14,076)	80,000	(133,500)	6,689,915
6230 - Stormwater Capital Projects						
Stormwater Master Plan Update (27-23007)	27-23007	517,472	11,431		(322,166)	206,737
Reimbursement O'Brien Construction - for Supplemental Dredging of SE 40th St Pond (27-24019)	27-24019	54,674				54,674
SW Hurbert and SW Bay Storm Improvements (27-24021)	27-24021	134,000				134,000
SE 2nd St Storm Sewer Culvert Repair (27-24032)	27-24032	-	-			-
NW 10th St-Fire Station Storm Sewer Realignment (27-24033)	27-24033	295,059	(6,714)		(9,862)	278,483
Frank Wade Park Storm Drainage Realignment (27-26005)	27-26005	-			75,000	75,000
Total Stormwater Appropriations		1,001,205	4,717	-	(257,028)	748,894
Transfers						
Transfer to General Fund		-			9,862	9,862
Transfer to Street Fund		-			1,253	1,253
Transfer to Water Fund		-	60,185		2,505	62,690
Transfer to Wastewater Fund		-	58,700		106,755	165,455
Transfer to Stormwater Fund		-	59,044		277,668	336,712
Total Transfer Appropriations		-	177,929	-	398,043	575,972
Total Appropriations:		35,898,489	93,505	80,000	-	36,071,994
Reserve for Future Expenditures		-	-	-		-
Unappropriated Ending Fund Balance		-				-
Total Capital Projects - Proprietary Fund		35,898,489	93,505	80,000	-	36,071,994
CAPITAL PROJECTS - PROPRIETARY FUND - 403		-	-	-	-	-
404 - Reserve Fund-Governmental						
Beginning Fund Balance		1,463,031	583,683			2,046,714
Revenues		80,077				80,077
Transfer from General Fund		58,479		40,000		98,479
Transfer from Recreation Fund		150				150
Total Revenues:		1,601,737	583,683	40,000	-	2,225,420
404 - Reserve Fund-Governmental						
Police		-		30,000		30,000
Emergency Coordinator		52,800				52,800
Library		40,000	6,000			46,000
Finance		377,561	3,187			380,748
Opioid Settlement		58,479				58,479

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Transfer to Recreation Fund		1,000				1,000
Contingency Account		-				-
Total Appropriations:		529,840	9,187	30,000	-	569,027
Reserve for Future Expenditures		1,071,897	574,496	10,000		1,656,393
Unappropriated Ending Fund Balance		-				-
Total Reserve Fund		1,601,737	583,683	40,000	-	2,225,420
RESERVE FUND-GOVERNMENTAL - 404		-	-	-	-	-
405 - Capital Improvement Fund						
Beginning Fund Balance		2,968,186	299,298	-		3,267,484
Revenues		541,097	(48,089)	5,781,000	13,599	6,287,607
Transfer from Recreation Fund		71,947	28,100			100,047
Transfer from Capital Improvement Fund		243,942				243,942
Transfer from City Facilities Fund		139,897	205,572			345,469
Total Revenues:		3,965,069	484,881	5,781,000	13,599	10,244,549
405 - Capital Improvement Fund						
6310 - City Hall Improvements						
City Hall Roof and Seismic Evaluation (21030)	21030	488,671	(324)		(333,347)	155,000
City Hall Lighted Parking Bollards (21-23027)	21-23027	-	-			-
City Hall Landscape Renovation (22-22023)	22-22023	156,331	(88,526)		(36,805)	31,000
Total City Hall Improvements Appropriations		645,002	(88,850)	-	(370,152)	186,000
6312 - Library Improvements						
Library Heater Replacement (21-22014)	21-22014	15,000	-		(5,000)	10,000
Total Library Improvements Appropriations		15,000	-	-	(5,000)	10,000
6320 - Fire Improvements						
Fire Department Training Facility Relocation (26-23055)	26-23055	100,000			(100,000)	-
Total Fire Improvements Appropriations		100,000	-	-	(100,000)	-
6325 - PAC Improvements						
PAC Remodel (20018)	20018	-	125,650		(121,825)	3,825
PAC HVAC Control System (21029)	21029	-	49,686		(49,686)	-
Fire Alarm System Replacement at the PAC (21-24022)	21-24022	-	75,000		(75,000)	-
Performing Arts Center (PAC) Landscape - East (22-23052)	22-23052	22,000				22,000
Total Fire Improvements Appropriations		22,000	250,336	-	(246,511)	25,825
6330 - 60+ Center Improvements						
60+ Center Aerobic Room Floor Renovation (21-24035)	21-24035	-	-			-
Total Recreation Center Improvements Appropriations		-	-	-	-	-
6331 - Recreation Center Improvements						
HVAC Control System for Recreation Center (21056)	21056	185,000	(71,134)			113,866

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Replacement of Rec Center Roof (21-22009)	21-22009	850,000		(25,000)		825,000
Purchase and Installation of New Overhead Light Fixtures at Aquatic Center (21-22017)	21-22017	-	-			-
Fitness Specialist Upstairs Office (21-24023)	21-24023	-	-			-
Installation of Ductless Air Conditioning Units in Aquatic Center Offices (21-24024)	21-24024	16,000	(6,892)		(2,216)	6,892
Replace locker room doors in Aquatic Center (21-24025)	21-24025	27,000	16,550			43,550
Recreation Center Gym and Lobby Lights (21-25001)	21-25001	-	-			-
Aquatic Center Renovation (21-26001)	21-26001	-		5,781,000		5,781,000
60+ Center Patio Flat Roof (21-26002)	21-26002	-		25,000		25,000
60+ Accessible Restroom Entry Project (21-26015)	21-26015	-			13,599	13,599
Total Recreation Center Improvements Appropriations		1,078,000	(61,476)	5,781,000	11,383	6,808,907
6380 - Parks & Grounds Improvements						
Deco District Park (18010)	18010	112,041	1			112,042
Ocean to Bay Trail Wayfinding Signage (21043)	21043	27,697	(526)			27,171
Agate Beach Staircase Terminus Improvement (21059)	21059	216,764				216,764
Nye Beach Restroom Floor Resurface (21-23045)	21-23045	6,500				6,500
Agate Beach Neighborhood and Dog Park Improvements (22-22022)	22-22022	630,148	310,715			940,863
Urban Orchard (22-22025)	22-22025	38,500			(38,500)	-
Playground Equipment Replacement (22-23038)	22-23038	145,001				145,001
Sam Moore Restroom (22-23039)	22-23039	284,474	4,216			288,690
Betty Wheeler Park - Retaining Wall Repair (22-23053)	22-23053	250,000			(89,112)	160,888
Frank Wade Bench and Path at Community Garden (22-23068)	22-23068	10,000				10,000
Surf View Village Sports Court (22-24026)	22-24026	140,000				140,000
Sam Moore Parkway Landscape Improvements (22-24027)	22-24027	-	35,000		(1,580)	33,420
Total Parks & Grounds Improvements Appropriations		1,861,125	349,406	-	(129,192)	2,081,339
Transfers						
Transfer to General Fund		-	28,370		707,817	736,187
Transfer to Room Tax Fund		-	7,095		145,254	152,349
Transfer to Capital Improvement Fund		243,942				243,942
Total Transfers Appropriations		243,942	35,465	-	853,071	1,132,478
Total Appropriations:		3,965,069	484,881	5,781,000	13,599	10,244,549
Reserve for Future Expenditures		-	-	-		-
Unappropriated Ending Fund Balance		-				-
Total Capital Improvement Fund		3,965,069	484,881	5,781,000	13,599	10,244,549
CAPITAL IMPROVEMENT FUND - 405		-	-	-	-	-
406 - Reserve Fund-Proprietary						
Beginning Fund Balance		762,669	(45,363)			717,306
Revenues		23,948				23,948
Transfer from Capital Projects - Proprietary Fund						-

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Transfer from Water Fund		50,000				50,000
Transfer from Wastewater Fund		50,000				50,000
	Total Revenues:	886,617	(45,363)	-	-	841,254
406 - Reserve Fund-Proprietary						
Water Membrane Replacement		-		150,000		150,000
Wastewater VFD Replacement		-		28,000		28,000
Transfers Out		-				-
Contingency Account		-				-
	Total Appropriations:	-	-	178,000	-	178,000
Reserve for Future Expenditures		886,617	(45,363)	(178,000)		663,254
Unappropriated Ending Fund Balance		-				-
	Total Reserve Fund	886,617	(45,363)	-	-	841,254
RESERVE FUND-PROPRIETARY - 406		-	-	-	-	-
601 - Water Fund						
Beginning Fund Balance		845,581	54,132			899,713
Revenues		6,024,779	48,333	-		6,073,112
Transfer from Capital Projects - Proprietary Fund		-	60,185		2,505	62,690
	Total Revenues:	6,870,360	162,650	-	2,505	7,035,515
601 - Water Fund						
Water Plant		1,769,002	9,272			1,778,274
Water Distribution		1,265,081	59,950	5,675		1,330,706
Water Administration Programs		1,176,006				1,176,006
Interfund Loan Repayment		58,400				58,400
Transfer to Street Fund		70,000				70,000
Transfer to Debt Service - Water Fund		990,768				990,768
Transfer to Debt Service - Governmental Fund		-	5,675	(5,675)		-
Transfer to Capital Projects - Proprietary Fund		490,000	3,557			493,557
Transfer to Reserve Fund - Proprietary		50,000				50,000
Contingency Account		488,884	84,196	-	2,505	575,585
	Total Appropriations:	6,358,141	162,650	-	2,505	6,523,296
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		512,219				512,219
	Total Water Fund	6,870,360	162,650	-	2,505	7,035,515
WATER FUND - 601		-	-	-	-	-
602 - Wastewater Fund						
Beginning Fund Balance		2,594,174	(537,084)			2,057,090

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Revenues		8,251,638	48,333	-		8,299,971
Transfer from Capital Projects - Proprietary Fund		-	58,700		106,755	165,455
	Total Revenues:	10,845,812	(430,051)	-	106,755	10,522,516
602 - Wastewater Fund						
Wastewater Plant		2,979,386	177,299			3,156,685
Wastewater Collections		1,189,811	57,599	5,675		1,253,085
Wastewater Administrative Programs		1,367,348				1,367,348
Transfer to Street Fund		70,000				70,000
Transfer to Debt Service - Wastewater Fund		1,199,502				1,199,502
Transfer to Debt Service - Governmental Fund		-	5,675	(5,675)		-
Transfer to Capital Projects - Proprietary Fund		840,000		80,000		920,000
Transfer to Reserve Fund - Proprietary		50,000				50,000
Contingency Account		2,485,380	(670,624)	(80,000)	106,755	1,841,511
	Total Appropriations:	10,181,427	(430,051)	-	106,755	9,858,131
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		664,385				664,385
	Total Wastewater Fund	10,845,812	(430,051)	-	106,755	10,522,516
WASTEWATER FUND - 602		-	-	-	-	-
603 - Stormwater Fund						
Beginning Fund Balance		296,553	13,967			310,520
Revenues		1,600,509				1,600,509
Transfer from Capital Projects - Proprietary Fund		-	59,044		277,668	336,712
	Total Revenues:	1,897,062	73,011	-	277,668	2,247,741
603 - Stormwater Fund						
Stormwater Maintenance		627,301	6,093			633,394
Interfund Loan Repayment		58,400				58,400
Transfer to Debt Service - Stormwater Fund		623,960				623,960
Transfer to Capital Projects - Proprietary Fund		280,744				280,744
Contingency Account		224,373	66,918		277,668	568,959
	Total Appropriations:	1,814,778	73,011	-	277,668	2,165,457
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		82,284				82,284
	Total Stormwater Fund	1,897,062	73,011	-	277,668	2,247,741
STORMWATER FUND - 603		-	-	-	-	-
701 - Public Works Fund						

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Beginning Fund Balance		1,065,293	109,838			1,175,131
Revenues		1,288,951	14,115			1,303,066
Transfers In		-				-
	Total Revenues:	2,354,244	123,953	-	-	2,478,197
701 - Public Works Fund						
Public Works Administration		616,241			14,000	630,241
Engineering		1,361,981	19,903			1,381,884
Transfers Out		-				-
Contingency Account		217,764	104,050		(14,000)	307,814
	Total Appropriations:	2,195,986	123,953	-	-	2,319,939
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		158,258				158,258
	Total Public Works Fund	2,354,244	123,953	-	-	2,478,197
PUBLIC WORKS FUND - 701		-	-	-	-	-
711 - City's Facility Fund						
Beginning Fund Balance		1,293,500	137,386			1,430,886
Revenues		301,171	22,500		628,100	951,771
Transfer from General Fund		699,509	12,707		113,800	826,016
Transfer from Room Tax Fund		1,361,480	3,395	11,830	76,200	1,452,905
Transfer from URA - South Beach Fund		-		5,915		5,915
Transfer from URA - North Side Fund		-	140,000	(10,422)		129,578
	Total Revenues:	3,655,660	315,988	7,323	818,100	4,797,071
711 - City's Facility Fund						
Facility Adminstration		570,696				570,696
City Hall Facility		235,574				235,574
Fire Facilities		120,421	22,500		562,000	704,921
Library Facility		140,994			10,000	150,994
Park Maintenance		933,173	51,000	7,323	232,000	1,223,496
Park Restrooms		320,162				320,162
Piers & Broadwalks		29,319			13,100	42,419
Performing Arts Center		202,997				202,997
Visual Arts Center		104,468				104,468
Street Lights		476,000			125,000	601,000
Transfer to Capital Projects - Governmental Fund		-	6,530			6,530
Transfer to Capital Improvement Fund		139,897	205,572			345,469
Contingency Account		381,959	30,386		(124,000)	288,345

CITY OF NEWPORT
Budget with Supplements/Transfer Resolutions
Fiscal Year 2025-2026

Fund Appropriation Level	Project No.	7/1/2025 Adopted Budget 2025-06-16-011	12/1/2025 Resolution 2025-12-01-019	4/20/2026 Resolution 2026-04-20-008	6/15/2026 Resolution 2026-06-15-014	Total Adjusted Budget
Total Appropriations:		3,655,660	315,988	7,323	818,100	4,797,071
Reserve for Future Expenditures		-				-
Unappropriated Ending Fund Balance		-				-
Total City's Facility Fund		3,655,660	315,988	7,323	818,100	4,797,071
CITY FACILITIES FUND - 711		-	-	-	-	-
CITY'S BALANCING AMOUNTS:						
TOTAL RESOURCES:		140,234,837	6,198,130	5,931,298	2,649,142	155,013,407
TOTAL APPROPRIATIONS		132,095,787	5,638,575	6,099,298	2,649,142	146,482,802
TOTAL NON APPROPRIATIONS		8,139,050	559,555	(168,000)	-	8,530,605
TOTAL DISTRIBUTIONS		140,234,837	6,198,130	5,931,298	2,649,142	155,013,407
TOTAL CITY BUDGET BALANCE		-	-	-	-	-

City of Newport
Regular Session

Title: Public Hearing and Adoption of Resolution No. 2026-06-15-016, a Resolution Imposing and Categorizing Ad Valorem Taxes for Fiscal Year 2025-2026.

Prepared by: Steve Baugher

Action: Adopt

Date: 6/15/2026

Recommended Motion: I recommend the Mayor conduct a public hearing on Resolution No. 2026-06-15-016, a Resolution Imposing and Categorizing Ad Valorem Taxes for Fiscal Year 2026-2027, with the General Fund rate tax remaining at $5.5938 per thousand dollars of assessed valuation, and an amount of $3,151,578 being levied to meet the general obligation debt payments for the fiscal year beginning July 1, 2026.

Following the Public Hearing and considering any comments, I recommend that the City Council consider the following motion:

I move to adopt Resolution No. 2026-06-15-016, a resolution imposing and categorizing ad valorem taxes for the City of Newport at a rate of $5.5938 per thousand dollars of assessed valuation, plus an amount of $3,151,578 to cover debt requirements for the City of Newport for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Background Information: The City of Newport Budget Committee reviewed and approved the proposed tax levy for Fiscal Year 2026-2027. The tax rate will remain at $5.5938 per thousand dollars of assessed valuation for general city operations. In addition, enough taxes will be levied to pay for the water treatment plant bonded debt of $2,489,028 and the Aquatic Center bonded debt in the amount of $662,550 for a total of $3,151,578 in debt payments for the fiscal year beginning July 1, 2026. This assumes an uncollectable amount of 6.59% in the first year of property taxes in Fiscal Year 2026-2027.

Fiscal Notes: Property taxes for operations and debt payments are significant sources of revenue which have been included in the budget adopted by the City Council.

Alternatives: None.

Attachments: 2026-27 FY – City Property Taxes Resolution #2026-06-15-016

CITY OF NEWPORT
RESOLUTION NO. 2026-06-15-016

A RESOLUTION IMPOSING AND CATEGORIZING AD VALOREM TAXES FOR THE CITY OF NEWPORT, FISCAL YEAR 2026-2027

THE CITY OF NEWPORT RESOLVES that the City Council for the City of Newport hereby imposes the taxes provided for the City's adopted budget for Fiscal Year 2026-2027 at the rate of $5.5938 per $1,000 of assessed value, plus an amount of $3,151,578 for the debt fund and that these taxes are hereby imposed and categorized up the assessed value of all taxable property within the City for the tax year 2026-2027. The following allocations constitute the above aggregate levy.

General Fund	$5.5938 / $1,000
Water Treatment Plant Bonded Debt	$2,489,028
Swimming Pool Bonded Debt	$662,550

THE CITY OF NEWPORT FURTHER RESOLVES that the City Council of the City of Newport hereby categorized the imposed taxes for the Fiscal Year 2026-2027 follows

Subject to the General Government Limitation:	General Fund	$5.5938 / $1,000
Excluded from the General Government Limitation:	Debt Fund	$3,151,578

This resolution will become effective July 1, 2026.

Adopted by the Newport City Council on June 15, 2026.

_____
Jan Kaplan, Mayor

Attest:

_____
Allie M. Anderson, City Recorder

City of Newport
Regular Session

Title: Public Hearing and Adoption of Resolution No. 2026-06-15-017, a resolution declaring the City's election to receive State Shared Revenues.

Prepared by: Steve Baugher

Action: Adopt

Date: 6/15/2026

Recommended Motion: I recommend the Mayor conduct a public hearing on Resolution No. 2026-06-15-017, a resolution declaring the City's election to receive State Shared Revenues.

Following the Public Hearing and considering any comments, I recommend that the City Council consider the following motion:

I move to adopt Resolution No. 2026-06-15-017, a resolution declaring the City's election to receive State Shared Revenues.

Background Information: State Revenue Sharing Law, ORS 221.770, requires cities to pass an ordinance or resolution each year stating they want to receive their share and the resolution or ordinance must be filed with the Shared Financial Services of the Oregon Department of Administrative Services before July 31. Prior to the June 15, 2026 public hearing, there must be one other public hearing with the City's Budget Committee, and this was fulfilled at the April 30, 2026 Budget Committee Hearing.

Fiscal Notes: The City receives four types of state shared revenues that include general shared revenues, liquor tax, cigarette tax, highway gas tax, and marijuana tax. General Shared revenues are allocated pursuant to a different statutory formula while the distribution of the liquor, cigarette, highway gas tax, and marijuana tax are allocated on the basis of population of the City and an estimated rate per capita based on projected available taxes collected. The estimated revenues for the 2026-27 Fiscal Year are as follows (see attachment A):

General Shared Revenues (GF)	$ 130,000
Liquor Tax (GF)	151,052
Cigarette Tax (GF)	5,324
Highway gas tax (Streets)	821,654
Marijuana Tax (GF)	15,659

These estimated revenues will impact the General Fund in the amount of $302,035 and the Street and Capital Projects will share the $821,654 in this order, respectively, $805,221 and $16,433.

Alternatives: None.

Attachments: Resolution No 2026-06-15-017 – Attachment A.pdf

CITY OF NEWPORT

RESOLUTION NO. 2026-06-15-017

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE SHARED REVENUES

THE CITY OF NEWPORT resolves that, pursuant to ORS 221.770, the City hereby elects to receive State Shared Revenues for the Fiscal Year 2026-27. Attachment A sets forth how the State Shared Revenues are projected to be used in Fiscal Year 2026-2027 and is incorporated herein.

This resolution will become effective July 1, 2026.

Adopted by the Newport City Council on June 15, 2026.

_____

Jan Kaplan, Mayor

Attest:

_____

Allie M. Anderson, City Recorder

I certify that a public hearing before the Budget Committee was held on April 30, 2026, and a public hearing before the City Council was held on June 15, 2026, giving citizens an opportunity to comment on use of State Revenue Sharing.

_____

Allie M. Anderson, City Recorder

CITY OF NEWPORT, OREGON

OREGON SHARED REVENUES
PUBLIC HEARING BEFORE THE BUDGET COMMITTEE ON THE POSSIBLE USES
FISCAL YEAR 2026-2027 PROPOSED BUDGET
"ATTACHMENT A"

	REVENUE TYPE	CERTIFIED EST. POPULATION @ 12/15/2025	PER CAPITA RATES ESTIMATES	ESTIMATED REVENUES
A.	GENERAL SHARED REVENUES	Not Applicable	Not Applicable	$ 130,000
B.	OTHER SHARED REVENUES			
	Liquor Tax	10,439	$ 14.47	$ 151,052
	Cigarette Tax	10,439	$ 0.51	$ 5,324
	Marijuana Tax	10,439	$ 1.50	$ 15,659
	Highway Gas Tax	10,439	$ 78.71	$ 821,654

98.0% of Allocation for Streets and Roads 805,221
2.0% of Allocation for Bicycle Paths & Trails 16,433

C. COMPARISON TO PROPOSED BUDGET REQUIREMENTS

FY 2026-2027 PROPOSED BUDGET - ALL FUNDS	$ 134,782,697	Summary of Funds	
FY 2026-2027 PROPOSED BUDGET - GENERAL FUND	$ 24,037,569	$ 302,035	* - See General Fund Resources
FY 2026-2027 PROPOSED BUDGET - STREETS FUND FOR OPERATIONS (Fund 251)	$ 2,694,270	$ 805,221	Allocated - See Street Fund
- CAPITAL PROJECTS FUND (Fund 402)	$ 15,388,595	$ 16,433	Allocated - See Capital Projects Fund
Total State Gas Tax Allocation	$ 18,082,865	$ 821,654	

City of Newport
Regular Session

Title: Public Hearing and Adoption of Resolution No. 2026-06-15-018, a Resolution Adopting a Fee Schedule for the City of Newport for the Fiscal Year beginning July 1, 2026 and Ending June 30, 2027 and Repealing Resolution No. 2025-06-16-010 Which Established Fees for the Year Ending June 30, 2026.

Prepared by: Steve Baugher

Action: Adopt

Date: 6/15/2026

Recommended Motion: I recommend the Mayor conduct a public hearing on Resolution No. 2026-06-15-018, a resolution adopting a fee schedule for the City of Newport for the fiscal year beginning July 1, 2026.

Following the Public Hearing and considering any comments, I recommend that the City Council consider the following motion:

I move to adopt Resolution No. 2026-06-15-018, a resolution that adopts a comprehensive fee schedule for the fiscal year beginning July 1, 2026, and ending June 30, 2027, and further repeals Resolution No. 2025-06-16-010, which established fees through June 30, 2026.

Background Information: The Budget Committee reviews, and the Council adopts, an updated fee schedule each year by resolution. A comprehensive fee schedule better assures that various rates and charges are evaluated on an annual basis. It also allows staff and the public to have one point of reference for fees that are charged to avoid inappropriately charging the wrong amount for a particular service.

There are several changes that were included in the proposed fee schedule, which has been reviewed and recommended for adoption by the Budget Committee.

Utility Rates

The City establishes three separate rates to cover various utility costs for water, wastewater, and stormwater. These operations are generally supported entirely by the rates collected from utility users with the exception of voter approved general obligation bonds that are paid through a tax levy.

Water meters are read on a monthly basis to determine the volume of water used by various City customers. Wastewater is based on the volume of water used by customers. Stormwater charges are being based on a calculation of Equivalent Services Units (ESUs).

This is calculated based on the impervious surface of properties which include roofs, driveways, compacted gravel areas, and other similar impervious surfaces. All residential units are charged for one ESU.

The City Council initiated a program to reduce water and wastewater rates for customers who are at or below 60% of the Lincoln County Median Income. This adjustment is a 30% reduction in water and sewer rates for customers who apply and meet eligibility requirements for this discount. This discount is being paid by the General Fund by maintaining a 1% payment in lieu of taxes from the water and sewer fund to the General Fund for this purpose.

We are recommending a 5% rate increase on water, wastewater, and stormwater rates. These increases are essential to maintain reliable services, avoid negatively impacting the environment, and addressing the issues before they become a more significant burden on future generations. It should be noted that major infrastructure improvement/replacement costs are not factored in the current rate structure. Examples of major infrastructure improvement/replacements include making the Big Creek Dams seismically stable, wastewater capacity upgrades, effluent outfall rehabilitation, main water tanks and transmission seismic resiliency, etc.

Other Adjustments to the Proposed Fee Schedule

The City Council establishes various fees as part of a resolution each year. The full proposed fee schedule is included in the budget documents. Special event fees have been updated to cover additional costs for application processing, daily parking lot fees, attendee, and cleanup. Permitting fees have been substantially increased to cover rising costs of inspection services utilized by the City. For the Airport and system development charges (SDCs), fees have been increased to keep up with inflation.

The Parks and Recreation Department continues to utilize the methodology identified in the business plan for calculating rates. Rates have been increased generally by 2% except for those costs where the service requires a higher or lower adjustment.

These are some of the key changes included in the proposed fee schedule for the fiscal year beginning July 1, 2026.

Fiscal Notes: The schedule establishes fees collected for various services provided by the City of Newport.

Alternatives: None.

Attachments: 2026-27 comprehensive Schedule of fees and charges.

CITY OF NEWPORT

RESOLUTION NO. 2026-06-15-018

A RESOLUTION ADOPTING A COMPREHENSIVE SCHEDULE OF FEES AND CHARGES FOR THE 2026-27 FISCAL YEAR AND REPEALING RESOLUTION NO. 2025-06-16-010 IN ITS ENTIRETY

Whereas, the City of Newport enacted Resolution number 2025-06-16-010 for the 2025-26 Fiscal Year which established the City fees and charges for different departments and activities; and

Whereas, the City desires to provide all of its miscellaneous fees and charges in a comprehensive schedule so citizens can easily determine the costs of miscellaneous fees and charges with one resolution for convenience of its citizenry and to better administer such fees and charges by city departments; and

THE CITY OF NEWPORT RESOLVES AS FOLLOWS:

SECTION 1. The Comprehensive Schedule of Fees and Charges, which is attached hereto and incorporated herein by this reference, is hereby approved and establishes the fees and charges for City services.

SECTION 2. Resolution number 2025-06-16-010 is repealed in its entirety effective July 1, 2026.

SECTION 3. Resolution number 2026-06-15-018 will become effective on July 1, 2026.

Approved by the Newport City Council on June 15, 2026

_____

Jan Kaplan, Mayor

ATTEST:

_____

Allie M. Anderson, City Recorder



CITY OF NEWPORT

Newport, Oregon

COMPREHENSIVE SCHEDULE OF FEES AND CHARGES

EFFECTIVE

July 1, 2026 through June 30, 2027

CITY OF NEWPORT

Newport, Oregon

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Administrative Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
Public Records Requests Fee Schedule - 48001					
	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, retreival 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
Dishonored Checks Fee (non-sufficient funds) - 48001		$40.00	$40.00	$ -	101-1900-48001
Special Event Fees/Waivers - 48004 (City Manager)		Based on fiscal impact	Based on fiscal impact		101-1900-48004
	Application Processing Fees				
	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
	Daily Parking Lot Fees - Off-Season Rate (Oct–Apr)				
	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
	Daily Parking Lot Fees - Peak Season Rate (May–Sep)				
	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
	Attendee-Scaled Add-On				
	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
	Cleanup Fee				
	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
	Multi-Day Event Discount: Events that use the same lot for three or more days in a calendar year are eligible for a 15% discount				
	Fee Wavier: 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				
	City Staff / Services Fees 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
	Refunds 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
Social Gaming Registration Fee- 48001					
	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
Land Use Fees by Permit Type - 46003					
	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.				
Business License Fees - 46405					
	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

Community Development Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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.				
Business License Fees Surcharge - 46407					
	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
Short-Term Rental Fees - 46400					
	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
Vending Endorsement -46405					
	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
Building Permit and Plan Review Fees - 240 Varies					
	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 $100,000.000 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		240-4410-46420
	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

Community Development Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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				
Electrical Permit Fees - 46430					
	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

Community Development Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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.				
Plumbing Inspections and Services Fees - 46440					
	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

Community Development Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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
Mechanical Inspections and Services Fees - 46450					
	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. Commercial				
	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
Surcharge Fee - 240 varies					
	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
Grading Permits - 240 Varies					
	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
Manufactured Dwelling/Modular - 46460					
	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
Miscellaneous Fees and Charges - 240 varies					
	Investigation fees - *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.*	$75.00 per hour (min. l hr)	$75.00 per hour (min. l 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
Airport Landing Fees - 45006					
	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.				
Catering orders					
	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
Airport Fuel Flow Fees - 45001					
	Fuel flow fee per gallon	$0.15	$0.15	$ -	220-4210-45001
Lease Rates for T-Hangars Space - 46002					
	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. Non-commercial aircraft hangar ground lease: 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. Commercial aircraft ground lease: 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
Transient and/or tenant junk removal					
	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
Limited Aeronautical Licenses other than Mobile Mechanics - 48001					
	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.				
Used engine oil recycle					
	1. Per container	$10.00	$11.00	$ 1.00	220-4210-48001
FBO lounge and patio rental rate with a maximum 2-hour limit.					
	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
Aircraft only washing area maximum 2-hour linit.					
	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
Fire Department Standby Fee - 48001					
	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.				
Outside regular business hours call-out					
	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
Long-Term Vehicle Parking - 48001					
	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
Aircraft Tie-Down Fee - 45006					
	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
Overnight Transient T-hangar					
	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
Administration processing fee for leases - 48001		$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
Burn Permit Fee Section 3-1	$0.00	$0.00	$ -	101-1900-46413
Inspection Reports Section 3-2	$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
Fire Prevention Section 3-3				
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
Permits Section 3-4				
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
Assist/Standby Section 3-5					
	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
Administrative Fees Section 3-6					
	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
Payment Plan Fees - 46004					
	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

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
Newport Recreation Center Rental Schedule - NEWPORT RESIDENTS - 46002					
	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

Parks & Recreation Fees and Charges

	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 organizatinal meetings.				
	Fees for classes, events or programs are subject to change without notice.				
Newport Recreation Center Rental Schedule - NON-RESIDENTS - 46002					
	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

Parks & Recreation Fees and Charges

	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 organizatinal meetings.				
	Fees for classes, events or programs are subject to change without notice.				
Newport Recreation Center and Aquatic Center Pool Combined Fees – NEWPORT RESIDENTS - 46202					
	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
	Annual Pass Discount				
	Any 2 at 10%				
	Any 3 at 15%				
	Any 4 at 30%				
	3-Month Discount				
	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.				
	Group Rate Discount				
	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
Newport Recreation Center and Aquatic Center Pool Combined Fees – NON-RESIDENTS - 46202					
	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
	Out-of-City Discount Card (12-month period, non retro-active):				
	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
	Annual Pass Discount				
	Any 2 at 10%				
	Any 3 at 15%				
	Any 4 at 30%				
	3-Month Discount				
	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				

Parks & Recreation Fees and Charges

	Services Description		2025-26	2026-2027	Changed	GL Account
	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.					
	Group Rate Discount					
	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.					
Newport Recreation Center Programs - NEWPORT RESIDENTS - 201 Various						
	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

Parks & Recreation Fees and Charges

	Services Description		2025-26	2026-2027	Changed	GL Account
	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
		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 **independent** contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor, **unless otherwise stated in their agreement.**					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.					
Newport Recreation Center Programs - NON-RESIDENTS - 201 Various						
	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

Parks & Recreation Fees and Charges

	Services Description		2025-26	2026-2027	Changed	GL Account
		(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
	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

Parks & Recreation Fees and Charges

	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, **unless otherwise stated in their agreement.**				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.				
Newport Sports Programs - NEWPORT RESIDENT - 201 Varies					
	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

Parks & Recreation Fees and Charges

	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.				
Newport Sports Programs - NON-RESIDENT - 201 Varies					
	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

Parks & Recreation Fees and Charges

	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.				
Aquatic Center Only Rental Fees – NEWPORT RESIDENTS - 46254					
	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.				
Aquatic Center Only Rental Fees – NON-RESIDENTS - 46254					
	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

Parks & Recreation Fees and Charges

	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.				
Aquatic Center Only Lesson Fees – NEWPORT RESIDENTS - 46252					
	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
	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.				
Aquatic Center Only Lesson Fees – NON-RESIDENTS - 46252					
	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
	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.				
Aquatic Center Only Program Fees – NEWPORT RESIDENT - 46256					
	Egg Dive	$9.00	$9.25	$ 0.25	201-4190-46256
	Back to School Splash	$9.00	$9.25	$ 0.25	201-4190-46256

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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 Certifcation 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 **unless otherwise noted in their agreement.**				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.				
Aquatic Center Only Program Fees – NON-RESIDENT - 46256					
	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

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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 Certifcation 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 **unless otherwise noted in their agreement.**				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.				
Newport 60+ Center Membership Rates - NEWPORT RESIDENT - 46257					
	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.				
Newport 60+ Center Membership Rates- NON-RESIDENT - 46257					
	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

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	Annual Pass Discount				
	Any 2 at 10%				
	Fees for classes, events, or programs are subject to change without notice.				
Newport 60+ Center Facility Rental Rates - 46258					
	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 **Standard** 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

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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
	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
Newport 60+ Center Program/Trip Fees - 46257 & 46259					
	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

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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.				
Newport Parks Maintenance - Fees 48001					
	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

Police Fees and Charges

	Services Description	2025-26			2026-2027			Changed	GL Account
Parking Bail Schedule – If Paid Within the Timeframe Noted - 46006									
	Violation	**0 – 10 days**	**11-20 Days**	**21-30 Days**	**0 – 10 days**	**11-20 Days**	**21-30 Days**		
	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
Vehicle Impoundment Fee - 46004			$100.00			$100.00		$0.00	101-1900-46004
Vehicle Immobilization - 46004			$50.00			$50.00		$0.00	101-1900-46004
Traffic Citation Assessment Fee - 46004			$10.00			$10.00		$0.00	101-1900-46004
Firearms Discharge Permit - 46004			$50.00			$50.00		$0.00	101-1900-46004
Police Reports - 46409									
	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
Taxicab Fees - 46405									
	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
Liquor Licenses - 46406							
	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
Medical & Recreational Marijuana Fees - 46405							
	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
Parking Permit - Daily during Peak season May through October									
		One-time	**Monthly**	**Annual**	**One-time**	**Monthly**	**Annual**		
	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)								
Parking Permit - Weekends during off-season November through April									
		One-time	**Monthly**	**Annual**	**One-time**	**Monthly**	**Annual**		
	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)								
Bayfront Meter Rates - Daily during peak season May through October and weekends during off-seaon November through April									
	Hourly Meter Rates (where posted)	$1.00			$1.00			$0.00	211-4550-46412
Bayfront Payment in Lieu of Required Parking -									
	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
	Water Utility Rates and Charges						
	Connection Fee and Street Opening Fee - Section 8-1						
	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.						
	Miscellaneous Charges - Section 8-3						
	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

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	H. Penalty fee replacing a damaged meter/component (due to tampering).	Actual cost plus 10%		Actual cost plus 10%			601-3390-48001
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
	** 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.*						
	Rates for Water Service Within the City - Section 8-4						
	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		
	Single-family residence						
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	$6.29	$105.81	$6.60	$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
	Single-family residence - low income qualified - 30% discount						
	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

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	Multi-family residential						
131	5/8" or 3/4"	$29.11	$6.29	$30.57	$6.60	$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
137	6"	$415.52		$436.30		$20.78	601-3390-45501
138	8" or larger	$664.62		$697.85		$33.23	601-3390-45501
	Commercial						
139	5/8" or 3/4"	$35.75	$7.35	$37.54	$7.72	$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		$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
	Rates for Water Service Outside the City - Section 8-5						
	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		
	Single-family residence						
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
	Multi-family residential						
160	5/8" or 3/4"	$55.52	$6.29	$58.30	$6.60	$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

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	Commercial						
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	$7.35	$201.92	$7.72	$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
	Temporary Service Through Fire Hydrant - Section 8-6						
	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
	Water Purchased and Privately Transported - Section 8-7						
	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
	Right of Way Permit Review Fee - Section 8-8						
	Right of way permit review fee.	$53.00		$56.00		$3.00	601-3390-48001
	Wastewater Utility Rates and Charges						
	Connection Fee - Section 8-9						
	A. Sewer lateral inspection fee per connection.	$244.00		$256.00		$12.00	602-3490-48001
	Metered Rates - Section 8-10						
	The charges imposed in this Subsection 1 apply to properties that have sanitary sewer service.						
	A-1. Single-family residences and duplexes within City limits						
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

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	A-2. Single-family residences and duplexes within City limits (low income qualified)						
		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. Multi-family residences, and single-family residences and duplexes outside of City limits						
		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
	C. Commercial properties						
		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
	C. Fish plants						
	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			

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	Individually Determined Rate - Section 8-11						
	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			
	Septage/Sludge Disposal - Section 8-12						
	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
	Class A Sludge Sales - Section 8-13						
	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
	Right of Way Permit Review Fee - Section 8-14						
	Right of way permit review fee.	$53.00		$56.00		$3.00	602-3490-48001
	Stormwater Utility Fees						
	Storm Water Utility Fee - Section 8-15						
	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	
	Street Fees - Section 8-16						
	Installation of Banners and Signs that Promote Attractions and Events						
	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

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	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.						
	Right of Way Permit Review Fee - Section 8-17						
	Right of way permit review fee.	$53.00		$56.00		$3.00	603-3790-48001

Engineering Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
Right of way (ROW) permit includes the base fee plus one or more of the other ROW fees:					
	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
Traffic Study Request Fee		$500.00	$500.00	$0.00	701-3110-46485
	*City Manager fee waiver based on fiscal impact				
Modification of Building Permit Fee to Include Review Hours		TBD (50% of Building Permit fee)	TBD (50% of Building Permit fee)		701-3110-46485
	NOTE: Engineering/Infrastructure Permit to be developed.				
Engineering Plan Review Fee		65% of Building Permit Fee	65% of Building Permit Fee		701-3110-46485
Streetlight Request Application Fee		$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.				
Traffic Order Application Fee		$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
Library - 46007					
	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
	Replacement Fees				
	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

	Services Description	2025-26	2026-2027	Changed	GL Account
	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
Library - section 1-2					
	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
Rates and Charges Set by Separate Resolutions - SDC 46408					
	System Development Charges (SDCs)				
	Resolution No. 3786 - SDC Methodology, Rates, and Adjustment Procedure				
	Requires SDC rates be adjusted based upon the most recent Construction Cost Index available as of April 1st of each year.				
	1. Water System Development Charge:				
	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
	2. Wastewater System Development Charge:				
	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
	3. Stormwater System Development Charge				
	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
	4. Transportation System Development Charge				
	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

Miscellaneous Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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

City of Newport
Regular Session

Title: Public Hearing and Adoption of Resolution No. 2026-06-15-019, a Resolution Adopting and Making Appropriations for the 2026-2027 Fiscal Year.

Prepared by: Steve Baugher

Action: Adopt

Date: 6/15/2026

Recommended Motion: I recommend the Mayor conduct a public hearing on Resolution No. 2026-06-15-019, a Resolution Adopting and Making Appropriations for the 2026-2027 Fiscal Year.

Following the Public Hearing and considering any comments, I recommend that the City Council consider the following motion:

I move to adopt Resolution No. 2026-06-15-019, a resolution adopting and making appropriations for the Fiscal Year 2026-27 budget.

Background Information: The Budget Committee approved the City Budget for Fiscal Year 2026-27 on May 12, 2026, for the City Council's adoption. The budget provides a continuation of existing types of expenditures, which includes funding for City personnel within the various departments, material and services to operate City functions, capital projects and City debt service payments.

I recommend making two changes to the approved 2026-2027 budget based on requests received from department leadership:

1. A landslide has developed on the east side of NE Grant Street between NE 9th and 10th Streets in Newport. It is recommended that the NE Grant Street Slide Repair project (25-26003) of $33K be added to the approved budget. The project will be funded with Street Fund contingency.
2. A Big Creek Dam alternative analysis findings and recommendations report was presented to Council on 04/20/26. It was decided to proceed with reviewing the alternatives presented in the report. It is recommended that the Big Creek Dams Seismic Remediation design project (28-26004) of $700K be added to the approved budget to cover preliminary engineering designs for the alternatives presented in the report. The project will be funded by cancelling a $250K transfer to Big Creek Dam #2 spillway hazard mitigation (21053), transfer $200K from General Fund reserve, transfer $50K from Big Creek Dam early warning system (21005), and transferring $200K from Water Fund contingency. Note that a $400 clerical error was also corrected in the General Fund.

Below is a summary of the changes that is in the current resolution that is being presented to Council:

	Expenditures	Transfers Out	Contingency	Total Appropriations	Reserve for Future Exp.	Ending Fund Bal.	Total Requirements
Approved Budget	102,697,249	10,810,432	12,261,501	125,769,182	4,412,469	4,168,046	134,349,697
Recommendation 1	33,000	33,000	(33,000)	33,000	0	0	33,000
Recommendation 2	399,600	400,000	(200,016)	599,584	(199,544)	(40)	400,000
Total	103,129,849	11,243,432	12,028,485	126,401,766	4,212,925	4,168,006	134,782,697

Due to limited resources and increasing costs of maintaining current City services, the City will not be meeting minimum reserve requirements for the General Fund of $642K, Recreation Fund of $146K, and Water Fund of $200K for the 2026-27 budget year. The plan is to correct the shortfalls in future budget years with the implementation of the 7-year financial strategy plan.

Fiscal Notes: Resolution 2026-06-15-019 provides for budgeted appropriations of $126,401,766, unappropriated reserves of $4,212,925 (see attachment B for detail) and ending fund balance (UEFB) $4,168,006 for total requirements of $134,782,697. Also attached is the Capital Projects listing (attachment A) for the three funds related to the projects, fund 402,403, and 405.

Alternatives: Modify the 2026-27 budget approved by the Budget Committee on May 12, 2026, with the proposed changes mentioned above.

Attachments: Resolution 2026-06-15-019 – City Budget, Resolution 2026-06-15-019 – Attachment A, and Resolution 2026-06-15-019 – Attachment B.

CITY OF NEWPORT
RESOLUTION NO. 2026-06-15-019

A RESOLUTION ADOPTING THE FISCAL YEAR 2026-2027 BUDGET
AND MAKING APPROPRIATIONS

THE CITY OF NEWPORT RESOLVES THAT the budget for Fiscal Year 2026-2027 be adopted in the sum $134,782,697; this budget is available for review now at City Hall.

THE CITY OF NEWPORT FURTHER RESOLVES that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated as follows:

Fund	Adopted Budget
101-General Fund	
City Administration	5,365,003
Police	6,650,739
Fire	3,310,787
Emergency Coordinator	148,642
Library	1,561,899
Community Development	423,529
Non-Departmental	430,611
Transfer to Recreation	1,182,589
Transfer to Building Inspection	3,000
Transfer to Capital Proj.-Proprietary	200,000
Transfer to Reserve	37,586
Transfer to City Facilities	1,428,625
Contingency	715,648
Total	21,458,658
201 - Recreation Fund	
Administration	256,257
60+ Center	289,026
Aquatic Center	1,029,677
Recreation Center	845,144
Recreation Programs	257,942
Sports Programs	278,351
Interfund Loan Repayment	27,500
Contingency	152,086
Total	3,135,983
211 - Public Parking Fund	
Public Parking - Citywide	239,420
Interfund Loan Repayment	45,000
Transfer to City Facilities	50,000
Contingency	117,607
Total	452,027
212 - Housing Fund	
Affordable Housing General	150,313
Oregon Housing & Comm. Serv.	17,252
Affordable Housing Dev. Incentives	200,000
Contingency	731,384
Total	1,098,949
220 - Airport Fund	
Airport	1,069,007
Contingency	354,199
Total	1,423,206

Fund	Adopted Budget
230 - Room Tax Fund	
Room Tax	1,952,480
Transfer to General	234,285
Transfer to Recreation	745,974
Transfer to Airport	100,487
Transfer to City Facilities	1,343,490
Contingency	644,776
Total	5,021,492
240 - Building Inspection Fund	
Building Inspection	649,977
Contingency	183,545
Total	833,522
251 - Street Fund	
Street Maintenance	1,122,570
Transfer to Capital Projects-Govt'l	1,282,651
Transfer to Capital Proj.-Proprietary	7,500
Contingency	146,841
	2,559,562
252 - Line Undergrounding Fund	
Line Undergrounding	2,473
Contingency	1,928,539
Total	1,931,012
253 - SDC Fund	
SDC - Administration	738
Transfer to Capital Projects-Govt'l	250,000
Transfer to Capital Proj.-Proprietary	100,000
Contingency	4,579,920
Total	4,930,658
254 - Agate Beach Closure Fund	
Agate Beach Closure	56,238
Contingency	752,667
Total	808,905
301 - Water Debt Service Fund	
Water General Debt	69,266
Water Revenue Bonds Debt	990,872
Total	1,060,138
302 - Wastewater Debt Service Fund	
Wastewater DEQ Debt	1,211,977
Total	1,211,977

Fund	Adopted Budget
305 - Stormwater Debt Service Fund	
2018 Stormwater Debt	380,810
Stormwater DEQ Debt	249,269
Total	630,079
351 - Proprietary GO Debt Service Fund	
Water General Obligation Debt	2,476,001
Total	2,476,001
352 - Governmental GO Debt Service Fund	
Swimming Pool GO Debt	663,888
Total	663,888
402- Capital Projects - Governmental Fund	
General Capital Projects	12,598,392
Airport Capital Projects	2,790,203
Total	15,388,595
403 - Capital Projects - Proprietary Fund	
Water Capital Projects	25,652,276
Wastewater Capital Projects	5,015,359
Stormwater Capital Projects	206,636
Total	30,874,271
404 - Reserve Fund - Governmental	
Emergency Coordinator	55,500
Library	40,000
Finance	304,256
Opioid Settlement	38,984
Transfer to Recreation	1,000
Total	439,740
405 - Capital Improvements Fund	
City Hall Improvements	225,000
Performing Arts Center Improve.	14,500
Visual Arts Center Improvements	90,000
Recreation Center Improvements	5,959,550
Parks & Grounds Improvements	646,022
Total	6,935,072
601 - Water Fund	
Water Plant	1,548,616
Water Distribution	1,408,809
Water Administrative Programs	1,409,986
Interfund Loan Repayment	58,400
Transfer to Street	70,000
Transfer Water Debt Service	1,056,100
Transfer to Capital Proj.-Proprietary	457,500
Contingency	242,591
Total	6,252,002

Fund	Adopted Budget
602 - Wastewater Fund	
Wastewater Plant	3,190,956
Wastewater Collections	1,460,289
Wastewater Admin. Programs	1,613,976
Transfer to Street	70,000
Transfer to Wastewater Debt Serv.	1,194,400
Transfer to Capital Proj.-Proprietary	107,500
Transfer to Reserve-Proprietary	125,000
Contingency	772,459
Total	8,534,580
603 - Stormwater Fund	
Stormwater Maintenance	1,030,212
Interfund Loan Repayment	58,400
Transfer to Stormwater Debt Serv.	618,000
Transfer to Capital Projects-Govt'l	300,000
Transfer to Capital Proj.-Proprietary	106,920
Contingency	155,097
Total	2,268,629
701 - Public Works Fund	
Public Works Administration	670,276
Engineering	1,329,248
Contingency	212,475
Total	2,211,999
711 - City Facilities Fund	
Facilities Administration	573,168
City Hall Facility	240,954
Fire Facilities	123,177
Library Facility	131,534
Park Maintenance	1,039,364
Park Restrooms	324,416
Piers & Boardwalk	22,435
Performing Arts Center	192,819
Visual Arts Center	101,478
Street Lights	542,000
Transfer to Capital Improvements	170,825
Contingency	338,651
Total	3,800,821
Total Appropriations	126,401,766
Non-Appropriated Budget Requirement	
UEFB - General Fund	1,789,121
UEFB - Recreation Fund	238,712
UEFB - Public Parking Fund	34,130
UEFB - Airport Fund	85,521
UEFB - Room Tax Fund	234,298
UEFB - Building Inspection Fund	77,997
UEFB - Street Fund	134,708
UEFB - Water Fund	531,097
UEFB - Wastewater Fund	751,827
UEFB - Stormwater Fund	130,633
UEFB - Public Works Fund	159,962
Reserve for future expenditures**	4,212,925
Total Non-appropriated	8,380,931

Fund	Adopted Budget	Fund	Adopted Budget
		TOTAL USES OF FUNDS	134,782,697

THE CITY OF NEWPORT FURTHER RESOLVES that the amounts appropriated above in the Capital Projects fund - Governmental, Proprietary, and Improvements - are further appropriated by "named" capital project line-item as detailed on Attachment "A" and the Reserves for Future Expenditures are shown on Attachment "B" and incorporated herewith.

Passed and adopted by the City Council of Newport on June 15, 2026.

_____

Jan Kaplan, Mayor

Attest:

_____

Allie M. Anderson, City Recorder

** - see attached schedules

CITY OF NEWPORT
RESOLUTION NO. 2026-06-15-019
Attachment A

A RESOLUTION ADOPTING THE FISCAL YEAR 2026-2027 BUDGET AND MAKING APPROPRIATIONS

402 - Capital Projects-Governmental Fund	
6110 - General	
Update of the City of Newport's 2017 SDC Methodology (24-24001)	70,000
City Center Business Improvement Loan/Grant Program (24-25008)	1,450,000
South Beach Right-of-Way Acquisition (17004)	63,791
Chestnut Street Trail Project (17005)	26,727
Access Improvements to Yaquina Head ONA (Lighthouse to Lighthouse Trail) (21-23059)	250,000
Infrastructure Support for Commons Development (24-26006)	500,000
Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)	300,000
South Beach Placemaking Improvement Package (25-22032)	278,806
Moore/Harney/US 20 Intersection and Street Improvements (25-22034)	2,104,761
Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)	500,000
Street Repair and Improvement Program (25-23010)	2,192,922
Sidewalk and Bicycle Improvements (25-23011)	100,000
W Olive Street Improvements from Nye Street to Coast Street (25-24004)	408,492
Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street (25-24005)	2,604,256
NW 55th Street Improvement Project (25-24006)	890,637
SW 10th St Roadway Improvements(25-25021)	125,000
US 101 and 9th Street Couplet (25-25023)	450,000
NE Grant Street Slide Repair (25-26003)	33,000
Elizabeth Street Sidewalk Improvements (25-26007)	250,000
	12,598,392
6130 - Airport	
AIP32 Obstruction Removal Phase I - Design & Bidding Services (17023)	125,693
Large Septic Installation at Newport Municipal Airport (23-22003)	1,086,586
AIP 35 AWOS Install (23-24011)	236,518
AIP 34 FAA BIL T-hangar Construction (23-25010)	831,406
Taxiway Improvements, Relocate RW 2-20 Thresholds & Apron Expansion (23-26008)	510,000
	2,790,203
Total Capital Projects-Governmental Fund Appropriations	15,388,595

A RESOLUTION ADOPTING THE FISCAL YEAR 2026-2027 BUDGET AND MAKING APPROPRIATIONS

403 - Capital Projects-Proprietary Fund	
6210 - Water	
Water System Master Plan (19022)	291,231
Big Creek Watershed Forest Stewardship Plan (24-24038)	34,000
Big Creek Dam Preliminary Design (11025)	87,442
Golf Course Drive Water System Improvement Design (15035)	118,341
Main Tanks Replacement (16013)	10,921,176
NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)	3,484,721
Big Creek Dam Early Warning System (21005)	25,000
Underbay Waterline Crossing (21014)	2,933,767
Public Works Shop Upgrade (21-25011)	130,000
Cathodic Protection - Engineering & Construction (28-22037)	87,487
Big Creek Dam (Detailed Design & Construction (28-22040)	6,539,111
Main Water Storage Tank Roof Inspection & Repair (28-23043)	100,000
Paint South Beach Tank (28-25012)	200,000
Big Creek Dams Seismic Remediation Design Project (28-26004)	700,000
	25,652,276
6220 - Wastewater	
Northside Mitigation (26-25022)	81,967
Effluent Outfall Excavation (26-25026)	100,000
South Beach Wastewater Connection Rebate Program (26-26009)	400,000
Clarifier #1 Refurbishment (26-22038)	174,614
Lift Station Security (26-23048)	74,060
WWTP Centrifuge Project (26-23050)	20,690
NW 73rd Wastewater Redirection - Design (26-24014)	50,000
Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)	71,916
Northside WWTP Improvements (26-24017)	3,615,658
SW Neff St. Sanitary Sewer Extension (26-25013)	90,000
Mclean Point Wastewater Lift Station (26-25015)	136,454
Sanitary Sewer Rehab and Replacement Program (26-25016)	100,000
Nye Beach Pump Station Capacity Upgrade (26-25017)	100,000
	5,015,359
6230 - Stormwater	
SW Hurbert and SW Bay Storm Improvements (27-24021)	206,636
	206,636
Total Capital Projects-Proprietary Fund Appropriations	30,874,271
405 - Capital Improvement Fund	
6310 - City Hall Improvements	
City Hall Roof and Seismic Evaluation (21030)	75,000
City Hall HVAC Upgrade (21-26010)	150,000
	225,000
6325 - PAC (Performing Arts Center) Improvements	
PAC Emergency Exit Doors Replacement (21-26011)	7,500
Performing Arts Center (PAC) Landscape - East (22-23052)	7,000
	14,500
6326 - VAC (Visual Arts Center) Improvements	
VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26012)	40,000

A RESOLUTION ADOPTING THE FISCAL YEAR 2026-2027 BUDGET AND MAKING APPROPRIATIONS

Visual Arts Center ADA Upper Lot Rebuild (21-26013)	50,000
	90,000
6331 - Recreation Center Improvements	
Replacement of Rec Center Roof (21-22009)	125,000
Replace locker room doors in Aquatic Center (21-24025)	43,550
Aquatic Center Renovation (21-26001)	5,781,000
60+ Center Patio Flat Roof (21-26002)	10,000
	5,959,550
6380 - Parks & Grounds Improvements	
Nye Beach Restroom Renovation (21-23045)	6,500
Deco District Park (18010)	112,042
Ocean to Bay Trail Wayfinding Signage (21043)	27,162
Agate Beach Staircase Terminus Improvement (21059)	216,764
Playground Equipment Replacement (22-23038)	118,554
Surf View Village Sports Court (22-24026)	140,000
Sam Moore Park - Skate Park Phase 3 (22-26014)	25,000
	646,022
Total Capital Improvement Fund Appropriations	6,935,072

CITY OF NEWPORT
RESOLUTION NO. 2026-06-15-019
Attachment B

Non-Appropriated Budget Requirement - Reserve for Future Expenditures

101	General Fund	789,790
301	Debt Service-Water Fund	6,113
302	Debt Service-Wastewater Fund	562,302
305	Debt Service-Stormwater Fund	119,062
351	GO Debt Service-Proprietary Fund	185,312
352	GO Debt Service-Governmental Fund	99,215
404	Reserve Fund - Governmental	1,630,984
406	Reserve Fund - Proprietary	820,147
	Total	4,212,925

CITY OF NEWPORT

APPROVED BUDGET

2026-27



Mayor: Jan Kaplan

City Council: Angel Aparicio-Reyes; Robert Emond; CM Hall; Steve Hickman; Cynthia Jacobi; Sandy Roumagoux

NewportOregon.gov

Budget Committee: George Plant (Chair); Bill Branigan (Secretary); Ashley Bixler; Lloyd Lamouria; Steve Lovas; Arjen Sundman; John Updike

CITY OF NEWPORT

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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
APPROVED BUDGET FOR FISCAL YEAR 2026-2027

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May 27, 2026

To: Mayor and City Council:

Pursuant to Chapter VIII, Section 34(d)(6) of the City Charter, it is the responsibility of the City Manager to prepare and administer the annual budget for the City of Newport and the Newport Urban Renewal Agency. In accordance with Oregon law and the City Charter, it is my pleasure to present the proposed budgets for the City of Newport and the Newport Urban Renewal Agency for the fiscal year beginning July 1, 2026 and ending June 30, 2027 (FY 2026-2027).

Sincerely,

Nina Vetter
City Manager

Budget Schedule

Work on the annual budget began in December 2025. Since that time, the Leadership Team has been working on various aspects of the proposed budget for review by the Budget Committee. The City Council's first direct involvement with the budget process was through the January goal-setting session when the City Council and the City's leadership team discussed goals for the next fiscal year.

The City's Budget Committee met three times to discuss the City's proposed FY 2026-2027 budget. The Budget Committee recommended approval of the proposed FY 2026-2027 budget with some minor administrative adjustments.

Budget Documents

The budget documents for FY 2026-2027 include a description of the fund, a cover sheet showing a summary of revenues, expenditures, transfers, contingencies, reserves for future expenditures, and fund balance for that fund for FY 2023-2024, FY 2024-2025, the original budget for FY 2025-2026, and the amended budget through February 2026 for FY 2025-2026. For each fund the eight-month actuals and estimates are shown for the current fiscal year, along with the original request from the department, proposed budget, and the amount approved budget for FY 2026-2027.

A listing of equipment purchases and capital outlay projects proposed for FY 2026-2027 follows the detailed budget sheets in the back of the budget book along with personnel and salary information for funded positions in the city. Also, a list of full-time equivalent positions is provided in each of the cost centers. Additional details in the budget documents regarding specific equipment, software, and capital outlay expenditures are also included under certain budget line items for additional explanation.

Government Accounting

It is important to have an understanding of the requirements for local governments to use various types of funds for budgetary and accounting purposes. In essence, the Budget Committee is not reviewing a "City budget", but reviewing the budgets for a variety of funds that, when taken together, make up the City budget. Many of the funds used by the City of Newport are required by the state. Other funds have been established to satisfy requirements of bond covenants or for financial management purposes. Finally, some funds are used for the convenience of the local government unit. There are limitations in transferring revenues collected for one purpose to pay for services provided by other funds. Appendix A provides a detailed description of the government accounts used by the City of Newport.

Long-Term Financial Sustainability

The City continues to work on long-term financial sustainability, as the cost of providing services continues to increase at a pace annually that exceeds the increase in revenue. Due to the size of the City's budget and the need to fund ongoing operating expenses, the City has not been able to invest in infrastructure needs over the last several decades, which has resulted in significant deferred maintenance and infrastructure issues.

In the fall of 2024, the City launched development of a 7-Year Financial Strategy. This was completed in February 2026. The 7-Year Financial Strategy evaluated operational, staffing, equipment, and capital needs, legally available revenue options under Oregon law, and best practices from the Oregon Local Revenue Tools Guidebook and peer cities. The strategy intentionally distinguishes between capital funding needs and ongoing operational needs, recognizing that each requires different financial tools. The report provides the following recommendations.

Recommended Approach:

The most urgent and financially significant challenge identified is funding capital infrastructure. To address this, the strategy recommends replacing the Water Treatment Plant bond expiring in 2029 with a General Obligation (GO) Bond, structured as a one-for-one replacement so that property tax rates are not expected to increase.

The proposed bond could fund approximately $38 million in critical infrastructure projects and leverage existing System Development Charges, as well as Urban Renewal District funds that have been dedicated to infrastructure improvements.

To stabilize General Fund operations and close projected budget gaps, the strategy recommends a diversified approach:
1. Implement the Recreation Business Plan to expand revenue-generating programs and services.
2. Adopt a Public Safety Fee, estimated at approximately $8 per month for the average household, generating roughly $800,000 annually to support police and fire services.
3. Consider a Prepared Food Tax at a reduced rate of 2.5%, estimated to generate just over $900,000 annually, helping shift a portion of the tax burden to visitors.

Even with these tools in place, small General Fund gaps may remain in future years; however, gaps under $1 million are considered manageable through ongoing budget adjustments.

Highlights of the Fiscal Year 2026-2027 Budget

Overall Strategy

The City's budget process began with Council goal setting in January of 2026. The City Council established the following goals, which drive the City's proposed budget.

1. **Ensure the City's long term financial sustainability**
    - Implement the 7-Year Financial Strategy, incorporating new potential revenue streams, and begin implementing recommendations to:
        a. make improvements to water and wastewater and stormwater infrastructure
        b. increase funding for road repair, striping, and ADA compliance
        c. conduct preventative maintenance,
        d. complete upgrades to City facilities, and
        e. conduct robust community engagement with stakeholders and community members on the results
        f. explore use of LIDs
    - Improving revenue collection
2. **Invest in the City's infrastructure and transportation**
    - Implement the Gravel Roads Paving Plan
    - Complete the trolley study
    - Using the Transportation System Plan as a guiding document, implement improvements to pedestrian and bicycling infrastructure and connections.
    - Identify, prioritize, and fund improvements to City streets, sidewalks, and rights-of-way that are rated below standard to enhance accessibility and usability of City infrastructure for motorists, cyclists, and pedestrians
3. **Enhance livability and beautification**
    - Implement a beautification plan in partnership with other organizations and partners
    - Support the Public Arts Advisory Committee in partnership and engagement with the OCCA
    - Partner with the OCCA on opportunities to embed arts in the City's infrastructure
    - Implement the City Center Activation Plan
    - Partner with the County and other agencies to address homelessness and provide support for needed services, including shelters, restrooms and other needs.
    - Work regionally to help increase supplies of affordable and workforce housing, including rentals for the community
    - Implement the Destination Management & Marketing Strategic Plan, and begin implementation in coordination with stakeholders
    - Launch the grant-funded Economic Mobility program in partnership with EDALC to improve community outcomes and support a thriving community.

4. **Implement proactive community engagement**
    - Partner with Newport school leadership programs to engage youth in local government, programs, and processes
    - Implement changes to the City's volunteer program across all departments to increase community participation
    - Conduct proactive and direct community engagement, including "city academies" and meeting the community where they are.
    - Hold an annual "State of the City"
    - Address City Council compensation
    - Increase community interest in City Council, committee, and workgroup roles through community engagement and communications

5. **Improve internal operations**
    - Integrate coordinated technology to improve accessibility to information and ease-of-use for City services for staff and community
    - Develop performance metrics/standards for agreements with outside agencies and conduct a review of franchise agreements
    - Enhance professional development opportunities for all City employees through training

6. **Ensure the City's long-term water supply sustainability through infrastructure investments, and identify and implementing solutions to the Big Creek Dams.**

7. **Continue to support and advocate for the permanent placement of the U.S. Coast Guard rescue helicopter at the Newport Municipal Airport.**

8. **Proactively pursue all legal actions to oppose the creation of an immigration detention facility in Newport, including the authorization of litigation**

The City's approach for the FY 2026-2027 budget was:

1) Complete urgent and important projects
2) Be strategic and think long-term
3) Continue revenue increases to keep pace with rising costs & not fall behind

This approach was informed by the trends and information discussed above, relating to long-term financial sustainability. The City also prepared the FY 2026-2027 budget with the following trends and issues in mind:

- Costs are uncertain moving forward
- The City is expected to experience fairly flat revenue growth
- The City is building a long-term financial strategy
- The City has a lot of funded, existing capital improvement projects that we need to complete

Key Revenue Changes

Based on historical data, the City projects a 3% increase in property tax revenue for the FY 2026-2027 budget. This data helped inform the City's General Fund budget balancing process.

The Water Fund, Wastewater and Stormwater Funds, like several of the City's other funds, are funded by charges for services. In order to keep these services operational, the FY 2026-2027 budget includes rate increase of 5% for all three funds. In addition, the leadership team did reduce operating expenses where possible.

Key Expense Changes

The proposed FY 2026-2027 budget includes a 3% Cost of Living assumption for all personnel, increase in employee benefits of 15%, and an increase in property and liability insurance of 7%. Only two new full-time positions are proposed in the budget and adjustments to part-time positions. One position was added in 2025-2026 which is 100% funded by a grant. A decrease in capital outlays of $6.9M is budgeted for 2026-2027 to concentrate on current projects in process.

General Fund Budget Highlights

For FY 2026-2027, in order to accommodate the increases in costs for providing services, in particular a 3% anticipated cost of living increase for staff, we had to eliminate transfers to reserve accounts and reduce new General Fund funded-projects. In addition, the leadership team did reduce operating expenses where possible. As a result, the City will not meet its financial policy for minimum fund balance reserves in the General Fund by $442K.

REPORT ON BALANCES

Resolution No. 3748 provides guidance to the City administration, the Budget Committee, and the City Council regarding the maintenance of unappropriated ending fund balances, reserves for future expenditures, and contingencies for the various operating funds. ORS 294.388 requires that funds not specifically appropriated be kept in an operating contingency for the amount reasonably expected to be spent on unidentified operating expenses and unappropriated ending fund balance. The unappropriated balance is an amount set aside in the budget to be carried over to the next year's budget to cover cash flow, with remaining funds being placed in a reserve for future expenditure which is available for future years use. Please note that the reserve for future expenditure and the operating contingency can be appropriated by the City Council through the course of the fiscal year as part of a supplemental budget in accordance with ORS requirements. The unappropriated ending fund balance can only be used when an emergency has been declared by the City Council. Resolution No. 3748 also establishes thresholds for balances in each of the operating funds. As part of the policy, the Budget Officer is to advise the Budget Committee and City Council when these funds fall more than 10% under the established parameters for the various types of funds.

One further note, the City should evaluate the need to provide for reserves for future expenditures in the utility funds. This was not accomplished in the proposed budget due to the significant needs for capital funding to make improvements to the utility funds. This does leave the utility funds a bit vulnerable where funding from other sources could be required if a major problem occurred during the course of the fiscal year. Resolution No. 3748 does not currently require a fiscal reserve for utility funds.

APPENDIX A: GOVERNMENT ACCOUNTING

Government Accounting

In order to understand the budget process, it is helpful to have some understanding of the requirements for local governments to utilize various types of funds for budgetary and accounting purposes. Many of the funds utilized by the City of Newport are required by the state. Other funds have been established to satisfy requirements of bond covenants or for financial management purposes. Finally, some funds are used for the convenience of the local government unit.

The City participates in the Government Finance Officers Association (GFOA) Annual Comprehensive Financial Report (ACFR) Excellence in Reporting program. This program requires very strict adherence to nationwide standards set by GFAO for said program. The best place to begin is during the annual budget process thus the Budget document you will be presented to as the Budget Committee will incorporate these standards.

Government funds, also known as Governmental Activities, are used to account for various governmental services provided by the city that are supported by taxes and other general revenues for the city. Revenues are recognized as soon as they are both measurable and available. Revenues are considered *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary funds are used to account for operations that are financed and operated in a similar manner to private business enterprise, known as Business-type Activities. Operating revenues and expenses generally result from delivering goods and providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, wastewater, and stormwater enterprise funds and the City's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the costs of services, administrative expenses, and depreciation on capital assets. In this fund type, fees charged are intended to support the overall business operation. These include the Water Fund (601), Wastewater Fund (602), and Stormwater Fund (603). In the audited financial report that are issued by the City's independent auditors each year, these proprietary funds are shown in separate schedules in business type activities. The balance of the funds are reflected on the balance sheets for governmental funds.

Furthermore the State of Oregon requires that governmental accounting divide its financial operations into several types of operating funds which in turn follow the GFOA Standards. The General Fund (101) is the general operating fund for the City of Newport. Most of the general city services are included within this fund such as General Government, Police, Fire, Library, and Community Development. The next level of funds is called the Special Revenue funds and these are established to account for various revenues that are designated for a specific purpose.

The Special Revenue funds for the City are as follows:

201 Recreation
211 Public Parking
212 Housing
220 Airport
230 Room Tax
240 Building Inspection
251 Street
252 Line Undergrounding
253 SDC (System Development Charge)
254 Agate Beach Closure

These funds are established since the city must ensure that funds collected for a specific purpose are spent on those purposes.

The next fund type are the Debt Service funds and they are noted as:

301 Debt Service – Water
302 Debt Service – Wastewater
303 Debt Service – Governmental
305 Debt Service – Stormwater
351 GO Debt Service – Proprietary
352 GO Debt Service – Governmental

Debt Service funds are used to account for the City's various debt types for both the Governmental and Business-type activities.

The city has also established reserve funds which are funds being used to accumulate money for financing the cost of future property or equipment acquisitions. The city is utilizing a reserve fund for governmental type activities (404) and a reserve fund for proprietary type activities (406). Finally, the city is utilizing a Capital Projects Fund (402) for government type activities, (403) for proprietary type capital projects activities and (405) for capital improvements related to City facilities.

The next type of funds are the business-type activities. These are funds, which are supported by fee-based revenues. The City of Newport's business-type funds include the Water Fund (601), Wastewater Fund (602 and Stormwater Fund (603). The related Debt and Capital Outlay funds are proprietary as well. Proprietary funds are budgeted on a cash basis, but are presented in the audited financial reports on an accrual basis reflecting capitalized assets and the depreciation for those operations.

Internal Service funds provide services to other departments in the City. These funds include the Public Works Fund (701) and the City Facilities fund (711).

Finally, the Urban Renewal Agency budget activities are shown in fund 270, 271, 272, and 304. The Urban Renewal Agency is a separate blended component for the city but for purposes of the budget process these expenditures are included in the joint City of Newport and Urban Renewal Agency budget documents.

270 Urban Renewal Agency-South Beach
271 Urban Renewal Agency-North Side
272 Urban Renewal Agency-McLean
304 Debt Service – Urban Renewal Agency

Expense Code Descriptions

The expense code consists of a series of numbers. The first three digits are the Fund number, the second four digits are the departments within the Fund, and the last five digits are the objects codes. A list of object codes and the typical types of expenses which are charged to these codes are as follows:

50000 SERIES:
1. City Payroll
2. Benefits
3. Payroll Taxes

60100 PROFESSIONAL SERVICES:
1. Architectural
2. Title & Real Estate
3. Engineering
4. Environmental
5. Surveying
6. Laboratory
7. Grant Administration Services.
   (Example: Analytical Laboratory Group lab tests)

60200 FINANCIAL PROFESSIONAL SERVICE:
1. Audit Services
2. Actuarial Services
3. Bank Fees
4. Loan Fees
5. Other similar professional services

60300 LEGAL PROFESSIONAL SERVICES:
1 Legal Services
2 Bond Counsel Services.

60400 EMPLOYMENT SERVICES:
1. Temporary Employees
2. Personnel Recruiting
3. Union Negotiations
4. Contract Employees (Such as Services for Recreation Activities)
5. Background Checks

60500 BUILDING INSPECTION SERVICES:
1. Electrical, Plumbing

2. Mechanical Services for Building Code Expenses
3. State Permit Surcharge Payments

60900 OTHER PROFESSIONAL SERVICES:

1. Translation
2. Election
3. Other Professional & Technical Services
   (Example: DMV Record Inquiry, GOVOS (NEUMO)-Short Term Rental Monitoring, TCB Security, EAP, Pacific West Ambulance-Blood Draw-Custody, Coastal Arts Guild-Water Bill Stuffers, Meter Repair)

61100 UTILITIES – ELECTRIC:

1. Electrical
2. Street Light Expense

61110 UTILITIES – GAS HEATING:

1. Gas & Fuel Oil Heating

61140 UTILITIES – WATER & SEWER:

1. Water & Sewer Expenses

61190 UTILITIES – OTHER:

1. Alarm monitoring
2. Cable

61200 BUILDING & GROUNDS EXPENSES:

1. General Repair
2. Maintenance
3. Inspections
4. Supplies & Materials
5. Paint Supplies for City Facilities
   (Example: Garage Door Programming)
   (**Small Tools are coded to 63200**)

61300 PERMITS/LICENSES EXPENSES:

1. Operating Licenses
2. Permits
3. Taxes & Fees Paid

61310 IN LIEU OF FRANCHISE FEES:

1. Franchise Fees to General Fund

61500 CITY FACILITY RENT:

1. Month to Month Rent to Internal Service City Facilities Fund
   (Finance Use Only)

62100 CLEANING EXPENSES:

1. Garbage
2. Cleaning
3. Disposal
   (Example: Junk Tires, Janitorial Supplies, Associated Cleaning Expense, TL Septic, Coffin Butte-WWTP Waste Screening, Equipment Wipes)

62200 ABATEMENT EXPENSES:

1. Cleanup of properties

2. Towing
   (Anything that has to do with Abatement)

63100 VEHICLE EXPENSES:

1. Automotive Maintenance & Repairs
2. Vehicle supplies
3. Expenses Related to Vehicle Upkeep

63200 EQUIPMENT EXPENSES:

1. Equipment Repair & Maintenance
2. Small Tools
3. Non-Capital Equipment & Machinery under $10,000
   (Example: Office Equipment, Office Furniture, Office Chairs, Batteries, Filing Cabinets, Vehicle Tracking, Shelves, Leatherman Tools, Refrigerators & Filters, Phone Items, Prokee's, Chop Saw & Blades, Pole & Lights, Small Tools, Bits, Wrenches, etc.)

63300 MAINTENANCE AGREEMENTS:

1. Maintenance Agreements
2. Service Contracts
   (Example: Maintenance Agreements Only-Peterson CAT Equipment, Fire Extinguishers, HVAC, Bull Frog-Folding Machines)

63400 INFRASTRUCTURE EXPENSES:

1. Pump Station & Tank Maintenance
2. Water & Sewer Repairs
3. Storm Drain Repairs
   (Example: SCADA Repairs and Programing)

64100 LEASE EXPENSES:

1. Non-capital leases
2. Equipment
3. Lease Library Materials
   (**Equipment we are leasing but have no plans to keep**-Example Postage Machine)

64200 RENTAL EXPENSES:

1. Month to Month Rentals
   (Example Lincoln Storage – **Not Equipment Rentals** - They should be charged to the expense you need the equipment for – Example- a scissor lift for building repair would be coded to building/grounds)

65100 INSURANCE PREMIUM & EXPENSES:

1. Property, Liability, and Fidelity Premiums

65200 COMMUNICATIONS EXPENSE:

1. Telephone
2. Cell Phone
3. Internet
4. Voice Over Internet
5. Radio Communication.

65300 ADVERTISING & MARKETING EXPENSES:

1. Advertising & Marketing
2. Public Legal Notices
   (Examples Police Christmas Cards, Job Postings, budget/supplemental notices)

65400 PRINTING & BINDING:

1. Printing

2. Binding
   (Examples Name Plates (Door, Desk), Budget Books, Xerox Usage Charges Only)

65500 TRAVEL & MEETING EXPENSES:

1. Travel In/Out of City
2. In/Out of State
3. Refreshments for in House Training
4. Hotels
5. Meals/Snacks
6. Water
7. Coffee
8. Airfare
9. Luggage Fee
10. Taxis, Uber
11. Mileage
12. Per Diem

65550 MEMBERSHIP DUES & FEES:

1. Membership Dues & Fees
   (Example – CPA, Notary, OMAR, OGFOA)

65600 TRAINING:

1. Seminars
2. workshops
3. Webinars
4. CPE Online
5. Conferences
   (Only Training goes in this account)

65700 PROGRAMS & PROGRAM SUPPLIES:

1. Services by Other Government Agencies
2. Nonprofit Seed Money
3. Community Involvement/Participation
4. Sister City Expenses
5. Local Event Marketing
6. Tourism Promotion
7. City Funded Grant
8. Support of Local Transit
9. Community Celebrations
10. Program Supplies
11. Library Adult Programming
12. Library Children Programming
    (Examples – Name Plates for Awards, 60+ Coffee & Filters, Flowers for Co-Workers, Western Display Fireworks, Christmas)

65705 LOW INCOME ASSISTANCE PROGRAM:

1. Assistance Program Expenses
2. Discounts given to Low Income Utility Customers

65705 SCHOLARSHIPS:

1. Assistance Program Scholarships Awarded to Recreation Fund Customers

65710 STATE SURCHARGE EXPENSE:

1. State Building Permit Surcharge

65720 CET EXPENSE:

1. Construction Excise Tax Expense

65730 K-9 EXPENSES:

1. Police K-9 Expenses

65740 BIOSOLID PROGRAM EXPENSES:

1. Sludge Hauling
2. Disposal Expense
   (Example Horner Enterprises Hauling Biosolids, HML Inc Testing)

65900 OTHER OPERATING EXPENSES:

1. Landfill Closure Cost
2. Economic Development
3. Other Operating Expenses

66100 OFFICE SUPPLIES:

1. Office supplies
   (Toner, Storage Containers, Wipes, Paper Towels (Non-Janitorial)

66150 BOOKS/PERIODICALS/DVD & VIDEO:

1. Subscriptions & Periodicals
2. Audio & Video Expenses
3. Reference Books
4. Adult Books
5. Children's Books
6. DVDs and CDs

66200 POSTAGE/SHIPPING EXPENSE:

1. Postage
2. Shipping

66250 CONSTRUCTION MATERIAL & SUPPLIES:

1. Rock
2. Cold mix & asphalt
3. Concrete

66300 TRAFFIC SAFETY & SIGNAGE

1. Traffic safety expenses
2. Signage
3. Sign posts - Deco
4. Sign posts - standard
5. Sign hardware
6. Sign film & blanks
7. Sign installation material
8. Flares

66350 CHEMICAL & LAB SUPPLIES:

1. Chemicals
2. Laboratory Supplies

66400 CONCESSIONS & CATERING:

1. Catering
2. Food for Concessions
   (Examples Rec Ctr Googles, Airport Catering, Concessions)

66450 AMMUNITION & FIREARMS:

1. Ammunition
2. Range Supplies
3. Firearms
4. Related Supplies

66500 CLOTHING & UNIFORMS:

1. Clothing Related to Work
2. Name Badges
3. Boot Allowance

66550 VOLUNTEER EXPENSES:

1. All Expenses Related to Volunteers
   (Example Samaritan Occupation Medicine)

66600 GENERAL EXPENSES:

1. **Only use this account for one-time unusual expense**
   (Example DEQ Penalties)

66700 SAFETY & HEALTH EXPENSES:

1. Health/physical/medical services
2. Employee health/appreciation
3. Safety supplies
4. First aid-health and safety
5. EMS equipment supplies
6. Safety committee incentive program
7. Safety Vests
   (Example Cal Gas 34L Gas Blend)

66710 PERSONAL PROTECTION EQUIPMENT:

1. Employee Protection Clothing
2. Equipment
   (Example-Fire Helmets, Reinforced Fire-Retardant Clothing, Oxygen Tank with Mask)

66800 FUEL:

1. Propane
2. Vehicle Fuel
3. Oil
4. Other fuels

66850 JET FUEL EXPENSES:

1. Jet Fuel

66855 AV-GAS EXPENSES:

1. Av Gas

67100 DATA PROCESSING LEASES & EXPENSE: **(IT ONLY)**

1. Data processing services
2. Computer software
3. Computer hardware

4. Peripheral hardware
5. Site licenses
6. Domain renewal
7. Computer leases
8. Fiber optic conduit

67200 OTHER DATA PROCESSING EXPENSES**: (ALL OTHER DEPARTMENTS BUT IT)**

1. Data Processing Services
2. Computer Software
3. Computer Hardware
4. Peripheral Hardware
5. Site Licenses
6. Domain Renewal
7. Computer Leases
8. Fiber Optic Conduit

(Examples-Caselle Software, Printers, Ethernet, Knowbe4, MailChimp)

69101 SERV PROVIDED BY GENERAL FUND:

1. Services Provided by General Fund

(Finance Use Only)

69220 SERV PROVIDED BY AIRPORT FUND:

1. Services Provided by Airport Fund

(Finance Use Only)

69701 SERV PROVIDED BY PUBLIC WORKS:

1. Services Provided by Public Works Fund

(Finance Use Only)

69900 AGATE BEACH LOAN PAYBACK:

1. Agate Beach Loan Payback

69990 STATISTICAL SERVICES:

1. Bank Fees
2. Credit Card Fees
3. Interest Income on Investments

(Finance Use Only)

70100 LAND ACQUISITION:

1. Land Purchases
2. Easements

(Needs to be OVER $10,000)

71200 BUILDING IMPROVEMENTS:

1. Building Improvements

(Example Windows, HVACs, Roofs, Painting & Carpeting)

(Needs to be OVER $10,000)

72100 IMPROVEMENTS OTHER THAN BUILDINGS:

1. Building Improvements

(Example landscaping, not part of the building – Piers & Boardwalk improvements)

(Needs to be OVER $10,000)

73100 VEHICLES:

1. Vehicle Purchases

(Needs to be OVER $10,000)

73200 CAPITAL EQUIPMENT ACQUISTIONS:

1. Capital Equipment Purchases
   (Examples Lawn Mowers, Drones, Scissor Lifts, Trailers, Excavators, Trenchers,)
   (Needs to be OVER $10,000)

73300 COMPUTER EQUIPMENT ACQUISITION:

1. Computer Equipment Purchases
   (Example Computer Servers, Tablets, Computers, Laptops, Phone Systems, Customized Software)
   (Needs to be OVER $10,000)

74700 AIRPORT CONSTRUCTION PROJECTS:

1. Airport Capital Improvements
   (Needs to be OVER $10,000)

75100 CONSTRUCTION PROJECTS:

1. Building and infrastructure Improvements
   (Needs to be OVER $10,000)

84900 LEASE PAYMENT – PRINCIPAL:

1. Lease Payments
   (Example Monthly Xerox Lease -BASE CHARGE ONLY, Monthly Vehicle Lease expense)
   (Coding Xerox Lease Base Charge 84900 and Usage Charge is 65400)

	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
CITY OF NEWPORT - RESOURCES										
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	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	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	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	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	14,210,154	-
MISCELLANEOUS SOURCES	2,709,983	2,103,893	984,556	1,211,471	673,289	7,028,145	1,391,569	1,313,378	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	3,638,483	-
FEES, FINES & FORFEITURES	15,789,564	17,010,774	19,338,831	19,367,778	12,597,341	17,835,946	18,490,954	18,552,574	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	1,884,516	-
LOAN AND LEASE REVENUE	194,053	567,704	428,989	573,988	189,300	714,621	570,800	469,300	469,300	-
TOTAL REVENUES	48,497,363	51,708,756	78,872,578	79,428,677	33,975,739	54,749,392	79,411,202	79,633,659	79,633,659	-
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	12,617,900	-
INTERFUND LOAN FROM OTHER FUND	809,000	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	68,615,869	74,112,291	92,853,516	96,162,066	46,590,752	72,829,090	104,832,039	92,151,559	92,251,559	-
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	42,098,138	-
TOTAL RESOURCES	109,065,777	116,986,282	140,234,837	146,432,967	96,861,652	123,099,991	146,566,460	134,114,697	134,349,697	-
CITY OF NEWPORT - REQUIREMENTS										
PERSONAL SERVICES	15,652,891	17,381,154	20,287,770	20,434,159	13,004,364	19,298,087	22,707,914	21,849,817	21,863,453	-
MATERIAL & SERVICES	16,507,987	17,601,098	20,916,685	22,025,320	11,526,641	18,945,720	22,848,097	21,638,160	21,738,160	-
CAPITAL OUTLAY	9,763,524	10,496,528	59,099,149	61,201,348	6,170,013	21,092,495	61,991,833	52,075,803	52,210,803	-
DEBT SERVICE	6,329,793	6,323,632	6,562,559	6,602,084	2,402,412	6,607,369	6,968,377	6,884,833	6,884,833	-
TOTAL EXPENDITUIRES	48,254,195	51,802,412	106,866,163	110,262,911	33,103,430	65,943,671	114,516,221	102,448,613	102,697,249	-
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	10,810,432	-
INTERFUND LOAN TO OTHER FUND	809,000	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	14,348,686	14,874,641	-	-	9,856,790	12,377,216	12,261,501	-
TOTAL APPROPRIATIONS	66,191,807	66,715,381	132,095,787	137,734,362	42,356,864	81,001,853	147,986,380	125,536,261	125,769,182	-
RESERVE FOR FUTURE EXPENDITURES	-	-	4,280,444	4,839,999	-	-	3,600,310	4,428,014	4,412,469	-
UNAPPROPPRIATED ENDING FUND BALANCE	42,873,970	50,270,901	3,858,606	3,858,606	54,504,788	42,098,138	(5,020,230)	4,150,422	4,168,046	-
TOTAL REQUIREMENTS	109,065,777	116,986,282	140,234,837	146,432,967	96,861,652	123,099,991	146,566,460	134,114,697	134,349,697	-

	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
GENERAL FUND - 101										
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	8,770,174	-
OTHER TAXES	3,826,267	3,951,757	4,129,602	4,129,602	2,265,176	4,004,318	3,947,681	4,230,165	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	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	191,250	-
MISCELLANEOUS SOURCES	858,347	726,405	711,011	898,511	413,203	901,571	838,813	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	1,952,116	-
FEES, FINES & FORFEITURES	562,528	540,280	601,753	601,753	379,912	478,891	486,700	486,700	486,700	-
INVESTMENTS	329,633	312,640	229,603	229,603	179,590	202,960	179,510	179,510	179,510	-
LOAN AND LEASE REVENUE	125,435	478,097	286,763	286,763	116,800	345,811	408,300	306,800	306,800	-
TOTAL REVENUES	17,465,015	17,653,012	17,568,130	17,755,630	13,193,496	17,693,589	17,915,054	18,096,038	18,096,038	-
TRANSFERS FROM OTHER FUNDS	764,197	748,641	224,962	270,832	195,846	978,649	273,146	243,035	243,035	-
TOTAL REVENUES & TRANSFERS	18,229,212	18,401,653	17,793,092	18,026,462	13,389,342	18,672,238	18,188,200	18,339,073	18,339,073	-
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	5,698,496	-
TOTAL RESOURCES	25,427,000	24,622,634	22,541,895	23,628,796	18,991,676	24,274,577	23,886,696	24,037,569	24,037,569	-
RECREATION FUND - 201										
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	2,500	-
FEES, FINES & FORFEITURES	721,407	753,866	782,000	782,000	484,421	750,500	844,000	902,500	902,500	-
INVESTMENTS	40,713	46,273	39,044	39,044	17,268	25,622	23,060	23,060	23,060	-
LOAN AND LEASE REVENUE	2,121	7,118	-	-	-	-	-	-	-	-
TOTAL REVENUES	832,347	851,446	903,383	903,383	508,451	863,223	869,560	928,060	928,060	-
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	1,929,563	-
TOTAL REVENUES & TRANSFERS	2,728,866	2,751,107	2,889,744	2,889,744	1,832,027	2,849,584	3,018,037	2,857,623	2,857,623	-
BEGINNING FUND BALANCE	600,366	989,581	913,346	751,032	751,032	751,031	517,072	517,072	517,072	-
TOTAL RESOURCES	3,329,232	3,740,688	3,803,090	3,640,776	2,583,059	3,600,615	3,535,109	3,374,695	3,374,695	-

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

	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
AIRPORT FUND - 220										
MISCELLANEOUS SOURCES	19,455	6,102	9,437	9,437	2,956	3,200	3,500	3,500	3,500	-
FEES, FINES & FORFEITURES	654,587	687,357	730,593	730,593	490,845	662,424	706,993	706,993	706,993	-
INVESTMENTS	148,095	53,104	19,172	19,172	13,314	19,766	17,789	17,789	17,789	-
LOAN AND LEASE REVENUE	-	4,645	-	-	-	-	-	-	-	-
TOTAL REVENUES	822,137	751,208	759,202	759,202	507,115	685,390	728,282	728,282	728,282	-
TRANSFERS FROM OTHER FUNDS	462,465	323,465	299,274	316,116	216,362	317,316	320,282	100,487	100,487	-
TOTAL REVENUES & TRANSFERS	1,284,602	1,074,673	1,058,476	1,075,318	723,477	1,002,706	1,048,564	828,769	828,769	-
BEGINNING FUND BALANCE	373,084	624,014	651,064	676,853	676,853	676,853	679,958	679,958	679,958	-
TOTAL RESOURCES	1,657,686	1,698,687	1,709,540	1,752,171	1,400,330	1,679,559	1,728,522	1,508,727	1,508,727	-
ROOM TAX FUND - 230										
OTHER TAXES	3,443,958	3,575,823	3,749,000	3,749,000	2,068,781	3,884,239	3,710,964	3,847,948	3,847,948	-
MISCELLANEOUS SOURCES	73	-	-	-	-	-	-	-	-	-
FEES, FINES & FORFEITURES	29,808	66,333	500	500	(64,713)	66,590	500	500	500	-
INVESTMENTS	123,388	79,202	52,047	52,047	35,351	56,210	50,589	50,589	50,589	-
TOTAL REVENUES	3,597,227	3,721,358	3,801,547	3,801,547	2,039,419	4,007,039	3,762,053	3,899,037	3,899,037	-
TRANSFERS FROM OTHER FUNDS	83,851	36,005	-	7,095	7,095	152,348	-	-	-	-
TOTAL REVENUES & TRANSFERS	3,681,078	3,757,363	3,801,547	3,808,642	2,046,514	4,159,387	3,762,053	3,899,037	3,899,037	-
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	1,356,753	-
TOTAL RESOURCES	6,768,764	6,029,654	5,271,204	5,472,076	3,709,948	5,822,821	5,118,806	5,255,790	5,255,790	-

	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
BUILDING INSPECTION FUND - 240										
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	494,090	-
INVESTMENTS	25,670	22,587	21,461	21,461	12,809	18,413	16,572	16,572	16,572	-
TOTAL REVENUES	641,023	397,421	507,772	507,772	516,970	580,382	510,662	510,662	510,662	-
TRANSFERS FROM OTHER FUNDS	3,000	3,000	3,000	3,000	2,000	3,000	3,000	3,000	3,000	-
TOTAL REVENUES & TRANSFERS	644,023	400,421	510,772	510,772	518,970	583,382	513,662	513,662	513,662	-
BEGINNING FUND BALANCE	441,081	510,151	394,429	410,050	410,050	410,053	397,857	397,857	397,857	-
TOTAL RESOURCES	1,085,104	910,572	905,201	920,822	929,020	993,435	911,519	911,519	911,519	-
STREET FUND - 251										
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	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	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	23,255	-
LOAN AND LEASE REVENUE	-	2,672	23,242	71,575	-	81,177	-	-	-	-
TOTAL REVENUES	1,398,983	1,687,869	1,535,972	1,584,305	959,347	1,668,044	1,555,909	1,555,909	1,555,909	-
TRANSFERS FROM OTHER FUNDS	200,000	296,369	140,000	140,000	93,328	308,389	140,000	140,000	140,000	-
TOTAL REVENUES & TRANSFERS	1,598,983	1,984,238	1,675,972	1,724,305	1,052,675	1,976,433	1,695,909	1,695,909	1,695,909	-
BEGINNING FUND BALANCE	701,714	518,550	596,886	940,175	940,175	940,174	998,361	998,361	998,361	-
TOTAL RESOURCES	2,300,697	2,502,788	2,272,858	2,664,480	1,992,850	2,916,607	2,694,270	2,694,270	2,694,270	-

	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
LINE UNDERGROUNDING FUND - 252										
FRANCHISES	203,381	209,599	211,598	211,598	119,518	197,014	202,924	202,924	202,924	-
INVESTMENTS	45,775	57,569	42,111	42,111	38,509	56,206	50,585	50,585	50,585	-
TOTAL REVENUES	249,156	267,168	253,709	253,709	158,027	253,220	253,509	253,509	253,509	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	249,156	267,168	253,709	253,709	158,027	253,220	253,509	253,509	253,509	-
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	1,677,503	-
TOTAL RESOURCES	1,163,247	1,428,624	1,667,505	1,680,270	1,584,588	1,679,780	1,931,012	1,931,012	1,931,012	-
SDC FUND - 253										
FEES, FINES & FORFEITURES	557,149	150,296	452,121	481,068	427,081	528,212	422,570	422,570	422,570	-
INVESTMENTS	146,163	164,590	161,336	161,336	100,131	148,937	134,044	134,044	134,044	-
TOTAL REVENUES	703,312	314,886	613,457	642,404	527,212	677,149	556,614	556,614	556,614	-
TRANSFERS FROM OTHER FUNDS	3,990	395	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	707,302	315,281	613,457	642,404	527,212	677,149	556,614	556,614	556,614	-
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	4,374,044	-
TOTAL RESOURCES	3,764,536	3,962,254	4,447,509	4,339,972	4,224,781	4,374,715	4,930,658	4,930,658	4,930,658	-
AGATE BEACH CLOSURE FUND - 254										
LOAN AND LEASE REVENUE	27,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-
TOTAL REVENUES	27,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	27,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-
BEGINNING FUND BALANCE	943,696	696,017	715,797	716,372	716,372	716,372	736,405	736,405	736,405	-
TOTAL RESOURCES	971,196	768,517	788,297	788,872	788,872	788,872	808,905	808,905	808,905	-

	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
DEBT SERVICE-WATER FUND - 301										
INVESTMENTS	404	252	276	276	109	208	187	187	187	-
TOTAL REVENUES	404	252	276	276	109	208	187	187	187	-
TRANSFERS FROM OTHER FUNDS	880,874	931,651	990,768	990,768	452,779	990,768	1,056,100	1,056,100	1,056,100	-
TOTAL REVENUES & TRANSFERS	881,278	931,903	991,044	991,044	452,888	990,976	1,056,287	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	9,964	-
TOTAL RESOURCES	887,873	942,870	1,001,442	1,001,473	463,317	1,001,406	1,066,251	1,066,251	1,066,251	-
DEBT SERVICE-WASTEWATER FUND - 302										
INVESTMENTS	28,995	20,159	20,736	20,736	14,242	20,147	18,132	18,132	18,132	-
TOTAL REVENUES	28,995	20,159	20,736	20,736	14,242	20,147	18,132	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	1,194,400	-
TOTAL REVENUES & TRANSFERS	640,246	1,239,924	1,220,238	1,220,238	1,213,744	1,219,649	1,212,532	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	561,747	-
TOTAL RESOURCES	2,044,221	1,771,958	1,778,132	1,775,252	1,768,757	1,774,662	1,774,279	1,774,279	1,774,279	-
DEBT SERVICE-GOVERNMENTAL FUND - 303										
INVESTMENTS	1,127	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,127	-	-	-	-	-	-	-	-	-
TRANSFERS FROM OTHER FUNDS	56,725	-	-	17,025	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	57,852	-	-	17,025	-	-	-	-	-	-
BEGINNING FUND BALANCE	30,843	3,110	-	-	-	-	-	-	-	-
TOTAL RESOURCES	88,695	3,110	-	17,025	-	-	-	-	-	-

	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
DEBT SERVICE-STORMWATER FUND - 305										
INVESTMENTS	5,456	5,647	4,528	4,528	3,223	5,042	4,538	4,538	4,538	-
TOTAL REVENUES	5,456	5,647	4,528	4,528	3,223	5,042	4,538	4,538	4,538	-
TRANSFERS FROM OTHER FUNDS	628,461	626,009	623,960	623,960	259,117	623,960	618,000	618,000	618,000	-
TOTAL REVENUES & TRANSFERS	633,917	631,656	628,488	628,488	262,340	629,002	622,538	622,538	622,538	-
BEGINNING FUND BALANCE	122,161	124,759	125,154	126,852	126,852	126,852	126,603	126,603	126,603	-
TOTAL RESOURCES	756,078	756,415	753,642	755,340	389,192	755,854	749,141	749,141	749,141	-
GO DEBT-PROPRIETARY FUND - 351										
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	2,370,001	-
INVESTMENTS	59,845	62,075	43,088	43,088	33,991	36,311	32,680	32,680	32,680	-
TOTAL REVENUES	2,419,191	2,352,694	2,264,588	2,264,588	2,126,400	2,291,296	2,402,681	2,402,681	2,402,681	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	2,419,191	2,352,694	2,264,588	2,264,588	2,126,400	2,291,296	2,402,681	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	258,632	-
TOTAL RESOURCES	2,619,642	2,707,336	2,612,423	2,636,924	2,498,736	2,663,632	2,661,313	2,661,313	2,661,313	-
GO DEBT-GOVERNMENTAL FUND - 352										
PROPERTY TAXES	642,948	618,968	597,419	597,419	563,419	607,862	631,888	631,888	631,888	-
INVESTMENTS	15,884	16,719	11,436	11,436	9,309	12,797	11,517	11,517	11,517	-
TOTAL REVENUES	658,832	635,687	608,855	608,855	572,728	620,659	643,405	643,405	643,405	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	658,832	635,687	608,855	608,855	572,728	620,659	643,405	643,405	643,405	-
BEGINNING FUND BALANCE	99,077	141,239	139,386	146,458	146,458	146,458	119,698	119,698	119,698	-
TOTAL RESOURCES	757,909	776,926	748,241	755,313	719,186	767,117	763,103	763,103	763,103	-

	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
CAPITAL PROJECTS-GOVERNMENTAL FUND - 402										
FEDERAL SOURCES	978,391	4,776	1,627,613	1,627,613	288,498	295,595	1,635,990	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	1,373,793	-
MISCELLANEOUS SOURCES	-	77,823	-	-	-	-	-	-	-	-
INVESTMENTS	307,779	534,427	347,674	347,674	516,698	753,051	677,746	677,746	677,746	-
TOTAL REVENUES	1,346,170	646,183	3,757,705	3,757,705	805,196	1,057,271	3,687,529	3,687,529	3,687,529	-
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	3,098,369	-
TOTAL REVENUES & TRANSFERS	4,490,912	8,415,251	7,644,668	9,739,027	5,814,778	7,038,593	10,886,769	6,785,898	6,785,898	-
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	8,569,697	-
TOTAL RESOURCES	10,495,988	15,925,096	20,279,952	23,544,009	19,619,759	20,843,575	19,227,749	15,355,595	15,355,595	-
CAPITAL PROJECTS-PROPREITARY FUND - 403										
FEDERAL SOURCES	68,825	86,648	14,183,409	14,183,409	8,124	24,124	15,334,000	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	12,514,111	-
INVESTMENTS	435,442	333,652	237,598	237,598	218,354	299,597	256,365	256,365	256,365	-
TOTAL REVENUES	1,765,607	4,516,197	27,521,745	27,727,872	226,478	1,116,475	28,104,476	28,104,476	28,104,476	-
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	1,079,420	-
TOTAL REVENUES & TRANSFERS	3,387,629	7,844,351	29,472,489	29,682,173	1,693,093	3,070,776	33,218,647	29,083,896	29,183,896	-
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	1,290,375	-
TOTAL RESOURCES	9,356,207	12,678,569	35,898,489	35,991,994	8,002,914	9,380,596	34,509,022	30,374,271	30,474,271	-

	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
RESERVE FUND - GOVERNMENTAL - 404										
MISCELLANEOUS SOURCES	-	525,823	-	-	-	-	-	-	-	-
INVESTMENTS	116,711	88,577	80,077	80,077	53,106	76,352	60,603	60,603	60,603	-
TOTAL REVENUES	116,711	614,400	80,077	80,077	53,106	76,352	60,603	60,603	60,603	-
TRANSFERS FROM OTHER FUNDS	404,016	361,615	58,629	58,629	38,984	38,984	87,586	37,586	37,586	-
TOTAL REVENUES & TRANSFERS	520,727	976,015	138,706	138,706	92,090	115,336	148,189	98,189	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	1,972,535	-
TOTAL RESOURCES	3,068,934	3,244,255	1,601,737	2,185,420	2,138,804	2,162,050	2,120,724	2,070,724	2,070,724	-
CAPITAL IMPROVEMENT FUND - 405										
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	101,675	-
TOTAL REVENUES	167,160	228,092	541,097	493,008	90,711	6,250,163	101,675	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	170,825	-
TOTAL REVENUES & TRANSFERS	3,674,161	1,331,372	996,883	1,182,466	666,227	6,901,498	2,371,411	272,500	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	6,662,572	-
TOTAL RESOURCES	6,738,838	5,371,834	3,965,069	4,449,950	3,933,710	10,168,982	9,033,983	6,935,072	6,935,072	-
RESERVE FUND - PROPRIETARY- 406										
INVESTMENTS	-	31,247	23,948	23,948	19,615	28,985	26,587	26,087	26,087	-
TOTAL REVENUES	-	31,247	23,948	23,948	19,615	28,985	26,587	26,087	26,087	-
TRANSFERS FROM OTHER FUNDS	-	686,059	100,000	100,000	66,672	100,000	150,000	125,000	125,000	-
TOTAL REVENUES & TRANSFERS	-	717,306	123,948	123,948	86,287	128,985	176,587	151,087	151,087	-
BEGINNING FUND BALANCE	-	-	762,669	717,306	717,306	717,306	669,060	669,060	669,060	-
TOTAL RESOURCES	-	717,306	886,617	841,254	803,593	846,291	845,647	820,147	820,147	-

	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
WATER FUND - 601										
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	3,891,819	5,599,556	5,879,534	5,882,654	5,882,654	-
INVESTMENTS	61,914	55,818	26,594	26,594	23,844	34,784	31,306	31,306	31,306	-
LOAN AND LEASE REVENUE	1,677	2,672	23,242	71,575	-	81,177	-	-	-	-
TOTAL REVENUES	4,768,763	5,394,219	6,024,779	6,073,112	3,929,693	5,729,547	5,910,840	5,913,960	5,913,960	-
TRANSFERS FROM OTHER FUNDS	6,632	656	-	60,185	60,185	62,683	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	292,000	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	5,067,395	5,394,875	6,024,779	6,133,297	3,989,878	5,792,230	5,910,840	5,913,960	5,913,960	-
BEGINNING FUND BALANCE	716,567	707,418	845,581	899,713	899,713	899,715	869,139	869,139	869,139	-
TOTAL RESOURCES	5,783,962	6,102,293	6,870,360	7,033,010	4,889,591	6,691,945	6,779,979	6,783,099	6,783,099	-
WASTEWATER FUND - 602										
FEDERAL SOURCES	-	75,526	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	18,529	25,993	7,500	7,500	934	1,854	2,000	2,000	2,000	-
FEES, FINES & FORFEITURES	6,493,004	7,249,572	8,171,000	8,171,000	5,047,717	7,103,222	7,458,383	7,458,383	7,458,383	-
INVESTMENTS	33,146	58,551	49,896	49,896	29,643	50,378	45,340	45,340	45,340	-
LOAN AND LEASE REVENUE	1,063	-	23,242	71,575	-	81,177	90,000	90,000	90,000	-
TOTAL REVENUES	6,545,742	7,409,642	8,251,638	8,299,971	5,078,294	7,236,631	7,595,723	7,595,723	7,595,723	-
TRANSFERS FROM OTHER FUNDS	220,218	70,416	-	58,700	58,700	166,197	-	-	-	-
TOTAL REVENUES & TRANSFERS	6,765,960	7,480,058	8,251,638	8,358,671	5,136,994	7,402,828	7,595,723	7,595,723	7,595,723	-
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	1,690,684	-
TOTAL RESOURCES	7,325,325	9,754,929	10,845,812	10,415,761	7,194,084	9,459,916	9,151,407	9,151,407	9,286,407	-

	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
STORMWATER FUND - 603										
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	1,691,145	-
INVESTMENTS	15,074	4,711	509	509	4,904	5,837	5,253	5,253	5,253	-
TOTAL REVENUES	1,238,091	1,495,412	1,600,509	1,600,509	1,076,134	1,616,451	1,696,398	1,696,398	1,696,398	-
TRANSFERS FROM OTHER FUNDS	150,000	48,113	-	59,044	59,044	347,492	-	-	-	-
INTERFUND LOAN FROM OTHER FUND	292,000	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	1,680,091	1,543,525	1,600,509	1,659,553	1,135,178	1,963,943	1,696,398	1,696,398	1,696,398	-
BEGINNING FUND BALANCE	125,593	294,842	296,553	310,520	310,520	310,519	702,864	702,864	702,864	-
TOTAL RESOURCES	1,805,684	1,838,367	1,897,062	1,970,073	1,445,698	2,274,462	2,399,262	2,399,262	2,399,262	-
PUBLIC WORKS FUND - 701										
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	1,686,367	-
FEES, FINES & FORFEITURES	-	6,004	6,500	6,500	3,644	4,844	5,000	5,000	5,000	-
INVESTMENTS	44,402	55,347	42,475	42,475	28,756	43,242	38,918	38,918	38,918	-
LOAN AND LEASE REVENUE	36,257	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,682,100	1,426,531	1,288,951	1,303,066	873,171	1,302,177	1,808,725	1,730,285	1,730,285	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	1,682,100	1,426,531	1,288,951	1,303,066	873,171	1,302,177	1,808,725	1,730,285	1,730,285	-
BEGINNING FUND BALANCE	802,819	1,085,411	1,065,293	1,175,131	1,175,131	1,175,131	641,676	641,676	641,676	-
TOTAL RESOURCES	2,484,919	2,511,942	2,354,244	2,478,197	2,048,302	2,477,308	2,450,401	2,371,961	2,371,961	-

	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
CITY FACILITES FUND - 711										
FEDERAL SOURCES	-	21,209	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	1,685,173	677,530	253,988	276,488	204,174	287,998	544,756	466,565	466,565	-
INVESTMENTS	42,877	63,430	47,183	47,183	29,761	43,945	39,551	39,551	39,551	-
LOAN AND LEASE REVENUE	-	-	-	-	-	52,779	-	-	-	-
TOTAL REVENUES	1,728,050	762,169	301,171	323,671	233,935	384,722	584,307	506,116	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	2,822,115	-
TOTAL REVENUES & TRANSFERS	6,198,952	3,662,198	2,362,160	2,540,762	1,764,045	2,601,813	5,431,006	3,328,231	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	472,590	-
TOTAL RESOURCES	6,952,602	4,805,972	3,655,660	3,971,648	3,194,932	4,032,698	5,903,596	3,800,821	3,800,821	-

	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
GENERAL FUND - 101										
PERSONAL SERVICES	9,426,081	10,669,399	11,679,252	11,764,334	7,630,101	11,197,190	13,193,341	12,584,300	12,597,936	-
MATERIAL & SERVICES	3,811,886	4,379,596	4,248,655	4,542,759	2,654,327	4,673,848	4,744,248	4,522,314	4,522,314	-
CAPITAL OUTLAY	966,894	677,775	314,963	314,963	138,524	445,985	549,000	395,000	395,000	-
DEBT SERVICE	266,163	243,512	324,099	324,099	60,802	318,309	442,480	376,360	376,360	-
TOTAL EXPENDITUIRES	14,471,024	15,970,282	16,566,969	16,946,155	10,483,754	16,635,332	18,929,069	17,877,974	17,891,610	-
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	2,651,800	-
INTERFUND LOAN TO OTHER FUND	584,000	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	1,045,334	1,740,342	-	-	-	715,119	715,664	-
TOTAL APPROPRIATIONS	19,206,017	19,020,295	19,559,840	20,646,741	11,794,821	18,576,081	23,016,462	21,244,893	21,259,074	-
RESERVE FOR FUTURE EXPENDITURES	-	-	1,325,358	1,325,358	-	-	-	1,004,879	989,334	-
UNAPPROPRIATED ENDING FUND BALANCE	6,220,983	5,602,339	1,656,697	1,656,697	7,196,855	5,698,496	870,234	1,787,797	1,789,161	-
TOTAL REQUIREMENTS	25,427,000	24,622,634	22,541,895	23,628,796	18,991,676	24,274,577	23,886,696	24,037,569	24,037,569	-
RECREATION FUND - 201										
PERSONAL SERVICES	1,225,642	1,371,789	1,905,457	1,905,457	1,119,379	1,739,382	2,115,219	1,991,422	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	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	31,476	-
TOTAL EXPENDITUIRES	2,228,618	2,785,396	3,123,301	3,158,251	1,967,392	2,983,496	3,419,551	2,983,897	2,983,897	-
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	152,086	-
TOTAL APPROPRIATIONS	2,339,658	2,989,657	3,553,226	3,390,912	2,049,453	3,083,543	3,579,551	3,135,983	3,135,983	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	989,574	751,031	249,864	249,864	533,606	517,072	(44,442)	238,712	238,712	-
TOTAL REQUIREMENTS	3,329,232	3,740,688	3,803,090	3,640,776	2,583,059	3,600,615	3,535,109	3,374,695	3,374,695	-

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

	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
AIRPORT FUND - 220										
PERSONAL SERVICES	361,383	397,815	376,952	376,952	253,933	374,083	424,563	425,864	425,864	-
MATERIAL & SERVICES	589,667	596,156	612,877	612,877	407,777	590,310	634,798	634,898	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	8,245	-
TOTAL EXPENDITUIRES	988,575	1,006,834	997,579	997,579	666,850	972,638	1,067,606	1,069,007	1,069,007	-
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	354,199	-
TOTAL APPROPRIATIONS	1,033,674	1,021,834	1,629,734	1,672,365	687,073	999,601	1,643,845	1,423,206	1,423,206	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPPRIATED ENDING FUND BALANCE	624,012	676,853	79,806	79,806	713,257	679,958	84,677	85,521	85,521	-
TOTAL REQUIREMENTS	1,657,686	1,698,687	1,709,540	1,752,171	1,400,330	1,679,559	1,728,522	1,508,727	1,508,727	-
ROOM TAX FUND - 230										
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	1,902,480	-
CAPITAL OUTLAY	-	-	-	-	-	-	100,000	50,000	50,000	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITUIRES	1,227,033	1,523,490	1,900,407	1,900,407	1,152,675	1,769,395	2,212,480	1,952,480	1,952,480	-
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	2,424,236	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	458,220	646,947	-	-	-	644,836	644,776	-
TOTAL APPROPRIATIONS	4,496,473	4,366,220	5,043,155	5,244,027	2,954,524	4,466,068	5,774,527	5,021,552	5,021,492	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	2,272,291	1,663,434	228,049	228,049	755,424	1,356,753	(655,721)	234,238	234,298	-
TOTAL REQUIREMENTS	6,768,764	6,029,654	5,271,204	5,472,076	3,709,948	5,822,821	5,118,806	5,255,790	5,255,790	-

	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
BUILDING INSPECTION FUND - 240										
PERSONAL SERVICES	254,372	271,888	316,081	316,081	186,728	277,095	337,767	331,394	331,394	-
MATERIAL & SERVICES	319,970	228,378	276,846	276,846	172,737	318,172	318,962	318,330	318,330	-
CAPITAL OUTLAY										
DEBT SERVICE	609	253	609	609	311	311	253	253	253	-
TOTAL EXPENDITUIRES	574,951	500,519	593,536	593,536	359,776	595,578	656,982	649,977	649,977	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	240,441	256,062	-	-	174,429	183,545	183,545	-
TOTAL APPROPRIATIONS	574,951	500,519	833,977	849,598	359,776	595,578	831,411	833,522	833,522	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPPRIATED ENDING FUND BALANCE	510,153	410,053	71,224	71,224	569,244	397,857	80,108	77,997	77,997	-
TOTAL REQUIREMENTS	1,085,104	910,572	905,201	920,822	929,020	993,435	911,519	911,519	911,519	-
STREET FUND - 251										
PERSONAL SERVICES	197,434	218,229	279,529	285,619	174,419	250,837	305,641	306,546	306,546	-
MATERIAL & SERVICES	714,397	549,595	651,680	651,680	306,242	611,646	748,596	728,408	728,408	-
CAPITAL OUTLAY	198,590	2,672	93,742	199,282	63,209	144,386	200,000	60,000	60,000	-
DEBT SERVICE	1,162	1,166	5,154	5,154	4,053	11,377	27,616	27,616	27,616	-
TOTAL EXPENDITUIRES	1,111,583	771,662	1,030,105	1,141,735	547,923	1,018,246	1,281,853	1,122,570	1,122,570	-
TRANSFERS OUT	670,565	790,952	900,000	905,675	675,000	900,000	5,658,022	1,257,151	1,257,151	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	219,140	493,457	-	-	-	179,841	179,841	-
TOTAL APPROPRIATIONS	1,782,148	1,562,614	2,149,245	2,540,867	1,222,923	1,918,246	6,939,875	2,559,562	2,559,562	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPPRIATED ENDING FUND BALANCE	518,549	940,174	123,613	123,613	769,927	998,361	(4,245,605)	134,708	134,708	-
TOTAL REQUIREMENTS	2,300,697	2,502,788	2,272,858	2,664,480	1,992,850	2,916,607	2,694,270	2,694,270	2,694,270	-

	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
LINE UNDERGROUNDING FUND - 252										
PERSONAL SERVICES										
MATERIAL & SERVICES	1,790	2,064	1,989	1,989	1,486	2,277	2,473	2,473	2,473	-
CAPITAL OUTLAY										
DEBT SERVICE										
TOTAL EXPENDITUIRES	1,790	2,064	1,989	1,989	1,486	2,277	2,473	2,473	2,473	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	1,665,516	1,678,281	-	-	1,928,539	1,928,539	1,928,539	-
TOTAL APPROPRIATIONS	1,790	2,064	1,667,505	1,680,270	1,486	2,277	1,931,012	1,931,012	1,931,012	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPPRIATED ENDING FUND BALANCE	1,161,457	1,426,560	-	-	1,583,102	1,677,503	-	-	-	-
TOTAL REQUIREMENTS	1,163,247	1,428,624	1,667,505	1,680,270	1,584,588	1,679,780	1,931,012	1,931,012	1,931,012	-
SDC FUND - 253										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	624	651	671	671	448	671	738	738	738	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITUIRES	624	651	671	671	448	671	738	738	738	-
TRANSFERS OUT	116,939	264,037	-	-	-	-	350,000	350,000	350,000	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	4,446,838	4,339,301	-	-	4,579,920	4,579,920	4,579,920	-
TOTAL APPROPRIATIONS	117,563	264,688	4,447,509	4,339,972	448	671	4,930,658	4,930,658	4,930,658	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	3,646,973	3,697,566	-	-	4,224,333	4,374,044	-	-	-	-
TOTAL REQUIREMENTS	3,764,536	3,962,254	4,447,509	4,339,972	4,224,781	4,374,715	4,930,658	4,930,658	4,930,658	-

	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
AGATE BEACH CLOSURE FUND - 254										
PERSONAL SERVICES										
MATERIAL & SERVICES	50,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	56,238	-
CAPITAL OUTLAY										
DEBT SERVICE										
TOTAL EXPENDITUIRES	50,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	56,238	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND	225,000	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	723,111	723,686	-	-	752,667	752,667	752,667	-
TOTAL APPROPRIATIONS	275,179	52,145	788,297	788,872	24,121	52,467	808,905	808,905	808,905	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPPRIATED ENDING FUND BALANCE	696,017	716,372	-	-	764,751	736,405	-	-	-	-
TOTAL REQUIREMENTS	971,196	768,517	788,297	788,872	788,872	788,872	808,905	808,905	808,905	-
DEBT SERVICE-WATER FUND - 301										
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	1,060,138	-
TOTAL EXPENDITUIRES	876,906	932,440	995,442	995,442	458,772	991,442	1,060,138	1,060,138	1,060,138	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	876,906	932,440	995,442	995,442	458,772	991,442	1,060,138	1,060,138	1,060,138	-
RESERVE FOR FUTURE EXPENDITURES	-	-	6,000	6,031	-	-	6,113	6,113	6,113	-
UNAPPROPPRIATED ENDING FUND BALANCE	10,967	10,430	-	-	4,545	9,964	-	-	-	-
TOTAL REQUIREMENTS	887,873	942,870	1,001,442	1,001,473	463,317	1,001,406	1,066,251	1,066,251	1,066,251	-

	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
DEBT SERVICE-WASTEWATER FUND - 302										
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	1,211,977	-
TOTAL EXPENDITUIRES	1,500,743	1,216,765	1,215,915	1,215,915	1,212,915	1,212,915	1,211,977	1,211,977	1,211,977	-
TRANSFERS OUT	11,444	180	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	1,512,187	1,216,945	1,215,915	1,215,915	1,212,915	1,212,915	1,211,977	1,211,977	1,211,977	-
RESERVE FOR FUTURE EXPENDITURES	-	-	562,217	559,337	-	-	562,302	562,302	562,302	-
UNAPPROPPRIATED ENDING FUND BALANCE	532,034	555,013	-	-	555,842	561,747	-	-	-	-
TOTAL REQUIREMENTS	2,044,221	1,771,958	1,778,132	1,775,252	1,768,757	1,774,662	1,774,279	1,774,279	1,774,279	-
DEBT SERVICE-GOVERNMENTAL FUND - 303										
PERSONAL SERVICES										
MATERIAL & SERVICES										
CAPITAL OUTLAY										
DEBT SERVICE	54,141	-	-	17,025	-	-	-	-	-	-
TOTAL EXPENDITUIRES	54,141	-	-	17,025	-	-	-	-	-	-
TRANSFERS OUT	31,444	3,110	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
TOTAL APPROPRIATIONS	85,585	3,110	-	17,025	-	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPPRIATED ENDING FUND BALANCE	3,110	-	-	-	-	-	-	-	-	-
TOTAL REQUIREMENTS	88,695	3,110	-	17,025	-	-	-	-	-	-

	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
DEBT SERVICE-STORMWATER FUND - 305										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	631,319	629,563	631,532	631,532	265,126	629,251	630,079	630,079	630,079	-
TOTAL EXPENDITUIRES	631,319	629,563	631,532	631,532	265,126	629,251	630,079	630,079	630,079	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	631,319	629,563	631,532	631,532	265,126	629,251	630,079	630,079	630,079	-
RESERVE FOR FUTURE EXPENDITURES	-	-	122,110	123,808	-	-	119,062	119,062	119,062	-
UNAPPROPPRIATED ENDING FUND BALANCE	124,759	126,852	-	-	124,066	126,603	-	-	-	-
TOTAL REQUIREMENTS	756,078	756,415	753,642	755,340	389,192	755,854	749,141	749,141	749,141	-
GO DEBT-PROPRIETARY FUND - 351										
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	2,476,001	-
TOTAL EXPENDITUIRES	2,265,000	2,335,000	2,406,000	2,406,000	-	2,405,000	2,476,001	2,476,001	2,476,001	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
TOTAL APPROPRIATIONS	2,265,000	2,335,000	2,406,000	2,406,000	-	2,405,000	2,476,001	2,476,001	2,476,001	-
RESERVE FOR FUTURE EXPENDITURES	-	-	206,423	230,924	-	-	185,312	185,312	185,312	-
UNAPPROPPRIATED ENDING FUND BALANCE	354,642	372,336	-	-	2,498,736	258,632	-	-	-	-
TOTAL REQUIREMENTS	2,619,642	2,707,336	2,612,423	2,636,924	2,498,736	2,663,632	2,661,313	2,661,313	2,661,313	-

	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
GO DEBT-GOVERNMENTAL FUND - 352										
PERSONAL SERVICES										
MATERIAL & SERVICES										
CAPITAL OUTLAY										
DEBT SERVICE	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	663,888	-
TOTAL EXPENDITUIRES	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	663,888	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
TOTAL APPROPRIATIONS	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	663,888	-
RESERVE FOR FUTURE EXPENDITURES	-	-	99,822	106,894	-	-	99,215	99,215	99,215	-
UNAPPROPPRIATED ENDING FUND BALANCE	141,240	146,458	-	-	627,977	119,698	-	-	-	-
TOTAL REQUIREMENTS	757,909	776,926	748,241	755,313	719,186	767,117	763,103	763,103	763,103	-
CAPITAL PROJECTS-GOVERNMENTAL FUND - 402										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	948,354	450,122	2,316,643	2,298,342	33,344	227,513	1,645,693	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	13,709,902	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITUIRES	2,706,152	1,856,445	20,279,952	22,327,167	1,687,583	9,773,644	18,601,003	15,355,595	15,355,595	-
TRANSFERS OUT	279,990	263,669	-	1,216,842	1,216,842	2,500,234	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	2,986,142	2,120,114	20,279,952	23,544,009	2,904,425	12,273,878	18,601,003	15,355,595	15,355,595	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	7,509,846	13,804,982	-	-	16,715,334	8,569,697	626,746	-	-	-
TOTAL REQUIREMENTS	10,495,988	15,925,096	20,279,952	23,544,009	19,619,759	20,843,575	19,227,749	15,355,595	15,355,595	-

	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
CAPITAL PROJECTS-PROPREITARY FUND - 403										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	615,712	394,047	977,576	1,565,393	374,798	915,678	807,198	807,198	907,198	-
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	29,567,073	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITUIRES	3,699,794	5,599,472	35,898,489	35,814,065	2,932,587	7,512,589	34,252,657	30,374,271	30,474,271	-
TRANSFERS OUT	822,195	769,277	-	177,929	177,929	577,632	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	4,521,989	6,368,749	35,898,489	35,991,994	3,110,516	8,090,221	34,252,657	30,374,271	30,474,271	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	4,834,218	6,309,820	-	-	4,892,398	1,290,375	256,365	-	-	-
TOTAL REQUIREMENTS	9,356,207	12,678,569	35,898,489	35,991,994	8,002,914	9,380,596	34,509,022	30,374,271	30,474,271	-
RESERVE FUND - GOVERNMENTAL- 404										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	213,543	58,479	64,479	55,524	61,524	38,984	38,984	38,984	-
CAPITAL OUTLAY	97,661	782,467	470,361	473,548	11,511	126,991	399,756	399,756	399,756	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITUIRES	97,661	996,010	528,840	538,027	67,035	188,515	438,740	438,740	438,740	-
TRANSFERS OUT	703,033	201,531	1,000	1,000	-	1,000	1,000	1,000	1,000	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	800,694	1,197,541	529,840	539,027	67,035	189,515	439,740	439,740	439,740	-
RESERVE FOR FUTURE EXPENDITURES	-	-	1,071,897	1,646,393	-	-	1,680,984	1,630,984	1,630,984	-
UNAPPROPPRIATED ENDING FUND BALANCE	2,268,240	2,046,714	-	-	2,071,769	1,972,535	-	-	-	-
TOTAL REQUIREMENTS	3,068,934	3,244,255	1,601,737	2,185,420	2,138,804	2,162,050	2,120,724	2,070,724	2,070,724	-

	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
CAPITAL IMPROVEMENT FUND - 405										
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	6,935,072	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITUIRES	2,521,691	1,505,078	3,721,127	4,170,543	1,309,007	2,412,056	8,932,308	6,935,072	6,935,072	-
TRANSFERS OUT	176,686	599,272	243,942	279,407	218,423	1,094,354	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	2,698,377	2,104,350	3,965,069	4,449,950	1,527,430	3,506,410	8,932,308	6,935,072	6,935,072	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	101,675	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	4,040,461	3,267,484	-	-	2,406,280	6,662,572	-	-	-	-
TOTAL REQUIREMENTS	6,738,838	5,371,834	3,965,069	4,449,950	3,933,710	10,168,982	9,033,983	6,935,072	6,935,072	-
RESERVE FUND - PROPRIETARY- 406										
PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIAL & SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	177,231	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITUIRES	-	-	-	-	-	177,231	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	-	-	-	-	-	177,231	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES	-	-	886,617	841,254	-	-	845,647	820,147	820,147	-
UNAPPROPPRIATED ENDING FUND BALANCE	-	717,306	-	-	803,593	669,060	-	-	-	-
TOTAL REQUIREMENTS	-	717,306	886,617	841,254	803,593	846,291	845,647	820,147	820,147	-

	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
WATER FUND - 601										
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	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	2,819,251	-
CAPITAL OUTLAY	422,513	242,795	337,742	386,075	50,862	304,356	448,000	85,000	85,000	-
DEBT SERVICE	35,484	107,080	108,388	108,388	83,739	124,874	154,724	154,724	154,724	-
TOTAL EXPENDITUIRES	3,817,714	3,915,286	4,268,489	4,337,711	2,650,892	4,218,481	5,102,969	4,425,811	4,425,811	-
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	1,383,600	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	488,884	573,080	-	-	-	442,591	442,591	-
TOTAL APPROPRIATIONS	5,076,550	5,202,578	6,358,141	6,520,791	3,554,728	5,822,806	9,153,228	6,252,002	6,252,002	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	707,412	899,715	512,219	512,219	1,334,863	869,139	(2,373,249)	531,097	531,097	-
TOTAL REQUIREMENTS	5,783,962	6,102,293	6,870,360	7,033,010	4,889,591	6,691,945	6,779,979	6,783,099	6,783,099	-
WASTEWATER FUND - 602										
PERSONAL SERVICES	890,724	1,081,430	1,272,242	1,294,689	855,581	1,268,800	1,552,361	1,469,920	1,469,920	-
MATERIAL & SERVICES	2,898,350	3,240,154	2,997,480	3,161,598	2,095,130	3,114,643	3,842,938	3,827,906	3,827,906	-
CAPITAL OUTLAY	320,703	543,369	1,245,992	1,294,325	369,028	1,199,355	799,000	799,000	934,000	-
DEBT SERVICE	16,839	16,721	20,831	20,831	15,509	26,932	50,819	33,395	33,395	-
TOTAL EXPENDITUIRES	4,126,616	4,881,674	5,536,545	5,771,443	3,335,248	5,609,730	6,245,118	6,130,221	6,265,221	-
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	1,496,900	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	2,485,380	1,814,756	-	-	-	888,659	772,459	-
TOTAL APPROPRIATIONS	5,050,462	7,697,841	10,181,427	9,751,376	5,244,750	7,769,232	9,135,110	8,415,780	8,534,580	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	2,274,863	2,057,088	664,385	664,385	1,949,334	1,690,684	16,297	735,627	751,827	-
TOTAL REQUIREMENTS	7,325,325	9,754,929	10,845,812	10,415,761	7,194,084	9,459,916	9,151,407	9,151,407	9,286,407	-

	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
STORMWATER FUND - 603										
PERSONAL SERVICES	181,000	213,579	279,529	285,622	174,418	254,307	305,640	306,546	306,546	-
MATERIAL & SERVICES	333,123	297,270	337,260	337,260	199,626	343,675	660,970	640,782	640,782	-
CAPITAL OUTLAY	288,261	-	-	-	-	-	75,000	75,000	75,000	-
DEBT SERVICE	-	71,540	68,912	68,912	68,912	68,912	66,284	66,284	66,284	-
TOTAL EXPENDITUIRES	802,384	582,389	685,701	691,794	442,956	666,894	1,107,894	1,088,612	1,088,612	-
TRANSFERS OUT	708,461	945,459	904,704	904,704	469,675	904,704	724,920	1,024,920	1,024,920	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	224,373	291,291	-	-	433,533	155,097	155,097	-
TOTAL APPROPRIATIONS	1,510,845	1,527,848	1,814,778	1,887,789	912,631	1,571,598	2,266,347	2,268,629	2,268,629	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	294,839	310,519	82,284	82,284	533,067	702,864	132,915	130,633	130,633	-
TOTAL REQUIREMENTS	1,805,684	1,838,367	1,897,062	1,970,073	1,445,698	2,274,462	2,399,262	2,399,262	2,399,262	-
PUBLIC WORKS FUND - 701										
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	1,647,274	-
MATERIAL & SERVICES	195,885	191,489	328,196	328,196	125,376	258,411	345,270	308,555	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	43,695	-
TOTAL EXPENDITUIRES	1,399,512	1,322,211	1,978,222	1,998,125	1,155,571	1,835,632	2,032,869	1,999,524	1,999,524	-
TRANSFERS OUT	-	14,600	-	-	-	-	-	-	-	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	217,764	321,814	-	-	220,156	212,475	212,475	-
TOTAL APPROPRIATIONS	1,399,512	1,336,811	2,195,986	2,319,939	1,155,571	1,835,632	2,253,025	2,211,999	2,211,999	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	1,085,407	1,175,131	158,258	158,258	892,731	641,676	197,376	159,962	159,962	-
TOTAL REQUIREMENTS	2,484,919	2,511,942	2,354,244	2,478,197	2,048,302	2,477,308	2,450,401	2,371,961	2,371,961	-

	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
CITY FACILITES FUND - 711										
PERSONAL SERVICES	890,615	916,030	1,213,323	1,213,323	739,691	1,169,397	1,342,683	1,309,403	1,309,403	-
MATERIAL & SERVICES	1,437,066	1,574,358	1,899,747	1,910,747	1,222,226	1,888,577	2,050,730	1,926,240	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	55,702	-
TOTAL EXPENDITUIRES	2,377,865	2,579,668	3,133,804	3,207,304	2,005,864	3,208,109	3,482,115	3,291,345	3,291,345	-
TRANSFERS OUT	3,430,961	795,419	139,897	351,999	317,027	351,999	2,079,736	170,825	170,825	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	381,959	412,345	-	-	341,745	338,651	338,651	-
TOTAL APPROPRIATIONS	5,808,826	3,375,087	3,655,660	3,971,648	2,322,891	3,560,108	5,903,596	3,800,821	3,800,821	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	1,143,776	1,430,885	-	-	872,041	472,590	-	-	-	-
TOTAL REQUIREMENTS	6,952,602	4,805,972	3,655,660	3,971,648	3,194,932	4,032,698	5,903,596	3,800,821	3,800,821	-

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. 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.*

	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
GENERAL FUND - 101										
RESOURCES										
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	8,770,174	-
OTHER TAXES	3,826,267	3,951,757	4,129,602	4,129,602	2,265,176	4,004,318	3,947,681	4,230,165	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	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	191,250	-
MISCELLANEOUS SOURCES	858,347	726,405	711,011	898,511	413,203	901,571	838,813	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	1,952,116	-
FEES, FINES & FORFEITURES	562,528	540,280	601,753	601,753	379,912	478,891	486,700	486,700	486,700	-
INVESTMENTS	329,633	312,640	229,603	229,603	179,590	202,960	179,510	179,510	179,510	-
LOAN AND LEASE REVENUE	125,435	478,097	286,763	286,763	116,800	345,811	408,300	306,800	306,800	-
TOTAL REVENUES	17,465,015	17,653,012	17,568,130	17,755,630	13,193,496	17,693,589	17,915,054	18,096,038	18,096,038	-
EXPENDITURES										
CITY ADMINISTRATION										
MAYOR & COUNCIL	80,244	75,010	76,865	76,865	52,491	65,279	87,082	79,851	93,487	-
CITY MANAGER	669,362	936,271	1,128,440	1,272,190	710,168	1,146,391	1,364,694	1,348,104	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	1,622,548	-
COURT	96,748	100,058	87,221	87,221	46,197	72,034	88,695	88,362	88,362	-
CITY ATTORNEY	175,872	240,174	225,471	435,907	306,848	746,624	411,537	406,940	406,940	-
FINANCE	999,322	965,768	1,215,008	1,215,008	694,315	1,064,176	1,204,102	1,204,281	1,204,281	-
HUMAN RESOURCES	502,631	491,489	613,865	613,865	361,841	566,849	615,706	601,281	601,281	-
SAFETY OFFICER	89,678	84,075	-	-	-	-	-	-	-	-
TOTAL CITY ADMINISTRATION	3,955,695	4,525,905	4,792,588	5,146,774	2,963,148	5,194,614	5,612,139	5,351,367	5,365,003	-
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	6,650,739	-
FIRE	2,825,380	3,018,838	3,115,984	3,138,484	2,024,823	3,121,200	3,523,983	3,310,787	3,310,787	-
EMERGENCY COORDINATOR	100,650	149,824	148,352	150,852	88,610	146,679	150,285	148,642	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	1,561,899	-
COMMUNITY DEVELOPMENT	595,464	512,323	412,515	412,515	222,753	343,532	463,750	423,529	423,529	-
ADMINISTRATIVE PROGRAMS	392,317	781,182	398,353	398,353	323,894	373,157	449,532	431,011	431,011	-

	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
TOTAL EXPENDITURES WITHOUT CONTINGENCY	14,471,024	15,970,282	16,566,969	16,946,155	10,483,754	16,635,332	18,929,069	17,877,974	17,891,610	-
CONTINGENCY	-	-	1,045,334	1,740,342	-	-	-	715,119	715,664	-
TOTAL EXPENDITURES	14,471,024	15,970,282	17,612,303	18,686,497	10,483,754	16,635,332	18,929,069	18,593,093	18,607,274	-
TRANSFERS:										
TRANSFERS IN	764,197	748,641	224,962	270,832	195,846	978,649	273,146	243,035	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)	(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)	(2,408,765)	-
EXCESS REVENUES OVER EXPENDITURES	(976,805)	(618,642)	(1,766,748)	(2,620,279)	1,594,521	96,157	(4,828,262)	(2,905,820)	(2,920,001)	-
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	5,698,496	-
RESERVE FOR FUTURE EXPENDITURES	-	-	1,325,358	1,325,358	-	-	-	1,004,879	989,334	-
UNAPPROPRIATED ENDING FUND BLANCE	6,220,983	5,602,339	1,656,697	1,656,697	7,196,855	5,698,496	870,234	1,787,797	1,789,161	-

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
GENERAL FUND - 101											
RESOURCES											
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	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	168,000	
	TOTAL 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	8,770,174	-
101-1900-40010	TRANSIENT ROOM TAX	3,309,007	3,435,704	3,610,000	3,610,000	1,987,716	3,507,028	3,458,213	3,740,666	3,740,666	
101-1900-40045	FEES IN LIEU OF FRANCHISE	105,123	123,372	138,500	138,500	87,951	125,053	131,306	131,337	131,337	-
101-1900-40100	STATE CIGARETTE TAX	7,114	6,253	6,268	6,268	3,527	5,937	5,324	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	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	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	186,127	
	TOTAL OTHER TAXES	3,826,267	3,951,757	4,129,602	4,129,602	2,265,176	4,004,318	3,947,681	4,230,165	4,230,165	-
101-1900-41001	FRANCHISE TAX-GEORGIA PACIFIC	88,250	90,898	93,452	93,452	-	93,452	96,256	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	8,380	
101-1900-41003	FRANCHISE TAX-CHARTER	153,279	140,753	103,043	103,043	69,960	125,580	118,045	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	21,005	
101-1900-41005	FRANCHISE TAX-NW NATURAL	181,745	181,622	174,548	174,548	-	177,990	174,430	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	483,954	
101-1900-41007	FRANCHISE TAX-THOMPSON	195,152	211,234	208,713	208,713	135,296	222,792	228,741	228,741	228,741	
101-1900-41008	FRANCHISE TAX-MISCELLANEOUS	3,390	3,550	3,328	3,328	2,801	10,542	9,699	9,699	9,699	
	TOTAL FRANCHISE TAXES	1,102,996	1,133,875	1,081,470	1,081,470	486,448	1,133,179	1,140,510	1,140,510	1,140,510	-
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	-	-	-	-	-	-	-	-	-
	TOTAL FEDERAL SOURCES	594,140	43,338	37,652	37,652	-	-	-	-	-	-
101-1900-43001	STATE REVENUE SHARING	160,768	133,584	160,000	160,000	70,592	127,622	130,000	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	1,250	
101-1900-43004	CONFLAGRATION REIMBURSEMENT	38,783	179,797	60,000	60,000	57,250	57,250	60,000	60,000	60,000	
	TOTAL STATE SOURCES	200,889	314,754	221,373	221,373	129,087	186,117	191,250	191,250	191,250	-
101-1900-44001	NEWPORT RURAL FIRE PROTECTION	345,598	356,055	366,737	366,737	122,888	368,662	379,722	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	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	267,629	
101-1900-44011	OPIOID SETTLEMENT	69,585	49,715	58,479	58,479	31,716	37,811	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	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	1,020	
	TOTAL MISCELANEOUS SOURCES	858,347	726,405	711,011	898,511	413,203	901,571	838,813	838,813	838,813	-
101-1900-45201	SERVICE PROVIDED PARKS & REC	125,525	130,910	134,838	134,838	89,888	134,838	148,322	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	5,940	-

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
101-1900-45212	SERVICE PROVIDED HOUSING	606	632	651	651	432	651	716	716	716	-
101-1900-45220	SERVICE PROVIDED AIRPORT	91,637	95,568	98,435	98,435	65,624	98,435	108,279	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	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	49,610	-
101-1900-45251	SERVICE PROVIDED STREET	77,877	81,218	83,655	83,655	55,768	83,655	92,021	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	1,473	-
101-1900-45253	SERVICE PROVIDED SDC	624	651	671	671	448	671	738	738	738	-
101-1900-45254	SERVICE PROVIDED AGATE BEACH	624	651	671	671	448	671	738	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	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	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	482,821	-
101-1900-45602	SERVICE PROVIDED WASTEWATER	483,211	503,941	519,059	519,059	346,040	519,059	570,965	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	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	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	107,287	-
	TOTAL SERVICE 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	1,952,116	-
101-1900-46002	RENTS & LEASES	104,759	148,190	132,379	132,379	72,932	107,490	108,000	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	19,000	
101-1900-46004	MUNICIPAL COURT FINES	80,065	74,447	90,442	90,442	51,642	80,653	81,000	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	24,000	
101-1900-46007	LIBRARY FINES	6,799	6,982	6,530	6,530	4,781	7,556	7,500	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	3,000	
101-1900-46010	COURT RESTITUTION PAYMENTS	678	1,615	1,169	1,169	1,309	2,179	2,200	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	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	58,000	
101-1900-46405	BUSINESS LICENSES	226,814	161,991	232,965	232,965	153,646	160,530	165,000	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	4,900	
101-1900-46409	POLICE REPORTS	5,215	7,170	6,864	6,864	4,394	6,028	6,200	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	4,800	
	TOTAL FEES, FINES & FORFEITURES	562,528	540,280	601,753	601,753	379,912	478,891	486,700	486,700	486,700	-
101-1900-47001	INTEREST ON INVESTMENTS	329,633	286,360	208,579	208,579	158,566	181,936	163,742	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	15,768	-
	TOTAL INVESTMENTS	329,633	312,640	229,603	229,603	179,590	202,960	179,510	179,510	179,510	-
101-1900-48512	LEASE PROCEEDS	26,829	16,975	169,963	169,963	-	186,701	291,500	190,000	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	116,800	-
	TOTAL LOAN & LEASE REVENUES	125,435	478,097	286,763	286,763	116,800	345,811	408,300	306,800	306,800	-
TOTAL GENERAL FUND REVENUES		17,465,015	17,653,012	17,568,130	17,755,630	13,193,496	17,693,589	17,915,054	18,096,038	18,096,038	-
101-1900-49230	TRANSFER FROM ROOM TAX FUND	221,717	216,330	224,962	233,712	158,726	233,712	-	-	-	-
	Annual Library Request (15%)							264,396	234,285	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	-	-	-	8,750	8,750	8,750	-	-	-	-	
	ICMA Economic Mobility Position							8,750	8,750	8,750	-	
101-1900-49303	TRANSFER FROM DEBT SERV GOVT	10,609	1,049	-	-	-	-	-	-	-	-	
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	-	-	-	-	
	TOTAL TRANSFERS FROM	764,197	748,641	224,962	270,832	195,846	978,649	273,146	243,035	243,035	-	
TOTAL GENERAL FUND REVENUES & TRANSFERS		18,229,212	18,401,653	17,793,092	18,026,462	13,389,342	18,672,238	18,188,200	18,339,073	18,339,073	-	
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	5,698,496		
TOTAL GENERAL FUND RESOURCES		25,427,000	24,622,634	22,541,895	23,628,796	18,991,676	24,274,577	23,886,696	24,037,569	24,037,569	-	
ADMINISTRATION - 1010-1053												
MAYOR & COUNCIL - 1010												
	PERSONAL SERVICES											
101-1010-50110	WAGES & SALARIES	-	-	-	-	-	-	-	-	12,600		
101-1010-52120	FICA EXPENSES	-	-	-	-	-	-	-	-	964		
101-1010-52150	WORKER'S COMPENSATION	-	-	-	-	-	-	-	-	9		
101-1010-52160	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	13		
101-1010-52170	PAID LEAVE OREGON	-	-	-	-	-	-	-	-	50		
	TOTAL PERSONAL SERVICES	-	-	-	-	-	-	-	-	13,636	-	
	Total Full Time Equivalent (FTE)	-	-	-	-	-	-	-	-	-		
	MATERIAL & SERVICES											
101-1010-61500	CITY FACILITY RENT	19,408	15,610	5,653	5,653	3,768	5,653	18,171	16,710	16,710		
101-1010-65200	COMMUNICATIONS EXPENSES	4,709	6,028	7,100	7,100	3,914	5,536	7,100	6,000	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	1,500		
101-1010-65500	TRAVEL & MEETING EXPENSES	10,486	12,258	12,000	12,000	8,782	10,311	12,000	11,000	11,000		
101-1010-65550	MEMBERSHIPS, DUES & FEES	29,423	26,260	33,000	33,000	25,725	25,935	30,000	30,000	30,000		
	League of Oregon Cities $9,701											
	Oregon Cascades West Council of Governments $16,024											
	Oregon Mayors Association $210											
101-1010-65600	TRAINING	-	-	2,000	2,000	4,393	7,393	5,000	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	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	5,000		
101-1010-66600	GENERAL EXPENSES	-	37	150	150	57	57	150	150	150		
	TOTAL MATERIAL & SERVICES	77,752	72,519	74,373	74,373	51,002	62,788	84,591	77,360	77,360	-	

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
	DEBT SERVICE										
101-1010-84900	LEASE-PRINCIPAL	2,221	2,281	2,221	2,221	1,489	2,281	2,281	2,281	2,281	
101-1010-89900	LEASE-INTEREST	271	210	271	271	-	210	210	210	210	
	TOTAL DEBT SERVICE	2,492	2,491	2,492	2,492	1,489	2,491	2,491	2,491	2,491	-
TOTAL MAYOR & COUNCIL EXPENDITURES		80,244	75,010	76,865	76,865	52,491	65,279	87,082	79,851	93,487	-
CITY MANAGER - 1020											
	PERSONAL SERVICES										
101-1020-50110	WAGES & SALARIES	392,009	589,157	700,461	752,961	448,475	707,997	834,375	834,375	834,375	
101-1020-50120	PART TIME/EXTRA HELP WAGES	7,880	17,970	9,999	9,999	10,342	10,342	10,299	10,299	10,299	
101-1020-51110	OVERTIME	2,517	6,719	5,000	5,000	1,994	3,679	5,000	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	159,619	
101-1020-52120	FICA EXPENSES	29,603	47,180	55,110	59,073	34,551	54,075	65,378	65,378	65,378	
101-1020-52130	RETIREMENT	28,220	47,216	81,476	87,692	48,320	73,860	111,509	111,509	111,509	
101-1020-52150	WORKER'S COMPENSATION	491	560	827	887	665	713	765	765	765	
101-1020-52160	UNEMPLOYMENT INSURANCE	12,940	5,383	5,008	5,371	3,349	3,808	850	850	850	
101-1020-52170	PAID LEAVE OREGON	1,535	2,447	2,861	3,068	1,802	2,816	3,398	3,398	3,398	
	TOTAL PERSONAL SERVICES	523,308	808,610	997,475	1,076,225	623,965	969,139	1,188,714	1,191,193	1,191,193	-
	Total Full Time Equivalent (FTE)	6.15	6.17	7.15	8.15	8.15	8.15	8.15	8.15	8.15	
	MATERIAL & SERVICES										
101-1020-60100	PROFESSIONAL SERVICES	35,728	8,486	10,000	10,000	406	4,631	10,000	5,000	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	13,369	
101-1020-63200	EQUIPMENT EXPENSES	7,242	-	-	-	17	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	25,000	
101-1020-65300	ADVERTISING & MARKETING EXP	256	-	1,600	1,600	102	102	1,600	1,600	1,600	
101-1020-65400	PRINTING & BINDING	1,905	1,883	2,300	2,300	702	1,007	2,300	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	12,000	
101-1020-65550	MEMBERSHIPS, DUES & FEES	4,881	7,651	6,000	6,000	4,666	7,377	6,000	6,000	6,000	
	Alliance for Innovation $1,020										
	International City/County Management Association $1,501										
	Oregon City/County Manager's Association $1,410										
	Oregon Association of Municipal Recorders $90										
	Newport Chamber of Commerce $750										
	Yaquina Bay Economic Foundation $200										
101-1020-65600	TRAINING	5,977	850	2,000	2,000	9,592	9,592	2,000	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	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	3,000	
101-1020-66150	BOOKS/PERIODICALS/DVD & VIDEO	150	-	300	300	-	-	300	300	300	
101-1020-66200	POSTAGE/SHIPPING EXPENSES	1,037	87	1,100	1,100	27	43	1,100	500	500	
101-1020-66400	CONCESSIONS & CATERING	517	1,361	700	700	1,173	1,663	700	700	700	

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
101-1020-66500	CLOTHING & UNIFORMS	-	-	-	-	553	553	-	-	-	
101-1020-66600	GENERAL EXPENSES	-	2,600	700	700	168	168	700	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	42,000	
	TOTAL MATERIAL & SERVICES	143,612	125,219	128,523	193,523	84,672	174,810	173,538	154,469	154,469	-
	DEBT SERVICE										
101-1020-84900	LEASE-PRINCIPAL	2,177	2,236	2,177	2,177	1,531	2,236	2,236	2,236	2,236	
101-1020-89900	LEASE-INTEREST	265	206	265	265	-	206	206	206	206	
	TOTAL DEBT SERVICE	2,442	2,442	2,442	2,442	1,531	2,442	2,442	2,442	2,442	-
TOTAL CITY MANAGER EXPENDITURES		669,362	936,271	1,128,440	1,272,190	710,168	1,146,391	1,364,694	1,348,104	1,348,104	-
INFORMATION TECHNOLOGY - 1025											
	PERSONAL SERVICES										
101-1025-50110	WAGES & SALARIES	187,463	343,465	400,968	400,968	271,475	407,631	544,692	417,888	417,888	
101-1025-51110	OVERTIME	2,060	1,867	1,000	1,000	770	1,539	2,000	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	98,170	
101-1025-52120	FICA EXPENSES	13,703	25,189	30,892	30,892	19,900	29,966	42,147	32,263	32,263	
101-1025-52130	RETIREMENT	48,371	33,640	49,449	49,449	32,070	48,152	70,794	55,578	55,578	
101-1025-52150	WORKER'S COMPENSATION	315	331	464	464	376	399	488	378	378	
101-1025-52160	UNEMPLOYMENT INSURANCE	4,668	1,961	2,814	2,814	1,374	1,410	547	420	420	
101-1025-52170	PAID LEAVE OREGON	710	1,310	1,606	1,606	1,036	1,559	2,186	1,678	1,678	
	TOTAL PERSONAL SERVICES	313,684	489,610	575,503	575,503	389,189	579,033	790,609	608,375	608,375	-
	Total Full Time Equivalent (FTE)	4.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00	4.00	
	MATERIAL & SERVICES										
101-1025-60100	PROFESSIONAL SERVICES	32,428	42,771	68,000	68,000	14,514	45,000	45,000	45,000	45,000	
101-1025-60900	OTHER PROFESSIONAL SERVICES	-	-	-	-	750	750	1,000	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	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	4,000	
101-1025-63300	MAINTENANCE AGREEMENTS	98,223	174,158	270,000	270,000	89,936	210,000	270,000	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	50,000	
101-1025-65500	TRAVEL & MEETING EXPENSES	844	-	5,000	5,000	4,721	5,000	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	20,000	
101-1025-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	303	303	500	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	1,200	
101-1025-67100	DATA PROCESSING LEASES & EXP	134,443	217,297	186,760	186,760	174,869	260,923	227,500	227,500	227,500	
	TOTAL MATERIAL & SERVCIES	294,215	502,144	607,292	607,292	317,128	594,632	630,925	630,384	630,384	-

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
	CAPITAL OUTLAY										
101-1025-73300	COMPUTER EQUIPMENT ACQUISITION	480,581	115,759	55,000	55,000	84,971	130,000				
	Computer Equipment Replacement							225,000	190,000	190,000	
101-1025-74905	SUBSCRIPTION CAPITAL EXPENSES	45,435	344,322	-	-	-	35,807	-	-	-	
	TOTAL CAPITAL OUTLAY	526,016	460,081	55,000	55,000	84,971	165,807	225,000	190,000	190,000	-
	DEBT SERVICE										
101-1025-84900	LEASE-PRINCIPAL	92,966	13,668	92,966	92,966	-	13,668	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	177,962	
101-1025-89900	LEASE-INTEREST	273	55	273	273	-	55	55	55	55	
101-1025-89905	SUBSCRIPTION-INTEREST	2,802	1,476	2,802	2,802	-	2,104	2,104	2,104	2,104	
	TOTAL DEBT SERVICE	207,923	181,225	207,923	207,923	-	193,789	193,789	193,789	193,789	-
TOTAL INFORMATION TECHNOLOGY EXPENDITURES		1,341,838	1,633,060	1,445,718	1,445,718	791,288	1,533,261	1,840,323	1,622,548	1,622,548	-
COURT - 1030											
	PERSONAL SERVICES										
101-1030-50110	WAGES & SALARIES	44,221	48,027	52,925	52,925	34,425	51,658	54,906	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	500	
101-1030-52110	INSURANCE BENEFITS	4,090	6,886	14,079	14,079	3,580	5,003	11,391	11,569	11,569	
101-1030-52120	FICA EXPENSES	5,637	5,888	4,087	4,087	2,656	3,996	4,239	4,239	4,239	
101-1030-52130	RETIREMENT	672	1,842	5,350	5,350	1,575	3,300	3,819	3,819	3,819	
101-1030-52150	WORKER'S COMPENSATION	54	60	63	63	50	54	51	51	51	
101-1030-52160	UNEMPLOYMENT INSURANCE	1,613	384	374	374	(121)	135	55	55	55	
101-1030-52170	PAID LEAVE OREGON	295	308	214	214	139	209	222	222	222	
	TOTAL PERSONAL SERVICES	88,093	91,698	77,592	77,592	42,904	64,955	75,183	75,361	75,361	-
	Total Full Time Equivalent (FTE)	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	
	MATERIAL & SERVICES										
101-1030-60900	OTHER PROFESSIONAL SERVICES	1,120	1,080	1,700	1,700	287	1,080	1,600	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	5,851	
101-1030-65400	PRINTING & BINDING	-	-	500	500	-	-	-	-	-	
101-1030-65500	TRAVEL & MEETING EXPENSES	-	-	-	-	272	544	650	650	650	
101-1030-65550	MEMBERSHIPS, DUES & FEES	200	586	300	300	250	650	700	700	700	
101-1030-65600	TRAINING	-	386	4,000	4,000	257	1,399	2,500	2,500	2,500	
101-1030-66100	OFFICE SUPPLIES	246	271	600	600	11	211	300	300	300	
101-1030-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	-	-	-	500	500	600	600	600	
101-1030-66200	POSTAGE/SHIPPING EXPENSES	294	572	550	550	396	716	800	800	800	
	TOTAL MATERIAL & SERVICES	8,655	8,360	9,629	9,629	3,293	7,079	13,512	13,001	13,001	-
TOTAL COURT EXPENDITURES		96,748	100,058	87,221	87,221	46,197	72,034	88,695	88,362	88,362	-

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
CITY ATTORNEY - 1040											
	PERSONAL SERVICES										
101-1040-50110	WAGES & SALARIES	132,573	155,552	145,020	165,000	82,500	137,500	247,981	247,981	247,981	
101-1040-50120	PART TIME/EXTRA HELP WAGES	-	-	-	-	-	-	-	-	-	
101-1040-51110	OVERTIME	-	2	-	-	-	-	500	500	500	
101-1040-52110	INSURANCE BENEFITS	9,578	7,028	28,559	10,746	5,745	8,714	42,636	43,317	43,317	
101-1040-52120	FICA EXPENSES	9,741	12,075	11,094	12,623	6,117	10,190	19,009	19,009	19,009	
101-1040-52130	RETIREMENT	11,805	12,266	20,480	22,878	1,816	6,121	36,165	36,165	36,165	
101-1040-52150	WORKER'S COMPENSATION	117	117	157	176	121	127	217	217	217	
101-1040-52160	UNEMPLOYMENT INSURANCE	4,189	944	1,015	1,155	841	986	249	248	248	
101-1040-52170	PAID LEAVE OREGON	509	631	581	660	320	533	993	994	994	
	TOTAL PERSONAL SERVICES	168,512	188,615	206,906	213,238	97,460	164,171	347,750	348,431	348,431	-
	Total Full Time Equivalent (FTE)	1.00	1.08	1.00	1.00	1.00	1.00	2.00	2.00	2.00	
	MATERIAL & SERVICES										
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	36,000	
101-1040-61500	CITY FACILITY RENT	3,690	2,968	1,075	1,075	720	1,075	3,455	3,177	3,177	
101-1040-63200	EQUIPMENT EXPENSES	-	-	-	-	800	600	-	-	-	
101-1040-65400	PRINTING & BINDING	617	(445)	700	700	348	700	700	700	700	
101-1040-65500	TRAVEL & MEETING EXPENSES	-	-	750	2,132	1,974	2,350	8,951	3,951	3,951	
101-1040-65550	MEMBERSHIPS, DUES & FEES	848	758	1,200	2,522	1,308	3,922	7,649	7,649	7,649	
101-1040-65600	TRAINING	505	225	1,200	1,200	350	350	2,252	2,252	2,252	
101-1040-66100	OFFICE SUPPLIES	-	-	-	-	80	480	2,900	2,900	2,900	
101-1040-66150	BOOKS/PERIODICALS/DVD & VIDEO	115	-	150	150	-	-	40	40	40	
101-1040-66200	POSTAGE/SHIPPING EXPENSES	-	1	-	-	-	-	-	-	-	
101-1040-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	1,400	269	269	350	350	350	
	TOTAL MATERIAL & SERVICES	5,870	50,069	17,075	221,179	209,006	580,963	62,297	57,019	57,019	-
	DEBT SERVICE										
101-1040-84900	LEASE-PRINCIPAL	1,328	1,364	1,328	1,328	382	1,364	1,364	1,364	1,364	
101-1040-89900	LEASE-INTEREST	162	126	162	162	-	126	126	126	126	
	TOTAL DEBT SERVICE	1,490	1,490	1,490	1,490	382	1,490	1,490	1,490	1,490	-
TOTAL CITY ATTORNEY EXPENDITURES		175,872	240,174	225,471	435,907	306,848	746,624	411,537	406,940	406,940	-
FINANCE - 1050											
	PERSONAL SERVICES										
101-1050-50110	WAGES & SALARIES	479,942	482,661	618,887	618,887	356,647	567,602	650,153	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	28,312	
101-1050-51110	OVERTIME	3,085	3,222	5,000	5,000	-	3,500	5,000	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	107,935	
101-1050-52120	FICA EXPENSES	39,080	38,904	49,877	49,877	30,875	48,284	52,285	52,285	52,285	
101-1050-52130	RETIREMENT	33,736	65,762	97,064	97,064	37,386	69,119	100,148	100,148	100,148	
101-1050-52150	WORKER'S COMPENSATION	579	615	787	787	675	728	643	643	643	
101-1050-52160	UNEMPLOYMENT INSURANCE	17,290	3,172	4,564	4,564	1,874	1,930	683	683	683	

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
101-1050-52170	PAID LEAVE OREGON	2,045	2,034	2,607	2,607	1,614	2,550	2,735	2,735	2,735	
	TOTAL PERSONAL SERVICES	710,823	721,788	961,434	961,434	538,134	841,102	946,254	947,894	947,894	-
	Total Full Time Equivalent (FTE)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	
	MATERIAL & SERVICES										
101-1050-60200	FINANCIAL PROFESSIONAL SERVICE	85,335	93,528	110,000	110,000	79,123	86,228	110,000	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	2,700	
101-1050-61500	CITY FACILITY RENT	19,408	15,610	5,653	5,653	3,768	5,653	18,171	16,710	16,710	
101-1050-63200	EQUIPMENT EXPENSES	2,882	470	2,000	2,000	714	1,714	8,800	8,800	8,800	
101-1050-63300	MAINTENANCE AGREEMENTS	742	773	820	820	2,710	2,710	2,800	2,800	2,800	
101-1050-64100	LEASE EXPENSES	-	-	3,300	3,300	1,750	3,653	3,800	3,800	3,800	
101-1050-65100	INSURANCE PREMIUM & EXPENSES	375	375	401	401	375	375	401	401	401	
101-1050-65200	COMMUNICATIONS EXPENSES	2,677	4,955	5,300	5,300	1,904	2,846	3,000	3,000	3,000	
101-1050-65300	ADVERTISING & MARKETING EXP	7,052	3,793	10,000	10,000	1,158	5,158	5,500	5,500	5,500	
101-1050-65400	PRINTING & BINDING	4,431	834	4,449	4,449	2,823	5,410	5,600	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	5,000	
101-1050-65550	MEMBERSHIPS, DUES & FEES	1,498	1,268	1,700	1,700	1,195	1,595	1,700	1,700	1,700	
101-1050-65600	TRAINING	1,314	455	10,000	10,000	470	6,470	10,000	10,000	10,000	
101-1050-65700	PROGRAMS & PROGRAM SUPPLIES	216	370	1,500	1,500	182	382	1,000	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	17,736	
101-1050-66200	POSTAGE/SHIPPING EXPENSES	29,940	34,853	36,000	36,000	20,620	36,620	27,650	27,650	27,650	
101-1050-67200	OTHER DATA PROCESSING EXPENSES	2,240	672	3,500	3,500	343	673	700	700	700	
	TOTAL MATERIAL & SERVICES	183,247	190,631	228,323	228,323	133,156	189,784	224,558	223,097	223,097	-
	CAPITAL OUTLAY										
101-1050-73200	CAPITAL EQUIPMENT ACQUISITION	-	23,417	-	-	-	-	-	-	-	
101-1050-74900	LEASE CAPITAL EXPENSES	26,829	-	-	-	-	-	-	-	-	
101-1050-74905	SUBSCRIPTION CAPITAL EXPENSES	53,172	-	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	80,001	23,417	-	-	-	-	-	-	-	-
	DEBT SERVICE										
101-1050-84900	LEASE-PRINCIPAL	8,494	11,132	8,494	8,494	3,025	11,466	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	20,038	
101-1050-89900	LEASE-INTEREST	257	800	257	257	-	824	824	824	824	
101-1050-89905	SUBSCRIPTION-INTEREST	-	867	-	-	-	962	962	962	962	
	TOTAL DEBT SERVICE	25,251	29,932	25,251	25,251	23,025	33,290	33,290	33,290	33,290	-
TOTAL FINANCE EXPENDITURES		999,322	965,768	1,215,008	1,215,008	694,315	1,064,176	1,204,102	1,204,281	1,204,281	-
HUMAN RESOURCES - 1052											
	PERSONAL SERVICES										
101-1052-50110	WAGES & SALARIES	156,819	191,837	231,558	231,558	155,596	232,004	245,091	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	21,796	
101-1052-51110	OVERTIME	1,071	652	2,000	2,000	180	257	2,000	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	46,077	
101-1052-52120	FICA EXPENSES	14,233	18,316	19,489	19,489	13,185	19,940	20,573	20,573	20,573	

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
101-1052-52130	RETIREMENT	12,230	14,757	34,199	34,199	14,830	22,304	36,619	36,619	36,619	
101-1052-52150	WORKER'S COMPENSATION	235	227	294	294	243	263	242	242	242	
101-1052-52160	UNEMPLOYMENT INSURANCE	6,121	1,101	1,783	1,783	1,015	1,017	269	269	269	
101-1052-52170	PAID LEAVE OREGON	745	841	1,020	1,020	689	1,042	1,076	1,076	1,076	
	TOTAL PERSONAL SERVICES	242,047	303,850	370,855	370,855	234,758	350,543	373,019	373,743	373,743	-
	Total Full Time Equivalent (FTE)	2.80	2.80	2.55	2.55	2.55	2.55	2.55	2.55	2.55	
	MATERIAL & SERVICES										
101-1052-60300	LEGAL PROFESSIONAL SERVICES	9,922	12,362	20,000	20,000	12,854	20,000	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	55,000	
101-1052-60900	OTHER PROFESSIONAL SERVICES	56,543	4,369	21,500	21,500	7,898	15,701	21,500	21,500	21,500	
101-1052-61500	CITY FACILITY RENT	1,980	1,593	577	577	384	577	1,854	1,705	1,705	
101-1052-63200	EQUIPMENT EXPENSES	-	-	1,000	1,000	-	1,000	1,000	1,000	1,000	
101-1052-65200	COMMUNICATIONS EXPENSES	45	270	100	100	1,048	1,485	1,000	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	20,000	
101-1052-65400	PRINTING & BINDING	1,294	5,569	5,000	5,000	534	2,500	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	9,500	
101-1052-65550	MEMBERSHIPS, DUES & FEES	26,236	24,271	26,300	26,300	14,976	26,352	26,300	26,300	26,300	
	Life Flight $6,300										
	Pacific West Ambulance $6,000										
101-1052-65600	TRAINING	25,941	7,929	25,000	25,000	8,727	25,000	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	25,000	
101-1052-66100	OFFICE SUPPLIES	2,665	771	1,500	1,500	819	1,500	1,500	1,500	1,500	
101-1052-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	-	100	100	-	100	100	100	100	
101-1052-66200	POSTAGE/SHIPPING EXPENSES	20	17	100	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	3,500	
101-1052-66600	GENERAL EXPENSES	652	-	100	100	369	369	100	100	100	
101-1052-66700	SAFETY & HEALTH EXPENSES	5,339	9,172	9,500	9,500	6,953	9,500	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	2,500	
	TOTAL MATERIAL & SERVICES	258,851	185,906	241,277	241,277	126,214	214,573	240,954	225,805	225,805	-
	DEBT SERVICE										
101-1052-84900	LEASE-PRINCIPAL	1,545	1,587	1,545	1,545	869	1,587	1,587	1,587	1,587	
101-1052-89900	LEASE-INTEREST	188	146	188	188	-	146	146	146	146	
	TOTAL DEBT SERVICE	1,733	1,733	1,733	1,733	869	1,733	1,733	1,733	1,733	-
TOTAL HUMAN RESOURCES EXPENDITURES		502,631	491,489	613,865	613,865	361,841	566,849	615,706	601,281	601,281	-
SAFETY OFFICER - 1053											
	PERSONAL SERVICES										
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	-	-	-	-	-	-	-	-

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
101-1053-52130	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	-	-	-	-	-	-	-	-
	TOTAL PERSONAL SERVICES	44,149	36,930	-	-	-	-	-	-	-	-
	Total Full Time Equivalent (FTE)	0.50	0.50	-	-	-	-	-	-	-	-
	MATERIAL & SERVICES										
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	-	-	-	-	-	-	-	-	-
101-1053-66100	OFFICE SUPPLIES	62	-	-	-	-	-	-	-	-	-
101-1053-66700	SAFETY & HEALTH EXPENSES	35,134	24,859	-	-	-	-	-	-	-	-
	TOTAL MATERIAL & SERVICES	45,529	47,145	-	-	-	-	-	-	-	-
TOTAL SAFETY OFFICER EXPENDITURES		89,678	84,075	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENDITURES		3,955,695	4,525,905	4,792,588	5,146,774	2,963,148	5,194,614	5,612,139	5,351,367	5,365,003	-
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	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	39,917	
101-1070-50140	CERTIFICATION PAY	38,078	37,886	52,280	52,280	30,133	44,957	56,622	55,364	55,364	
101-1070-50150	DETECTIVE PAY	4,612	3,708	3,300	3,300	4,532	6,712	3,399	3,323	3,323	
101-1070-50160	K-9 PAY	2,896	13,780	4,931	4,931	11,862	16,905	9,331	9,123	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	28,337	
101-1070-50190	FTO PAY	7,345	12,932	12,907	12,907	9,881	15,046	16,286	15,924	15,924	
101-1070-50210	ORPAT PAY	7,743	7,791	8,669	8,669	5,022	7,361	7,465	7,299	7,299	
101-1070-51110	OVERTIME	293,720	411,831	350,000	350,000	312,355	463,795	470,000	400,000	400,000	
101-1070-52110	INSURANCE BENEFITS	440,412	466,188	545,725	545,725	379,217	504,838	633,981	616,273	616,273	
101-1070-52120	FICA EXPENSES	177,397	197,178	210,278	210,278	145,848	212,523	229,674	219,815	219,815	
101-1070-52130	RETIREMENT	21,367	45,825	63,869	63,869	36,208	52,728	71,642	67,247	67,247	
101-1070-52140	PERS RETIREMENT	556,379	609,996	775,714	775,714	466,130	670,873	850,971	811,437	811,437	
101-1070-52150	WORKER'S COMPENSATION	48,730	42,978	59,502	59,502	46,921	47,101	77,841	75,166	75,166	
101-1070-52160	UNEMPLOYMENT INSURANCE	76,388	18,746	19,241	19,241	11,061	11,212	3,002	2,873	2,873	
101-1070-52170	PAID LEAVE OREGON	10,285	10,497	10,995	10,995	7,596	11,092	12,008	11,492	11,492	
	TOTAL PERSONAL SERVICES	3,695,510	4,042,694	4,469,055	4,469,055	3,028,560	4,331,473	4,928,391	4,725,700	4,725,700	-
	Total Full Time Equivalent (FTE)	29.35	29.35	29.35	29.74	29.74	29.74	29.74	29.74	29.74	

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
	MATERIAL & SERVICES										
101-1070-60100	PROFESSIONAL SERVICES	903	-	-	-	-	-	-	-	-	
101-1070-60300	LEGAL PROFESSIONAL SERVICES	-	-	-	-	5,672	10,000	5,000	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	40,000	
101-1070-61190	UTILITIES - OTHER	1,728	1,890	2,000	2,000	1,334	2,300	2,500	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	80,218	
101-1070-62100	CLEANING EXPENSES	-	-	-	-	1,046	1,500	2,000	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	60,000	
101-1070-63100	VEHICLE EXPENSES	68,682	53,757	60,000	60,000	23,871	45,000	50,000	40,000	40,000	
101-1070-63200	EQUIPMENT EXPENSES	7,829	17,142	12,000	12,000	5,492	15,000	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	300,000	
101-1070-64200	RENTAL EXPENSES	-	-	-	-	720	1,620	2,225	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	159,559	
101-1070-65200	COMMUNICATIONS EXPENSES	32,399	39,320	40,770	40,770	21,263	40,000	40,000	40,000	40,000	
101-1070-65300	ADVERTISING & MARKETING EXP	5,681	8,222	10,000	10,000	2,973	7,500	10,000	7,500	7,500	
101-1070-65400	PRINTING & BINDING	8,333	1,462	6,000	6,000	2,602	5,000	6,000	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	20,000	
101-1070-65550	MEMBERSHIPS, DUES & FEES	6,130	5,798	7,500	7,500	4,225	7,500	8,000	7,500	7,500	
101-1070-65600	TRAINING	16,252	23,694	30,000	30,000	9,209	15,000	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	676,420	
	Willamette Valley Communications Center $670,420										
101-1070-65730	K-9 EXPENSES	536	2,664	5,000	5,000	1,496	5,000	7,000	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	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	5,000	
101-1070-66300	TRAFFIC SAFETY & SIGNAGE	1,111	2,200	5,000	5,000	1,434	2,500	5,000	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	22,000	
101-1070-66500	CLOTHING & UNIFORMS	36,153	29,734	23,500	23,500	21,045	30,000	30,000	25,000	25,000	
101-1070-66550	VOLUNTEER EXPENSES	-	614	500	500	-	250	500	500	500	
101-1070-66600	GENERAL EXPENSES	13,278	23,278	22,000	22,000	1,287	7,500	15,000	12,000	12,000	
101-1070-66700	SAFETY & HEALTH EXPENSES	13,568	781	6,000	6,000	1,846	5,000	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	50,000	
101-1070-67200	OTHER DATA PROCESSING EXPENSES	9,207	20,381	20,500	20,500	39,255	39,675	25,000	20,000	20,000	
	TOTAL MATERIAL & SERVICES	1,409,639	1,397,417	1,529,541	1,529,541	837,317	1,518,175	1,698,935	1,637,922	1,637,922	-
	CAPITAL OUTLAY										
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				
	Drone Upgrades							17,500	-	-	
101-1070-73300	COMPUTER EQUIPMENT ACQUISITION	12,371	-	10,000	10,000	8,673	15,000				
	(3) Getac Computer (Patrol vehicle replacement cycle)							15,000	15,000	15,000	
101-1070-74900	LEASE CAPITAL EXPENSES	-	11,213	142,873	142,873	-	121,790				
	(1) 2026 Ford Interceptor Patrol Cars							70,000	70,000	70,000	-
	(2) 2026 Ford F-150 Resonder Trucks							120,000	120,000	120,000	-
	TOTAL CAPITAL OUTLAY	267,391	180,025	167,873	167,873	51,737	181,586	222,500	205,000	205,000	-

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
	DEBT SERVICE										
101-1070-84900	LEASE-PRINCIPAL	2,426	2,683	32,954	32,954	13,750	26,936	110,994	77,934	77,934	
101-1070-84905	SUBSCRIPTION-PRINCIPAL	-	-	-	-	2,500	2,500	-	-	-	
101-1070-89900	LEASE-INTEREST	8	222	8	8	-	1,498	5,923	4,183	4,183	
	TOTAL DEBT SERVICE	2,434	2,905	32,962	32,962	16,250	30,934	116,917	82,117	82,117	-
TOTAL POLICE EXPENDITURES		5,374,974	5,623,041	6,199,431	6,199,431	3,933,864	6,062,168	6,966,743	6,650,739	6,650,739	-
FIRE - 1090											
	PERSONAL SERVICES										
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	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	14,250	
101-1090-50140	CERTIFICATION PAY	32,392	35,450	37,233	37,233	20,585	30,855	28,479	28,479	28,479	
101-1090-50180	LIEU OF HOLIDAY PAY	-	1,303	-	-	2,521	3,962	4,513	4,513	4,513	
101-1090-51110	OVERTIME	238,224	333,795	230,000	230,000	188,275	294,365	300,000	300,000	300,000	
101-1090-52110	INSURANCE BENEFITS	203,316	205,649	230,760	230,760	164,634	231,558	242,103	245,872	245,872	
101-1090-52120	FICA EXPENSES	111,522	124,212	118,514	118,514	80,883	121,554	134,249	131,119	131,119	
101-1090-52140	PERS RETIREMENT	377,379	426,930	486,723	486,723	309,039	458,560	555,705	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	81,126	
101-1090-52160	UNEMPLOYMENT INSURANCE	49,622	10,761	10,797	10,797	5,783	6,337	1,747	1,707	1,707	
101-1090-52170	PAID LEAVE OREGON	5,705	6,470	6,169	6,169	4,234	6,325	6,992	6,826	6,826	
	TOTAL PERSONAL SERVICES	2,285,769	2,443,946	2,460,077	2,460,077	1,676,144	2,477,375	2,785,721	2,743,921	2,743,921	-
	Total Full Time Equivalent (FTE)	14.64	14.26	14.46	14.46	14.46	14.46	15.46	15.08	15.08	
	MATERIAL & SERVICES										
101-1090-60100	PROFESSIONAL SERVICES	6,506	10,719	7,000	7,000	7,178	7,200	7,500	7,500	7,500	
101-1090-60400	EMPLOYMENT SERVICES	-	-	4,000	4,000	-	-	2,000	1,500	1,500	
101-1090-61190	UTILITIES - OTHER	-	-	-	-	1,151	1,600	2,400	2,400	2,400	
101-1090-61300	PERMITS/LICENSES EXPENSES	1,046	1,895	500	500	-	-	2,000	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	71,077	
101-1090-62100	CLEANING EXPENSES	-	-	-	-	-	35	-	-	-	
101-1090-63100	VEHICLE EXPENSES	93,885	98,087	70,000	70,000	29,399	47,191	70,000	65,000	65,000	
101-1090-63200	EQUIPMENT EXPENSES	50,730	45,634	50,000	50,000	43,684	50,000	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	49,905	
101-1090-65200	COMMUNICATIONS EXPENSES	35,371	22,087	20,000	20,000	15,940	30,000	35,000	30,000	30,000	
101-1090-65300	ADVERTISING & MARKETING EXP	1,154	463	500	500	430	500	500	500	500	
101-1090-65400	PRINTING & BINDING	2,463	1,356	3,000	3,000	1,235	3,000	3,000	2,500	2,500	
101-1090-65500	TRAVEL & MEETING EXPENSES	2,825	3,292	4,000	4,000	1,376	4,000	4,000	2,500	2,500	
101-1090-65550	MEMBERSHIPS, DUES & FEES	756	293	1,500	1,500	510	1,000	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	5,000	
101-1090-65700	PROGRAMS & PROGRAM SUPPLIES	127,954	138,794	164,000	164,000	71,462	164,000	176,000	167,000	167,000	
	Willamette Valley Communications Center $144,448										
	Lincoln County Radio Maintenance Agreement $16,341										
	Program Consumables $6,211										

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
101-1090-66100	OFFICE SUPPLIES	1,520	1,909	1,500	1,500	1,882	2,082	1,500	1,500	1,500	
101-1090-66150	BOOKS/PERIODICALS/DVD & VIDEO	489	-	1,000	1,000	105	1,000	1,000	1,000	1,000	
101-1090-66200	POSTAGE/SHIPPING EXPENSES	135	165	100	100	123	150	200	200	200	
101-1090-66500	CLOTHING & UNIFORMS	7,843	13,072	12,000	12,000	12,484	13,000	12,000	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	5,000	
101-1090-66600	GENERAL EXPENSES	2,660	4,726	2,000	2,000	1,588	4,500	2,500	2,000	2,000	
101-1090-66700	SAFETY & HEALTH EXPENSES	10,548	12,488	13,000	13,000	5,175	7,000	10,000	7,000	7,000	
101-1090-66710	PERSONAL PROTECTION EQUIPMENT	32,664	12,049	30,000	30,000	-	22,000	20,000	20,000	20,000	
101-1090-66800	FUEL	20,225	16,487	20,000	20,000	10,686	20,000	20,000	18,000	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	27,000	
	TOTAL MATERIAL & SERVICES	537,114	574,809	533,912	556,412	341,858	543,319	590,158	551,582	551,582	-
	CAPITAL OUTLAY										
101-1090-73100	VEHICLES	-	-	-	-	1,816	27,179	-	-	-	
101-1090-74900	LEASE CAPITAL EXPENSES	-	-	92,090	92,090	-	64,911				
	Assistant Chief Vehicle							101,500	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	92,090	92,090	1,816	92,090	101,500	-	-	-
	DEBT SERVICE										
101-1090-84900	LEASE-PRINCIPAL	2,338	-	29,746	29,746	5,005	7,995	44,195	14,441	14,441	
101-1090-89900	LEASE-INTEREST	159	83	159	159	-	421	2,409	843	843	
	TOTAL DEBT SERVICE	2,497	83	29,905	29,905	5,005	8,416	46,604	15,284	15,284	-
TOTAL FIRE EXPENDITURES		2,825,380	3,018,838	3,115,984	3,138,484	2,024,823	3,121,200	3,523,983	3,310,787	3,310,787	-
EMERGENCY COORDINATOR - 1091											
	PERSONAL SERVICES										
101-1091-50110	WAGES & SALARIES	68,436	93,452	83,544	83,544	57,341	86,666	86,076	86,076	86,076	
101-1091-51110	OVERTIME	1,176	137	500	500	281	281	500	500	500	
101-1091-52110	INSURANCE BENEFITS	16,074	24,343	27,828	27,828	14,955	20,978	22,889	23,246	23,246	
101-1091-52120	FICA EXPENSES	5,186	6,951	6,429	6,429	4,311	6,487	6,623	6,623	6,623	
101-1091-52130	RETIREMENT	4,073	11,738	12,875	12,875	8,719	12,826	13,533	13,533	13,533	
101-1091-52150	WORKER'S COMPENSATION	86	83	101	101	84	90	81	81	81	
101-1091-52160	UNEMPLOYMENT INSURANCE	1,258	1,026	588	588	303	307	87	87	87	
101-1091-52170	PAID LEAVE OREGON	271	363	337	337	225	394	346	346	346	
	TOTAL PERSONAL SERVICES	96,560	138,093	132,202	132,202	86,219	128,029	130,135	130,492	130,492	-
	Total Full Time Equivalent (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	MATERIAL & SERVICES										
101-1091-63200	EQUIPMENT EXPENSES	-	876	2,000	2,000	15	2,000	2,000	2,000	2,000	
101-1091-65200	COMMUNICATIONS EXPENSES	-	3,015	1,500	1,500	-	1,500	3,000	3,000	3,000	
101-1091-65300	ADVERTISING & MARKETING EXP	-	147	300	300	-	300	300	300	300	
101-1091-65400	PRINTING & BINDING	40	212	200	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	1,500	
101-1091-65550	MEMBERSHIPS, DUES & FEES	245	245	300	300	-	300	300	300	300	
101-1091-65600	TRAINING	1,150	-	500	500	-	500	500	500	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
101-1091-65700	PROGRAMS & PROGRAM SUPPLIES	213	226	3,000	3,000	50	3,000	3,000	2,000	2,000	
101-1091-66100	OFFICE SUPPLIES	63	111	300	300	64	300	300	300	300	
101-1091-66200	POSTAGE/SHIPPING EXPENSES	-	-	100	100	-	100	100	100	100	
101-1091-66500	CLOTHING & UNIFORMS	247	-	250	250	-	250	250	250	250	
101-1091-66600	GENERAL EXPENSES	-	97	100	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	3,500	
101-1091-67200	OTHER DATA PROCESSING EXPENSES	-	4,050	4,100	4,100	2,069	4,100	4,100	4,100	4,100	
	TOTAL MATERIAL & SERVICES	4,090	11,731	16,150	18,650	2,391	18,650	20,150	18,150	18,150	-
TOTAL EMERGENCY COORDINATOR EXPENDITURES		100,650	149,824	148,352	150,852	88,610	146,679	150,285	148,642	148,642	-
LIBRARY - 1100											
	PERSONAL SERVICES										
101-1100-50110	WAGES & SALARIES	540,699	635,651	706,675	706,675	475,998	672,790	805,785	708,999	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	31,762	
101-1100-51110	OVERTIME	-	-	300	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	193,170	
101-1100-52120	FICA EXPENSES	42,652	49,227	56,517	56,517	36,638	51,794	64,171	56,690	56,690	
101-1100-52130	RETIREMENT	57,788	65,234	89,795	89,795	56,740	77,947	104,649	94,008	94,008	
101-1100-52150	WORKER'S COMPENSATION	726	744	918	918	782	812	814	719	719	
101-1100-52160	UNEMPLOYMENT INSURANCE	18,836	3,688	5,171	5,171	2,315	2,363	839	741	741	
101-1100-52170	PAID LEAVE OREGON	2,220	2,574	2,955	2,955	1,916	2,708	3,356	2,965	2,965	
	TOTAL PERSONAL SERVICES	842,418	948,672	1,080,370	1,080,370	718,738	999,655	1,239,106	1,089,354	1,089,354	-
	Total Full Time Equivalent (FTE)	10.10	10.40	10.40	10.40	10.40	10.40	11.40	10.40	10.40	
	MATERIAL & SERVICES										
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	70,000	
101-1100-61500	CITY FACILITY RENT	112,504	134,954	96,994	96,994	64,664	96,994	173,120	129,134	129,134	-
101-1100-63100	VEHICLE EXPENSES	5,323	601	4,231	4,231	238	1,000	4,000	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	5,000	
101-1100-65100	INSURANCE PREMIUM & EXPENSES	1,979	860	920	920	809	809	866	866	866	
101-1100-65200	COMMUNICATIONS EXPENSES	4,605	6,263	4,300	4,300	2,947	4,400	5,000	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	1,700	
101-1100-65400	PRINTING & BINDING	2,834	2,883	4,500	4,500	2,052	4,500	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	7,600	
101-1100-65550	MEMBERSHIPS, DUES & FEES	40,898	39,753	41,000	41,000	11,288	36,000	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	7,750	
101-1100-65700	PROGRAMS & PROGRAM SUPPLIES	7,742	9,552	9,500	9,500	3,939	9,500	11,000	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	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	120,000	
101-1100-66200	POSTAGE/SHIPPING EXPENSES	1,461	1,140	1,500	1,500	441	1,500	1,500	1,500	1,500	
101-1100-66550	VOLUNTEER EXPENSES	399	596	800	800	38	800	800	800	800	
101-1100-66600	GENERAL EXPENSES	8,140	1,657	2,500	2,500	1,357	2,800	3,000	3,000	3,000	
101-1100-66800	FUEL	150	76	400	400	80	400	400	400	400	
101-1100-67200	OTHER DATA PROCESSING EXPENSES	-	672	800	800	623	800	13,800	13,800	13,800	

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
	TOTAL MATERIAL & SERVICES	374,395	395,753	409,645	409,645	201,906	356,330	492,036	441,050	441,050	-
	CAPITAL OUTLAY										
101-1100-74900	LEASE CAPITAL EXPENSES	-	5,762	-	-	-	-	-	-	-	
101-1100-74905	SUBSCRIPTION CAPITAL EXPENSES	-	-	-	-	-	6,502	-	-	-	
	TOTAL CAPITAL OUTLAY	-	5,762	-	-	-	6,502	-	-	-	-
	DEBT SERVICE										
101-1100-84900	LEASE-PRINCIPAL	8,126	8,446	8,126	8,126	6,018	8,126	8,126	8,126	8,126	
101-1100-84905	SUBSCRIPTION-PRINCIPAL	1,059	-	1,059	1,059	-	21,702	21,702	21,702	21,702	
101-1100-89900	LEASE-INTEREST	525	536	525	525	-	525	525	525	525	
101-1100-89905	SUBSCRIPTION-INTEREST	21	-	21	21	-	1,142	1,142	1,142	1,142	
	TOTAL DEBT SERVICE	9,731	8,982	9,731	9,731	6,018	31,495	31,495	31,495	31,495	-
TOTAL LIBRARY EXPENDITURES		1,226,544	1,359,169	1,499,746	1,499,746	926,662	1,393,982	1,762,637	1,561,899	1,561,899	-
COMMUNITY DEVELOPMENT - 1400											
	PERSONAL SERVICES										
101-1400-50110	WAGES & SALARIES	275,872	314,094	244,829	244,829	142,184	214,177	248,059	233,685	233,685	
101-1400-51110	OVERTIME	-	2,989	2,500	2,500	-	-	4,500	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	60,698	
101-1400-52120	FICA EXPENSES	19,687	23,361	18,921	18,921	10,515	15,468	19,325	18,225	18,225	
101-1400-52130	RETIREMENT	45,131	35,047	26,825	26,825	14,806	19,335	33,038	31,313	31,313	
101-1400-52150	WORKER'S COMPENSATION	306	319	292	292	229	237	234	223	223	
101-1400-52160	UNEMPLOYMENT INSURANCE	9,262	1,831	1,731	1,731	(32)	514	253	238	238	
101-1400-52170	PAID LEAVE OREGON	1,031	1,221	990	990	550	795	1,009	954	954	
	TOTAL PERSONAL SERVICES	415,208	454,893	347,783	347,783	194,030	291,715	388,459	349,836	349,836	-
	Total Full Time Equivalent (FTE)	3.45	3.65	2.75	2.75	2.75	2.75	2.75	2.75	2.75	
	MATERIAL & SERVICES										
101-1400-60100	PROFESSIONAL SERVICES	2,596	6,113	15,000	15,000	5,000	10,000	15,000	15,000	15,000	
101-1400-60300	LEGAL PROFESSIONAL SERVICES	4,130	875	2,500	2,500	901	2,000	2,500	2,500	2,500	
101-1400-60900	OTHER PROFESSIONAL SERVICES	286	-	-	-	-	-	-	-	-	
101-1400-61300	PERMITS/LICENSES EXPENSES	500	1,197	200	200	-	-	300	300	300	
101-1400-61500	CITY FACILITY RENT	21,233	17,078	6,185	6,185	4,120	6,185	19,880	18,282	18,282	-
101-1400-63100	VEHICLE EXPENSES	888	513	742	742	238	250	500	500	500	
101-1400-63200	EQUIPMENT EXPENSES	-	1,278	4,000	4,000	313	1,500	2,500	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	1,889	
101-1400-65200	COMMUNICATIONS EXPENSES	1,933	4,422	4,775	4,775	1,081	2,500	2,750	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	4,000	
101-1400-65400	PRINTING & BINDING	2,689	2,357	2,500	2,500	742	1,500	2,000	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	2,500	
101-1400-65550	MEMBERSHIPS, DUES & FEES	1,378	1,592	2,300	2,300	1,352	2,200	2,300	2,300	2,300	
101-1400-65600	TRAINING	1,383	680	2,000	2,000	749	1,900	2,250	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	2,750	

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
101-1400-66150	BOOKS/PERIODICALS/DVD & VIDEO	109	386	350	350	-	100	300	300	300	
101-1400-66200	POSTAGE/SHIPPING EXPENSES	1,560	1,194	1,500	1,500	1,013	1,700	2,000	2,000	2,000	
101-1400-66400	CONCESSIONS & CATERING	51	322	400	400	-	100	300	300	300	
101-1400-66500	CLOTHING & UNIFORMS	-	-	-	-	55	55	60	60	60	
101-1400-66600	GENERAL EXPENSES	3,415	-	1,000	1,000	-	500	1,000	1,000	1,000	
101-1400-66800	FUEL	150	177	250	250	71	150	250	250	250	
101-1400-67200	OTHER DATA PROCESSING EXPENSES	1,914	539	1,500	1,500	35	1,500	1,750	1,750	1,750	
	TOTAL MATERIAL & SERVICES	87,501	48,918	55,865	55,865	22,490	43,305	66,779	65,181	65,181	-
	CAPITAL OUTLAY										
101-1400-73200	CAPITAL EQUIPMENT ACQUISITION	16,768	-	-	-	-	-	-	-	-	
101-1400-73300	COMPUTER EQUIPMENT ACQUISITION	67,120	-	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	83,888	-	-	-	-	-	-	-	-	-
	DEBT SERVICE										
101-1400-84900	LEASE-PRINCIPAL	8,258	8,072	8,258	8,258	6,233	8,072	8,072	8,072	8,072	
101-1400-89900	LEASE-INTEREST	609	440	609	609	-	440	440	440	440	
	TOTAL DEBT SERVICE	8,867	8,512	8,867	8,867	6,233	8,512	8,512	8,512	8,512	-
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES		595,464	512,323	412,515	412,515	222,753	343,532	463,750	423,529	423,529	-
ADMINISTRATIVE PROGRAMS - 1900											
	MATERIAL & SERVICES										
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	3,800	
101-1900-61100	UTILITIES - ELECTRIC	323	1,265	1,730	1,730	584	1,137	1,300	1,300	1,300	
101-1900-61140	UTILITIES - WATER & SEWER	-	368	4,697	4,697	950	2,050	2,132	2,132	2,132	
101-1900-61190	UTILITIES - OTHER	-	1,468	557	557	987	1,344	1,400	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	62,020	
101-1900-62100	CLEANING EXPENSES	-	420	300	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	52,000	
101-1900-65100	INSURANCE PREMIUM & EXPENSES	7,469	7,512	8,038	8,038	9,011	9,011	9,642	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	268,900	
	Economic Development Alliance of Lincoln County (EDALC) $15,000										
	Homeless Program $150,000										
	Lincoln County Transit Program $90,000										
	Meals on Wheels $2,750										
	Neighborhood Association Grant Funding $10,000										
	Pollinator Program $1,000										
101-1900-65705	LOW INCOME ASSISTANCE PROGRAM	14,812	13,562	27,000	27,000	10,940	16,220	20,000	18,000	18,000	
101-1900-65900	OTHER OPERATING EXPENSES	5,998	6,725	7,200	7,200	6,804	6,804	7,000	7,000	7,000	
101-1900-66600	GENERAL EXPENSES	300	275	400	400	3,425	3,425	400	400	400	
101-1900-69990	STATISTICAL SERVICES	-	-	-	-	-	-	400	400	400	
	TOTAL MATERIAL & SERVICES	381,416	768,975	397,050	397,050	323,894	369,440	445,815	427,294	427,294	-

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
	CAPITAL OUTLAY										
101-1900-73200	CAPITAL EQUIPMENT ACQUISITION	9,598	8,490	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	9,598	8,490	-	-	-	-	-	-	-	-
	DEBT SERVICE										
101-1900-84900	LEASE-PRINCIPAL	860	3,289	860	860	-	3,289	3,289	3,289	3,289	
101-1900-89900	LEASE-INTEREST	443	428	443	443	-	428	428	428	428	
	TOTAL DEBT SERVICE	1,303	3,717	1,303	1,303	-	3,717	3,717	3,717	3,717	-
TOTAL ADMINISTRIVE PROGRAMS EXPENDITURES		392,317	781,182	398,353	398,353	323,894	373,157	449,532	431,011	431,011	-
TOTAL GENERAL FUND EXPENDITURES		14,471,024	15,970,282	16,566,969	16,946,155	10,483,754	16,635,332	18,929,069	17,877,974	17,891,610	-
101-1900-90201	TRANSFER TO PARKS & RECREATION	1,239,231	1,132,589	1,186,549	1,186,549	791,032	1,186,549	-	-	-	-
	Annual Operation Transfer							1,132,589	1,182,589	1,182,589	-
	HVAC Control System for Recreation Center (21056) (75%)							18,750	-	-	-
	Installation of New Overhead Light Fixtures at Aquatic Center (21-26XXX) (75%)							7,500	-	-	-
	Recreation Center Elevator Retrofit Compliance (21-26XXX) (75%)							93,750	-	-	-
101-1900-90211	TRANSFER TO PUBLIC PK CITYWIDE	50,000	-	-	-	-	-	-	-	-	-
101-1900-90220	TRANSFER TO AIRPORT FUND	103,000	-	-	-	-	-	-	-	-	-
	Annual Operation Transfer							-	-	-	-
101-1900-90240	TRANSFER TO BLDG INSP FUND	3,000	3,000	3,000	3,000	2,000	3,000	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	354,016	361,615	58,479	58,479	38,984	38,984	-	-	-	-
	Annual Police Request							-	-	-	-
	Annual Fire Request							-	-	-	-
	Annual Emergency Coordinator Request							30,000	-	-	-
	Annual Library Request							20,000	-	-	-
	Annual Watershed Request							-	-	-	-
	Finance Technology Upgrades							-	-	-	-
	Annual Opioid Settlement							37,586	37,586	37,586	-
101-1900-90405	TRANSFER TO CAPITAL IMPROVEMTS	-	-	-	-	-	-	-	-	-	-
	100 Yard Firearms Range Upgrade (21-26XXX)							30,000	-	-	-
101-1900-90711	TRANSFER TO CITY FACILITIES	1,906,177	1,252,809	699,509	712,216	479,051	712,216	-	-	-	-
	Annual Operation Transfer							1,416,200	1,345,300	1,345,300	-
	City Hall Roof and Seismic Evaluation (21030)							425,000	-	-	-
	Agate Beach Staircase Terminus Improvement (21059) (50%)							21,618	-	-	-
	Nye Beach Restroom Renovation (21-23045) (10%)							28,350	-	-	-
	City Hall HVAC Upgrade (21-26010)							150,000	48,325	48,325	-
	Police Department Patrol Area Remodel (21-26XXX)							75,000	-	-	-
	Replace Two Library Windows on the South Side of Building (21-26XXX) (85%)							12,750	-	-	-
	Main Fire Station Second Story Siding Repair (21-26XXX)							200,000	-	-	-
	Main Fire Station Shower Installation in Upstairs Bathrooms (21-26XXX)							10,000	-	-	-
	PAC Emergency Exit Doors Replacement (21-26011) 60%							10,800	4,500	4,500	-
	PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX) 60%							9,600	-	-	-

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
	VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26012) (45%)							18,000	18,000	18,000	-
	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX) (45%)							9,000	-	-	-
	Abbey Street Pier Fire Suppression Compliance (21-26XXX) (10%)							2,000	-	-	-
	Betty Wheeler Park - Retaining Wall Repair (22-23053) (50%)							300,000	-	-	-
	Performing Arts Center (PAC) Landscape - East (22-23052) 60%							5,400	-	-	-
	Sam Moore Park - Skate Park Phase 3 (22-26014) (50%)							12,500	12,500	12,500	-
	Public Restrooms - Exterior Painting (22-26XXX) (10%)							8,000	-	-	-
	TOTAL TRANSFERS TO	4,150,993	3,050,013	1,947,537	1,960,244	1,311,067	1,940,749	4,087,393	2,651,800	2,651,800	-
101-1900-91800	INTERFUND LOAN TO OTHER FUND	584,000	-	-	-	-	-	-	-	-	-
	TOTAL INTERFUND LOAN TO	584,000	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS		19,206,017	19,020,295	18,514,506	18,906,399	11,794,821	18,576,081	23,016,462	20,529,774	20,543,410	-
101-1900-98100	CONTINGENCY ACCOUNT	-	-	1,045,334	1,740,342	-	-	-	715,119	715,664	-
101-1900-99120	RESERVE FOR FUTURE EXPENDITURE	-	-	1,325,358	1,325,358	-	-	-	1,004,879	989,334	-
101-1900-99200	UNAPPROPRIATED ENDING FUND BAL	6,220,983	5,602,339	1,656,697	1,656,697	7,196,855	5,698,496	870,234	1,787,797	1,789,161	-
TOTAL GENERAL FUND REQUIREMENTS		25,427,000	24,622,634	22,541,895	23,628,796	18,991,676	24,274,577	23,886,696	24,037,569	24,037,569	-

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*

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

RECREATION FUND - 201

	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
RESOURCES										
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	2,500	-
FEES, FINES & FORFEITURES	721,407	753,866	782,000	782,000	484,421	750,500	844,000	902,500	902,500	-
INVESTMENTS	40,713	46,273	39,044	39,044	17,268	25,622	23,060	23,060	23,060	-
LOAN AND LEASE REVENUE	2,121	7,118	-	-	-	-	-	-	-	-
TOTAL REVENUES	832,347	851,446	903,383	903,383	508,451	863,223	869,560	928,060	928,060	-
EXPENDITURES										
RECREATION ADMINISTRATION	359,763	428,420	451,397	451,397	255,370	365,410	336,857	283,757	283,757	-
60+ CENTER	250,623	255,293	311,826	311,826	197,628	297,185	308,810	289,026	289,026	-
AQUATIC CENTER	599,453	885,378	971,013	1,005,963	687,084	1,008,977	1,232,040	1,029,677	1,029,677	-
RECREATION CENTER	600,149	729,390	827,342	827,342	508,330	783,440	944,050	845,144	845,144	-
RECREATION PROGRAMS	217,965	218,066	261,271	261,271	133,431	249,879	292,613	257,942	257,942	-
SPORTS PROGRAMS	200,665	268,849	300,452	300,452	185,549	278,605	305,181	278,351	278,351	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	2,228,618	2,785,396	3,123,301	3,158,251	1,967,392	2,983,496	3,419,551	2,983,897	2,983,897	-
CONTINGENCY	-	-	357,828	132,464	-	-	-	152,086	152,086	-
TOTAL EXPENDITURES	2,228,618	2,785,396	3,481,129	3,290,715	1,967,392	2,983,496	3,419,551	3,135,983	3,135,983	-
TRANSFERS:										
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	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	1,929,563	-
EXCESS REVENUES OVER EXPENDITURES	389,208	(238,550)	(663,482)	(501,168)	(217,426)	(233,959)	(561,514)	(278,360)	(278,360)	-
BEGINNING FUND BALANCE	600,366	989,581	913,346	751,032	751,032	751,031	517,072	517,072	517,072	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	989,574	751,031	249,864	249,864	533,606	517,072	(44,442)	238,712	238,712	-

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
RECREATION FUND - 201											
RESOURCES											
201-4190-42002	FEDERAL GRANT	-	30,364	79,839	79,839	-	79,839	-	-	-	
	TOTAL FEDERAL SOURCES	-	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	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	2,000	
	TOTAL MISCELANEOUS SOURCES	68,106	13,825	2,500	2,500	6,762	7,262	2,500	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	65,000	
201-4190-46202	RECREATION CENTER REVENUE	392,115	409,860	400,000	400,000	281,981	420,000	450,000	460,000	460,000	
201-4190-46206	ACTIVITY PROGRAMS-YOUTH	55,595	25,496	50,000	50,000	5,519	10,000	30,000	35,000	35,000	
201-4190-46208	ACTIVITY PROGRAMS-ADULT	34,341	30,137	30,000	30,000	22,376	40,000	45,000	55,000	55,000	
201-4190-46209	REC CENTER CONCESSIONS	8,480	9,860	10,000	10,000	6,467	10,000	13,000	13,000	13,000	
201-4190-46213	SPORTS PROGRAMS-ADULTS	9,159	11,298	13,000	13,000	20,516	28,000	25,000	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	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	35,000	
201-4190-46249	SWIMMING ACTIVITY PROGRAMS	5,223	26,005	22,000	22,000	14,937	23,000	25,000	29,000	29,000	
201-4190-46252	SWIMMING POOL LESSONS	33,610	30,405	35,000	35,000	20,145	30,000	35,000	40,000	40,000	
201-4190-46254	SWIMMING POOL RENTALS	40,196	27,165	35,000	35,000	9,808	20,000	30,000	35,000	35,000	
201-4190-46255	SWIMMING-SPONSOR/FUNDRAISING	-	8,804	10,000	10,000	-	2,000	5,000	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	10,000	
201-4190-46257	60+ CENTER REVENUE	18,768	20,655	18,000	18,000	22,392	24,000	25,000	30,000	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	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	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	10,000	
	TOTAL FEES, FINES & FORFEITURES	721,407	753,866	782,000	782,000	484,421	750,500	844,000	902,500	902,500	-
201-4190-47001	INTEREST ON INVESTMENTS	40,713	46,273	39,044	39,044	17,268	25,622	23,060	23,060	23,060	
	TOTAL INVESTMENTS	40,713	46,273	39,044	39,044	17,268	25,622	23,060	23,060	23,060	-
201-4190-48512	LEASE PROCEEDS	2,121	7,118	-	-	-	-	-	-	-	
	TOTAL LOAN & LEASE REVENUES	2,121	7,118	-	-	-	-	-	-	-	-
TOTAL RECREATION FUND REVENUES		832,347	851,446	903,383	903,383	508,451	863,223	869,560	928,060	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	-	-	-	-
	Annual Operation Transfer							1,132,589	1,182,589	1,182,589	-
	HVAC Control System for Recreation Center (21056) (75%)							18,750	-	-	-
	Installation of New Overhead Light Fixtures at Aquatic Center (21-26XXX) (75%)							7,500	-	-	-
	Recreation Center Elevator Retrofit Compliance (21-26XXX) (75%)							93,750	-	-	-
201-4190-49230	TRANSFER FROM ROOM TAX FUND	656,224	765,215	798,812	798,812	532,544	798,812	-	-	-	-
	Annual Recreation Request (25%)							854,888	745,974	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	1,000	-
	TOTAL TRANSFERS FROM	1,896,519	1,899,661	1,986,361	1,986,361	1,323,576	1,986,361	2,148,477	1,929,563	1,929,563	-
TOTAL RECREATION FUND REVENUES & TRANSFERS		2,728,866	2,751,107	2,889,744	2,889,744	1,832,027	2,849,584	3,018,037	2,857,623	2,857,623	-
201-4190-49901	BEGINNING FUND BALANCE	600,366	989,581	913,346	751,032	751,032	751,031	517,072	517,072	517,072	
TOTAL RECREATION FUND RESOURCES		3,329,232	3,740,688	3,803,090	3,640,776	2,583,059	3,600,615	3,535,109	3,374,695	3,374,695	-
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	68,280	
201-4110-50120	PART TIME/EXTRA HELP WAGES	-	-	37,368	37,368	5,506	19,779	46,955	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	15,627	
201-4110-52120	FICA EXPENSES	4,626	4,715	7,818	7,818	3,747	6,495	8,816	8,816	8,816	
201-4110-52130	RETIREMENT	5,177	8,052	9,205	9,205	6,128	9,130	9,796	9,796	9,796	
201-4110-52150	WORKER'S COMPENSATION	323	273	450	450	322	326	472	472	472	
201-4110-52160	UNEMPLOYMENT INSURANCE	2,635	442	715	715	215	238	115	115	115	
201-4110-52170	PAID LEAVE OREGON	243	247	410	410	196	340	460	460	460	
	TOTAL PERSONAL SERVICES	82,293	81,577	134,833	134,833	66,815	112,904	150,271	150,521	150,521	-
	Total Full Time Equivalent (FTE)	1.34	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	
	MATERIAL & SERVICES										
201-4110-60200	FINANCIAL PROFESSIONAL SERVICE	19,539	20,987	18,000	18,000	15,105	20,000	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	20,524	
201-4110-65200	COMMUNICATIONS EXPENSES	3,273	7,041	9,000	9,000	1,677	3,000	4,500	4,000	4,000	
201-4110-65300	ADVERTISING & MARKETING EXP	2,271	3,529	3,000	3,000	883	2,500	3,000	2,000	2,000	
201-4110-65400	PRINTING & BINDING	368	406	250	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	4,000	
201-4110-65550	MEMBERSHIPS, DUES & FEES	563	698	600	600	90	600	600	600	600	
201-4110-65600	TRAINING	1,232	50	2,000	2,000	625	2,000	2,000	1,500	1,500	
201-4110-65700	PROGRAMS & PROGRAM SUPPLIES	5,894	10,641	8,000	8,000	8,171	9,000	8,000	8,000	8,000	
201-4110-66100	OFFICE SUPPLIES	-	-	-	-	165	196	-	200	200	
201-4110-66200	POSTAGE/SHIPPING EXPENSES	1,390	1,375	1,000	1,000	743	800	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	100	
201-4110-67200	OTHER DATA PROCESSING EXPENSES	-	8,100	16,000	16,000	4,238	4,318	8,000	8,000	8,000	

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201-4110-69101	SERV PROVIDED BY GENERAL FUND	30,266	31,564	32,511	32,511	21,672	32,511	35,762	35,762	35,762	-
201-4110-69900	AGATE BEACH LOAN PAYBACK	27,500	-	-	-	-	-	-	-	-	-
	TOTAL MATERIAL & SERVICES	277,470	319,343	289,064	289,064	161,055	225,006	159,086	105,736	105,736	-
	DEBT SERVICE										
201-4110-84800	INTERFUND LOAN REPAY-PRINC	-	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	-
	TOTAL DEBT SERVICE	-	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	-
TOTAL ADMINISTRATION EXPENDITURES		359,763	428,420	451,397	451,397	255,370	365,410	336,857	283,757	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	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	62,391	
201-4130-52110	INSURANCE BENEFITS	19,345	7,449	28,276	28,276	622	916	1,254	1,270	1,270	
201-4130-52120	FICA EXPENSES	8,511	8,089	10,892	10,892	7,976	10,738	11,012	11,012	11,012	
201-4130-52130	RETIREMENT	6,658	7,010	12,567	12,567	7,532	19,177	12,919	12,919	12,919	
201-4130-52150	WORKER'S COMPENSATION	711	860	1,298	1,298	938	950	1,404	1,404	1,404	
201-4130-52160	UNEMPLOYMENT INSURANCE	3,555	505	992	992	711	718	143	143	143	
201-4130-52170	PAID LEAVE OREGON	443	420	568	568	382	559	574	574	574	
	TOTAL PERSONAL SERVICES	154,850	132,320	196,377	196,377	114,427	174,109	170,654	170,670	170,670	-
	Total Full Time Equivalent (FTE)	1.93	2.46	2.46	2.46	2.46	2.46	2.46	2.46	2.46	
	MATERIAL & SERVICES										
201-4130-61100	UTILITIES - ELECTRIC	6,921	7,082	7,000	7,000	4,700	8,057	8,200	7,500	7,500	
201-4130-61110	UTILITIES - GAS HEATING	4,788	5,470	5,000	5,000	2,827	4,846	5,100	5,000	5,000	
201-4130-61140	UTILITIES - WATER & SEWER	-	4,815	6,000	6,000	3,642	5,244	6,000	5,500	5,500	
201-4130-61190	UTILITIES - OTHER	1,390	1,890	2,000	2,000	990	1,697	2,000	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	10,000	
201-4130-61300	PERMITS/LICENSES EXPENSES	836	552	700	700	515	700	1,050	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	25,000	
201-4130-63100	VEHICLE EXPENSES	206	312	2,000	2,000	2,626	4,800	3,000	2,000	2,000	
201-4130-63200	EQUIPMENT EXPENSES	-	119	-	-	256	300	3,900	1,000	1,000	
201-4130-63300	MAINTENANCE AGREEMENTS	5,100	8,250	6,500	6,500	4,341	6,500	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	11,496	
201-4130-65200	COMMUNICATIONS EXPENSES	4,950	5,793	5,500	5,500	3,615	5,500	6,000	5,000	5,000	
201-4130-65300	ADVERTISING & MARKETING EXP	2,165	3,618	3,000	3,000	871	3,000	3,500	3,000	3,000	
201-4130-65400	PRINTING & BINDING	1,358	200	1,000	1,000	863	1,000	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	2,000	
201-4130-65550	MEMBERSHIPS, DUES & FEES	170	1,167	1,000	1,000	110	1,000	1,000	800	800	
201-4130-65600	TRAINING	843	43	1,500	1,500	445	1,500	2,000	1,000	1,000	
201-4130-65700	PROGRAMS & PROGRAM SUPPLIES	9,323	4,035	8,000	8,000	3,141	7,000	8,000	6,000	6,000	
201-4130-66100	OFFICE SUPPLIES	1,330	3,300	1,200	1,200	921	1,000	1,200	800	800	
201-4130-66200	POSTAGE/SHIPPING EXPENSES	151	37	300	300	-	300	300	300	300	
201-4130-66550	VOLUNTEER EXPENSES	809	168	500	500	86	500	750	750	750	

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
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	1,400	
201-4130-67200	OTHER DATA PROCESSING EXPENSES	3,647	-	6,000	6,000	4,364	6,000	5,000	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	12,786	-
	TOTAL MATERIAL & SERVICES	92,106	121,499	113,903	113,903	82,319	121,602	136,682	116,882	116,882	-
	CAPITAL OUTLAY										
201-4130-74900	LEASE CAPITAL EXPENSES	2,121	-	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	2,121	-	-	-	-	-	-	-	-	-
	DEBT SERVICE										
201-4130-84900	LEASE-PRINCIPAL	1,541	1,370	1,541	1,541	882	1,370	1,370	1,370	1,370	
201-4130-89900	LEASE-INTEREST	5	104	5	5	-	104	104	104	104	
	TOTAL DEBT SERVICE	1,546	1,474	1,546	1,546	882	1,474	1,474	1,474	1,474	-
TOTAL 60+ CENTER EXPENDITURES		250,623	255,293	311,826	311,826	197,628	297,185	308,810	289,026	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	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	289,975	
201-4140-51110	OVERTIME	-	80	-	-	1,229	1,780	2,000	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	69,553	
201-4140-52120	FICA EXPENSES	19,775	23,881	34,925	34,925	22,236	33,061	43,445	38,629	38,629	
201-4140-52130	RETIREMENT	2,234	8,816	25,249	25,249	12,236	17,651	25,568	24,681	24,681	
201-4140-52150	WORKER'S COMPENSATION	7,289	6,745	11,128	11,128	10,225	10,290	13,431	11,938	11,938	
201-4140-52160	UNEMPLOYMENT INSURANCE	7,910	2,357	3,192	3,192	1,701	1,972	567	504	504	
201-4140-52170	PAID LEAVE OREGON	1,017	1,248	1,824	1,824	1,161	1,726	2,268	2,018	2,018	
	TOTAL PERSONAL SERVICES	314,321	388,512	576,113	576,113	373,700	547,145	725,324	652,068	652,068	-
	Total Full Time Equivalent (FTE)	9.76	10.00	11.26	11.26	11.26	11.26	13.26	12.26	12.26	
	MATERIAL & SERVICES										
201-4140-60400	EMPLOYMENT SERVICES	1,945	4,853	10,000	10,000	9,990	11,000	12,000	10,000	10,000	
201-4140-61100	UTILITIES - ELECTRIC	38,432	36,414	38,000	38,000	22,152	38,000	38,000	35,000	35,000	
201-4140-61110	UTILITIES - GAS HEATING	45,997	54,762	50,000	50,000	31,301	50,000	50,000	48,000	48,000	
201-4140-61140	UTILITIES - WATER & SEWER	-	22,464	34,807	34,807	19,842	34,807	34,807	30,000	30,000	
201-4140-61200	BUILDING & GROUNDS EXPENSES	76,775	169,347	120,000	154,950	129,608	175,000	190,000	100,000	100,000	
201-4140-61300	PERMITS/LICENSES EXPENSES	2,493	3,159	3,000	3,000	2,801	3,500	4,000	4,000	4,000	
201-4140-62100	CLEANING EXPENSES	-	1,198	2,000	2,000	1,841	4,000	5,000	3,000	3,000	
201-4140-63200	EQUIPMENT EXPENSES	8,862	11,596	9,000	9,000	4,617	9,000	10,000	8,000	8,000	
201-4140-63300	MAINTENANCE AGREEMENTS	-	5,718	7,000	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	34,542	
201-4140-65200	COMMUNICATIONS EXPENSES	200	162	600	600	400	600	1,800	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	3,000	
201-4140-65400	PRINTING & BINDING	-	1,063	-	-	526	1,000	1,000	1,000	1,000	

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
201-4140-65500	TRAVEL & MEETING EXPENSES	1,096	3,638	6,000	6,000	5,432	6,000	7,500	4,000	4,000	
201-4140-65550	MEMBERSHIPS, DUES & FEES	518	3,506	1,600	1,600	342	1,600	2,000	2,000	2,000	
201-4140-65600	TRAINING	5,769	8,718	6,100	6,100	1,521	6,100	6,100	5,000	5,000	
201-4140-65700	PROGRAMS & PROGRAM SUPPLIES	4,935	47,993	5,000	5,000	2,333	5,000	6,500	5,500	5,500	
201-4140-65705	SWIMMING SCHOLARSHIPS	886	932	1,100	1,100	-	1,100	2,000	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	2,000	
201-4140-66350	CHEMICAL & LAB SUPPLIES	29,958	29,585	27,000	27,000	16,409	30,000	30,000	29,000	29,000	
201-4140-66500	CLOTHING & UNIFORMS	490	4,497	1,000	1,000	1,390	1,449	2,000	1,000	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	800	
201-4140-67200	OTHER DATA PROCESSING EXPENSES	3,647	-	4,000	4,000	4,974	5,000	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	35,762	-
	TOTAL MATERIAL & SERVICES	284,634	478,861	394,402	429,352	313,001	461,449	491,511	377,404	377,404	-
	CAPITAL OUTLAY										
201-4140-73200	CAPITAL EQUIPMENT ACQUISITION	-	17,800	-	-	-	-				
	ADA Chair Lift							15,000	-	-	
	TOTAL CAPITAL OUTLAY	-	17,800	-	-	-	-	15,000	-	-	-
	DEBT SERVICE										
201-4140-84900	LEASE-PRINCIPAL	491	205	491	491	383	383	205	205	205	
201-4140-89900	LEASE-INTEREST	7	-	7	7	-	-	-	-	-	
	TOTAL DEBT SERVICE	498	205	498	498	383	383	205	205	205	-
TOTAL AQUATIC CENTER EXPENDITURES		599,453	885,378	971,013	1,005,963	687,084	1,008,977	1,232,040	1,029,677	1,029,677	-
RECREATION CENTER - 4150											
	PERSONAL SERVICES										
201-4150-50110	WAGES & SALARIES	124,351	157,650	185,846	185,846	112,885	185,000	200,016	189,489	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	317,629	
201-4150-51110	OVERTIME	-	-	-	-	162	162	-	-	-	
201-4150-52110	INSURANCE BENEFITS	28,760	37,820	64,598	64,598	36,962	47,825	52,098	50,117	50,117	
201-4150-52120	FICA EXPENSES	23,681	29,330	36,280	36,280	22,014	33,817	40,993	38,836	38,836	
201-4150-52130	RETIREMENT	5,268	15,528	28,001	28,001	12,273	19,979	33,613	32,350	32,350	
201-4150-52150	WORKER'S COMPENSATION	3,338	2,056	4,934	4,934	3,766	3,817	5,527	5,236	5,236	
201-4150-52160	UNEMPLOYMENT INSURANCE	10,691	2,860	3,316	3,316	1,537	1,554	535	507	507	
201-4150-52170	PAID LEAVE OREGON	1,228	1,531	1,895	1,895	1,149	1,766	2,140	2,028	2,028	
	TOTAL PERSONAL SERVICES	388,896	478,012	612,703	612,703	368,699	562,858	670,198	636,192	636,192	-
	Total Full Time Equivalent (FTE)	10.18	10.18	10.21	10.21	10.21	10.21	10.95	10.95	10.95	
	MATERIAL & SERVICES										
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	500	
201-4150-61100	UTILITIES - ELECTRIC	20,949	22,886	25,000	25,000	11,188	18,000	25,000	25,000	25,000	

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
201-4150-61110	UTILITIES - GAS HEATING	9,170	8,675	12,500	12,500	3,919	6,000	12,500	10,000	10,000	
201-4150-61190	UTILITIES - OTHER	2,136	2,130	3,000	3,000	1,005	3,000	3,000	2,500	2,500	
201-4150-61200	BUILDING & GROUNDS EXPENSES	53,121	24,982	25,000	25,000	8,045	25,000	25,000	19,000	19,000	
201-4150-61300	PERMITS/LICENSES EXPENSES	123	3,425	5,130	5,130	4,037	5,130	5,500	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	15,000	
201-4150-63100	VEHICLE EXPENSES	-	-	200	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	7,000	
201-4150-63300	MAINTENANCE AGREEMENTS	3,865	12,002	10,000	10,000	9,116	16,687	19,000	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	35,325	
201-4150-65200	COMMUNICATIONS EXPENSES	3,322	3,161	3,500	3,500	2,257	3,500	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	4,500	
201-4150-65400	PRINTING & BINDING	850	(15)	1,300	1,300	811	1,000	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	2,000	
201-4150-65550	MEMBERSHIPS, DUES & FEES	224	290	800	800	256	800	800	800	800	
201-4150-65600	TRAINING	99	2,263	1,600	1,600	275	1,600	2,000	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	1,500	
201-4150-66100	OFFICE SUPPLIES	2,402	5,064	3,000	3,000	1,037	3,000	3,000	2,000	2,000	
201-4150-66150	BOOKS/PERIODICALS/DVD & VIDEO	-	(70)	100	100	-	100	100	100	100	
201-4150-66200	POSTAGE/SHIPPING EXPENSES	5	-	50	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	3,000	
201-4150-66500	CLOTHING & UNIFORMS	-	-	500	500	111	500	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	300	
201-4150-66800	FUEL	-	-	250	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	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	36,630	-
	TOTAL MATERIAL & SERVICES	209,430	180,142	202,816	202,816	127,709	207,294	231,555	206,655	206,655	-
	CAPITAL OUTLAY										
201-4150-73100	VEHICLES	-	61,821	-	-	-	-	-	-	-	
201-4150-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	10,000	10,000	10,991	10,991				
	Scissor Lift							40,000	-	-	
201-4150-74900	LEASE CAPITAL EXPENSES	-	7,118	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	-	68,939	10,000	10,000	10,991	10,991	40,000	-	-	-
	DEBT SERVICE										
201-4150-84900	LEASE-PRINCIPAL	1,823	2,102	1,823	1,823	931	2,102	2,102	2,102	2,102	
201-4150-89900	LEASE-INTEREST	-	195	-	-	-	195	195	195	195	
	TOTAL DEBT SERVICE	1,823	2,297	1,823	1,823	931	2,297	2,297	2,297	2,297	-
TOTAL RECREATION CENTER EXPENDITURES		600,149	729,390	827,342	827,342	508,330	783,440	944,050	845,144	845,144	-
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	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	111,512	

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
201-4160-52110	INSURANCE BENEFITS	883	894	973	973	3,905	6,825	10,102	10,257	10,257	
201-4160-52120	FICA EXPENSES	12,757	9,861	14,124	14,124	6,720	11,234	14,075	12,871	12,871	
201-4160-52130	RETIREMENT	4,975	9,419	10,027	10,027	1,662	3,796	10,013	10,013	10,013	
201-4160-52150	WORKER'S COMPENSATION	918	818	1,499	1,499	1,196	1,209	1,490	1,386	1,386	
201-4160-52160	UNEMPLOYMENT INSURANCE	5,611	1,390	1,289	1,289	163	857	184	168	168	
201-4160-52170	PAID LEAVE OREGON	654	513	736	736	351	587	737	674	674	
	TOTAL PERSONAL SERVICES	189,182	150,578	212,735	212,735	102,074	190,527	220,593	203,622	203,622	-
	Total Full Time Equivalent (FTE)	4.04	4.04	3.72	3.72	3.72	3.72	3.72	3.22	3.22	
	MATERIAL & SERVICES										
201-4160-60400	EMPLOYMENT SERVICES	5,138	3,533	5,000	5,000	3,572	7,200	10,000	7,500	7,500	
201-4160-61200	BUILDING & GROUNDS EXPENSES	1,071	3,023	1,000	1,000	12	1,000	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	1,200	
201-4160-62100	CLEANING EXPENSES	-	-	150	150	70	150	150	150	150	
201-4160-63100	VEHICLE EXPENSES	-	-	200	200	27	200	2,000	500	500	
201-4160-63200	EQUIPMENT EXPENSES	88	7,007	350	350	1,612	1,612	350	350	350	
201-4160-65200	COMMUNICATIONS EXPENSES	2,265	1,585	1,800	1,800	388	1,800	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	5,000	
201-4160-65400	PRINTING & BINDING	338	484	400	400	186	400	400	400	400	
201-4160-65500	TRAVEL & MEETING EXPENSES	304	1,912	1,800	1,800	3,708	3,708	3,000	1,800	1,800	
201-4160-65550	MEMBERSHIPS, DUES & FEES	243	200	400	400	70	400	800	800	800	
201-4160-65600	TRAINING	80	1,636	2,000	2,000	445	445	2,500	2,000	2,000	
201-4160-65700	PROGRAMS & PROGRAM SUPPLIES	3,525	20,977	10,000	10,000	8,258	13,782	16,000	12,500	12,500	
201-4160-65705	RECREATION SCHOLARSHIPS	178	-	1,700	1,700	-	800	1,700	1,700	1,700	
201-4160-66100	OFFICE SUPPLIES	63	1,241	300	300	89	4,300	4,300	500	500	
201-4160-66500	CLOTHING & UNIFORMS	79	922	400	400	53	400	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	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	15,220	-
	TOTAL MATERIAL & SERVICES	28,783	67,488	48,536	48,536	31,357	59,352	72,020	54,320	54,320	-
TOTAL RECREATION PROGRAMS EXPENDITURES		217,965	218,066	261,271	261,271	133,431	249,879	292,613	257,942	257,942	-
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	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	53,427	
201-4170-52110	INSURANCE BENEFITS	10,312	11,253	10,291	10,291	7,287	10,211	11,273	11,443	11,443	
201-4170-52120	FICA EXPENSES	5,523	8,348	10,784	10,784	5,563	9,080	11,124	11,124	11,124	
201-4170-52130	RETIREMENT	3,801	7,303	8,207	8,207	5,230	7,725	8,723	8,723	8,723	
201-4170-52150	WORKER'S COMPENSATION	359	463	893	893	645	657	926	926	926	
201-4170-52160	UNEMPLOYMENT INSURANCE	2,358	503	987	987	519	544	145	145	145	
201-4170-52170	PAID LEAVE OREGON	289	436	564	564	291	475	581	581	581	
	TOTAL PERSONAL SERVICES	96,100	140,790	172,696	172,696	93,664	151,839	178,179	178,349	178,349	-

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
	Total Full Time Equivalent (FTE)	1.50	1.74	2.24	2.24	2.24	2.24	2.24	2.24	2.24	
	MATERIAL & SERVICES										
201-4170-60400	EMPLOYMENT SERVICES	19,492	21,125	27,000	27,000	5,778	22,000	25,000	22,000	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	600	
201-4170-65300	ADVERTISING & MARKETING EXP	2,619	10,996	8,000	8,000	6,196	10,000	11,000	9,500	9,500	
201-4170-65500	TRAVEL & MEETING EXPENSES	490	1,617	3,000	3,000	741	1,800	3,000	2,000	2,000	
201-4170-65550	MEMBERSHIPS, DUES & FEES	666	494	400	400	500	500	1,000	1,000	1,000	
201-4170-65600	TRAINING	849	732	1,500	1,500	460	1,500	1,500	1,000	1,000	
201-4170-65700	PROGRAMS & PROGRAM SUPPLIES	53,031	51,070	45,000	45,000	40,091	48,000	56,000	50,000	50,000	
201-4170-65705	SPORTS SCHOLARSHIPS	-	926	300	300	-	-	300	300	300	
201-4170-66100	OFFICE SUPPLIES	587	1,096	300	300	-	300	300	300	300	
201-4170-66200	POSTAGE/SHIPPING EXPENSES	-	-	100	100	-	100	100	100	100	
201-4170-66500	CLOTHING & UNIFORMS	-	-	200	200	-	-	200	200	200	
201-4170-66800	FUEL	233	145	300	300	321	400	600	600	600	
201-4170-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	-	80	160	240	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	12,162	-
	TOTAL MATERIAL & SERVICES	104,565	128,059	127,756	127,756	91,885	126,766	127,002	100,002	100,002	-
TOTAL SPORTS PROGRAMS EXPENDITURES		200,665	268,849	300,452	300,452	185,549	278,605	305,181	278,351	278,351	-
TOTAL RECREATION FUND EXPENDITURES		2,228,618	2,785,396	3,123,301	3,158,251	1,967,392	2,983,496	3,419,551	2,983,897	2,983,897	-
201-4190-90404	TRANSFER TO RESERVE FUND	-	-	150	150	-	-	-	-	-	-
	Scholarship Funds Collected							-	-	-	-
201-4190-90405	TRANSFER TO CAPITAL IMPROVEMTS	111,040	204,261	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	-	-	-
	Recreation Center Elevator Retrofit Compliance (21-26XXX)							125,000	-	-	-
	TOTAL TRANSFERS TO	111,040	204,261	72,097	100,197	82,061	100,047	160,000	-	-	-
TOTAL RECREATION FUND EXPENDITURES & TRANSFERS		2,339,658	2,989,657	3,195,398	3,258,448	2,049,453	3,083,543	3,579,551	2,983,897	2,983,897	-
201-4190-98100	CONTINGENCY ACCOUNT	-	-	357,828	132,464	-	-	-	152,086	152,086	-
201-4190-99200	UNAPPROPRIATED ENDING FUND BAL	989,574	751,031	249,864	249,864	533,606	517,072	(44,442)	238,712	238,712	-
TOTAL RECREATION FUND REQUIREMENTS		3,329,232	3,740,688	3,803,090	3,640,776	2,583,059	3,600,615	3,535,109	3,374,695	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.

	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
PUBLIC PARKING FUND - 211										
RESOURCES										
FEES, FINES & FORFEITURES	116,572	333,014	405,850	405,850	224,509	310,107	382,750	382,750	382,750	-
INVESTMENTS	192	3,902	639	639	3,899	6,241	5,617	5,617	5,617	-
TOTAL REVENUES	116,764	336,916	406,489	406,489	228,408	316,348	388,367	388,367	388,367	-
EXPENDITURES										
PUBLIC PARKING - CITYWIDE	91,429	166,367	268,393	268,393	156,148	214,658	283,910	284,420	284,420	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	91,429	166,367	268,393	268,393	156,148	214,658	283,910	284,420	284,420	-
CONTINGENCY	-	-	28,050	101,989	-	-	118,178	117,607	117,607	-
TOTAL EXPENDITURES	91,429	166,367	296,443	370,382	156,148	214,658	402,088	402,027	402,027	-
TRANSFERS:										
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)	(50,000)	-
NET TRANSFERS	-	1,184	(200,000)	(200,000)	(150,000)	(200,000)	(50,000)	(50,000)	(50,000)	-
EXCESS REVENUES OVER EXPENDITURES	25,335	171,733	(89,954)	(163,893)	(77,740)	(98,310)	(63,721)	(63,660)	(63,660)	-
BEGINNING FUND BALANCE	(966)	24,367	122,161	196,100	196,100	196,100	97,790	97,790	97,790	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	24,369	196,100	32,207	32,207	118,360	97,790	34,069	34,130	34,130	-

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
PUBLIC PARKING FUND - 211											
CITYWIDE - 4550											
RESOURCES											
211-4550-46006	PARKING TICKETS	21,854	38,539	35,000	35,000	14,586	20,177	30,000	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	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	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	240,000	
	TOTAL FEES, FINES & FORFEITURES	116,572	333,014	405,850	405,850	224,509	310,107	382,750	382,750	382,750	-
211-4550-47001	INTEREST ON INVESTMENTS	192	3,902	639	639	3,899	6,241	5,617	5,617	5,617	
	TOTAL INVESTMENTS	192	3,902	639	639	3,899	6,241	5,617	5,617	5,617	-
TOTAL CITYWIDE REVENUES		116,764	336,916	406,489	406,489	228,408	316,348	388,367	388,367	388,367	-
211-4550-49101	TRANSFER FROM GENERAL FUND	50,000	-	-	-	-	-	-	-	-	-
211-4550-49402	TRANSFER FROM CAP PROJ FUND	-	51,184	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	50,000	51,184	-	-	-	-	-	-	-	-
211-4550-49800	INTERFUND LOAN FROM OTHER FUND	225,000	-	-	-	-	-	-	-	-	-
	TOTAL INTERFUND LOAN FROM	225,000	-	-	-	-	-	-	-	-	-
TOTAL CITYWIDE REVENUES & TRANSFERS		391,764	388,100	406,489	406,489	228,408	316,348	388,367	388,367	388,367	-
211-4550-49901	BEGINNING FUND BALANCE	(966)	24,367	122,161	196,100	196,100	196,100	97,790	97,790	97,790	
TOTAL CITYWIDE RESOURCES		390,798	412,467	528,650	602,589	424,508	512,448	486,157	486,157	486,157	-
EXPENDITURES											
	PERSONAL SERVICES										
211-4550-50110	WAGES & SALARIES	42,086	12,710	48,791	48,791	14,516	27,896	50,255	50,255	50,255	
211-4550-51110	OVERTIME	3,317	-	4,500	4,500	246	492	4,500	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	31,306	
211-4550-52120	FICA EXPENSES	3,389	875	4,077	4,077	1,105	2,181	4,189	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	18,332	
211-4550-52150	WORKER'S COMPENSATION	853	726	1,176	1,176	832	840	1,457	1,457	1,457	
211-4550-52160	UNEMPLOYMENT INSURANCE	705	223	373	373	202	346	55	55	55	
211-4550-52170	PAID LEAVE OREGON	177	46	212	212	58	114	218	218	218	
	TOTAL PERSONAL SERVICES	62,471	18,477	97,490	97,490	25,380	47,798	109,802	110,312	110,312	-
	Total Full Time Equivalent (FTE)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	

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
	MATERIAL & SERVICES										
211-4550-60100	PROFESSIONAL SERVICES	-	27,212	30,000	30,000	34,365	45,820	47,500	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	45,000	
211-4550-63100	VEHICLE EXPENSES	1,851	-	2,500	2,500	-	250	2,000	2,000	2,000	
211-4550-63200	EQUIPMENT EXPENSES	-	162	25,000	25,000	11,000	22,000	15,000	15,000	15,000	
211-4550-63400	INFRASTRUCTURE EXPENSES	-	-	5,000	5,000	-	-	5,000	5,000	5,000	
211-4550-65100	INSURANCE PREMIUM & EXPENSES	476	564	603	603	624	624	668	668	668	
211-4550-65200	COMMUNICATIONS EXPENSES	1,107	1,483	1,400	1,400	2,338	3,117	3,500	3,500	3,500	
211-4550-66100	OFFICE SUPPLIES	-	1,161	1,500	1,500	660	880	1,250	1,250	1,250	
211-4550-66300	TRAFFIC SAFETY & SIGNAGE	-	3,948	2,500	2,500	-	-	1,500	1,500	1,500	
211-4550-66500	CLOTHING & UNIFORMS	2,955	-	1,000	1,000	-	-	750	750	750	
211-4550-67200	OTHER DATA PROCESSING EXPENSES	6,404	17,964	1,000	1,000	950	950	1,000	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	5,940	-
	TOTAL MATERIAL & SERVICES	28,958	102,890	125,903	125,903	85,768	121,860	129,108	129,108	129,108	-
	DEBT SERVICE										
211-4550-84800	INTERFUND LOAN REPAY-PRINC	-	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-
	TOTAL DEBT SERVICE	-	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-
TOTAL CITYWIDE EXPENDITURES		91,429	166,367	268,393	268,393	156,148	214,658	283,910	284,420	284,420	-
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	-	-	-	-	-	-	-	-	-	-
	Visual Arts Center ADA Upper Lot Rebuild (21-26013)							50,000	50,000	50,000	-
	TOTAL TRANSFERS TO	275,000	50,000	200,000	200,000	150,000	200,000	50,000	50,000	50,000	-
TOTAL CITYWIDE EXPENDITURES & TRANSFERS		366,429	216,367	468,393	468,393	306,148	414,658	333,910	334,420	334,420	-
211-4550-98100	CONTINGENCY ACCOUNT	-	-	28,050	101,989	-	-	118,178	117,607	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	34,130	-
TOTAL CITYWIDE REQUIREMENTS		390,798	412,467	528,650	602,589	424,508	512,448	486,157	486,157	486,157	-

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.

HOUSING FUND - 212

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

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
HOUSING FUND - 212											
AFFORDABLE HOUSING GENERAL - 4710											
RESOURCES											
212-4710-46428	CET AFFORDABLE HOUSING-FLEX	49,384	35,161	46,915	46,915	59,374	59,374	44,531	44,531	44,531	
	TOTAL FEES, FINES & FORFEITURES	49,384	35,161	46,915	46,915	59,374	59,374	44,531	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	33,597	
	TOTAL INVESTMENTS	37,416	42,349	32,434	32,434	25,009	37,330	33,597	33,597	33,597	-
TOTAL AFFORDABLE HOUSING GENERAL REVENUES		86,800	77,510	79,349	79,349	84,383	96,704	78,128	78,128	78,128	-
212-4710-49212	TRANSFER FROM HOUSING FUND	142,640	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	142,640	-	-	-	-	-	-	-	-	-
TOTAL HOUSING FUND REVENUES & TRANSFERS		229,440	77,510	79,349	79,349	84,383	96,704	78,128	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	765,030	
TOTAL AFFORDABLE HOUSING GENERAL RESOURCES		594,313	670,772	749,247	748,927	753,961	766,282	843,158	843,158	843,158	-
EXPENDITURES											
	MATERIAL & SERVICES										
212-4710-60200	FINANCIAL PROFESSIONAL SERVICE	445	562	570	570	385	601	650	650	650	
212-4710-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	120,000	148,947	-	-	148,947	148,947	148,947	
212-4710-69101	SERV PROVIDED BY GENERAL FUND	606	632	651	651	432	651	716	716	716	-
	TOTAL MATERIAL & SERVICES	1,051	1,194	121,221	150,168	817	1,252	150,313	150,313	150,313	-
TOTAL AFFORDABLE HOUSING GENERAL EXPENDITURES		1,051	1,194	121,221	150,168	817	1,252	150,313	150,313	150,313	-
212-4710-98100	CONTINGENCY ACCOUNT	-	-	628,026	598,759	-	-	692,845	692,845	692,845	-
212-4710-99200	UNAPPROPRIATED ENDING FUND BAL	593,262	669,578	-	-	753,144	765,030	-	-	-	-
TOTAL AFFORDABLE HOUSING GENERAL REQUIREMENTS		594,313	670,772	749,247	748,927	753,961	766,282	843,158	843,158	843,158	-
OREGON HOUSING & COMMUNITY SERVICES - 4720											
RESOURCES											
212-4720-46428	CET OHCS DOWN PMT ASSISTANCE	19,294	8,984	18,329	18,329	17,856	23,003	17,252	17,252	17,252	
	TOTAL FEES, FINES & FORFEITURES	19,294	8,984	18,329	18,329	17,856	23,003	17,252	17,252	17,252	-
TOTAL OREGON HOUSING & COMMUNITY SERVICES REVENUES		19,294	8,984	18,329	18,329	17,856	23,003	17,252	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
TOTAL OREGON HOUSING & COMMUNITY SERVICES RESOURCES		19,294	4,530	18,329	18,329	17,856	23,003	17,252	17,252	17,252	-
EXPENDITURES											
	MATERIAL & SERVICES										
212-4720-65720	CET EXPENSE	13,171	4,530	18,329	18,329	7,229	23,003	17,252	17,252	17,252	
	TOTAL MATERIAL & SERVICES	13,171	4,530	18,329	18,329	7,229	23,003	17,252	17,252	17,252	-
TOTAL OREGON HOUSING & COMMUNITY SERVICES EXPENDITURES		13,171	4,530	18,329	18,329	7,229	23,003	17,252	17,252	17,252	-
212-4720-90212	TRANSFER TO HOUSING FUND	10,577	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	10,577	-	-	-	-	-	-	-	-	-
TOTAL OREGON HOUSING & COMMUNITY SERV. REVENUES & TRANS.		23,748	4,530	18,329	18,329	7,229	23,003	17,252	17,252	17,252	-
212-4720-99200	UNAPPROPRIATED ENDING FUND BAL	(4,454)	-	-	-	10,627	-	-	-	-	-
TOTAL OREGON HOUSING & COMMUNITY SERVICES REQUIREMENTS		19,294	4,530	18,329	18,329	17,856	23,003	17,252	17,252	17,252	-
AFFORDABLE HOUSING DEVELOPMENT INCENTIVES - 4730											
RESOURCES											
212-4730-46428	CET AFFORDABLE HOUSING-INCENTV	65,406	29,947	62,136	62,136	59,520	76,675	57,506	57,506	57,506	
	TOTAL FEES, FINES & FORFEITURES	65,406	29,947	62,136	62,136	59,520	76,675	57,506	57,506	57,506	-
TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. REVENUES		65,406	29,947	62,136	62,136	59,520	76,675	57,506	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	181,033	
TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENTIVES RESOURCES		427,033	324,917	382,630	352,244	349,628	366,783	238,539	238,539	238,539	-
EXPENDITURES											
	MATERIAL & SERVICES										
212-4730-65700	PROGRAMS & PROGRAM SUPPLIES	-	34,809	250,000	250,000	120,046	185,750	200,000	200,000	200,000	
	TOTAL MATERIAL & SERVICES	-	34,809	250,000	250,000	120,046	185,750	200,000	200,000	200,000	-
TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. EXPENDITURES		-	34,809	250,000	250,000	120,046	185,750	200,000	200,000	200,000	-
212-4730-90212	TRANSFER TO HOUSING FUND	132,063	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	132,063	-	-	-	-	-	-	-	-	-
TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. TRANSFERS		132,063	34,809	250,000	250,000	120,046	185,750	200,000	200,000	200,000	-

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
212-4730-98100	CONTINGENCY ACCOUNT	-	-	132,630	102,244	-	-	38,539	38,539	38,539	-
212-4730-99200	UNAPPROPRIATED ENDING FUND BAL	294,970	290,108	-	-	229,582	181,033	-	-	-	-
TOTAL AFFORDABLE HOUSING DEVELOPMENT INCENT. REQUIREMENTS		427,033	324,917	382,630	352,244	349,628	366,783	238,539	238,539	238,539	-

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 Room Tax Fund transfer to offset the difference between revenues collected and operational expenses.

	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
AIRPORT FUND - 220										
RESOURCES										
MISCELLANEOUS SOURCES	19,455	6,102	9,437	9,437	2,956	3,200	3,500	3,500	3,500	-
FEES, FINES & FORFEITURES	654,587	687,357	730,593	730,593	490,845	662,424	706,993	706,993	706,993	-
INVESTMENTS	148,095	53,104	19,172	19,172	13,314	19,766	17,789	17,789	17,789	-
LOAN AND LEASE REVENUE	-	4,645	-	-	-	-	-	-	-	-
TOTAL REVENUES	822,137	751,208	759,202	759,202	507,115	685,390	728,282	728,282	728,282	-
EXPENDITURES										
AIRPORT	988,575	1,006,834	997,579	997,579	666,850	972,638	1,067,606	1,069,007	1,069,007	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	988,575	1,006,834	997,579	997,579	666,850	972,638	1,067,606	1,069,007	1,069,007	-
CONTINGENCY	-	-	605,192	647,823	-	-	576,239	354,199	354,199	-
TOTAL EXPENDITURES	988,575	1,006,834	1,602,771	1,645,402	666,850	972,638	1,643,845	1,423,206	1,423,206	-
TRANSFERS:										
TRANSFERS IN	462,465	323,465	299,274	316,116	216,362	317,316	320,282	100,487	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	100,487	-
EXCESS REVENUES OVER EXPENDITURES	250,928	52,839	(571,258)	(597,047)	36,404	3,105	(595,281)	(594,437)	(594,437)	-
BEGINNING FUND BALANCE	373,084	624,014	651,064	676,853	676,853	676,853	679,958	679,958	679,958	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	624,012	676,853	79,806	79,806	713,257	679,958	84,677	85,521	85,521	-

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
AIRPORT FUND - 220											
RESOURCES											
220-4210-48001	MISC. SALES & SERVICES	19,455	6,102	9,437	9,437	2,956	3,200	3,500	3,500	3,500	
	TOTAL MISCELANEOUS SOURCES	19,455	6,102	9,437	9,437	2,956	3,200	3,500	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	390,000	
220-4210-45002	AVGAS REVENUE	82,796	66,624	72,724	72,724	29,580	50,000	55,000	55,000	55,000	
220-4210-45003	OIL	733	70	801	801	-	-	334	334	334	
220-4210-45004	PILOT SUPPLIES	1,759	1,258	403	403	352	704	624	624	624	
220-4210-45005	FOOD CATERING	763	139	1,102	1,102	446	750	708	708	708	
220-4210-45006	TIE DOWN	1,120	3,430	10,621	10,621	9,190	10,621	11,000	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	16,800	
220-4210-45008	LANDING FEES	-	-	21,382	21,382	11,775	19,380	15,500	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	30,704	-
220-4210-46002	RENTS & LEASES	128,056	202,564	171,795	171,795	114,291	148,151	185,099	185,099	185,099	
220-4210-46209	CONCESSIONS	1,304	2,247	1,010	1,010	999	1,100	1,224	1,224	1,224	
	TOTAL FEES, FINES & FORFEITURES	654,587	687,357	730,593	730,593	490,845	662,424	706,993	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	17,789	
	TOTAL INVESTMENTS	148,095	53,104	19,172	19,172	13,314	19,766	17,789	17,789	17,789	-
220-4210-48512	LEASE PROCEEDS	-	4,645	-	-	-	-	-	-	-	
	TOTAL LOAN & LEASE REVENUES	-	4,645	-	-	-	-	-	-	-	-
TOTAL AIRPORT FUND REVENUES		822,137	751,208	759,202	759,202	507,115	685,390	728,282	728,282	728,282	-
220-4210-49101	TRANSFER FROM GENERAL FUND	103,000	-	-	-	-	-				
	Annual Operation Transfer							-	-	-	-
220-4210-49230	TRANSFER FR ROOM TAX FUND	359,465	323,465	299,274	299,274	199,520	299,274	-	-	-	-
	Annual Airport Request (9.4%)							320,282	100,487	100,487	-
220-4210-49402	TRANSFER FROM CAP PROJ FUND	-	-	-	16,842	16,842	18,042	-	-	-	-
	TOTAL TRANSFERS FROM	462,465	323,465	299,274	316,116	216,362	317,316	320,282	100,487	100,487	-
TOTAL AIRPORT FUND REVENUES & TRANSFERS		1,284,602	1,074,673	1,058,476	1,075,318	723,477	1,002,706	1,048,564	828,769	828,769	-
220-4210-49901	BEGINNING FUND BALANCE	373,084	624,014	651,064	676,853	676,853	676,853	679,958	679,958	679,958	
TOTAL AIRPORT FUND RESOURCES		1,657,686	1,698,687	1,709,540	1,752,171	1,400,330	1,679,559	1,728,522	1,508,727	1,508,727	-
EXPENDITURES											
	PERSONAL SERVICES										
220-4210-50110	WAGES & SALARIES	204,632	272,854	244,323	244,323	164,204	248,054	253,440	253,440	253,440	
220-4210-50120	PART TIME/EXTRA HELP WAGES	-	-	-	-	-	-	25,124	25,124	25,124	
220-4210-51110	OVERTIME	2,635	2,409	3,000	3,000	2,858	4,425	4,500	4,500	4,500	
220-4210-51120	ON-CALL	-	-	500	500	-	-	500	500	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
220-4210-52110	INSURANCE BENEFITS	67,952	70,179	73,774	73,774	52,238	72,350	80,805	82,106	82,106	
220-4210-52120	FICA EXPENSES	15,201	20,258	19,004	19,004	12,449	18,762	21,907	21,907	21,907	
220-4210-52130	RETIREMENT	59,302	25,456	27,124	27,124	16,122	24,052	28,853	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	8,016	
220-4210-52160	UNEMPLOYMENT INSURANCE	6,727	1,670	1,735	1,735	811	839	284	284	284	
220-4210-52170	PAID LEAVE OREGON	794	1,057	991	991	649	979	1,134	1,134	1,134	
	TOTAL PERSONAL SERVICES	361,383	397,815	376,952	376,952	253,933	374,083	424,563	425,864	425,864	-
	Total Full Time Equivalent (FTE)	3.00	3.00	3.00	3.00	3.00	3.00	3.50	3.50	3.50	
	MATERIAL & SERVICES										
220-4210-60100	PROFESSIONAL SERVICES	26,783	20,124	22,619	22,619	6,654	15,250	46,000	46,000	46,000	
	Aviation Business Feasibility Study $30,000										
220-4210-60200	FINANCIAL PROFESSIONAL SERVICE	9,143	9,180	10,816	10,816	8,549	12,600	13,100	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	16,000	
220-4210-61140	UTILITIES - WATER & SEWER	7,485	27,612	41,406	41,406	27,318	40,732	41,000	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	3,500	
220-4210-61200	BUILDING & GROUNDS EXPENSES	20,965	18,168	21,595	21,595	10,213	19,500	20,000	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	2,500	
220-4210-62100	CLEANING EXPENSES	13,983	9,703	9,141	9,141	9,437	9,800	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	6,500	
220-4210-63200	EQUIPMENT EXPENSES	62,467	47,749	30,587	30,587	17,014	28,000	26,000	26,000	26,000	
220-4210-63300	MAINTENANCE AGREEMENTS	492	4,539	6,076	6,076	3,391	4,900	5,000	5,000	5,000	
220-4210-64200	RENTAL EXPENSES	-	666	513	513	-	-	500	500	500	
220-4210-65100	INSURANCE PREMIUM & EXPENSES	22,577	52,717	56,407	56,407	52,932	52,932	56,637	56,637	56,637	
220-4210-65200	COMMUNICATIONS EXPENSES	605	935	462	462	3,104	4,654	4,700	4,700	4,700	
220-4210-65400	PRINTING & BINDING	401	186	101	101	503	550	350	350	350	
220-4210-65500	TRAVEL & MEETING EXPENSES	3,973	2,877	2,870	2,870	669	1,000	1,100	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	2,100	
220-4210-65600	TRAINING	2,245	165	-	-	-	-	500	500	500	
220-4210-65900	OTHER OPERATING EXPENSES	-	(15)	-	-	-	-	-	-	-	
220-4210-66100	OFFICE SUPPLIES	798	555	304	304	256	450	450	450	450	
220-4210-66200	POSTAGE/SHIPPING EXPENSES	226	81	301	301	1	150	150	150	150	
220-4210-66350	CHEMICAL & LAB SUPPLIES	-	-	200	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	2,250	
220-4210-66500	CLOTHING & UNIFORMS	-	-	-	-	1,650	1,650	2,200	2,200	2,200	
220-4210-66600	GENERAL EXPENSES	-	4,095	-	-	-	500	500	500	500	
220-4210-66700	SAFETY & HEALTH EXPENSES	-	200	-	-	216	432	450	450	450	
220-4210-66800	FUEL	4,021	2,036	4,232	4,232	1,041	1,500	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	215,000	
220-4210-66855	AV-GAS EXPENSES	63,689	56,282	66,264	66,264	21,913	45,000	48,000	48,000	48,000	
220-4210-67200	OTHER DATA PROCESSING EXPENSES	-	672	1,028	1,028	343	343	632	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	108,279	-
	TOTAL MATERIAL & SERVICES	589,667	596,156	612,877	612,877	407,777	590,310	634,798	634,898	634,898	-

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
	CAPITAL OUTLAY										
220-4210-73200	CAPITAL EQUIPMENT ACQUISITION	29,775	-	-	-	-	-	-	-	-	
220-4210-74900	LEASE CAPITAL EXPENSES	-	4,645	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	29,775	4,645	-	-	-	-	-	-	-	-
	DEBT SERVICE										
220-4210-84900	LEASE-PRINCIPAL	7,257	7,738	7,257	7,257	5,140	7,752	7,752	7,752	7,752	
220-4210-89900	LEASE-INTEREST	493	480	493	493	-	493	493	493	493	
	TOTAL DEBT SERVICE	7,750	8,218	7,750	7,750	5,140	8,245	8,245	8,245	8,245	-
TOTAL AIRPORT FUND EXPENDITURES		988,575	1,006,834	997,579	997,579	666,850	972,638	1,067,606	1,069,007	1,069,007	-
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	-	-	-	-
	TOTAL TRANSFERS TO	45,099	15,000	26,963	26,963	20,223	26,963	-	-	-	-
TOTAL AIRPORT FUND EXPENDITURES & TRANSFERS		1,033,674	1,021,834	1,024,542	1,024,542	687,073	999,601	1,067,606	1,069,007	1,069,007	-
220-4210-98100	CONTINGENCY ACCOUNT	-	-	605,192	647,823	-	-	576,239	354,199	354,199	-
220-4210-99200	UNAPPROPRIATED ENDING FUND BAL	624,012	676,853	79,806	79,806	713,257	679,958	84,677	85,521	85,521	-
TOTAL AIRPORT FUND REQUIREMENTS		1,657,686	1,698,687	1,709,540	1,752,171	1,400,330	1,679,559	1,728,522	1,508,727	1,508,727	-

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 50% of the revenue deposited in this fund starting January 1, 2027. 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 4th 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.

	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
ROOM TAX FUND - 230										
RESOURCES										
OTHER TAXES	3,443,958	3,575,823	3,749,000	3,749,000	2,068,781	3,884,239	3,710,964	3,847,948	3,847,948	-
MISCELLANEOUS SOURCES	73	-	-	-	-	-	-	-	-	-
FEES, FINES & FORFEITURES	29,808	66,333	500	500	(64,713)	66,590	500	500	500	-
INVESTMENTS	123,388	79,202	52,047	52,047	35,351	56,210	50,589	50,589	50,589	-
TOTAL REVENUES	3,597,227	3,721,358	3,801,547	3,801,547	2,039,419	4,007,039	3,762,053	3,899,037	3,899,037	-
EXPENDITURES										
ROOM TAX GENERAL	235,132	269,584	270,407	270,407	187,774	287,395	377,480	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	1,575,000	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,227,033	1,523,490	1,900,407	1,900,407	1,152,675	1,769,395	2,212,480	1,952,480	1,952,480	-
CONTINGENCY	-	-	458,220	646,947	-	-	-	644,836	644,776	-
TOTAL EXPENDITURES	1,227,033	1,523,490	2,358,627	2,547,354	1,152,675	1,769,395	2,212,480	2,597,316	2,597,256	-
TRANSFERS:										
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)	(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)	(2,424,236)	-
EXCESS REVENUES OVER EXPENDITURES	(815,395)	(608,857)	(1,241,608)	(1,435,385)	(908,010)	(306,681)	(2,012,474)	(1,122,515)	(1,122,455)	-
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	1,356,753	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	2,272,291	1,663,434	228,049	228,049	755,424	1,356,753	(655,721)	234,238	234,298	-

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	
ROOM TAX FUND - 230												
RESOURCES												
230-4310-40010	TRANSIENT ROOM TAX	3,443,958	3,575,823	3,749,000	3,749,000	2,068,781	3,884,239	3,710,964	3,847,948	3,847,948		
	TOTAL OTHER TAXES	3,443,958	3,575,823	3,749,000	3,749,000	2,068,781	3,884,239	3,710,964	3,847,948	3,847,948		-
230-4310-48001	MISC. SALES & SERVICES	73	-	-	-	-	-	-	-	-		
	TOTAL MISCELANEOUS SOURCES	73	-	-	-	-	-	-	-	-		-
230-4310-46015	LATE FEES & PENALTIES	29,808	66,333	500	500	(64,713)	66,590	500	500	500		
	TOTAL FEES, FINES & FORFEITURES	29,808	66,333	500	500	(64,713)	66,590	500	500	500		-
230-4310-47001	INTEREST ON INVESTMENTS	123,388	79,202	52,047	52,047	35,351	56,210	50,589	50,589	50,589		
	TOTAL INVESTMENTS	123,388	79,202	52,047	52,047	35,351	56,210	50,589	50,589	50,589		-
TOTAL ROOM TAX FUND REVENUES		3,597,227	3,721,358	3,801,547	3,801,547	2,039,419	4,007,039	3,762,053	3,899,037	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	-	-	-		-
	TOTAL TRANSFERS FROM	83,851	36,005	-	7,095	7,095	152,348	-	-	-		-
TOTAL ROOM TAX FUND REVENUES & TRANSFERS		3,681,078	3,757,363	3,801,547	3,808,642	2,046,514	4,159,387	3,762,053	3,899,037	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	1,356,753		
TOTAL ROOM TAX FUND RESOURCES		6,768,764	6,029,654	5,271,204	5,472,076	3,709,948	5,822,821	5,118,806	5,255,790	5,255,790		-
GENERAL - 4310												
	MATERIAL & SERVICES											
230-4310-60100	PROFESSIONAL SERVICES	75,550	92,250	110,000	110,000	74,548	100,000	87,500	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	1,600		
230-4310-65100	INSURANCE PREMIUM & EXPENSES	507	496	531	531	492	492	526	526	526		
230-4310-65700	PROGRAMS & PROGRAM SUPPLIES	21,357	34,237	12,500	12,500	15,000	39,527	127,500	127,500	127,500		
	Holiday Decorations $45,000											
	Fireworks Display $55,000											
	Newport Pride Event $7,500											
	Friends of Otter Rock $5,000											
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	160,354		-
	TOTAL MATERIAL & SERVICES	235,132	269,584	270,407	270,407	187,774	287,395	377,480	377,480	377,480		-
TOTAL GENERAL EXPENDITURES		235,132	269,584	270,407	270,407	187,774	287,395	377,480	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
PROGRAMS - 4320-4326											
BEAUTIFICATION PROGRAM - 4320											
	MATERIAL & SERVICES										
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	100,000	
	General Cleanup, Mural Maintenance, and Green Spaces										
	TOTAL MATERIAL & SERVICES	994	750	205,000	205,000	8,278	100,000	200,000	100,000	100,000	-
	CAPITAL OUTLAY										
230-4320-72100	IMPROVE OTHER THAN BUILDINGS	-	-	-	-	-	-				
	Wayfinding Signage							100,000	50,000	50,000	
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	100,000	50,000	50,000	-
GREATER NEWPORT CHAMBER OF COMMERCE PROGRAM - 4322											
	MATERIAL & SERVICES										
230-4322-63300	MAINTENANCE AGREEMENTS	182,500	182,500	220,000	220,000	165,000	220,000	220,000	220,000	220,000	
	TOTAL MATERIAL & SERVICES	182,500	182,500	220,000	220,000	165,000	220,000	220,000	220,000	220,000	-
DISCOVER NEWPORT PROGRAM - 4323											
	MATERIAL & SERVICES										
230-4323-60100	PROFESSIONAL SERVICES	-	-	240,000	240,000	77,300	175,000	150,000	100,000	100,000	
	DMMO Plan, Trolley Feasibility Study, and Branding/Signage Plan										
230-4323-63300	MAINTENANCE AGREEMENTS	-	-	-	-	-	-	100,000	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	850,000	
	TOTAL MATERIAL & SERVICES	724,063	940,293	1,090,000	1,090,000	704,673	1,025,000	1,100,000	1,050,000	1,050,000	-
SISTER CITY EXPENSES PROGRAM - 4324											
	MATERIAL & SERVICES										
230-4324-65700	PROGRAMS & PROGRAM SUPPLIES	5,665	(886)	10,000	10,000	-	22,000	30,000	30,000	30,000	
	TOTAL MATERIAL & SERVICES	5,665	(886)	10,000	10,000	-	22,000	30,000	30,000	30,000	-
LOCAL EVENT MARKETING PROGRAM - 4325											
	MATERIAL & SERVICES										
230-4325-65700	PROGRAMS & PROGRAM SUPPLIES	6,000	14,999	30,000	30,000	11,950	40,000	50,000	50,000	50,000	
	TOTAL MATERIAL & SERVICES	6,000	14,999	30,000	30,000	11,950	40,000	50,000	50,000	50,000	-
PUBLIC ARTS PROGRAM - 4326											
	MATERIAL & SERVICES										
230-4326-65700	PROGRAMS & PROGRAM SUPPLIES	17,679	116,250	75,000	75,000	75,000	75,000	135,000	75,000	75,000	
	TOTAL MATERIAL & SERVICES	17,679	116,250	75,000	75,000	75,000	75,000	135,000	75,000	75,000	-
TOURISM FACILITY GRANTS - 4327											
	MATERIAL & SERVICES										
230-4327-65700	PROGRAMS & PROGRAM SUPPLIES	55,000	-	-	-	-	-	-	-	-	
	TOTAL MATERIAL & SERVICES	55,000	-	-	-	-	-	-	-	-	-

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
TOTAL PROGRAMS EXPENDITURES		991,901	1,253,906	1,630,000	1,630,000	964,901	1,482,000	1,835,000	1,575,000	1,575,000	-
TOTAL ROOM TAX FUND EXPENDITURES		1,227,033	1,523,490	1,900,407	1,900,407	1,152,675	1,769,395	2,212,480	1,952,480	1,952,480	-
230-4310-90101	TRANSFER TO GENERAL FUND	221,717	216,330	224,962	233,712	158,726	233,712	-	-	-	-
	Annual Library Request (15%)							264,396	234,285	234,285	-
230-4310-90201	TRANSFER TO PARKS & RECREATION	656,224	765,215	798,812	798,812	532,544	798,812	-	-	-	-
	Annual Recreation Request (25%)							854,888	745,974	745,974	-
	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	-	-	-
230-4310-90220	TRANSFER TO AIRPORT FUND	359,465	323,465	299,274	299,274	199,520	299,274	-	-	-	-
	Annual Airport Request (9.4%)							320,282	100,487	100,487	-
230-4310-90303	TRANSFER TO DEBT SERVICE-GEN	7,807	-	-	-	-	-	-	-	-	-
230-4310-90402	TRANSFER TO CAPITAL PROJECTS	132,000	93,000	-	-	-	-	-	-	-	-
230-4310-90711	TRANSFER TO CITY FACILITIES	1,892,227	1,444,720	1,361,480	1,364,875	911,059	1,364,875	-	-	-	-
	Annual Facilities Administration Request (38%)							229,511	217,804	217,804	-
	Annual Park Maintenance Request (50%)							486,969	463,293	463,293	-
	Full-time Beautification Coordinator (100%)							112,778	112,778	112,778	-
	Annual Public Restroom Facilities Request (90%)							213,964	216,574	216,574	-
	Annual Piers & Boardwalks Request (90%)							-	-	-	-
	Annual Performing Arts Center Request (40%)							77,128	77,128	77,128	-
	Annual Visual Arts Center Request (55%)							55,813	55,813	55,813	-
	Annual Street Lights Request (30%)							174,600	162,600	162,600	-
	Agate Beach Staircase Terminus Improvement (21059) (50%)							21,618	-	-	-
	Nye Beach Restroom Renovation (21-23045) (90%)							255,150	-	-	-
	Replace Two Library Windows on the South Side of Building (21-26XXX) (15%)							2,250	-	-	-
	PAC Emergency Exit Doors Replacement (21-26011) 40%							7,200	3,000	3,000	-
	PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX) 40%							6,400	-	-	-
	VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26012) (55%)							22,000	22,000	22,000	-
	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX) (55%)							11,000	-	-	-
	Abbey Street Pier Fire Suppression Compliance (21-26XXX) (90%)							18,000	-	-	-
	Performing Arts Center (PAC) Landscape - East (22-23052) 40%							3,600	-	-	-
	Betty Wheeler Park - Retaining Wall Repair (22-23053) (50%)							300,000	-	-	-
	Sam Moore Park - Skate Park Phase 3 (22-26014) (50%)							12,500	12,500	12,500	-
	Public Restrooms - Exterior Painting (22-26XXX) (90%)							72,000	-	-	-
	TOTAL TRANSFERS TO	3,269,440	2,842,730	2,684,528	2,696,673	1,801,849	2,696,673	3,562,047	2,424,236	2,424,236	-
TOTAL ROOM TAX FUND EXPENDITURES & TRANSFERS		4,496,473	4,366,220	4,584,935	4,597,080	2,954,524	4,466,068	5,774,527	4,376,716	4,376,716	-
230-4310-98100	CONTINGENCY ACCOUNT	-	-	458,220	646,947	-	-	-	644,836	644,776	-
230-4310-99200	UNAPPROPRIATED ENDING FUND BAL	2,272,291	1,663,434	228,049	228,049	755,424	1,356,753	(655,721)	234,238	234,298	-
TOTAL ROOM TAX FUND REQUIREMENTS		6,768,764	6,029,654	5,271,204	5,472,076	3,709,948	5,822,821	5,118,806	5,255,790	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.

	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
BUILDING INSPECTION FUND - 240										
RESOURCES										
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	494,090	-
INVESTMENTS	25,670	22,587	21,461	21,461	12,809	18,413	16,572	16,572	16,572	-
TOTAL REVENUES	641,023	397,421	507,772	507,772	516,970	580,382	510,662	510,662	510,662	-
EXPENDITURES										
BUILDING INSPECTION	574,951	500,519	593,536	593,536	359,776	595,578	656,982	649,977	649,977	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	574,951	500,519	593,536	593,536	359,776	595,578	656,982	649,977	649,977	-
CONTINGENCY	-	-	240,441	256,062	-	-	174,429	183,545	183,545	-
TOTAL EXPENDITURES	574,951	500,519	833,977	849,598	359,776	595,578	831,411	833,522	833,522	-
TRANSFERS:										
TRANSFERS IN	3,000	3,000	3,000	3,000	2,000	3,000	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	3,000	-
EXCESS REVENUES OVER EXPENDITURES	69,072	(100,098)	(323,205)	(338,826)	159,194	(12,196)	(317,749)	(319,860)	(319,860)	-
BEGINNING FUND BALANCE	441,081	510,151	394,429	410,050	410,050	410,053	397,857	397,857	397,857	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	510,153	410,053	71,224	71,224	569,244	397,857	80,108	77,997	77,997	-

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
BUILDING INSPECTION FUND - 240											
RESOURCES											
240-4410-48001	MISC. SALES & SERVICES	7,272	53	120	120	35	35	-	-	-	
	TOTAL MISCELANEOUS SOURCES	7,272	53	120	120	35	35	-	-	-	-
240-4410-46411	SIGN PERMITS	1,594	16	1,000	1,000	-	500	1,000	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	138,335	
240-4410-46421	BUILDING PLAN REVIEW	133,382	100,322	91,068	91,068	126,586	138,784	131,845	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	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	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	5,006	
240-4410-46430	ELECTRICAL PERMITS	72,786	48,117	73,383	73,383	24,723	26,217	32,771	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	1,417	
240-4410-46432	ELECTRICAL STATE SURCHARGE	8,373	5,751	8,591	8,591	2,980	3,146	3,933	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	23,700	
240-4410-46441	PLUMBING PLAN REVIEW	3,104	466	1,258	1,258	6,702	7,607	3,804	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	2,844	
240-4410-46450	MECHANICAL PERMITS	31,068	15,294	28,037	28,037	8,573	8,869	4,435	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	1,611	
240-4410-46452	MECHANICAL STATE SURCHARGE	3,831	1,835	3,070	3,070	1,031	1,064	532	532	532	
240-4410-46460	MFD & RV PARKS	-	-	200	200	-	-	100	100	100	
240-4410-46470	BLDG INSPECTIONS REIMBURSEMENT	15,962	975	5,000	5,000	1,681	1,681	1,000	1,000	1,000	
	TOTAL FEES, FINES & FORFEITURES	608,081	374,781	486,191	486,191	504,126	561,934	494,090	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	16,572	
	TOTAL INVESTMENTS	25,670	22,587	21,461	21,461	12,809	18,413	16,572	16,572	16,572	-
TOTAL BUILDING INSPECTION FUND REVENUES		641,023	397,421	507,772	507,772	516,970	580,382	510,662	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	3,000	-
	TOTAL TRANSFERS FROM	3,000	3,000	3,000	3,000	2,000	3,000	3,000	3,000	3,000	-
TOTAL BUILDING INSPECTION FUND REVENUES & TRANSFERS		644,023	400,421	510,772	510,772	518,970	583,382	513,662	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	397,857	
TOTAL BUILDING INSPECTION FUND RESOURCES		1,085,104	910,572	905,201	920,822	929,020	993,435	911,519	911,519	911,519	-
EXPENDITURES											
	PERSONAL SERVICES										
240-4410-50110	WAGES & SALARIES	174,886	188,077	193,043	193,043	126,984	191,685	197,420	197,720	197,720	
240-4410-50120	PART TIME/EXTRA HELP WAGES	-	-	27,703	27,703	-	-	28,533	28,533	28,533	
240-4410-51110	OVERTIME	-	411	1,000	1,000	-	-	10,000	10,000	10,000	
240-4410-52110	INSURANCE BENEFITS	40,962	42,637	44,877	44,877	30,046	41,376	51,069	44,336	44,336	

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
240-4410-52120	FICA EXPENSES	13,019	13,972	16,964	16,964	9,470	14,226	18,093	18,115	18,115	
240-4410-52130	RETIREMENT	18,499	23,726	28,295	28,295	17,866	27,131	29,538	29,574	29,574	
240-4410-52150	WORKER'S COMPENSATION	1,095	1,073	1,761	1,761	1,260	1,284	1,934	1,935	1,935	
240-4410-52160	UNEMPLOYMENT INSURANCE	5,230	1,261	1,552	1,552	607	649	236	236	236	
240-4410-52170	PAID LEAVE OREGON	681	731	886	886	495	744	944	945	945	
	TOTAL PERSONAL SERVICES	254,372	271,888	316,081	316,081	186,728	277,095	337,767	331,394	331,394	-
	Total Full Time Equivalent (FTE)	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	
	MATERIAL & SERVICES										
240-4410-60200	FINANCIAL PROFESSIONAL SERVICE	8,665	9,234	10,000	10,000	4,683	6,201	10,000	10,000	10,000	
240-4410-60300	LEGAL PROFESSIONAL SERVICES	-	-	1,000	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	85,000	
240-4410-61500	CITY FACILITY RENT	8,404	6,759	2,448	2,448	1,632	2,448	7,868	7,236	7,236	
240-4410-63100	VEHICLE EXPENSES	522	70	750	750	-	500	750	750	750	
240-4410-63200	EQUIPMENT EXPENSES	9,122	76	20	20	75	75	100	100	100	
240-4410-65100	INSURANCE PREMIUM & EXPENSES	1,949	1,989	2,128	2,128	1,839	1,839	1,968	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	2,150	
240-4410-65400	PRINTING & BINDING	947	1,033	1,350	1,350	674	899	1,000	1,000	1,000	
240-4410-65500	TRAVEL & MEETING EXPENSES	958	535	850	850	458	916	950	950	950	
240-4410-65550	MEMBERSHIPS, DUES & FEES	642	903	750	750	725	740	800	800	800	
240-4410-65600	TRAINING	1,452	1,064	2,500	2,500	625	1,250	2,000	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	23,909	
240-4410-65720	CET EXPENSE	94,027	70,166	85,000	85,000	54,282	147,244	125,157	125,157	125,157	
240-4410-66100	OFFICE SUPPLIES	347	154	600	600	103	500	600	600	600	
240-4410-66150	BOOKS/PERIODICALS/DVD & VIDEO	706	188	500	500	410	547	600	600	600	
240-4410-66200	POSTAGE/SHIPPING EXPENSES	200	202	250	250	311	312	350	350	350	
240-4410-66500	CLOTHING & UNIFORMS	-	-	-	-	550	550	550	550	550	
240-4410-66600	GENERAL EXPENSES	1,540	76	2,000	2,000	-	-	1,000	1,000	1,000	
240-4410-66800	FUEL	708	650	1,100	1,100	304	405	600	600	600	
240-4410-67200	OTHER DATA PROCESSING EXPENSES	3,751	3,774	3,000	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	49,610	-
	TOTAL MATERIAL & SERVICES	319,970	228,378	276,846	276,846	172,737	318,172	318,962	318,330	318,330	-
	DEBT SERVICE										
240-4410-84900	LEASE-PRINCIPAL	607	253	607	607	311	311	253	253	253	
240-4410-89900	LEASE-INTEREST	2	-	2	2	-	-	-	-	-	
	TOTAL DEBT SERVICE	609	253	609	609	311	311	253	253	253	-
TOTAL BUILDING INSPECTION FUND EXPENDITURES		574,951	500,519	593,536	593,536	359,776	595,578	656,982	649,977	649,977	-
240-4410-98100	CONTINGENCY ACCOUNT	-	-	240,441	256,062	-	-	174,429	183,545	183,545	-
240-4410-99200	UNAPPROPRIATED ENDING FUND BAL	510,153	410,053	71,224	71,224	569,244	397,857	80,108	77,997	77,997	-
TOTAL BUILDING INSPECTIONS FUND REQUIREMENTS		1,085,104	910,572	905,201	920,822	929,020	993,435	911,519	911,519	911,519	-

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.

	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
STREET FUND - 251										
RESOURCES										
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	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	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	23,255	-
LOAN AND LEASE REVENUE	-	2,672	23,242	71,575	-	81,177	-	-	-	-
TOTAL REVENUES	1,398,983	1,687,869	1,535,972	1,584,305	959,347	1,668,044	1,555,909	1,555,909	1,555,909	-
EXPENDITURES										
STREET MAINTENANCE	1,111,583	771,662	1,030,105	1,141,735	547,923	1,018,246	1,281,853	1,122,570	1,122,570	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,111,583	771,662	1,030,105	1,141,735	547,923	1,018,246	1,281,853	1,122,570	1,122,570	-
CONTINGENCY	-	-	219,140	493,457	-	-	-	179,841	179,841	-
TOTAL EXPENDITURES	1,111,583	771,662	1,249,245	1,635,192	547,923	1,018,246	1,281,853	1,302,411	1,302,411	-
TRANSFERS:										
TRANSFERS IN	200,000	296,369	140,000	140,000	93,328	308,389	140,000	140,000	140,000	-
TRANSFERS OUT	(670,565)	(790,952)	(900,000)	(905,675)	(675,000)	(900,000)	(5,658,022)	(1,257,151)	(1,257,151)	-
NET TRANSFERS	(470,565)	(494,583)	(760,000)	(765,675)	(581,672)	(591,611)	(5,518,022)	(1,117,151)	(1,117,151)	-
EXCESS REVENUES OVER EXPENDITURES	(183,165)	421,624	(473,273)	(816,562)	(170,248)	58,187	(5,243,966)	(863,653)	(863,653)	-
BEGINNING FUND BALANCE	701,714	518,550	596,886	940,175	940,175	940,174	998,361	998,361	998,361	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	518,549	940,174	123,613	123,613	769,927	998,361	(4,245,605)	134,708	134,708	-

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
STREET FUND - 251											
STREET MAINTENANCE - 3210											
RESOURCES											
251-3210-40200	STATE GAS TAX PRORATION	857,526	877,297	863,119	863,119	510,398	834,392	821,654	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	580,000	
	TOTAL 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	1,401,654	-
251-3210-42050	FEMA GRANT	-	96,794	-	-	-	-	-	-	-	
	TOTAL FEDERAL SOURCES	-	96,794	-	-	-	-	-	-	-	-
251-3210-43008	STATE IS TEA ENTITLEMENT	270,407	137,371	135,000	135,000	131,608	132,168	131,000	131,000	131,000	
	TOTAL STATE SOURCES	270,407	137,371	135,000	135,000	131,608	132,168	131,000	131,000	131,000	-
251-3210-48001	MISC. SALES & SERVICES	34,744	19,804	-	-	-	-	-	-	-	
	TOTAL MISCELANEOUS SOURCES	34,744	19,804	-	-	-	-	-	-	-	-
251-3210-47001	INTEREST ON INVESTMENTS	24,864	18,116	14,611	14,611	17,900	25,839	23,255	23,255	23,255	
	TOTAL INVESTMENTS	24,864	18,116	14,611	14,611	17,900	25,839	23,255	23,255	23,255	-
251-3210-48500	BOND & LOAN PROCEEDS	-	-	-	48,333	-	-	-	-	-	
251-3210-48512	LEASE PROCEEDS	-	2,672	23,242	23,242	-	81,177	-	-	-	
	TOTAL LOAN & LEASE REVENUES	-	2,672	23,242	71,575	-	81,177	-	-	-	-
TOTAL STREET MAINTENANCE REVENUES		1,398,983	1,687,869	1,535,972	1,584,305	959,347	1,668,044	1,555,909	1,555,909	1,555,909	-
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	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	70,000	-
	TOTAL TRANSFERS FROM	200,000	296,369	140,000	140,000	93,328	308,389	140,000	140,000	140,000	-
TOTAL STREET MAINTENANCE REVENUES & TRANSFERS		1,598,983	1,984,238	1,675,972	1,724,305	1,052,675	1,976,433	1,695,909	1,695,909	1,695,909	-
251-3210-49901	BEGINNING FUND BALANCE	701,714	518,550	596,886	940,175	940,175	940,174	998,361	998,361	998,361	
TOTAL STREET MAINTENANCE RESOURCES		2,300,697	2,502,788	2,272,858	2,664,480	1,992,850	2,916,607	2,694,270	2,694,270	2,694,270	-
EXPENDITURES											
	PERSONAL SERVICES										
251-3210-50110	WAGES & SALARIES	126,750	147,618	155,521	160,436	114,304	170,956	186,581	186,581	186,581	
251-3210-50220	LEAD WORKER PAY	33	34	600	600	-	-	600	600	600	
251-3210-51110	OVERTIME	4,082	3,243	4,500	4,500	1,891	3,561	4,500	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	10,000	
251-3210-52110	INSURANCE BENEFITS	32,636	29,427	63,433	63,456	27,120	34,253	56,516	57,422	57,422	
251-3210-52120	FICA EXPENSES	10,313	11,810	12,995	13,371	9,142	13,509	15,471	15,471	15,471	

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
251-3210-52130	RETIREMENT	4,661	13,835	23,699	24,223	11,304	16,568	23,390	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	7,578	
251-3210-52160	UNEMPLOYMENT INSURANCE	6,214	1,018	1,189	1,223	917	1,052	201	201	201	
251-3210-52170	PAID LEAVE OREGON	530	618	679	699	478	707	804	803	803	
	TOTAL PERSONAL SERVICES	197,434	218,229	279,529	285,619	174,419	250,837	305,641	306,546	306,546	-
	Total Full Time Equivalent (FTE)	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	
	MATERIAL & SERVICES										
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	600	
251-3210-60400	EMPLOYMENT SERVICES	-	-	-	-	-	-	25,000	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	1,500	
251-3210-61110	UTILITIES - GAS HEATING	1,239	1,364	1,200	1,200	639	1,400	1,500	1,500	1,500	
251-3210-61190	UTILITIES - OTHER	180	396	200	200	183	366	400	400	400	
251-3210-61200	BUILDING & GROUNDS EXPENSES	17,718	4,215	10,000	10,000	5,440	9,694	10,000	10,000	10,000	
251-3210-61300	PERMITS/LICENSES EXPENSES	407	513	200	200	30	500	500	500	500	
251-3210-62100	CLEANING EXPENSES	5,185	3,891	5,400	5,400	1,484	3,891	4,000	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	25,000	
251-3210-63200	EQUIPMENT EXPENSES	44,013	31,425	35,000	35,000	24,438	37,004	40,000	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	140,000	
251-3210-64200	RENTAL EXPENSES	675	538	1,000	1,000	31	600	1,000	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	19,059	
251-3210-65200	COMMUNICATIONS EXPENSES	5,295	6,116	8,000	8,000	3,708	6,166	6,200	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	2,700	
251-3210-65550	MEMBERSHIPS, DUES & FEES	145	145	300	300	-	145	300	300	300	
251-3210-65600	TRAINING	1,436	970	4,000	4,000	-	2,100	4,000	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	65,000	
251-3210-66300	TRAFFIC SAFETY & SIGNAGE	58,696	51,129	60,000	60,000	31,013	55,000	60,000	60,000	60,000	
251-3210-66500	CLOTHING & UNIFORMS	717	995	900	900	1,576	2,375	3,375	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	10,000	
251-3210-66800	FUEL	10,158	11,395	15,000	15,000	7,888	12,772	15,000	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	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	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	196,115	-
	TOTAL MATERIAL & SERVICES	714,397	549,595	651,680	651,680	306,242	611,646	748,596	728,408	728,408	-

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
	CAPITAL OUTLAY										
251-3210-73100	VEHICLES	-	-	60,000	108,333	6,002	6,002				
	F350 On-Call Truck (Carryover $60k)							90,000	-	-	
251-3210-73200	CAPITAL EQUIPMENT ACQUISITION	198,590	-	-	57,207	57,207	57,207				
	Small Jetter Vac Trailer							50,000	-	-	
	Midsize Excavator (Replace 2012 Excavator)							60,000	60,000	60,000	
251-3210-74900	LEASE CAPITAL EXPENSES	-	2,672	33,742	33,742	-	81,177	-	-	-	
	TOTAL CAPITAL OUTLAY	198,590	2,672	93,742	199,282	63,209	144,386	200,000	60,000	60,000	-
	DEBT SERVICE										
251-3210-84900	LEASE-PRINCIPAL	1,156	1,091	5,148	5,148	4,053	10,791	16,931	16,931	16,931	
251-3210-89900	LEASE-INTEREST	6	75	6	6	-	586	10,685	10,685	10,685	
	TOTAL DEBT SERVICE	1,162	1,166	5,154	5,154	4,053	11,377	27,616	27,616	27,616	-
TOTAL STREET MAINTENANCE EXPENDITURES		1,111,583	771,662	1,030,105	1,141,735	547,923	1,018,246	1,281,853	1,122,570	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	-	-	-	-
	US 101 NW 25th to NW 36th Street Sidewalk Project (19009)							1,000,000	-	-	-
	Street Repair and Improvement Program (25-23010)							792,167	792,167	792,167	-
	Sidewalk and Bicycle Improvements (25-23011)							57,484	57,484	57,484	-
	W Olive Street Improvements from Nye Street to Coast Street (25-24004)							1,191,508	-	-	-
	NW 55th Street Improvement Project (25-24006)							1,609,363	400,000	400,000	-
	Elizabeth Street Sidewalk Improvements (25-26007)							250,000	-	-	-
	NE 1st Street and Pedestrian Improvements - US 101 to Fogarty (25-26XXX)							750,000	-	-	-
251-3210-90403	TRANSFER TO PROP CAP PROJECTS	50,000	5,450	40,000	40,000	30,000	40,000	-	-	-	-
	Public Works Shop Upgrade (21-25011)							7,500	7,500	7,500	-
	TOTAL TRANSFERS TO	670,565	790,952	900,000	905,675	675,000	900,000	5,658,022	1,257,151	1,257,151	-
TOTAL STREET MAINTENANCE EXPENDITURES & TRANSFERS		1,782,148	1,562,614	1,930,105	2,047,410	1,222,923	1,918,246	6,939,875	2,379,721	2,379,721	-
251-3210-98100	CONTINGENCY ACCOUNT	-	-	219,140	493,457	-	-	-	179,841	179,841	-
251-3210-99200	UNAPPROPRIATED ENDING FUND BAL	518,549	940,174	123,613	123,613	769,927	998,361	(4,245,605)	134,708	134,708	-
TOTAL STREET MAINTENANCE REQUIREMENTS		2,300,697	2,502,788	2,272,858	2,664,480	1,992,850	2,916,607	2,694,270	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.

LINE UNDERGROUNDING FUND - 252

	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
RESOURCES										
FRANCHISES	203,381	209,599	211,598	211,598	119,518	197,014	202,924	202,924	202,924	-
INVESTMENTS	45,775	57,569	42,111	42,111	38,509	56,206	50,585	50,585	50,585	-
TOTAL REVENUES	249,156	267,168	253,709	253,709	158,027	253,220	253,509	253,509	253,509	-
EXPENDITURES										
LINE UNDERGROUNDING	1,790	2,064	1,989	1,989	1,486	2,277	2,473	2,473	2,473	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,790	2,064	1,989	1,989	1,486	2,277	2,473	2,473	2,473	-
CONTINGENCY	-	-	1,665,516	1,678,281	-	-	1,928,539	1,928,539	1,928,539	-
TOTAL EXPENDITURES	1,790	2,064	1,667,505	1,680,270	1,486	2,277	1,931,012	1,931,012	1,931,012	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	247,366	265,104	(1,413,796)	(1,426,561)	156,541	250,943	(1,677,503)	(1,677,503)	(1,677,503)	-
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	1,677,503	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	1,161,457	1,426,560	-	-	1,583,102	1,677,503	-	-	-	-

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
LINE UNDERGROUNDING FUND - 252											
RESOURCES											
252-3510-41006	FRANCHISE TAX-CENTRAL LINCOLN	203,381	209,599	211,598	211,598	119,518	197,014	202,924	202,924	202,924	
	TOTAL FRANCHISE TAXES	203,381	209,599	211,598	211,598	119,518	197,014	202,924	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	50,585	
	TOTAL INVESTMENTS	45,775	57,569	42,111	42,111	38,509	56,206	50,585	50,585	50,585	-
TOTAL LINE UNDERGROUNDING FUND REVENUES		249,156	267,168	253,709	253,709	158,027	253,220	253,509	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	1,677,503	
TOTAL LINE UNDERGROUNDING FUND RESOURCES		1,163,247	1,428,624	1,667,505	1,680,270	1,584,588	1,679,780	1,931,012	1,931,012	1,931,012	-
EXPENDITURES											
	MATERIAL & SERVICES										
252-3510-60200	FINANCIAL PROFESSIONAL SERVICE	543	764	650	650	590	938	1,000	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	1,473	-
	TOTAL MATERIAL & SERVICES	1,790	2,064	1,989	1,989	1,486	2,277	2,473	2,473	2,473	-
TOTAL LINE UNDERGROUNDING FUND EXPENDITURES		1,790	2,064	1,989	1,989	1,486	2,277	2,473	2,473	2,473	-
252-3510-98100	CONTINGENCY ACCOUNT	-	-	1,665,516	1,678,281	-	-	1,928,539	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	-	-	-	-
TOTAL LINE UNDERGROUNDING FUND REQUIREMENTS		1,163,247	1,428,624	1,667,505	1,680,270	1,584,588	1,679,780	1,931,012	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.

SDC (System Development Charge) FUND - 253

	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
RESOURCES										
FEES, FINES & FORFEITURES	557,149	150,296	452,121	481,068	427,081	528,212	422,570	422,570	422,570	-
INVESTMENTS	146,163	164,590	161,336	161,336	100,131	148,937	134,044	134,044	134,044	-
TOTAL REVENUES	703,312	314,886	613,457	642,404	527,212	677,149	556,614	556,614	556,614	-
EXPENDITURES										
ADMINISTRATION	624	651	671	671	448	671	738	738	738	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	624	651	671	671	448	671	738	738	738	-
CONTINGENCY	-	-	4,446,838	4,339,301	-	-	4,579,920	4,579,920	4,579,920	-
	624	651	4,447,509	4,339,972	448	671	4,580,658	4,580,658	4,580,658	-
TRANSFERS:										
TRANSFERS IN	3,990	395	-	-	-	-	-	-	-	-
TRANSFERS OUT	(116,939)	(264,037)	-	-	-	-	(350,000)	(350,000)	(350,000)	-
NET TRANSFERS	(112,949)	(263,642)	-	-	-	-	(350,000)	(350,000)	(350,000)	-
EXCESS REVENUES OVER EXPENDITURES	589,739	50,593	(3,834,052)	(3,697,568)	526,764	676,478	(4,374,044)	(4,374,044)	(4,374,044)	-
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	4,374,044	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	3,646,973	3,697,566	-	-	4,224,333	4,374,044	-	-	-	-

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
SDC (System Development Charge) FUND - 253											
STREET - 3610											
RESOURCES											
253-3610-46408	SDC CHARGES	246,753	49,794	187,432	195,804	176,090	221,661	177,329	177,329	177,329	
	TOTAL FEES, FINES & FORFEITURES	246,753	49,794	187,432	195,804	176,090	221,661	177,329	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	57,700	
	TOTAL INVESTMENTS	58,016	69,926	54,639	54,639	42,571	64,111	57,700	57,700	57,700	-
TOTAL STREET REVENUES		304,769	119,720	242,071	250,443	218,661	285,772	235,029	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	1,899,793	
TOTAL STREETS RESOURCES		1,494,301	1,614,021	1,873,718	1,864,464	1,832,682	1,899,793	2,134,822	2,134,822	2,134,822	-
253-3610-90402	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-	-
	Elizabeth Street Sidewalk Improvements (25-26007)							250,000	250,000	250,000	-
	TOTAL TRANSFERS TO	-	-	-	-	-	-	250,000	250,000	250,000	-
TOTAL WATER TRANSFERS		-	-	-	-	-	-	250,000	250,000	250,000	-
253-3610-98100	CONTINGENCY ACCOUNT	-	-	1,873,718	1,864,464	-	-	1,884,822	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	-	-	-	-
TOTAL STREET REQUIREMENTS		1,494,301	1,614,021	1,873,718	1,864,464	1,832,682	1,899,793	2,134,822	2,134,822	2,134,822	-
WATER - 3620											
RESOURCES											
253-3620-46408	SDC CHARGES	35,553	18,530	40,559	44,718	34,149	39,835	31,868	31,868	31,868	
	TOTAL FEES, FINES & FORFEITURES	35,553	18,530	40,559	44,718	34,149	39,835	31,868	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	10,793	
	TOTAL INVESTMENTS	8,918	10,072	7,551	7,551	8,664	11,992	10,793	10,793	10,793	-
TOTAL WATER REVENUES		44,471	28,602	48,110	52,269	42,813	51,827	42,661	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	288,612	
TOTAL WATER RESOURCES		296,616	236,785	286,958	289,055	279,598	288,612	331,273	331,273	331,273	-
253-3620-90403	TRANSFER TO PROP CAP PROJECTS	88,433	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	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
TOTAL WATER TRANSFERS		88,433	-	-	-	-	-	-	-	-	-
253-3620-98100	CONTINGENCY ACCOUNT	-	-	286,958	296,388	-	-	331,273	331,273	331,273	-
253-3620-99200	UNAPPROPRIATED ENDING FUND BAL	208,183	236,785	-	-	279,598	288,612	-	-	-	-
TOTAL WATER REQUIREMENTS		296,616	236,785	286,958	296,388	279,598	288,612	331,273	331,273	331,273	-
WASTEWATER - 3630											
RESOURCES											
253-3630-46408	SDC CHARGES	65,858	32,958	71,505	78,838	60,476	70,474	56,379	56,379	56,379	
	TOTAL FEES, FINES & FORFEITURES	65,858	32,958	71,505	78,838	60,476	70,474	56,379	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	35,755	
	TOTAL INVESTMENTS	40,126	44,421	34,673	34,673	26,852	39,728	35,755	35,755	35,755	-
TOTAL WASTEWATER REVENUES		105,984	77,379	106,178	113,511	87,328	110,202	92,134	92,134	92,134	-
253-3630-49303	TRANSFER FROM DEBT SERV GOVT	3,990	395	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	3,990	395	-	-	-	-	-	-	-	-
TOTAL WASTEWATER REVENUES & TRANSFERS		109,974	77,774	106,178	113,511	87,328	110,202	92,134	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	1,135,530	
TOTAL WASTEWATER RESOURCES		951,060	1,025,328	1,132,068	1,138,839	1,112,656	1,135,530	1,227,664	1,227,664	1,227,664	-
253-3630-90303	TRANSFER TO DEBT SERVICE-GEN	3,506	-	-	-	-	-	-	-	-	-
253-3630-90403	TRANSFER TO PROP CAP PROJECTS	-	-	-	-	-	-	-	-	-	-
	Nye Beach Pump Station Capacity Upgrade (26-25017)						-	100,000	100,000	100,000	-
	TOTAL TRANSFERS TO	3,506	-	-	-	-	-	100,000	100,000	100,000	-
TOTAL WASTEWATER TRANSFERS		3,506	-	-	-	-	-	100,000	100,000	100,000	-
253-3630-98100	CONTINGENCY ACCOUNT	-	-	1,132,068	1,131,506	-	-	1,127,664	1,127,664	1,127,664	-
253-3630-99200	UNAPPROPRIATED ENDING FUND BAL	947,554	1,025,328	-	-	1,112,656	1,135,530	-	-	-	-
TOTAL WASTEWATER REQUIREMENTS		951,060	1,025,328	1,132,068	1,131,506	1,112,656	1,135,530	1,227,664	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
PARKS - 3640											
RESOURCES											
253-3640-46408	SDC CHARGES	43,494	16,186	59,957	63,459	56,893	72,118	57,695	57,695	57,695	
	TOTAL FEES, FINES & FORFEITURES	43,494	16,186	59,957	63,459	56,893	72,118	57,695	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	3,612	
	TOTAL INVESTMENTS	5,588	5,345	34,673	34,673	2,827	4,013	3,612	3,612	3,612	-
TOTAL PARKS REVENUES		49,082	21,531	94,630	98,132	59,720	76,131	61,307	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	175,312	
TOTAL PARKS RESOURCES		160,150	156,681	244,657	197,314	158,901	175,312	236,619	236,619	236,619	-
253-3640-90711	TRANSFER TO CITY FACILITIES	25,000	57,500	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	25,000	57,500	-	-	-	-	-	-	-	-
TOTAL PARKS TRANSFERS		25,000	57,500	-	-	-	-	-	-	-	-
253-3640-98100	CONTINGENCY ACCOUNT	-	-	244,657	197,314	-	-	236,619	236,619	236,619	-
253-3640-99200	UNAPPROPRIATED ENDING FUND BAL	135,150	99,181	-	-	158,901	175,312	-	-	-	-
TOTAL PARKS REQUIREMENTS		160,150	156,681	244,657	197,314	158,901	175,312	236,619	236,619	236,619	-
STORMWATER - 3650											
RESOURCES											
253-3650-46408	SDC CHARGES	147,193	26,546	74,528	80,109	81,621	102,045	81,636	81,636	81,636	
	TOTAL FEES, FINES & FORFEITURES	147,193	26,546	74,528	80,109	81,621	102,045	81,636	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	25,910	
	TOTAL INVESTMENTS	29,958	32,307	27,311	27,311	18,978	28,789	25,910	25,910	25,910	-
TOTAL STORMWATER REVENUES		177,151	58,853	101,839	107,420	100,599	130,834	107,546	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	846,548	
TOTAL STORMWATER RESOURCES		778,398	837,251	877,604	823,134	816,313	846,548	954,094	954,094	954,094	-
253-3650-90403	TRANSFER TO PROP CAP PROJECTS	-	121,537	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	121,537	-	-	-	-	-	-	-	-
TOTAL STORMWATER TRANSFERS		-	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	954,094	-
253-3650-99200	UNAPPROPRIATED ENDING FUND BAL	778,398	715,714	-	-	816,313	846,548	-	-	-	-
TOTAL STORMWATER REQUIREMENTS		778,398	837,251	877,604	823,134	816,313	846,548	954,094	954,094	954,094	-
ADMINISTRATION - 3660											
RESOURCES											
253-3660-46408	SDC ADMINISTRATIVE FEES	18,298	6,282	18,140	18,140	17,852	22,079	17,663	17,663	17,663	
	TOTAL FEES, FINES & FORFEITURES	18,298	6,282	18,140	18,140	17,852	22,079	17,663	17,663	17,663	-
253-3660-47001	INTEREST ON INVESTMENTS	3,557	2,519	2,489	2,489	239	304	274	274	274	
	TOTAL INVESTMENTS	3,557	2,519	2,489	2,489	239	304	274	274	274	-
TOTAL ADMINISTRATION REVENUES		21,855	8,801	20,629	20,629	18,091	22,383	17,937	17,937	17,937	-
253-3660-49901	BEGINNING FUND BALANCE	62,156	83,387	11,875	6,537	6,540	6,537	28,249	28,249	28,249	
TOTAL ADMINISTRATION RESOURCES		84,011	92,188	32,504	27,166	24,631	28,920	46,186	46,186	46,186	-
EXPENDITURES											
	MATERIAL & SERVICES										
253-3660-69101	SERV PROVIDED BY GENERAL FUND	624	651	671	671	448	671	738	738	738	-
	TOTAL MATERIAL & SERVICES	624	651	671	671	448	671	738	738	738	-
TOTAL ADMINISTRATION EXPENDITURES		624	651	671	671	448	671	738	738	738	-
253-3660-90402	TRANSFER TO CAPITAL PROJECTS	-	85,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	85,000	-	-	-	-	-	-	-	-
TOTAL WATER EXPENDITURES & TRANSFERS		624	85,651	671	671	448	671	738	738	738	-
253-3660-98100	CONTINGENCY ACCOUNT	-	-	31,833	26,495	-	-	45,448	45,448	45,448	-
253-3660-99200	UNAPPROPRIATED ENDING FUND BAL	83,387	6,537	-	-	24,183	28,249	-	-	-	-
TOTAL ADMINISTRATION REQUIREMENTS		84,011	92,188	32,504	27,166	24,631	28,920	46,186	46,186	46,186	-

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.

AGATE BEACH CLOSURE FUND - 254

	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
RESOURCES										
LOAN AND LEASE REVENUE	27,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-
TOTAL REVENUES	27,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-
EXPENDITURES										
AGATE BEACH CLOSURE	50,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	56,238	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	50,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	56,238	-
CONTINGENCY	-	-	723,111	723,686	-	-	752,667	752,667	752,667	-
TOTAL EXPENDITURES	50,179	52,145	788,297	788,872	24,121	52,467	808,905	808,905	808,905	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND	(225,000)	-	-	-	-	-	-	-	-	-
NET TRANSFERS	(225,000)	-	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	(247,679)	20,355	(715,797)	(716,372)	48,379	20,033	(736,405)	(736,405)	(736,405)	-
BEGINNING FUND BALANCE	943,696	696,017	715,797	716,372	716,372	716,372	736,405	736,405	736,405	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	696,017	716,372	-	-	764,751	736,405	-	-	-	-

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
AGATE BEACH CLOSURE FUND - 254											
RESOURCES											
254-4610-48515	INTERFUND LOAN REPAY-PRINC	-	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-
254-4610-49810	INTERFUND LOAN REPAY-PRINC	27,500	-	-	-	-	-	-	-	-	-
	TOTAL LOAN & LEASE REVENUES	27,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	-
TOTAL AGATE BEACH CLOSURE FUND REVENUES		27,500	72,500	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	736,405	
TOTAL AGATE BEACH CLOSURE FUND RESOURCES		971,196	768,517	788,297	788,872	788,872	788,872	808,905	808,905	808,905	-
EXPENDITURES											
	MATERIAL & SERVICES										
254-4610-60200	FINANCIAL PROFESSIONAL SERVICE	412	450	515	515	308	444	500	500	500	
254-4610-65900	OTHER OPERATING EXPENSES	49,143	51,044	64,000	64,000	23,365	51,352	55,000	55,000	55,000	
254-4610-69101	SERV PROVIDED BY GENERAL FUND	624	651	671	671	448	671	738	738	738	-
	TOTAL MATERIAL & SERVICES	50,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	56,238	-
TOTAL AGATE BEACH CLOSURE FUND EXPENDITURES		50,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	56,238	-
254-4610-91800	INTERFUND LOAN TO OTHER FUND	225,000	-	-	-	-	-	-	-	-	-
	TOTAL INTERFUND LOANS	225,000	-	-	-	-	-	-	-	-	-
TOTAL AGATE BEACH CLOSURE FUND EXP. & INTERFUND LOANS		275,179	52,145	65,186	65,186	24,121	52,467	56,238	56,238	56,238	-
254-4610-98100	CONTINGENCY ACCOUNT	-	-	723,111	723,686	-	-	752,667	752,667	752,667	-
254-4610-99200	UNAPPROPRIATED ENDING FUND BAL	696,017	716,372	-	-	764,751	736,405	-	-	-	-
TOTAL AGATE BEACH CLOSURE FUND REQUIREMENTS		971,196	768,517	788,297	788,872	788,872	788,872	808,905	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.

DEBT SERVICE-WATER FUND - 301

	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
RESOURCES										
INVESTMENTS	404	252	276	276	109	208	187	187	187	-
TOTAL REVENUES	404	252	276	276	109	208	187	187	187	-
EXPENDITURES										
GENERAL DEBT	69,622	69,529	69,228	69,228	51,171	68,228	69,266	69,266	69,266	-
REVENUE BONDS DEBT	807,284	862,911	926,214	926,214	407,601	923,214	990,872	990,872	990,872	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	876,906	932,440	995,442	995,442	458,772	991,442	1,060,138	1,060,138	1,060,138	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	876,906	932,440	995,442	995,442	458,772	991,442	1,060,138	1,060,138	1,060,138	-
TRANSFERS:										
TRANSFERS IN	880,874	931,651	990,768	990,768	452,779	990,768	1,056,100	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	1,056,100	-
EXCESS REVENUES OVER EXPENDITURES	4,372	(537)	(4,398)	(4,398)	(5,884)	(466)	(3,851)	(3,851)	(3,851)	-
BEGINNING FUND BALANCE	6,595	10,967	10,398	10,429	10,429	10,430	9,964	9,964	9,964	-
RESERVE FOR FUTURE EXPENDITURES	-	-	6,000	6,031	-	-	6,113	6,113	6,113	-
UNAPPROPRIATED ENDING FUND BLANCE	10,967	10,430	-	-	4,545	9,964	-	-	-	-

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
DEBT SERVICE-WATER FUND- 301											
GENERAL DEBT- 2220											
RESOURCES											
301-2220-47001	INTEREST ON INVESTMENTS	69	188	-	-	84	170	153	153	153	
	TOTAL INVESTMENTS	69	188	-	-	84	170	153	153	153	-
TOTAL GENERAL DEBT REVENUES		69	188	-	-	84	170	153	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	67,800	-
	TOTAL TRANSFERS FROM	70,557	69,565	68,157	68,157	45,440	68,157	67,800	67,800	67,800	-
TOTAL GENERAL DEBT REVENUES & TRANSFERS		70,626	69,753	68,157	68,157	45,524	68,327	67,953	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	3,358	
TOTAL GENERAL DEBT RESOURCES		72,657	72,788	71,228	71,415	48,782	71,586	71,311	71,311	71,311	-
EXPENDITURES											
	DEBT SERVICE										
301-2220-80100	LOAN FEES	-	-	1,000	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	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	25,928	
	TOTAL DEBT SERVICE	69,622	69,529	69,228	69,228	51,171	68,228	69,266	69,266	69,266	-
TOTAL GENERAL DEBT EXPENDITURES		69,622	69,529	69,228	69,228	51,171	68,228	69,266	69,266	69,266	-
301-2220-99100	LOAN RESERVE	-	-	2,000	2,187	-	-	2,045	2,045	2,045	-
301-2220-99200	UNAPPROPRIATED ENDING FUND BAL	3,035	3,259	-	-	(2,389)	3,358	-	-	-	-
TOTAL GENERAL DEBT REQUIREMENTS		72,657	72,788	71,228	71,415	48,782	71,586	71,311	71,311	71,311	-
REVENUE BONDS DEBT- 2410											
RESOURCES											
301-2410-47001	INTEREST ON INVESTMENTS	335	64	276	276	25	38	34	34	34	
	TOTAL INVESTMENTS	335	64	276	276	25	38	34	34	34	-
TOTAL REVENUE BONDS DEBT REVENUES		335	64	276	276	25	38	34	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	988,300	-
	TOTAL TRANSFERS FROM	810,317	862,086	922,611	922,611	407,339	922,611	988,300	988,300	988,300	-
TOTAL REVENUE BONDS DEBT REVENUES & TRANSFERS		810,652	862,150	922,887	922,887	407,364	922,649	988,334	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	6,606	
TOTAL REVENUE BONDS DEBT RESOURCES		815,216	870,082	930,214	930,058	414,535	929,820	994,940	994,940	994,940	-
EXPENDITURES											
	DEBT SERVICE										
301-2410-80100	LOAN FEES	-	-	3,000	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	236,626	
301-2410-81280	2019 REVENUE BOND-PRINCIPAL	220,000	225,000	231,000	231,000	-	231,000	237,000	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	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	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	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	92,086	
	TOTAL DEBT SERVICE	807,284	862,911	926,214	926,214	407,601	923,214	990,872	990,872	990,872	-
TOTAL REVENUE BONDS DEBT EXPENDITURES		807,284	862,911	926,214	926,214	407,601	923,214	990,872	990,872	990,872	-
301-2410-99100	LOAN RESERVE	-	-	4,000	3,844	-	-	4,068	4,068	4,068	-
301-2410-99200	UNAPPROPRIATED ENDING FUND BAL	7,932	7,171	-	-	6,934	6,606	-	-	-	-
TOTAL REVENUE BONDS DEBT REQUIREMENTS		815,216	870,082	930,214	930,058	414,535	929,820	994,940	994,940	994,940	-

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.

DEBT SERVICE-WASTEWATER FUND - 302

	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
RESOURCES										
INVESTMENTS	28,995	20,159	20,736	20,736	14,242	20,147	18,132	18,132	18,132	-
TOTAL REVENUES	28,995	20,159	20,736	20,736	14,242	20,147	18,132	18,132	18,132	-
EXPENDITURES										
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	1,211,977	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,500,743	1,216,765	1,215,915	1,215,915	1,212,915	1,212,915	1,211,977	1,211,977	1,211,977	-
CONTINGENCY										
TOTAL EXPENDITURES	1,500,743	1,216,765	1,215,915	1,215,915	1,212,915	1,212,915	1,211,977	1,211,977	1,211,977	-
TRANSFERS:										
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	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	1,194,400	-
EXCESS REVENUES OVER EXPENDITURES	(871,941)	22,979	4,323	4,323	829	6,734	555	555	555	-
BEGINNING FUND BALANCE	1,403,975	532,034	557,894	555,014	555,013	555,013	561,747	561,747	561,747	-
RESERVE FOR FUTURE EXPENDITURES	-	-	562,217	559,337	-	-	562,302	562,302	562,302	-
UNAPPROPRIATED ENDING FUND BLANCE	532,034	555,013	-	-	555,842	561,747	-	-	-	-

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
DEBT SERVICE-WASTEWATER FUND - 302											
GENERAL DEBT - 2210											
RESOURCES											
302-2210-47001	INTEREST ON INVESTMENTS	8	-	-	-	-	-	-	-	-	
	TOTAL INVESTMENTS	8	-	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REVENUES		8	-	-	-	-	-	-	-	-	-
302-2210-49901	BEGINNING FUND BALANCE	11,616	180	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT RESOURCES		11,624	180	-	-	-	-	-	-	-	-
EXPENDITURES											
302-2210-90602	TRANSFER TO WASTEWATER FUND	11,444	180	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	11,444	180	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT EXPENDITURES & TRANSFERS		11,444	180	-	-	-	-	-	-	-	-
302-2210-99200	UNAPPROPRIATED ENDING FUND BAL	180	-	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REQUIREMENTS		11,624	180	-	-	-	-	-	-	-	-
DEQ DEBT - 2230											
RESOURCES											
302-2230-47001	INTEREST ON INVESTMENTS	28,987	20,159	20,736	20,736	14,242	20,147	18,132	18,132	18,132	
	TOTAL INVESTMENTS	28,987	20,159	20,736	20,736	14,242	20,147	18,132	18,132	18,132	-
TOTAL DEQ DEBT REVENUES		28,987	20,159	20,736	20,736	14,242	20,147	18,132	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	1,194,400	-
	TOTAL TRANSFERS FROM	611,251	1,219,765	1,199,502	1,199,502	1,199,502	1,199,502	1,194,400	1,194,400	1,194,400	-
TOTAL DEQ DEBT REVENUES & TRANSFERS		640,238	1,239,924	1,220,238	1,220,238	1,213,744	1,219,649	1,212,532	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	561,747	
TOTAL DEQ DEBT RESOURCES		2,032,597	1,771,778	1,778,132	1,775,252	1,768,757	1,774,662	1,774,279	1,774,279	1,774,279	-
EXPENDITURES											
	DEBT SERVICE										
302-2230-80100	LOAN FEES	-	-	3,000	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	309,826	
302-2230-81300	CWSRF R68933 - PRINCIPAL	415,756	426,131	436,765	436,765	436,765	436,765	447,663	447,663	447,663	

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
302-2230-81310	CWSRF R68934 - PRINCIPAL	18,870	38,024	38,405	38,405	38,405	38,405	38,790	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	157,303	
302-2230-85300	CWSRF R68933 - INTEREST	283,242	270,762	257,971	257,971	257,971	257,971	244,862	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	10,533	
	TOTAL 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	1,211,977	-
TOTAL DEQ DEBT EXPENDITURES		1,500,743	1,216,765	1,215,915	1,215,915	1,212,915	1,212,915	1,211,977	1,211,977	1,211,977	-
302-2230-99100	LOAN RESERVE	-	-	562,217	559,337	-	-	562,302	562,302	562,302	-
302-2230-99200	UNAPPROPRIATED ENDING FUND BAL	531,854	555,013	-	-	555,842	561,747	-	-	-	-
TOTAL DEQ DEBT REQUIREMENTS		2,032,597	1,771,778	1,778,132	1,775,252	1,768,757	1,774,662	1,774,279	1,774,279	1,774,279	-

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.

DEBT SERVICE-GOVERNMENTAL FUND - 303

	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
RESOURCES										
INVESTMENTS	1,127	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,127	-	-	-	-	-	-	-	-	-
EXPENDITURES										
GENERAL DEBT	54,141	-	-	17,025	-	-	-	-	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	54,141	-	-	17,025	-	-	-	-	-	-
CONTINGENCY										
TOTAL EXPENDITURES	54,141	-	-	17,025	-	-	-	-	-	-
TRANSFERS:										
TRANSFERS IN	56,725	-	-	17,025	-	-	-	-	-	-
TRANSFERS OUT	(31,444)	(3,110)	-	-	-	-	-	-	-	-
NET TRANSFERS	25,281	(3,110)	-	17,025	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	(27,733)	(3,110)	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	30,843	3,110	-	-	-	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	3,110	-	-	-	-	-	-	-	-	-

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
DEBT SERVICE-GOVERNMENTAL FUND - 303											
GENERAL DEBT - 2230											
RESOURCES											
303-2230-47001	INTEREST ON INVESTMENTS	1,127	-	-	-	-	-	-	-	-	
	TOTAL INVESTMENTS	1,127	-	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REVENUES		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	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	56,725	-	-	17,025	-	-	-	-	-	-
TOTAL GENERAL DEBT REVENUES & TRANSFERS		57,852	-	-	17,025	-	-	-	-	-	-
303-2230-49901	BEGINNING FUND BALANCE	30,843	3,110	-	-	-	-	-	-	-	
TOTAL GENERAL DEBT RESOURCES		88,695	3,110	-	17,025	-	-	-	-	-	-
EXPENDITURES											
	DEBT SERVICE										
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	-	-	-	-	-	
	TOTAL DEBT SERVICE	54,141	-	-	17,025	-	-	-	-	-	-
TOTAL GENERAL DEBT EXPENDITURES		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	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	31,444	3,110	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT EXPENDITURES & TRANSFERS		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	-	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT REQUIREMENTS		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.

DEBT SERVICE-STORMWATER FUND - 305

	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
RESOURCES										
INVESTMENTS	5,456	5,647	4,528	4,528	3,223	5,042	4,538	4,538	4,538	-
TOTAL REVENUES	5,456	5,647	4,528	4,528	3,223	5,042	4,538	4,538	4,538	-
EXPENDITURES										
2018 STORMWATER DEBT	380,041	379,278	381,250	381,250	15,844	379,969	380,810	380,810	380,810	-
DEQ DEBT	251,278	250,285	250,282	250,282	249,282	249,282	249,269	249,269	249,269	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	631,319	629,563	631,532	631,532	265,126	629,251	630,079	630,079	630,079	-
CONTINGENCY										
TOTAL EXPENDITURES	631,319	629,563	631,532	631,532	265,126	629,251	630,079	630,079	630,079	-
TRANSFERS:										
TRANSFERS IN	628,461	626,009	623,960	623,960	259,117	623,960	618,000	618,000	618,000	-
TRANSFERS OUT										
NET TRANSFERS	628,461	626,009	623,960	623,960	259,117	623,960	618,000	618,000	618,000	-
EXCESS REVENUES OVER EXPENDITURES	2,598	2,093	(3,044)	(3,044)	(2,786)	(249)	(7,541)	(7,541)	(7,541)	-
BEGINNING FUND BALANCE	122,161	124,759	125,154	126,852	126,852	126,852	126,603	126,603	126,603	-
RESERVE FOR FUTURE EXPENDITURES	-	-	122,110	123,808	-	-	119,062	119,062	119,062	-
UNAPPROPRIATED ENDING FUND BLANCE	124,759	126,852	-	-	124,066	126,603	-	-	-	-

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
DEBT SERVICE-STORMWATER FUND - 305											
2018 STORMWATER DEBT - 2240											
RESOURCES											
305-2240-47001	INTEREST ON INVESTMENTS	44	144	113	113	89	133	120	120	120	
	TOTAL INVESTMENTS	44	144	113	113	89	133	120	120	120	-
TOTAL 2018 STORMWATER DEBT REVENUES		44	144	113	113	89	133	120	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	379,000	-
	TOTAL TRANSFERS FROM	381,000	379,316	381,000	381,000	16,157	381,000	379,000	379,000	379,000	-
TOTAL 2018 STORMWATER DEBT REVENUES & TRANSFERS		381,044	379,460	381,113	381,113	16,246	381,133	379,120	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	4,419	
TOTAL 2018 STORMWATER DEBT RESOURCES		383,114	382,533	383,267	384,368	19,501	384,388	383,539	383,539	383,539	-
EXPENDITURES											
	DEBT SERVICE										
305-2240-80100	LOAN FEES	-	-	1,000	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	358,000	
305-2240-85260	2018 STORMWATER- INTEREST	52,041	42,278	32,250	32,250	15,844	31,969	21,810	21,810	21,810	
	TOTAL DEBT SERVICE	380,041	379,278	381,250	381,250	15,844	379,969	380,810	380,810	380,810	-
TOTAL 2018 STORMWATER DEBT EXPENDITURES		380,041	379,278	381,250	381,250	15,844	379,969	380,810	380,810	380,810	-
305-2240-99100	LOAN RESERVE	-	-	2,017	3,118	-	-	2,729	2,729	2,729	-
305-2240-99200	UNAPPROPRIATED ENDING FUND BAL	3,073	3,255	-	-	3,657	4,419	-	-	-	-
TOTAL 2018 STORMWATER DEBT REQUIREMENTS		383,114	382,533	383,267	384,368	19,501	384,388	383,539	383,539	383,539	-
DEQ DEBT - 2250											
RESOURCES											
305-2250-47001	INTEREST ON INVESTMENTS	5,412	5,503	4,415	4,415	3,134	4,909	4,418	4,418	4,418	
	TOTAL INVESTMENTS	5,412	5,503	4,415	4,415	3,134	4,909	4,418	4,418	4,418	-
TOTAL DEQ DEBT REVENUES		5,412	5,503	4,415	4,415	3,134	4,909	4,418	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	239,000	-
	TOTAL TRANSFERS FROM	247,461	246,693	242,960	242,960	242,960	242,960	239,000	239,000	239,000	-
TOTAL DEQ DEBT REVENUES & TRANSFERS		252,873	252,196	247,375	247,375	246,094	247,869	243,418	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	122,184	
TOTAL DEQ DEBT RESOURCES		372,964	373,882	370,375	370,972	369,691	371,466	365,602	365,602	365,602	-
EXPENDITURES											
	DEBT SERVICE										
305-2250-80100	LOAN FEES	-	-	1,000	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	204,640	
305-2250-85290	CWSRF R68935 - INTEREST	52,671	49,687	46,673	46,673	46,673	46,673	43,629	43,629	43,629	
	TOTAL DEBT SERVICE	251,278	250,285	250,282	250,282	249,282	249,282	249,269	249,269	249,269	-
TOTAL DEQ EXPENDITURES		251,278	250,285	250,282	250,282	249,282	249,282	249,269	249,269	249,269	-
305-2250-99100	LOAN RESERVE	-	-	120,093	120,690	-	-	116,333	116,333	116,333	-
305-2250-99200	UNAPPROPRIATED ENDING FUND BAL	121,686	123,597	-	-	120,409	122,184	-	-	-	-
TOTAL DEQ REQUIREMENTS		372,964	373,882	370,375	370,972	369,691	371,466	365,602	365,602	365,602	-

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.

GO DEBT SERVICE-PROPRIETARY FUND - 351

	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
RESOURCES										
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	2,370,001	-
INVESTMENTS	59,845	62,075	43,088	43,088	33,991	36,311	32,680	32,680	32,680	-
TOTAL REVENUES	2,419,191	2,352,694	2,264,588	2,264,588	2,126,400	2,291,296	2,402,681	2,402,681	2,402,681	-
EXPENDITURES										
WATER GO DEBT	2,265,000	2,335,000	2,406,000	2,406,000	-	2,405,000	2,476,001	2,476,001	2,476,001	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	2,265,000	2,335,000	2,406,000	2,406,000	-	2,405,000	2,476,001	2,476,001	2,476,001	-
CONTINGENCY										
TOTAL EXPENDITURES	2,265,000	2,335,000	2,406,000	2,406,000	-	2,405,000	2,476,001	2,476,001	2,476,001	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	154,191	17,694	(141,412)	(141,412)	2,126,400	(113,704)	(73,320)	(73,320)	(73,320)	-
BEGINNING FUND BALANCE	200,451	354,642	347,835	372,336	372,336	372,336	258,632	258,632	258,632	-
RESERVE FOR FUTURE EXPENDITURES	-	-	206,423	230,924	-	-	185,312	185,312	185,312	-
UNAPPROPRIATED ENDING FUND BLANCE	354,642	372,336	-	-	2,498,736	258,632	-	-	-	-

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
GO DEBT SERVICE-PROPRIETARY FUND - 351											
WATER GO DEBT - 2130											
RESOURCES											
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	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	45,000	
	TOTAL 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	2,370,001	-
351-2130-47001	INTEREST ON INVESTMENTS	59,845	62,075	43,088	43,088	33,991	36,311	32,680	32,680	32,680	
	TOTAL INVESTMENTS	59,845	62,075	43,088	43,088	33,991	36,311	32,680	32,680	32,680	-
TOTAL WATER GO DEBT REVENUES		2,419,191	2,352,694	2,264,588	2,264,588	2,126,400	2,291,296	2,402,681	2,402,681	2,402,681	-
351-2130-49901	BEGINNING FUND BALANCE	200,451	354,642	347,835	372,336	372,336	372,336	258,632	258,632	258,632	
TOTAL WATER GO DEBT RESOURCES		2,619,642	2,707,336	2,612,423	2,636,924	2,498,736	2,663,632	2,661,313	2,661,313	2,661,313	-
EXPENDITURES											
	DEBT SERVICE										
351-2130-80100	LOAN FEES	-	-	1,000	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	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	1,559,498	
	TOTAL DEBT SERVICE	2,265,000	2,335,000	2,406,000	2,406,000	-	2,405,000	2,476,001	2,476,001	2,476,001	-
TOTAL WATER GO DEBT EXPENDITURES		2,265,000	2,335,000	2,406,000	2,406,000	-	2,405,000	2,476,001	2,476,001	2,476,001	-
351-2130-99100	LOAN RESERVE	-	-	206,423	230,924	-	-	185,312	185,312	185,312	-
351-2130-99200	UNAPPROPRIATED ENDING FUND BAL	354,642	372,336	-	-	2,498,736	258,632	-	-	-	-
TOTAL WATER GO DEBT REQUIREMENTS		2,619,642	2,707,336	2,612,423	2,636,924	2,498,736	2,663,632	2,661,313	2,661,313	2,661,313	-

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.

GO DEBT SERVICE-GOVERNMENTAL FUND - 352

	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
RESOURCES										
PROPERTY TAXES	642,948	618,968	597,419	597,419	563,419	607,862	631,888	631,888	631,888	-
INVESTMENTS	15,884	16,719	11,436	11,436	9,309	12,797	11,517	11,517	11,517	-
TOTAL REVENUES	658,832	635,687	608,855	608,855	572,728	620,659	643,405	643,405	643,405	-
EXPENDITURES										
SWIMMING POOL GO DEBT	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	663,888	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	663,888	-
CONTINGENCY	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	663,888	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS	-	-	-	-	-	-	-	-	-	-
EXCESS REVENUES OVER EXPENDITURES	42,163	5,219	(39,564)	(39,564)	481,519	(26,760)	(20,483)	(20,483)	(20,483)	-
BEGINNING FUND BALANCE	99,077	141,239	139,386	146,458	146,458	146,458	119,698	119,698	119,698	-
RESERVE FOR FUTURE EXPENDITURES	-	-	99,822	106,894	-	-	99,215	99,215	99,215	-
UNAPPROPRIATED ENDING FUND BLANCE	141,240	146,458	-	-	627,977	119,698	-	-	-	-

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
GO DEBT SERVICE-GOVERMENTAL FUND - 352											
SWIMMING POOL GO DEBT - 2140											
RESOURCES											
352-2140-40001	CURRENT PROPERTY TAXES	629,661	605,657	584,419	584,419	555,671	594,506	618,888	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	13,000	
	TOTAL PROPERTY TAXES	642,948	618,968	597,419	597,419	563,419	607,862	631,888	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	11,517	
	TOTAL INVESTMENTS	15,884	16,719	11,436	11,436	9,309	12,797	11,517	11,517	11,517	-
TOTAL SWIMMING POOL GO DEBT REVENUES		658,832	635,687	608,855	608,855	572,728	620,659	643,405	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	119,698	
TOTAL SWIMMING POOL GO DEBT RESOURCES		757,909	776,926	748,241	755,313	719,186	767,117	763,103	763,103	763,103	-
EXPENDITURES											
	DEBT SERVICE										
352-2140-80100	LOAN FEES	-	-	1,000	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	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	167,888	
	TOTAL DEBT SERVICE	616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	663,888	-
TOTAL SWIMMING POOL GO DEBT EXPENDITURES		616,669	630,468	648,419	648,419	91,209	647,419	663,888	663,888	663,888	-
352-2140-99100	LOAN RESERVE	-	-	99,822	106,894	-	-	99,215	99,215	99,215	-
352-2140-99200	UNAPPROPRIATED ENDING FUND BAL	141,240	146,458	-	-	627,977	119,698	-	-	-	-
TOTAL SWIMMING POOL GO DEBT REQUIREMENTS		757,909	776,926	748,241	755,313	719,186	767,117	763,103	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.

CAPITAL PROJECTS-GOVERNMENTAL FUND- 402

	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
RESOURCES										
FEDERAL SOURCES	978,391	4,776	1,627,613	1,627,613	288,498	295,595	1,635,990	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	1,373,793	-
MISCELLANEOUS SOURCES	-	77,823	-	-	-	-	-	-	-	-
INVESTMENTS	307,779	534,427	347,674	347,674	516,698	753,051	677,746	677,746	677,746	-
TOTAL REVENUES	1,346,170	646,183	3,757,705	3,757,705	805,196	1,057,271	3,687,529	3,687,529	3,687,529	-
EXPENDITURES										
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	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	2,790,203	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	2,706,152	1,856,445	20,279,952	22,327,167	1,687,583	9,773,644	18,601,003	15,355,595	15,355,595	-
CONTINGENCY										
TOTAL EXPENDITURES	2,706,152	1,856,445	20,279,952	22,327,167	1,687,583	9,773,644	18,601,003	15,355,595	15,355,595	-
TRANSFERS:										
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	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	3,098,369	-
EXCESS REVENUES OVER EXPENDITURES	1,504,770	6,295,137	(12,635,284)	(13,804,982)	2,910,353	(5,235,285)	(7,714,234)	(8,569,697)	(8,569,697)	-
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	8,569,697	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	7,509,846	13,804,982	-	-	16,715,334	8,569,697	626,746	-	-	-

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
CAPITAL PROJECTS-GOVERNMENTAL FUND - 402											
GENERAL - 6110											
RESOURCES											
402-6110-43002	ODOT/DLCD COMPETITIVE GRANT	-	29,157	1,709,752	1,709,752	-	-				
	Moore/Harney/US 20 Intersection and Street Improvements (25-22034)							1,309,752	1,309,752	1,309,752	-
402-6110-43005	STATE GRANTS	60,000	-	-	-	-	-	-	-	-	
	TOTAL STATE SOURCES	60,000	29,157	1,709,752	1,709,752	-	-	1,309,752	1,309,752	1,309,752	-
402-6110-48001	MISC. SALES & SERVICES	-	77,823	-	-	-	-	-	-	-	
	TOTAL MISCELANEOUS SOURCES	-	77,823	-	-	-	-	-	-	-	-
402-6110-47001	INTEREST ON INVESTMENTS	258,900	428,859	284,481	284,481	449,117	649,117	584,205			
	Street Repair and Improvement Program (25-23010)								584,205	584,205	
	TOTAL INVESTMENTS	258,900	428,859	284,481	284,481	449,117	649,117	584,205	584,205	584,205	-
TOTAL GENERAL REVENUES		318,900	535,839	1,994,233	1,994,233	449,117	649,117	1,893,957	1,893,957	1,893,957	-
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	620,565	785,502	860,000	860,000	645,000	860,000	-	-	-	-
	US 101 NW 25th to NW 36th Street Sidewalk Project (19009)							1,000,000	-	-	-
	Street Repair and Improvement Program (25-23010)							792,167	792,167	792,167	-
	Sidewalk and Bicycle Improvements (25-23011)							57,484	57,484	57,484	-
	W Olive Street Improvements from Nye Street to Coast Street (25-24004)							1,191,508	-	-	-
	NW 55th Street Improvement Project (25-24006)							1,609,363	400,000	400,000	-
	Elizabeth Street Sidewalk Improvements (25-26007)							250,000	-	-	-
	NE 1st Street and Pedestrian Improvements - US 101 to Fogarty (25-26XXX)							750,000	-	-	-
402-6110-49253	TRANSFER FROM SDC FUND	-	85,000	-	-	-	-	-	-	-	-
	Elizabeth Street Sidewalk Improvements (25-26007)							250,000	250,000	250,000	-
402-6110-49270	TRANSFER FROM URA-SO BEACH	274,150	3,335,000	1,300,000	1,557,794	1,232,794	1,557,794	-	-	-	-
	South Beach Placemaking Improvement Package (25-22032)							160,000	160,000	160,000	-
402-6110-49271	TRANSFER FROM URA-NO SIDE	1,642,027	1,695,566	1,500,000	2,130,035	1,755,035	2,130,035	-	-	-	-
	Infrastructure Support for Commons Development (24-26006)							500,000	500,000	500,000	-
	Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)							300,000	300,000	300,000	-
	Moore/Harney/US 20 Intersection and Street Improvements (25-22034)							300,000	300,000	300,000	-
	Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)							38,718	38,718	38,718	-
402-6110-49402	TRANSFER FROM CAP PROJ FUND	-	-	-	1,200,000	1,200,000	1,200,000	-	-	-	-
402-6110-49603	TRANSFER FR. STORMWATER FUND	-	-	-	-	-	-	-	-	-	-
	NW 55th Street Improvement Project (25-24006)							-	300,000	300,000	-
402-6110-49711	TRANSFER FROM CITY FACILITIES	35,000	-	-	6,530	6,530	6,530	-	-	-	-
	TOTAL TRANSFERS FROM	3,128,742	6,044,068	3,860,000	5,954,359	4,989,359	5,954,359	7,199,240	3,098,369	3,098,369	-
TOTAL GENERAL REVENUES & TRANSFERS		3,447,642	6,579,907	5,854,233	7,948,592	5,438,476	6,603,476	9,093,197	4,992,326	4,992,326	-

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	63,791	-
	Chestnut Street Trail Project (17005)							26,727	26,727	26,727	-
	Access Improvements to Yaquina Head ONA (Lighthouse to Lighthouse Trail) (21-23059)							250,000	250,000	250,000	
	Update of the City of Newport's 2017 SDC Methodology (24-24001)							70,000	70,000	70,000	
	City Center Business Improvement Loan/Grant Program (24-25008)							1,450,000	1,450,000	1,450,000	
	South Beach Placemaking Improvement Package (25-22032)							118,806	118,806	118,806	
	Moore/Harney/US 20 Intersection and Street Improvements (25-22034)							495,009	495,009	495,009	
	Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)							461,282	461,282	461,282	
	Street Repair and Improvement Program (25-23010)							587,833	816,550	816,550	
	Sidewalk and Bicycle Improvements (25-23011)							42,516	42,516	42,516	
	W Olive Street Improvements from Nye Street to Coast Street (25-24004)							408,492	408,492	408,492	
	Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street (25-24005)							2,604,256	2,604,256	2,604,256	
	NW 55th Street Improvement Project (25-24006)							190,637	190,637	190,637	
	SW 10th St Roadway Improvements(25-25021)							125,000	125,000	125,000	
	US 101 and 9th Street Couplet (25-25023)							450,000	450,000	450,000	
TOTAL GENERAL RESOURCES		8,147,145	12,778,119	15,591,629	18,950,061	16,439,942	17,604,943	16,437,546	12,565,392	12,565,392	-
EXPENDITURES											
	MATERIAL & SERVICES										
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	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	1,450,000	-
	TOTAL MATERIAL & SERVICES	947,195	448,204	2,192,860	2,172,649	33,344	227,513	1,520,000	1,520,000	1,520,000	-
	CAPITAL OUTLAY										
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	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	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	250,000	-
	Infrastructure Support for Commons Development (24-26006)							500,000	500,000	500,000	-
	Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)							300,000	300,000	300,000	-
	South Beach Placemaking Improvement Package (25-22032)							278,806	278,806	278,806	-
	Moore/Harney/US 20 Intersection and Street Improvements (25-22034)							2,104,761	2,104,761	2,104,761	-
	Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)							500,000	500,000	500,000	-
	Street Repair and Improvement Program (25-23010)							1,380,000	2,192,922	2,192,922	-
	Sidewalk and Bicycle Improvements (25-23011)							100,000	100,000	100,000	-
	W Olive Street Improvements from Nye Street to Coast Street (25-24004)							1,600,000	408,492	408,492	-
	Install Traffic Signal and Sidewalk @ US 101 and SE 40th Street (25-24005)							2,604,256	2,604,256	2,604,256	-
	NW 55th Street Improvement Project (25-24006)							1,800,000	890,637	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	125,000	-
	US 101 and 9th Street Couplet (25-25023)							450,000	450,000	450,000	-
	Elizabeth Street Sidewalk Improvements (25-26007)							500,000	250,000	250,000	-
	NE 1st Street and Pedestrian Improvements - US 101 to Fogarty (25-26XXX)							750,000	-	-	-
	TOTAL CAPITAL OUTLAY	816,191	1,064,779	13,398,769	16,777,412	1,293,174	8,522,172	14,333,341	11,045,392	11,045,392	-
TOTAL GENERAL EXPENDITURES		1,763,386	1,512,983	15,591,629	18,950,061	1,326,518	8,749,685	15,853,341	12,565,392	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	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	185,546	263,669	-	-	-	1,282,192	-	-	-	-
TOTAL GENERAL EXPENDITURES & TRANSFERS		1,948,932	1,776,652	15,591,629	18,950,061	1,326,518	10,031,877	15,853,341	12,565,392	12,565,392	-
402-6110-99200	UNAPPROPRIATED ENDING FUND BAL	6,198,213	11,001,467	-	-	15,113,424	7,573,066	584,205	-	-	-
TOTAL GENERAL REQUIREMENTS		8,147,145	12,778,119	15,591,629	18,950,061	16,439,942	17,604,943	16,437,546	12,565,392	12,565,392	-
AIRPORT - 6130											
RESOURCES											
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	105,613	-
	AIP 35 AWOS Install (23-24011)							415,203	415,203	415,203	-
	Taxiway Improvements, Relocate RW 2-20 Thresholds & Apron Expansion (23-26008)							459,000	459,000	459,000	-
	FAA NPE GRANT										
	FAA BIL										
	AIP 34 FAA BIL T-hangar Construction (23-25010)							656,174	656,174	656,174	-
	TOTAL FEDERAL SOURCES	978,391	4,776	1,627,613	1,627,613	288,498	295,595	1,635,990	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	64,041	-
	TOTAL STATE SOURCES	-	-	72,666	72,666	-	8,625	64,041	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	42,541	-
	Taxiway Improvements, Relocate RW 2-20 Thresholds & Apron Expansion (23-26008)							51,000	51,000	51,000	-
	TOTAL INVESTMENTS	48,879	105,568	63,193	63,193	67,581	103,934	93,541	93,541	93,541	-
TOTAL AIRPORT REVENUES		1,027,270	110,344	1,763,472	1,763,472	356,079	408,154	1,793,572	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	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	16,000	1,725,000	26,963	26,963	20,223	26,963	-	-	-	-
TOTAL AIRPORT REVENUES & TRANSFERS		1,043,270	1,835,344	1,790,435	1,790,435	376,302	435,117	1,793,572	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				
	AIP32 Obstruction Removal Phase I - Design & Bidding Services (17023)							20,080	20,080	20,080	-
	Large Septic Installation at Newport Municipal Airport (23-22003)							1,086,586	1,086,586	1,086,586	-
	AIP 35 AWOS Install (23-24011)							(178,685)	(178,685)	(178,685)	-
	AIP 34 FAA BIL T-hangar Construction (23-25010)							68,650	68,650	68,650	-
TOTAL AIRPORT RESOURCES		2,348,843	3,146,977	4,688,323	4,593,948	3,179,817	3,238,632	2,790,203	2,790,203	2,790,203	-
EXPENDITURES											
	MATERIAL & SERVICES										
402-6130-60100	PROFESSIONAL SERVICES	1,159	1,918	123,783	125,693	-	-				
	AIP32 Obstruction Removal Phase I - Design & Bidding Services (17023)							125,693	125,693	125,693	-
	TOTAL MATERIAL & SERVICES	1,159	1,918	123,783	125,693	-	-	125,693	125,693	125,693	-
	CAPITAL OUTLAY										
402-6130-74700	AIRPORT CAPITAL IMPROVEMENTS	941,607	341,544	4,564,540	3,251,413	361,065	1,023,959				
	Large Septic Installation at Newport Municipal Airport (23-22003)							1,086,586	1,086,586	1,086,586	-
	AIP 35 AWOS Install (23-24011)							236,518	236,518	236,518	-
	AIP 34 FAA BIL T-hangar Construction (23-25010)							788,865	831,406	831,406	-
	Taxiway Improvements, Relocate RW 2-20 Thresholds & Apron Expansion (23-26008)							510,000	510,000	510,000	-
	TOTAL CAPITAL OUTLAY	941,607	341,544	4,564,540	3,251,413	361,065	1,023,959	2,621,969	2,664,510	2,664,510	-
TOTAL AIRPORT EXPENDITURES		942,766	343,462	4,688,323	3,377,106	361,065	1,023,959	2,747,662	2,790,203	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	-	-	-	-
	TOTAL TRANSFERS TO	94,444	-	-	1,216,842	1,216,842	1,218,042	-	-	-	-
TOTAL AIRPORT EXPENDITURES & TRANSFERS		1,037,210	343,462	4,688,323	4,593,948	1,577,907	2,242,001	2,747,662	2,790,203	2,790,203	-
402-6130-99200	UNAPPROPRIATED ENDING FUND BAL	1,311,633	2,803,515	-	-	1,601,910	996,631	42,541	-	-	-
TOTAL AIRPORT REQUIREMENTS		2,348,843	3,146,977	4,688,323	4,593,948	3,179,817	3,238,632	2,790,203	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.

CAPITAL PROJECTS-PROPRIETARY FUND - 403

	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
RESOURCES										
FEDERAL SOURCES	68,825	86,648	14,183,409	14,183,409	8,124	24,124	15,334,000	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	12,514,111	-
INVESTMENTS	435,442	333,652	237,598	237,598	218,354	299,597	256,365	256,365	256,365	-
TOTAL REVENUES	1,765,607	4,516,197	27,521,745	27,727,872	226,478	1,116,475	28,104,476	28,104,476	28,104,476	-
EXPENDITURES										
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	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	5,015,359	-
STORMWATER	6,082	190,728	1,001,205	1,005,922	445,936	651,303	200,000	206,636	206,636	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	3,699,794	5,599,472	35,898,489	35,814,065	2,932,587	7,512,589	34,252,657	30,374,271	30,474,271	-
CONTINGENCY										
TOTAL EXPENDITURES	3,699,794	5,599,472	35,898,489	35,814,065	2,932,587	7,512,589	34,252,657	30,374,271	30,474,271	-
TRANSFERS:										
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	1,079,420	-
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	1,079,420	-
EXCESS REVENUES OVER EXPENDITURES	(1,134,360)	1,475,602	(6,426,000)	(6,309,821)	(1,417,423)	(5,019,445)	(1,034,010)	(1,290,375)	(1,290,375)	-
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	1,290,375	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	4,834,218	6,309,820	-	-	4,892,398	1,290,375	256,365	-	-	-

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
CAPITAL PROJECTS-PROPRIETARY FUND - 403											
WATER - 6210											
RESOURCES											
403-6210-42002	SAFE DRINKING WATER GRANT	13,732	21,876	50,000	50,000	8,124	24,124				
	Big Creek Watershed Forest Stewardship Plan (24-24038)							34,000	34,000	34,000	-
403-6210-42050	FEMA GRANT	55,093	64,772	14,133,409	14,133,409	-	-				
	Main Tanks Replacement (16013)							8,700,000	8,700,000	8,700,000	-
	NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)							3,300,000	3,300,000	3,300,000	-
	Underbay Waterline Crossing (21014)							3,300,000	3,300,000	3,300,000	-
	TOTAL FEDERAL SOURCES	68,825	86,648	14,183,409	14,183,409	8,124	24,124	15,334,000	15,334,000	15,334,000	-
403-6210-43005	STATE GRANTS	1,261,340	4,095,897	9,300,738	9,506,865	-	792,754				
	Main Tanks Replacement (16013)							2,175,000	2,175,000	2,175,000	-
	Big Creek Dam (Detailed Design & Construction (28-22040)							6,539,111	6,539,111	6,539,111	-
	TOTAL STATE SOURCES	1,261,340	4,095,897	9,300,738	9,506,865	-	792,754	8,714,111	8,714,111	8,714,111	-
403-6210-47001	INTEREST ON INVESTMENTS	314,852	242,794	157,076	157,076	148,475	205,245	184,721			
	NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)								184,721	184,721	
	TOTAL INVESTMENTS	314,852	242,794	157,076	157,076	148,475	205,245	184,721	184,721	184,721	-
TOTAL WATER REVENUES		1,645,017	4,425,339	23,641,223	23,847,350	156,599	1,022,123	24,232,832	24,232,832	24,232,832	-
403-6210-49101	TRANSFER FROM GENERAL FUND	140,000	-	-	-	-	-	-	-	-	-
403-6210-49251	TRANSFER FROM STREET FUND	50,000	5,450	40,000	40,000	30,000	40,000	-	-	-	-
	Public Works Shop Upgrade (21-25011)							7,500	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	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	250,000	-
	Public Works Shop Upgrade (21-25011)							7,500	7,500	7,500	-
403-6210-49602	TRANSFER FR. SEWER FUND	235,000	201,402	40,000	40,000	30,000	40,000	-	-	-	-
	Public Works Shop Upgrade (21-25011)							7,500	7,500	7,500	-
403-6210-49603	TRANSFER FR. STORMWATER FUND	70,000	185,450	40,000	40,000	30,000	40,000	-	-	-	-
	Public Works Shop Upgrade (21-25011)							7,500	7,500	7,500	-
	TOTAL TRANSFERS FROM	1,311,007	1,417,943	610,000	613,557	461,057	613,557	2,921,659	280,000	280,000	-
TOTAL WATER REVENUES & TRANSFERS		2,956,024	5,843,282	24,251,223	24,460,907	617,656	1,635,680	27,154,491	24,512,832	24,512,832	-
403-6210-49901	BEGINNING FUND BALANCE	2,114,051	3,274,481	3,888,570	3,781,406	3,781,406	3,781,405				
	Big Creek Dam Preliminary Design (11025)							87,442	87,442	87,442	-
	Golf Course Drive Water System Improvement Design (15035)							118,341	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	46,176	-
	Water System Master Plan (19022)							291,231	291,231	291,231	-
	Big Creek Dam Early Warning System (21005)							75,000	75,000	75,000	-
	Underbay Waterline Crossing (21014)							(366,233)	(366,233)	(366,233)	-
	Public Works Shop Upgrade (21-25011)							100,000	100,000	100,000	-
	Cathodic Protection - Engineering & Construction (28-22037)							87,487	87,487	87,487	-
	Main Water Storage Tank Roof Inspection & Repair (28-23043)							100,000	100,000	100,000	-
	Paint South Beach Tank (28-25012)							200,000	200,000	200,000	-
	Beginning Water Bond	1,711,716	-	-	-	-	-	-	-	-	-
	Beginning Membrane Module Replacement	551,059	651,059			-	-	-	-	-	-
TOTAL WATER RESOURCES		7,332,850	9,768,822	28,139,793	28,242,313	4,399,062	5,417,085	27,893,935	25,252,276	25,252,276	-
EXPENDITURES											
	MATERIAL & SERVICES										
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	291,231	-
	Big Creek Watershed Forest Stewardship Plan (24-24038)							34,000	34,000	34,000	-
	TOTAL MATERIAL & SERVICES	563,087	394,047	405,430	899,849	234,246	574,618	325,231	325,231	325,231	-
	CAPITAL OUTLAY										
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	87,442	-
	Golf Course Drive Water System Improvement Design (15035)							1,000,000	118,341	118,341	-
	Main Tanks Replacement (16013)							10,921,176	10,921,176	10,921,176	-
	NE 54th PS Replacement (AKA Northside Fire Flow Improvement) (17020)							5,060,000	3,484,721	3,484,721	-
	Big Creek Dam Early Warning System (21005)							75,000	75,000	75,000	-
	Underbay Waterline Crossing (21014)							2,933,767	2,933,767	2,933,767	-
	Big Creek Dam #2 Spillway Hazard Mitigation/Valve & Drain Pipe Repair (21053)							250,000	250,000	250,000	-
	Public Works Shop Upgrade (21-25011)							130,000	130,000	130,000	-
	Cathodic Protection - Engineering & Construction (28-22037)							87,487	87,487	87,487	-
	Big Creek Dam (Detailed Design & Construction (28-22040)							6,539,111	6,539,111	6,539,111	-
	Main Water Storage Tank Roof Inspection & Repair (28-23043)							100,000	100,000	100,000	-
	Paint South Beach Tank (28-25012)							200,000	200,000	200,000	-
	TOTAL CAPITAL OUTLAY	2,678,874	4,942,311	27,734,363	27,164,879	2,002,439	3,917,923	27,383,983	24,927,045	24,927,045	-
TOTAL WATER EXPENDITURES		3,241,961	5,336,358	28,139,793	28,064,728	2,236,685	4,492,541	27,709,214	25,252,276	25,252,276	-
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	-	-	-	-
	TOTAL TRANSFERS TO	165,349	651,059	-	177,585	177,585	185,100	-	-	-	-

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
TOTAL WATER EXPENDITURES & TRANSFERS		3,407,310	5,987,417	28,139,793	28,242,313	2,414,270	4,677,641	27,709,214	25,252,276	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	-	-	-	-	-	-	-	-	-
TOTAL WATER REQUIREMENTS		7,332,850	9,768,822	28,139,793	28,242,313	4,399,062	5,417,085	27,893,935	25,252,276	25,252,276	-
WASTEWATER - 6220											
RESOURCES											
403-6220-43005	STATE GRANTS	-	-	3,800,000	3,800,000	-	-				
	Northside WWTP Improvements (26-24017)							3,800,000	3,800,000	3,800,000	-
	TOTAL STATE SOURCES	-	-	3,800,000	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	65,008	
	TOTAL INVESTMENTS	99,344	60,014	63,050	63,050	50,405	72,231	65,008	65,008	65,008	-
TOTAL WASTEWATER REVENUES		99,344	60,014	3,863,050	3,863,050	50,405	72,231	3,865,008	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	100,000	-
403-6220-49270	TRANSFER FROM URA-SO BEACH	-	-	-	-	-	-	-	-	-	-
	South Beach Wastewater Connection Rebate Program (26-26009)							400,000	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	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	-	-	-
	Effluent Outfall Excavation (26-25026)							-	-	100,000	-
	TOTAL TRANSFERS FROM	231,177	1,300,000	1,100,000	1,100,000	825,000	1,100,000	2,093,092	600,000	700,000	-
TOTAL WASTEWATER REVENUES & TRANSFERS		330,521	1,360,014	4,963,050	4,963,050	875,405	1,172,231	5,958,100	4,465,008	4,565,008	-
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	174,614	-
	Lift Station Security (26-23048)							74,060	74,060	74,060	-
	WWTP Centrifuge Project (26-23050)							20,690	20,690	20,690	-
	NW 73rd Wastewater Redirection - Design (26-24014)							50,000	50,000	50,000	-
	Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)							6,908	6,908	6,908	-
	Northside WWTP Improvements (26-24017)							(184,342)	(184,342)	(184,342)	-
	SW Neff St. Sanitary Sewer Extension (26-25013)							90,000	90,000	90,000	-
	Mclean Point Wastewater Lift Station (26-25015)							36,454	36,454	36,454	-

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
	Sanitary Sewer Rehab and Replacement Program (26-25016)							100,000	100,000	100,000	-
	Northside Mitigation (26-25022)							81,967	81,967	81,967	-
TOTAL WASTEWATER RESOURCES		1,462,939	1,922,856	6,757,491	6,743,415	2,655,770	2,952,596	6,408,451	4,915,359	5,015,359	-
EXPENDITURES											
	MATERIAL & SERVICES										
403-6220-60100	PROFESSIONAL SERVICES	52,625	-	-	81,967	-	-				
	Northside Mitigation (26-25022)							81,967	81,967	81,967	-
	Effluent Outfall Excavation (26-25026)							-	-	100,000	-
	South Beach Wastewater Connection Rebate Program (26-26009)							400,000	400,000	400,000	-
	TOTAL MATERIAL & SERVICES	52,625	-	-	81,967	-	-	481,967	481,967	581,967	-
	CAPITAL OUTLAY										
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				
	Clarifier #1 Refurbishment (26-22038)							174,614	174,614	174,614	-
	Lift Station Security (26-23048)							74,060	74,060	74,060	-
	WWTP Centrifuge Project (26-23050)							20,690	20,690	20,690	-
	NW 73rd Wastewater Redirection - Design (26-24014)							350,000	50,000	50,000	-
	Design Replacement of 55th/56th Pump/Wet Well Station (26-24015)							1,200,000	71,916	71,916	-
	Northside WWTP Improvements (26-24017)							3,615,658	3,615,658	3,615,658	-
	SW Neff St. Sanitary Sewer Extension (26-25013)							90,000	90,000	90,000	-
	Mclean Point Wastewater Lift Station (26-25015)							136,454	136,454	136,454	-
	Sanitary Sewer Rehab and Replacement Program (26-25016)							100,000	100,000	100,000	-
	Nye Beach Pump Station Capacity Upgrade (26-25017)							100,000	100,000	100,000	-
	TOTAL CAPITAL OUTLAY	399,126	72,386	6,757,491	6,661,448	249,966	2,368,745	5,861,476	4,433,392	4,433,392	-
TOTAL WASTEWATER EXPENDITURES		451,751	72,386	6,757,491	6,743,415	249,966	2,368,745	6,343,443	4,915,359	5,015,359	-
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	-	-	-	-
	TOTAL TRANSFERS TO	448,346	70,105	-	-	-	133,500	-	-	-	-
TOTAL WASTEWATER EXPENDITURES & TRANSFERS		900,097	142,491	6,757,491	6,743,415	249,966	2,502,245	6,343,443	4,915,359	5,015,359	-
403-6220-99200	UNAPPROPRIATED ENDING FUND BAL	562,842	1,780,365	-	-	2,405,804	450,351	65,008	-	-	-
TOTAL WASTEWATER REQUIREMENTS		1,462,939	1,922,856	6,757,491	6,743,415	2,655,770	2,952,596	6,408,451	4,915,359	5,015,359	-

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
STORMWATER - 6230											
	RESOURCES										
403-6230-47001	INTEREST ON INVESTMENTS	21,246	30,844	17,472	17,472	19,474	22,121	6,636			
	SW Hurbert and SW Bay Storm Improvements (27-24021)								6,636	6,636	
	TOTAL INVESTMENTS	21,246	30,844	17,472	17,472	19,474	22,121	6,636	6,636	6,636	-
	TOTAL STORMWATER REVENUES	21,246	30,844	17,472	17,472	19,474	22,121	6,636	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	-	-	-	-
	SW Hurbert and SW Bay Storm Improvements (27-24021)							99,420	99,420	99,420	-
	TOTAL TRANSFERS FROM	79,838	610,211	240,744	240,744	180,558	240,744	99,420	99,420	99,420	-
	TOTAL STORMWATER REVENUES & TRANSFERS	101,084	641,055	258,216	258,216	200,032	262,865	106,056	106,056	106,056	-
403-6230-49901	BEGINNING FUND BALANCE	459,334	345,836	742,989	748,050	748,050	748,050				
	SW Hurbert and SW Bay Storm Improvements (27-24021)							100,580	100,580	100,580	-
	TOTAL STORMWATER RESOURCES	560,418	986,891	1,001,205	1,006,266	948,082	1,010,915	206,636	206,636	206,636	-
	EXPENDITURES										
	MATERIAL & SERVICES										
403-6230-60100	PROFESSIONAL SERVICES	-	-	572,146	583,577	140,552	341,060	-	-	-	
	TOTAL MATERIAL & SERVICES	-	-	572,146	583,577	140,552	341,060	-	-	-	-
	CAPITAL OUTLAY										
403-6230-75100	CONSTRUCTION	6,082	190,728	429,059	422,345	305,384	310,243				
	SW Hurbert and SW Bay Storm Improvements (27-24021)							200,000	206,636	206,636	-
	TOTAL CAPITAL OUTLAY	6,082	190,728	429,059	422,345	305,384	310,243	200,000	206,636	206,636	-
	TOTAL STORMWATER EXPENDITURES	6,082	190,728	1,001,205	1,005,922	445,936	651,303	200,000	206,636	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	-	-	-	-
	TOTAL TRANSFERS TO	208,500	48,113	-	344	344	259,032	-	-	-	-
	TOTAL STORMWATER EXPENDITURES & TRANSFERS	214,582	238,841	1,001,205	1,006,266	446,280	910,335	200,000	206,636	206,636	-
403-6230-99200	UNAPPROPRIATED ENDING FUND BAL	345,836	748,050	-	-	501,802	100,580	6,636	-	-	-
	TOTAL STORMWATER REQUIREMENTS	560,418	986,891	1,001,205	1,006,266	948,082	1,010,915	206,636	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.

RESERVE - GOVERNMENTAL FUND - 404

	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
RESOURCES										
MISCELLANEOUS SOURCES	-	525,823	-	-	-	-	-	-	-	-
INVESTMENTS	116,711	88,577	80,077	80,077	53,106	76,352	60,603	60,603	60,603	-
TOTAL REVENUES	116,711	614,400	80,077	80,077	53,106	76,352	60,603	60,603	60,603	-
EXPENDITURES										
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	55,500	-
LIBRARY	3,672	19,661	40,000	46,000	-	6,000	40,000	40,000	40,000	-
FINANCE	-	-	377,561	380,748	5,000	80,000	304,256	304,256	304,256	-
OPIOID SETTLEMENT	-	153,530	58,479	58,479	49,715	49,715	38,984	38,984	38,984	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	97,661	996,010	528,840	538,027	67,035	188,515	438,740	438,740	438,740	-
CONTINGENCY										
TOTAL EXPENDITURES	97,661	996,010	528,840	538,027	67,035	188,515	438,740	438,740	438,740	-
TRANSFERS:										
TRANSFERS IN	404,016	361,615	58,629	58,629	38,984	38,984	87,586	37,586	37,586	-
TRANSFERS OUT	(703,033)	(201,531)	(1,000)	(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	36,586	-
EXCESS REVENUES OVER EXPENDITURES	(279,967)	(221,526)	(391,134)	(400,321)	25,055	(74,179)	(291,551)	(341,551)	(341,551)	-
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	1,972,535	-
RESERVE FOR FUTURE EXPENDITURES	-	-	1,071,897	1,646,393	-	-	1,680,984	1,630,984	1,630,984	-
UNAPPROPRIATED ENDING FUND BLANCE	2,268,240	2,046,714	-	-	2,071,769	1,972,535	-	-	-	-

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
RESERVE - GOVERNMENTAL FUND- 404											
POLICE - 5110											
	RESOURCES										
404-5110-47001	INTEREST ON INVESTMENTS	5,446	2,600	2,981	2,981	1,189	1,812	1,631	1,631	1,631	
	TOTAL INVESTMENTS	5,446	2,600	2,981	2,981	1,189	1,812	1,631	1,631	1,631	-
TOTAL POLICE REVENUES		5,446	2,600	2,981	2,981	1,189	1,812	1,631	1,631	1,631	-
404-5110-49101	TRANSFER FROM GENERAL FUND	25,000	-	-	-	-	-				
	Annual Police Request							-	-	-	-
	TOTAL TRANSFERS FROM	25,000	-	-	-	-	-	-	-	-	-
TOTAL POLICE REVENUES & TRANSFERS		30,446	2,600	2,981	2,981	1,189	1,812	1,631	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	47,504	
TOTAL POLICE RESOURCES		82,214	84,814	36,007	48,672	46,881	47,504	49,135	49,135	49,135	-
	EXPENDITURES										
	MATERIAL & SERVICES										
404-5110-65700	PROGRAMS & PROGRAM SUPPLIES	-	10,931	-	-	-	-	-	-	-	
	TOTAL MATERIAL & SERVICES	-	10,931	-	-	-	-	-	-	-	-
	CAPITAL OUTLAY										
404-5110-73200	CAPITAL EQUIPMENT ACQUISITION	-	28,191	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	-	28,191	-	-	-	-	-	-	-	-
TOTAL POLICE EXPENDITURES		-	39,122	-	-	-	-	-	-	-	-
404-5110-99110	RESERVE FOR FUTURE CAPITAL	-	-	36,007	48,672	-	-	49,135	49,135	49,135	-
404-5110-99200	UNAPPROPRIATED ENDING FUND BAL	82,214	45,692	-	-	46,881	47,504	-	-	-	-
TOTAL POLICE REQUIREMENTS		82,214	84,814	36,007	48,672	46,881	47,504	49,135	49,135	49,135	-
FIRE - 5120											
	RESOURCES										
404-5120-47001	INTEREST ON INVESTMENTS	42,988	26,309	35,148	35,148	7,785	11,669	10,502	10,502	10,502	
	TOTAL INVESTMENTS	42,988	26,309	35,148	35,148	7,785	11,669	10,502	10,502	10,502	-
TOTAL FIRE REVENUES		42,988	26,309	35,148	35,148	7,785	11,669	10,502	10,502	10,502	-

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
404-5120-49101	TRANSFER FROM GENERAL FUND	162,400	164,400	-	-	-	-				
	Annual Fire Request							-	-	-	-
	TOTAL TRANSFERS FROM	162,400	164,400	-	-	-	-	-	-	-	-
TOTAL FIRE REVENUES & TRANSFERS		205,388	190,709	35,148	35,148	7,785	11,669	10,502	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	310,720	
TOTAL FIRE RESOURCES		1,034,789	1,183,498	344,197	334,199	306,836	310,720	321,222	321,222	321,222	-
EXPENDITURES											
	CAPITAL OUTLAY										
404-5120-73100	VEHICLES	-	691,567	-	-	-	-	-	-	-	
404-5120-73200	CAPITAL EQUIPMENT ACQUISITION	42,000	47,880	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	42,000	739,447	-	-	-	-	-	-	-	-
TOTAL FIRE EXPENDITURES		42,000	739,447	-	-	-	-	-	-	-	-
404-5120-90711	TRANSFER TO CITY FACILITIES	-	145,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	145,000	-	-	-	-	-	-	-	-
TOTAL FIRE EXPENDITURES & TRANSFERS		42,000	884,447	-	-	-	-	-	-	-	-
404-5120-99110	RESERVE FOR FUTURE CAPITAL	-	-	344,197	334,199	-	-	321,222	321,222	321,222	-
404-5120-99200	UNAPPROPRIATED ENDING FUND BAL	992,789	299,051	-	-	306,836	310,720	-	-	-	-
TOTAL FIRE REQUIREMENTS		1,034,789	1,183,498	344,197	334,199	306,836	310,720	321,222	321,222	321,222	-
EMERGENCY COORDINATOR - 5121											
	RESOURCES										
404-5121-44003	MISCELLANEOUS GRANT	-	2,500	-	-	-	-	-	-	-	
	TOTAL MISCELANEOUS SOURCES	-	2,500	-	-	-	-	-	-	-	-
404-5121-47001	INTEREST ON INVESTMENTS	8,589	7,198	5,884	5,884	3,266	4,950	4,455	4,455	4,455	
	TOTAL INVESTMENTS	8,589	7,198	5,884	5,884	3,266	4,950	4,455	4,455	4,455	-
TOTAL EMERGENCY COORDINATOR REVENUES		8,589	9,698	5,884	5,884	3,266	4,950	4,455	4,455	4,455	-
404-5121-49101	TRANSFER FROM GENERAL FUND	-	2,500	-	-	-	-				
	Annual Emergency Coordinator Request							30,000	-	-	-
	TOTAL TRANSFERS FROM	-	2,500	-	-	-	-	30,000	-	-	-
TOTAL EMERGENCY COORDINATOR REVENUES & TRANSFERS		8,589	12,198	5,884	5,884	3,266	4,950	34,455	4,455	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	82,294	
TOTAL EMERGENCY COORDINATOR RESOURCES		214,185	174,394	121,818	136,029	133,410	135,094	116,749	86,749	86,749	-
EXPENDITURES											
	MATERIAL & SERVICES										
404-5121-65700	PROGRAMS & PROGRAM SUPPLIES	-	44,250	-	-	809	809	-	-	-	
	TOTAL MATERIAL & SERVICES	-	44,250	-	-	809	809	-	-	-	-
	CAPITAL OUTLAY										
404-5121-72100	IMPROVE OTHER THAN BUILDINGS	51,989	-	52,800	52,800	11,511	51,991				
	Community Disaster Cache and Cert Storage (24-22026)							55,500	55,500	55,500	-
	TOTAL CAPITAL OUTLAY	51,989	-	52,800	52,800	11,511	51,991	55,500	55,500	55,500	-
TOTAL EMERGENCY COORDINATOR EXPENDITURES		51,989	44,250	52,800	52,800	12,320	52,800	55,500	55,500	55,500	-
404-5121-99110	RESERVE FOR FUTURE CAPITAL	-	-	69,018	83,229	-	-	61,249	31,249	31,249	-
404-5121-99200	UNAPPROPRIATED ENDING FUND BAL	162,196	130,144	-	-	121,090	82,294	-	-	-	-
TOTAL EMERGENCY COORDINATOR REQUIREMENTS		214,185	174,394	121,818	136,029	133,410	135,094	116,749	86,749	86,749	-
LIBRARY - 5130											
RESOURCES											
404-5130-47001	INTEREST ON INVESTMENTS	5,772	6,256	4,968	4,968	3,694	5,532	4,979	4,979	4,979	
	TOTAL INVESTMENTS	5,772	6,256	4,968	4,968	3,694	5,532	4,979	4,979	4,979	-
TOTAL LIBRARY REVENUES		5,772	6,256	4,968	4,968	3,694	5,532	4,979	4,979	4,979	-
404-5130-49101	TRANSFER FROM GENERAL FUND	10,000	20,000	-	-	-	-				
	Annual Library Request							20,000	-	-	-
	TOTAL TRANSFERS FROM	10,000	20,000	-	-	-	-	20,000	-	-	-
TOTAL LIBRARY REVENUES & TRANSFERS		15,772	26,256	4,968	4,968	3,694	5,532	24,979	4,979	4,979	-
404-5130-49901	BEGINNING FUND BALANCE	123,197	135,297	94,433	141,892	141,892	141,892	141,424	141,424	141,424	
TOTAL LIBRARY RESOURCES		138,969	161,553	99,401	146,860	145,586	147,424	166,403	146,403	146,403	-
EXPENDITURES											
	MATERIAL & SERVICES										
404-5130-66600	GENERAL EXPENSES	-	4,832	-	-	-	-	-	-	-	
404-5130-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	6,000	-	6,000	-	-	-	
	TOTAL MATERIAL & SERVICES	-	4,832	-	6,000	-	6,000	-	-	-	-

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

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
404-5150-90404	TRANSFER TO RESERVE FUND	50,000	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	50,000	-	-	-	-	-	-	-	-	-
TOTAL LAND TRANSFERS		50,000	-	-	-	-	-	-	-	-	-
404-5150-99110	RESERVE FOR FUTURE CAPITAL	-	-	355,877	880,781	-	-	932,523	932,523	932,523	-
404-5150-99200	UNAPPROPRIATED ENDING FUND BAL	324,708	868,797	-	-	891,413	902,337	-	-	-	-
TOTAL LAND REQUIREMENTS		374,708	868,797	355,877	880,781	891,413	902,337	932,523	932,523	932,523	-
WATERSHED - 5155											
RESOURCES											
404-5155-47001	INTEREST ON INVESTMENTS	2,267	3,613	2,048	2,048	2,756	4,213	3,792	3,792	3,792	
	TOTAL INVESTMENTS	2,267	3,613	2,048	2,048	2,756	4,213	3,792	3,792	3,792	-
TOTAL WATERSHED REVENUES		2,267	3,613	2,048	2,048	2,756	4,213	3,792	3,792	3,792	-
404-5155-49101	TRANSFER FROM GENERAL FUND	-	50,000	-	-	-	-				
	Annual Watershed Request							-	-	-	-
404-5155-49404	TRANSFER FROM RESERVE FUND	50,000	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	50,000	50,000	-	-	-	-	-	-	-	-
TOTAL WATERSHED REVENUES & TRANSFERS		52,267	53,613	2,048	2,048	2,756	4,213	3,792	3,792	3,792	-
404-5155-49901	BEGINNING FUND BALANCE	-	52,267	104,542	105,880	105,880	105,880	110,093	110,093	110,093	
TOTAL WATERSHED RESOURCES		52,267	105,880	106,590	107,928	108,636	110,093	113,885	113,885	113,885	-
404-5155-99110	RESERVE FOR FUTURE CAPITAL	-	-	106,590	107,928	-	-	113,885	113,885	113,885	-
404-5155-99200	UNAPPROPRIATED ENDING FUND BAL	52,267	105,880	-	-	108,636	110,093	-	-	-	-
TOTAL WATERSHED REQUIREMENTS		52,267	105,880	106,590	107,928	108,636	110,093	113,885	113,885	113,885	-
FINANCE - 5160											
RESOURCES											
404-5160-47001	INTEREST ON INVESTMENTS	10,570	14,745	10,402	10,402	9,640	11,592	2,318	2,318	2,318	
	TOTAL INVESTMENTS	10,570	14,745	10,402	10,402	9,640	11,592	2,318	2,318	2,318	-
TOTAL FINANCE REVENUES		10,570	14,745	10,402	10,402	9,640	11,592	2,318	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	75,000	75,000	-	-	-	-				
	Finance Technology Upgrades							-	-	-	-
	TOTAL TRANSFERS FROM	75,000	75,000	-	-	-	-	-	-	-	-
TOTAL FINANCE REVENUES & TRANSFERS		85,570	89,745	10,402	10,402	9,640	11,592	2,318	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	301,938	
TOTAL FINANCE RESOURCES		280,601	370,346	377,561	380,748	379,986	381,938	304,256	304,256	304,256	-
EXPENDITURES											
	MATERIAL & SERVICES										
404-5160-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	-	5,000	5,000	-	-	-	
	TOTAL MATERIAL & SERVICES	-	-	-	-	5,000	5,000	-	-	-	-
	CAPITAL OUTLAY										
404-5160-73300	COMPUTER EQUIPMENT ACQUISITION	-	-	377,561	380,748	-	75,000				
	Finance Technology Upgrades							304,256	304,256	304,256	-
	TOTAL CAPITAL OUTLAY	-	-	377,561	380,748	-	75,000	304,256	304,256	304,256	-
TOTAL FINANCE EXPENDITURES		-	-	377,561	380,748	5,000	80,000	304,256	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	-	-	-	-
TOTAL FINANCE REQUIREMENTS		280,601	370,346	377,561	380,748	379,986	381,938	304,256	304,256	304,256	-
RECREATION SCHOLARSHIPS - 5170											
RESOURCES											
404-5170-47001	INTEREST ON INVESTMENTS	1,127	1,149	907	907	630	903	813	813	813	
	TOTAL INVESTMENTS	1,127	1,149	907	907	630	903	813	813	813	-
TOTAL RECREATION SCHOLARSHIPS REVENUES		1,127	1,149	907	907	630	903	813	813	813	-
404-5170-49201	TRANSFER FR RECREATION CTR	-	-	150	150	-	-				
	Scholarship Funds Collected							-	-	-	-
	TOTAL TRANSFERS FROM	-	-	150	150	-	-	-	-	-	-
TOTAL RECREATION SCHOLARSHIPS REVENUES & TRANSFERS		1,127	1,149	1,057	1,057	630	903	813	813	813	-
404-5170-49901	BEGINNING FUND BALANCE	24,855	24,918	25,076	24,210	24,210	24,210	24,113	24,113	24,113	
TOTAL RECREATION SCHOLARSHIPS RESOURCES		25,982	26,067	26,133	25,267	24,840	25,113	24,926	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	1,064	1,857	1,000	1,000	-	1,000	-	-	-	-
	Scholarships Funds Awarded							1,000	1,000	1,000	-
	TOTAL TRANSFERS TO	1,064	1,857	1,000	1,000	-	1,000	1,000	1,000	1,000	-
TOTAL RECREATION SHOLARSHIPS TRANSFERS		1,064	1,857	1,000	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	23,926	-
404-5170-99200	UNAPPROPRIATED ENDING FUND BAL	24,918	24,210	-	-	24,840	24,113	-	-	-	-
TOTAL RECREATION SHOLARSHIPS REQUIREMENTS		25,982	26,067	26,133	25,267	24,840	25,113	24,926	24,926	24,926	-
OPIOID SETTLEMENT- 5200											
	RESOURCES										
404-5200-47001	INTEREST ON INVESTMENTS	4,372	5,941	5,755	5,755	1,530	2,141	1,927	1,927	1,927	
	TOTAL INVESTMENTS	4,372	5,941	5,755	5,755	1,530	2,141	1,927	1,927	1,927	-
TOTAL OPIOID SETTLEMENT REVENUES		4,372	5,941	5,755	5,755	1,530	2,141	1,927	1,927	1,927	-
404-5200-49101	TRANSFER FROM GENERAL FUND	81,616	49,715	58,479	58,479	38,984	38,984				
	Annual Opioid Settlement							37,586	37,586	37,586	-
	TOTAL TRANSFERS FROM	81,616	49,715	58,479	58,479	38,984	38,984	37,586	37,586	37,586	-
TOTAL OPIOID SETTLEMENT REVENUES & TRANSFERS		85,988	55,656	64,234	64,234	40,514	41,125	39,513	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	52,112	
TOTAL OPIOID SETTLEMENT RESOURCES		158,576	214,232	134,153	124,936	101,216	101,827	91,625	91,625	91,625	-
	EXPENDITURES										
	MATERIAL & SERVICES										
404-5200-65700	PROGRAMS & PROGRAM SUPPLIES	-	153,530	58,479	58,479	49,715	49,715	38,984	38,984	38,984	
	TOTAL MATERIAL & SERVICES	-	153,530	58,479	58,479	49,715	49,715	38,984	38,984	38,984	-
TOTAL OPIOID SETTLEMENT EXPENDITURES		-	153,530	58,479	58,479	49,715	49,715	38,984	38,984	38,984	-
404-5200-99110	RESERVE FOR FUTURE CAPITAL	-	-	75,674	66,457	-	-	52,641	52,641	52,641	-
404-5200-99200	UNAPPROPRIATED ENDING FUND BAL	158,576	60,702	-	-	51,501	52,112	-	-	-	-
TOTAL OPIOID SETTLEMENT REQUIREMENTS		158,576	214,232	134,153	124,936	101,216	101,827	91,625	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
PERFORMING ARTS CENTER - 5500											
RESOURCES											
404-5500-47001	INTEREST ON INVESTMENTS	19,128	-	-	-	-	-	-	-	-	
	TOTAL INVESTMENTS	19,128	-	-	-	-	-	-	-	-	-
TOTAL PERFORMING ARTS CENTER REVENUES		19,128	-	-	-	-	-	-	-	-	-
404-5500-49901	BEGINNING FUND BALANCE	628,370	-	-	-	-	-	-	-	-	-
TOTAL PERFORMING ARTS CENTER RESOURCES		647,498	-	-	-	-	-	-	-	-	-
404-5500-90711	TRANSFER TO CITY FACILITIES	647,498	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	647,498	-	-	-	-	-	-	-	-	-
TOTAL PERFORMING ARTS CENTER TRANSFERS		647,498	-	-	-	-	-	-	-	-	-
404-5500-99200	UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	-	-	-	-	-	-
TOTAL PERFORMING ARTS CENTER REQUIREMENTS		647,498	-	-	-	-	-	-	-	-	-
URA SOUTH BEACH - 5900											
RESOURCES											
404-5900-47001	INTEREST ON INVESTMENTS	2,371	-	-	-	-	-	-	-	-	
	TOTAL INVESTMENTS	2,371	-	-	-	-	-	-	-	-	-
TOTAL URA SOUTH BEACH REVENUES		2,371	-	-	-	-	-	-	-	-	-
404-5900-49901	BEGINNING FUND BALANCE	52,303	54,674	-	-	-	-	-	-	-	-
TOTAL URA SOUTH BEACH RESOURCES		54,674	54,674	-	-	-	-	-	-	-	-
404-5900-90403	TRANSFER TO PROP CAP PROJECTS	-	54,674	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	54,674	-	-	-	-	-	-	-	-
TOTAL URA SOUTH BEACH TRANSFERS		-	54,674	-	-	-	-	-	-	-	-
404-5900-99200	UNAPPROPRIATED ENDING FUND BAL	54,674	-	-	-	-	-	-	-	-	-
TOTAL URA SOUTH BEACH REQUIREMENTS		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.

CAPITAL IMPROVEMENT FUND - 405

	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
RESOURCES										
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	101,675	-
TOTAL REVENUES	167,160	228,092	541,097	493,008	90,711	6,250,163	101,675	101,675	101,675	-
EXPENDITURES										
CITY HALL IMPROVEMENTS	52,245	36,625	645,002	556,152	29,000	110,999	725,000	225,000	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	14,500	-
VISUAL ARTS CENTER IMPROVEMENTS	116,991	15,000	-	-	-	-	110,000	90,000	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	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	646,022	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	2,521,691	1,505,078	3,721,127	4,170,543	1,309,007	2,412,056	8,932,308	6,935,072	6,935,072	-
CONTINGENCY										
TOTAL EXPENDITURES	2,521,691	1,505,078	3,721,127	4,170,543	1,309,007	2,412,056	8,932,308	6,935,072	6,935,072	-
TRANSFERS:										
TRANSFERS IN	3,507,001	1,103,280	455,786	689,458	575,516	651,335	2,269,736	170,825	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	170,825	-
EXCESS REVENUES OVER EXPENDITURES	975,784	(772,978)	(2,968,186)	(3,267,484)	(861,203)	3,395,088	(6,560,897)	(6,662,572)	(6,662,572)	-
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	6,662,572	-
RESERVE FOR FUTURE EXPENDITURES	-	-	-	-	-	-	101,675	-	-	-
UNAPPROPRIATED ENDING FUND BLANCE	4,040,461	3,267,484	-	-	2,406,280	6,662,572	-	-	-	-

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
CAPITAL IMPROVEMENT FUND - 405											
CITY HALL IMPROVEMENTS - 6310											
RESOURCES											
405-6310-48001	MISC. SALES & SERVICES	-	9,600	-	-	-	-	-	-	-	
	TOTAL MISCELANEOUS SOURCES	-	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 (21-26010)								101,675	101,675	
	TOTAL INVESTMENTS	167,155	167,562	151,097	151,097	73,631	112,972	101,675	101,675	101,675	-
TOTAL CITY HALL IMPROVEMENTS REVENUES		167,155	177,162	151,097	151,097	73,631	112,972	101,675	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 (21-26010)							150,000	48,325	48,325	-
	Police Department Patrol Area Remodel (21-26XXX)							75,000	-	-	-
	TOTAL TRANSFERS FROM	134,600	26,000	-	-	-	-	650,000	48,325	48,325	-
TOTAL CITY HALL IMPROVEMENTS REVENUES & TRANSFERS		301,755	203,162	151,097	151,097	73,631	112,972	751,675	150,000	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	75,000	
TOTAL CITY HALL IMPROVEMENTS RESOURCES		819,085	921,516	888,944	807,181	729,715	769,057	826,675	225,000	225,000	-
EXPENDITURES											
	CAPITAL OUTLAY										
405-6310-71200	BUILDING IMPROVEMENTS	42,446	-	488,671	488,347	-	79,999				
	City Hall Roof and Seismic Evaluation (21030)							500,000	75,000	75,000	-
	City Hall HVAC Upgrade (21-26010)							150,000	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				
	TOTAL CAPITAL OUTLAY	52,245	36,625	645,002	556,152	29,000	110,999	725,000	225,000	225,000	-
TOTAL CITY HALL IMPROVEMENTS EXPENDITURES		52,245	36,625	645,002	556,152	29,000	110,999	725,000	225,000	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	-	-	-	-
	TOTAL TRANSFERS TO	48,487	228,806	243,942	251,029	190,045	583,058	-	-	-	-
TOTAL CITY HALL IMPROVEMENTS EXPENSE & TRANSFERS		100,732	265,431	888,944	807,181	219,045	694,057	725,000	225,000	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	-	-	-	-
TOTAL CITY HALL IMPROVEMENTS REQUIREMENTS		819,085	921,516	888,944	807,181	729,715	769,057	826,675	225,000	225,000	-
POLICE IMPROVEMENTS - 6311											
RESOURCES											
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	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	28,000	-	-	-	-	-	30,000	-	-	-
TOTAL POLICE IMPROVEMENTS REVENUES & TRANSFERS		28,000	-	-	-	-	-	30,000	-	-	-
405-6311-49901	BEGINNING FUND BALANCE	24,001	5,755	-	-	-	-	-	-	-	
TOTAL POLICE IMPROVEMENTS RESOURCES		52,001	5,755	-	-	-	-	30,000	-	-	-
EXPENDITURES											
	CAPITAL OUTLAY										
405-6311-71200	BUILDING IMPROVEMENTS	46,246	-	-	-	-	-				
405-6311-72100	IMPROVE OTHER THAN BUILDINGS	-	-	-	-	-	-				
	100 Yard Firearms Range Upgrade (21-26XXX)							30,000	-	-	-
	TOTAL CAPITAL OUTLAY	46,246	-	-	-	-	-	30,000	-	-	-
TOTAL POLICE IMPROVEMENTS EXPENDITURES		46,246	-	-	-	-	-	30,000	-	-	-
405-6311-90101	TRANSFER TO GENERAL FUND	-	5,755	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	5,755	-	-	-	-	-	-	-	-
TOTAL POLICE IMPROVEMENTS EXP. & TRANSFERS		46,246	5,755	-	-	-	-	30,000	-	-	-
405-6311-99200	UNAPPROPRIATED ENDING FUND BAL	5,755	-	-	-	-	-	-	-	-	-
TOTAL POLICE IMPROVEMENTS REQUIREMENTS		52,001	5,755	-	-	-	-	30,000	-	-	-
LIBRARY IMPROVEMENTS - 6312											
RESOURCES											
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	-	-	-
	TOTAL TRANSFERS FROM	1,000	-	4,854	14,426	13,214	14,426	15,000	-	-	-
TOTAL LIBRARY IMPROVEMENTS TRANSFERS		1,000	-	4,854	14,426	13,214	14,426	15,000	-	-	-

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
405-6312-49901	BEGINNING FUND BALANCE	9,146	10,146	10,146	574	574	574	-	-	-	
TOTAL LIBRARY IMPROVEMENTS RESOURCES		10,146	10,146	15,000	15,000	13,788	15,000	15,000	-	-	-
EXPENDITURES											
	CAPITAL OUTLAY										
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	-	-	-
	TOTAL CAPITAL OUTLAY	-	9,572	15,000	15,000	-	10,000	15,000	-	-	-
TOTAL LIBRARY IMPROVEMENTS EXPENDITURES		-	9,572	15,000	15,000	-	10,000	15,000	-	-	-
405-6312-90101	TRANSFER TO GENERAL FUND	-	-	-	-	-	4,250	-	-	-	-
405-6312-90230	TRANSFER TO ROOM TAX FUND	-	-	-	-	-	750	-	-	-	-
	TOTAL TRANSFERS TO	-	-	-	-	-	5,000	-	-	-	-
TOTAL LIBRARY IMPROVEMENTS EXPENDITURES & TRANSFERS		-	9,572	15,000	15,000	-	15,000	15,000	-	-	-
405-6312-99200	UNAPPROPRIATED ENDING FUND BAL	10,146	574	-	-	13,788	-	-	-	-	-
TOTAL LIBRARY IMPROVEMENTS REQUIREMENTS		10,146	10,146	15,000	15,000	13,788	15,000	15,000	-	-	-
FIRE IMPROVEMENTS - 6320											
RESOURCES											
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	-	-	-
	TOTAL TRANSFERS FROM	130,000	145,000	-	-	-	-	210,000	-	-	-
TOTAL FIRE IMPROVEMENTS TRANSFERS		130,000	145,000	-	-	-	-	210,000	-	-	-
405-6320-49901	BEGINNING FUND BALANCE	156,300	163,224	100,000	100,000	100,000	100,000	-	-	-	
TOTAL FIRE IMPROVEMENTS RESOURCES		286,300	308,224	100,000	100,000	100,000	100,000	210,000	-	-	-
EXPENDITURES											
	CAPITAL OUTLAY										
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	-	-				
	TOTAL CAPITAL OUTLAY	123,076	195,000	100,000	100,000	-	-	210,000	-	-	-
TOTAL FIRE IMPROVEMENTS EXPENDITURES		123,076	195,000	100,000	100,000	-	-	210,000	-	-	-

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
405-6320-90101	TRANSFER TO GENERAL FUND	-	13,224	-	-	-	100,000	-	-	-	-
	TOTAL TRANSFERS TO	-	13,224	-	-	-	100,000	-	-	-	-
TOTAL FIRE IMPROVEMENTS EXPENDITURES & TRANSFERS		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	-	-	-	-	-
TOTAL FIRE IMPROVEMENTS REQUIREMENTS		286,300	308,224	100,000	100,000	100,000	100,000	210,000	-	-	-
PAC (PERFORMING ARTS CENTER) IMPROVEMENTS - 6325											
RESOURCES											
405-6325-47001	INTEREST ON INVESTMENTS	5	41	-	-	-	-	-	-	-	-
	TOTAL INVESTMENTS	5	41	-	-	-	-	-	-	-	-
TOTAL PAC IMPROVEMENTS REVENUES		5	41	-	-	-	-	-	-	-	-
405-6325-49711	TRANSFER FROM CITY FACILITIES	2,303,777	235,000	-	-	-	-	-	-	-	-
	PAC Emergency Exit Doors Replacement (21-26011)							18,000	7,500	7,500	-
	PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX)							16,000	-	-	-
	Performing Arts Center (PAC) Landscape - East (22-23052)							9,000	-	-	-
	TOTAL TRANSFERS FROM	2,303,777	235,000	-	-	-	-	43,000	7,500	7,500	-
TOTAL PAC IMPROVEMENTS REVENUES & TRANSFERS		2,303,782	235,041	-	-	-	-	43,000	7,500	7,500	-
405-6325-49901	BEGINNING FUND BALANCE	428,206	823,750	22,000	272,336	272,335	272,335				
	Performing Arts Center (PAC) Landscape - East (22-23052)							7,000	7,000	7,000	-
TOTAL PAC IMPROVEMENTS RESOURCES		2,731,988	1,058,791	22,000	272,336	272,335	272,335	50,000	14,500	14,500	-
EXPENDITURES											
	CAPITAL OUTLAY										
405-6325-71200	BUILDING IMPROVEMENTS	1,907,688	778,956	-	250,336	3,825	3,825				
	PAC Emergency Exit Doors Replacement (21-26011)							18,000	7,500	7,500	-
	PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX)							16,000	-	-	-
405-6325-72100	IMPROVE OTHER THAN BUILDINGS	-	-	22,000	22,000	-	15,000				
	Performing Arts Center (PAC) Landscape - East (22-23052)							16,000	7,000	7,000	-
	TOTAL CAPITAL OUTLAY	1,907,688	778,956	22,000	272,336	3,825	18,825	50,000	14,500	14,500	-
TOTAL PAC IMPROVEMENTS EXPENDITURES		1,907,688	778,956	22,000	272,336	3,825	18,825	50,000	14,500	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	-	-	-	-
	TOTAL TRANSFERS TO	550	7,500	-	-	-	246,510	-	-	-	-

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
TOTAL PAC IMPROVEMENTS EXPENDITURES & TRANSFERS		1,908,238	786,456	22,000	272,336	3,825	265,335	50,000	14,500	14,500	-
405-6325-99200	UNAPPROPRIATED ENDING FUND BAL	823,750	272,335	-	-	268,510	7,000	-	-	-	-
TOTAL PAC IMPROVEMENTS REQUIREMENTS		2,731,988	1,058,791	22,000	272,336	272,335	272,335	50,000	14,500	14,500	-
VAC (VISUAL ARTS CENTER) IMPROVEMENTS - 6326											
RESOURCES											
405-6326-49711	TRANSFER FROM CITY FACILITIES	34,750	15,000	-	-	-	-	-	-	-	-
	Visual Arts Center ADA Upper Lot Rebuild (21-26013)							50,000	50,000	50,000	-
	VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26012)							40,000	40,000	40,000	-
	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX)							20,000	-	-	-
	TOTAL TRANSFERS FROM	34,750	15,000	-	-	-	-	110,000	90,000	90,000	-
TOTAL VAC IMPROVEMENTS TRANSFERS		34,750	15,000	-	-	-	-	110,000	90,000	90,000	-
405-6326-49901	BEGINNING FUND BALANCE	89,787	7,546	-	-	-	-	-	-	-	
TOTAL VAC IMPROVEMENTS RESOURCES		124,537	22,546	-	-	-	-	110,000	90,000	90,000	-
EXPENDITURES											
	CAPITAL OUTLAY										
405-6326-71200	BUILDING IMPROVEMENTS	116,991	15,000	-	-	-	-				
	VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26012)							40,000	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 (21-26013)							50,000	50,000	50,000	-
	TOTAL CAPITAL OUTLAY	116,991	15,000	-	-	-	-	110,000	90,000	90,000	-
TOTAL VAC IMPROVEMENTS EXPENDITURES		116,991	15,000	-	-	-	-	110,000	90,000	90,000	-
405-6326-90101	TRANSFER TO GENERAL FUND	-	3,396	-	-	-	-	-	-	-	-
405-6326-90230	TRANSFER TO ROOM TAX FUND	-	4,150	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	7,546	-	-	-	-	-	-	-	-
TOTAL VAC IMPROVEMENTS EXPENDITURES & TRANSFERS		116,991	22,546	-	-	-	-	110,000	90,000	90,000	-
405-6326-99200	UNAPPROPRIATED ENDING FUND BAL	7,546	-	-	-	-	-	-	-	-	-
TOTAL VAC IMPROVEMENTS REQUIREMENTS		124,537	22,546	-	-	-	-	110,000	90,000	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
60+ ACTIVITY CENTER IMPROVEMENTS - 6330											
RESOURCES											
405-6330-49201	TRANSFER FROM RECREATION FUND	53,220	35,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	53,220	35,000	-	-	-	-	-	-	-	-
TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS TRANSFERS		53,220	35,000	-	-	-	-	-	-	-	-
405-6330-49901	BEGINNING FUND BALANCE	77,891	111,111	-	391	391	391	-	-	-	
TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS RESOURCES		131,111	146,111	-	391	391	391	-	-	-	-
EXPENDITURES											
	MATERIAL & SERVICES										
405-6330-61200	BUILDING & GROUNDS EXPENSES	-	8,410	-	-	-	-	-	-	-	
	TOTAL MATERIAL & SERVICES	-	8,410	-	-	-	-	-	-	-	-
	CAPITAL OUTLAY										
405-6330-71200	BUILDING IMPROVEMENTS	8,800	62,829	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	8,800	62,829	-	-	-	-	-	-	-	-
TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS EXPENDITURES		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	-	-	-	-
	TOTAL TRANSFERS TO	11,200	74,481	-	391	391	391	-	-	-	-
TOTAL RECREATION CENTER IMPROVEMENTS EXP. & TRANSFERS		20,000	145,720	-	391	391	391	-	-	-	-
405-6330-99200	UNAPPROPRIATED ENDING FUND BAL	111,111	391	-	-	-	-	-	-	-	-
TOTAL 60+ ACTIVITY CENTER IMPROVEMENTS REQUIREMENTS		131,111	146,111	-	391	391	391	-	-	-	-
RECREATION CENTER IMPROVEMENTS - 6331											
RESOURCES											
405-6331-48001	MISC. SALES & SERVICES	-	-	-	2,800	17,080	17,080	-	-	-	
405-6331-48410	LITIGATION SETTLEMENT PROCEEDS	-	-	-	-	-	5,781,000	-	-	-	
	TOTAL MISCELANEOUS SOURCES	-	-	-	2,800	17,080	5,798,080	-	-	-	-
TOTAL RECREATION CENTER IMPROVEMENTS REVENUES		-	-	-	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
	Recreation Center Elevator Retrofit Compliance (21-26XXX)							125,000	-	-	-
405-6331-49405	TRANSFER FROM CAP IMPROVE	-	-	243,942	243,942	182,958	205,819	-	-	-	-
	TOTAL TRANSFERS FROM	57,820	169,261	315,889	343,989	265,019	305,866	160,000	-	-	-
TOTAL RECREATION CENTER IMPROVEMENTS REV. & TRANSFERS		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				
	Replacement of Rec Center Roof (21-22009)							125,000	125,000	125,000	-
	Replace locker room doors in Aquatic Center (21-24025)							43,550	43,550	43,550	-
	Aquatic Center Renovation (21-26001)							5,781,000	5,781,000	5,781,000	-
	60+ Center Patio Flat Roof (21-26002)							10,000	10,000	10,000	-
TOTAL RECREATION CENTER IMPROVEMENTS RESOURCES		1,053,750	1,048,281	1,078,000	1,044,511	979,822	6,801,669	6,119,550	5,959,550	5,959,550	-
EXPENDITURES											
	MATERIAL & SERVICES										
405-6331-61200	BUILDING & GROUNDS EXPENSES	-	13,995	-	-	-	-	-	-	-	
	TOTAL MATERIAL & SERVICES	-	13,995	-	-	-	-	-	-	-	-
	CAPITAL OUTLAY										
405-6331-71200	BUILDING IMPROVEMENTS	169,185	145,822	1,078,000	1,016,524	85,692	811,916				
	HVAC Control System for Recreation Center (21056)							25,000	-	-	-
	Replacement of Rec Center Roof (21-22009)							125,000	125,000	125,000	-
	Replace locker room doors in Aquatic Center (21-24025)							43,550	43,550	43,550	-
	Aquatic Center Renovation (21-26001)							5,781,000	5,781,000	5,781,000	-
	60+ Center Patio Flat Roof (21-26002)							10,000	10,000	10,000	-
	Installation of New Overhead Light Fixtures at Aquatic Center (21-26XXX)							10,000	-	-	-
	Recreation Center Elevator Retrofit Compliance (21-26XXX)							125,000	-	-	-
	TOTAL CAPITAL OUTLAY	169,185	145,822	1,078,000	1,016,524	85,692	811,916	6,119,550	5,959,550	5,959,550	-
TOTAL RECREATION CENTER IMPROVEMENTS EXPENDITURES		169,185	159,817	1,078,000	1,016,524	85,692	811,916	6,119,550	5,959,550	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	-	-	-	-
	TOTAL TRANSFERS TO	5,545	190,741	-	27,987	27,987	30,203	-	-	-	-
TOTAL RECREATION CENTER IMPROVEMENTS EXP. & TRANSFERS		174,730	350,558	1,078,000	1,044,511	113,679	842,119	6,119,550	5,959,550	5,959,550	-
405-6331-99200	UNAPPROPRIATED ENDING FUND BAL	879,020	697,723	-	-	866,143	5,959,550	-	-	-	-
TOTAL RECREATION CENTER IMPROVEMENTS REQUIREMENTS		1,053,750	1,048,281	1,078,000	1,044,511	979,822	6,801,669	6,119,550	5,959,550	5,959,550	-

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
PARKS & GROUNDS IMPROVEMENTS - 6380											
	RESOURCES										
405-6380-43005	STATE GRANTS	-	50,889	390,000	339,111	-	339,111	-	-	-	
	TOTAL STATE SOURCES	-	50,889	390,000	339,111	-	339,111	-	-	-	-
TOTAL PARKS & GROUNDS IMPROVEMENTS REVENUES		-	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 (22-26014)							25,000	25,000	25,000	-
	Public Restrooms - Exterior Painting (22-26XXX)							80,000	-	-	-
	TOTAL TRANSFERS FROM	763,834	478,019	135,043	331,043	297,283	331,043	1,051,736	25,000	25,000	-
TOTAL PARKS & GROUNDS IMPROVEMENTS REVENUES & TRANSFERS		763,834	528,908	525,043	670,154	297,283	670,154	1,051,736	25,000	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	112,042	-
	Ocean to Bay Trail Wayfinding Signage (21043)							27,162	27,162	27,162	-
	Agate Beach Staircase Terminus Improvement (21059)							216,764	216,764	216,764	-
	Nye Beach Restroom Renovation (21-23045)							6,500	6,500	6,500	-
	Playground Equipment Replacement (22-23038)							118,554	118,554	118,554	-
	Surf View Village Sports Court (22-24026)							140,000	140,000	140,000	-
TOTAL PARKS & GROUNDS IMPROVEMENTS RESOURCES		1,529,920	1,850,464	1,861,125	2,210,531	1,837,659	2,210,530	1,672,758	646,022	646,022	-
	EXPENDITURES										
	MATERIAL & SERVICES										
405-6380-60100	PROFESSIONAL SERVICES	48,198	16,900	-	-	-	-	-	-	-	
	TOTAL MATERIAL & SERVICES	48,198	16,900	-	-	-	-	-	-	-	-
	CAPITAL OUTLAY										
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	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	112,042	-
	Ocean to Bay Trail Wayfinding Signage (21043)							27,162	27,162	27,162	-
	Agate Beach Staircase Terminus Improvement (21059)							260,000	216,764	216,764	-
	Abbey Street Pier Fire Suppression Compliance (21-26XXX)							20,000	-	-	-
	Playground Equipment Replacement (22-23038)							118,554	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	140,000	-
	Sam Moore Park - Skate Park Phase 3 (22-26014)							25,000	25,000	25,000	-
	TOTAL CAPITAL OUTLAY	49,262	221,969	1,861,125	2,210,531	1,190,490	1,460,316	1,672,758	646,022	646,022	-
TOTAL PARKS & GROUNDS IMPROVEMENTS EXPENDITURES		97,460	238,869	1,861,125	2,210,531	1,190,490	1,460,316	1,672,758	646,022	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	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	110,904	71,219	-	-	-	129,192	-	-	-	-
TOTAL PARKS & GROUNDS IMPROVEMENTS EXP. & TRANSFERS		208,364	310,088	1,861,125	2,210,531	1,190,490	1,589,508	1,672,758	646,022	646,022	-
405-6380-99200	UNAPPROPRIATED ENDING FUND BAL	1,321,556	1,540,376	-	-	647,169	621,022	-	-	-	-
TOTAL PARKS & GROUNDS IMPROVEMENTS REQUIREMENTS		1,529,920	1,850,464	1,861,125	2,210,531	1,837,659	2,210,530	1,672,758	646,022	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.

RESERVE - PROPRIETARY FUND- 406

	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
RESOURCES										
INVESTMENTS	-	31,247	23,948	23,948	19,615	28,985	26,587	26,087	26,087	-
TOTAL REVENUES	-	31,247	23,948	23,948	19,615	28,985	26,587	26,087	26,087	-
EXPENDITURES										
WATER MEMBRANE REPLACEMENT	-	-	-	-	-	150,000	-	-	-	-
WASTEWATER VARIABLE FREQUENCY DRIVE (VFD) REPLAC	-	-	-	-	-	27,231	-	-	-	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	-	-	-	-	-	177,231	-	-	-	-
CONTINGENCY										
TOTAL EXPENDITURES	-	-	-	-	-	177,231	-	-	-	-
TRANSFERS:										
TRANSFERS IN	-	686,059	100,000	100,000	66,672	100,000	150,000	125,000	125,000	-
TRANSFERS OUT										
NET TRANSFERS	-	686,059	100,000	100,000	66,672	100,000	150,000	125,000	125,000	-
EXCESS REVENUES OVER EXPENDITURES	-	717,306	123,948	123,948	86,287	(48,246)	176,587	151,087	151,087	-
BEGINNING FUND BALANCE	-	-	762,669	717,306	717,306	717,306	669,060	669,060	669,060	-
RESERVE FOR FUTURE EXPENDITURES	-	-	886,617	841,254	-	-	845,647	820,147	820,147	-
UNAPPROPRIATED ENDING FUND BLANCE	-	717,306	-	-	803,593	669,060	-	-	-	-

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
RESERVE - PROPRIETARY FUND- 406											
WATER MEMBRANE REPLACEMENT- 6410											
RESOURCES											
406-6410-47001	INTEREST ON INVESTMENTS	-	30,406	23,837	23,837	17,848	26,284	23,656	23,656	23,656	
	TOTAL INVESTMENTS	-	30,406	23,837	23,837	17,848	26,284	23,656	23,656	23,656	-
TOTAL WATER MEMBRANE REPLACEMENT REVENUES		-	30,406	23,837	23,837	17,848	26,284	23,656	23,656	23,656	-
406-6410-49403	TRANSFER FROM PROP CAP PROJECT	-	651,059	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	-	651,059	-	-	-	-	-	-	-	-
TOTAL WATER MEMBRANE REPLACEMENT REVENUES & TRANS.		-	681,465	23,837	23,837	17,848	26,284	23,656	23,656	23,656	-
406-6410-49901	BEGINNING FUND BALANCE	-	-	677,545	681,465	681,465	681,465	557,749	557,749	557,749	
TOTAL WATER MEMBRANE REPLACEMENT RESOURCES		-	681,465	701,382	705,302	699,313	707,749	581,405	581,405	581,405	-
EXPENDITURES											
	CAPITAL OUTLAY										
406-6410-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	-	-	-	150,000	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	150,000	-	-	-	-
TOTAL WATER MEMBRANE EXPENDITURES		-	-	-	-	-	150,000	-	-	-	-
406-6410-99110	RESERVE FOR FUTURE CAPITAL	-	-	701,382	705,302	-	-	581,405	581,405	581,405	-
406-6410-99200	UNAPPROPRIATED ENDING FUND BAL	-	681,465	-	-	699,313	557,749	-	-	-	-
TOTAL WATER MEMBRANE REPLACEMENT REQUIREMENTS		-	681,465	701,382	705,302	699,313	707,749	581,405	581,405	581,405	-
WATER VARIABLE FREQUENCY DRIVE (VFD) REPLACEMENT- 6415											
RESOURCES											
406-6415-47001	INTEREST ON INVESTMENTS	-	240	34	34	738	1,089	980	980	980	
	TOTAL INVESTMENTS	-	240	34	34	738	1,089	980	980	980	-
TOTAL WATER VFD REPLACEMENT REVENUES		-	240	34	34	738	1,089	980	980	980	-
406-6415-49601	TRANSFER FROM WATER FUND	-	10,000	50,000	50,000	33,336	50,000	-	-	-	-
	Reserve - Water Variable Frequency Drive (VFD) Replacement							25,000	-	-	-
	TOTAL TRANSFERS FROM	-	10,000	50,000	50,000	33,336	50,000	25,000	-	-	-
TOTAL WATER VFD REPLACEMENT REVENUES & TRANSFERS		-	10,240	50,034	50,034	34,074	51,089	25,980	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	61,329	
TOTAL WATER VFD REPLACEMENT RESOURCES		-	10,240	60,072	60,274	44,314	61,329	87,309	62,309	62,309	-
406-6415-99110	RESERVE FOR FUTURE CAPITAL	-	-	60,072	60,274	-	-	87,309	62,309	62,309	-
406-6415-99200	UNAPPROPRIATED ENDING FUND BAL	-	10,240	-	-	44,314	61,329	-	-	-	-
TOTAL WATER VFD REPLACEMENT REQUIREMENTS		-	10,240	60,072	60,274	44,314	61,329	87,309	62,309	62,309	-
WASTEWATER VARIABLE FREQUENCY DRIVE (VFD) REPLACEMENT- 6420											
RESOURCES											
406-6420-47001	INTEREST ON INVESTMENTS	-	601	77	77	1,029	1,612	1,451	1,451	1,451	
	TOTAL INVESTMENTS	-	601	77	77	1,029	1,612	1,451	1,451	1,451	-
TOTAL WASTEWATER VFD REPLACEMENT REVENUES		-	601	77	77	1,029	1,612	1,451	1,451	1,451	-
406-6420-49602	TRANSFER FR. SEWER FUND	-	25,000	50,000	50,000	33,336	50,000	-	-	-	-
	Reserve - Wastewater Variable Frequency Drive (VFD) Replacement							25,000	25,000	25,000	-
	TOTAL TRANSFERS FROM	-	25,000	50,000	50,000	33,336	50,000	25,000	25,000	25,000	-
TOTAL WASTEWATER VFD REPLACEMENT REVENUES & TRANSFERS		-	25,601	50,077	50,077	34,365	51,612	26,451	26,451	26,451	-
406-6420-49901	BEGINNING FUND BALANCE	-	-	75,086	25,601	25,601	25,601	49,982	49,982	49,982	
TOTAL WASTEWATER VFD REPLACEMENT RESOURCES		-	25,601	125,163	75,678	59,966	77,213	76,433	76,433	76,433	-
EXPENDITURES											
	CAPITAL OUTLAY										
406-6420-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	-	-	-	27,231	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	27,231	-	-	-	-
TOTAL WASTEWATER VFD REPLACEMENT EXPENDITURES		-	-	-	-	-	27,231	-	-	-	-
406-6420-99110	RESERVE FOR FUTURE CAPITAL	-	-	125,163	75,678	-	-	76,433	76,433	76,433	-
406-6420-99200	UNAPPROPRIATED ENDING FUND BAL	-	25,601	-	-	59,966	49,982	-	-	-	-
TOTAL WASTEWATER VFD REPLACEMENT REQUIREMENTS		-	25,601	125,163	75,678	59,966	77,213	76,433	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
WASTEWATER VAC TRUCK REPLACEMENT- 6425											
RESOURCES											
406-6425-47001	INTEREST ON INVESTMENTS	-	-	-	-	-	-	500	-	-	
	TOTAL INVESTMENTS	-	-	-	-	-	-	500	-	-	-
TOTAL WASTEWATER VAC TRUCK REPLACEMENT REVENUES		-	-	-	-	-	-	500	-	-	-
406-6425-49602	TRANSFER FR. SEWER FUND	-	-	-	-	-	-	-	-	-	-
	Reserve - VAC Truck Replacement							100,000	100,000	100,000	-
	TOTAL TRANSFERS FROM	-	-	-	-	-	-	100,000	100,000	100,000	-
TOTAL WASTEWATER VAC REPLACEMENT REVENUES & TRANSFERS		-	-	-	-	-	-	100,500	100,000	100,000	-
406-6425-49901	BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-	-
TOTAL WASTEWATER VAC TRUCK REPLACEMENT RESOURCES		-	-	-	-	-	-	100,500	100,000	100,000	-
406-6425-99110	RESERVE FOR FUTURE CAPITAL	-	-	-	-	-	-	100,500	100,000	100,000	-
406-6425-99200	UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	-	-	-	-	-	-
TOTAL WASTEWATER VAC TRUCK REPLACEMENT REQUIREMENTS		-	-	-	-	-	-	100,500	100,000	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.*

WATER FUND - 601

	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
RESOURCES										
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	3,891,819	5,599,556	5,879,534	5,882,654	5,882,654	-
INVESTMENTS	61,914	55,818	26,594	26,594	23,844	34,784	31,306	31,306	31,306	-
LOAN AND LEASE REVENUE	1,677	2,672	23,242	71,575	-	81,177	-	-	-	-
TOTAL REVENUES	4,768,763	5,394,219	6,024,779	6,073,112	3,929,693	5,729,547	5,910,840	5,913,960	5,913,960	-
EXPENDITURES										
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	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	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	1,409,986	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	3,817,714	3,915,286	4,268,489	4,337,711	2,650,892	4,218,481	5,102,969	4,425,811	4,425,811	-
CONTINGENCY	-	-	488,884	573,080	-	-	-	442,591	442,591	-
TOTAL EXPENDITURES	3,817,714	3,915,286	4,757,373	4,910,791	2,650,892	4,218,481	5,102,969	4,868,402	4,868,402	-
TRANSFERS:										
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)	(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)	(1,383,600)	-
EXCESS REVENUES OVER EXPENDITURES	(9,155)	192,297	(333,362)	(387,494)	435,150	(30,576)	(3,242,388)	(338,042)	(338,042)	-
BEGINNING FUND BALANCE	716,567	707,418	845,581	899,713	899,713	899,715	869,139	869,139	869,139	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	707,412	899,715	512,219	512,219	1,334,863	869,139	(2,373,249)	531,097	531,097	-

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
WATER FUND - 601											
RESOURCES											
601-3390-42050	FEMA GRANT	-	47,696	-	-	-	-	-	-	-	
	TOTAL FEDERAL SOURCES	-	47,696	-	-	-	-	-	-	-	-
601-3390-48001	MISC. SALES & SERVICES	15,845	3,555	-	-	14,030	14,030	-	-	-	
	TOTAL MISCELANEOUS SOURCES	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	3,823,894	5,498,566	5,773,494	5,776,614	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	34,121	
601-3390-46015	LATE FEES & PENALTIES	56,234	79,633	99,380	99,380	51,269	68,494	71,919	71,919	71,919	
	TOTAL FEES, FINES & FORFEITURES	4,689,327	5,284,478	5,974,943	5,974,943	3,891,819	5,599,556	5,879,534	5,882,654	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	31,306	
	TOTAL INVESTMENTS	61,914	55,818	26,594	26,594	23,844	34,784	31,306	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	-	-	-	
	TOTAL LOAN & LEASE REVENUES	1,677	2,672	23,242	71,575	-	81,177	-	-	-	-
TOTAL WATER FUND REVENUES		4,768,763	5,394,219	6,024,779	6,073,112	3,929,693	5,729,547	5,910,840	5,913,960	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	-	-	-	-
	TOTAL TRANSFERS FROM	6,632	656	-	60,185	60,185	62,683	-	-	-	-
601-3390-49800	INTERFUND LOAN FROM OTHER FUND	292,000	-	-	-	-	-	-	-	-	-
	TOTAL INTERFUND LOAN FROM	292,000	-	-	-	-	-	-	-	-	-
TOTAL WATER FUND REVENUES & TRANSFERS		5,067,395	5,394,875	6,024,779	6,133,297	3,989,878	5,792,230	5,910,840	5,913,960	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	869,139	
TOTAL WATER FUND RESOURCES		5,783,962	6,102,293	6,870,360	7,033,010	4,889,591	6,691,945	6,779,979	6,783,099	6,783,099	-
WATER PLANT - 3310											
	PERSONAL SERVICES										
601-3310-50110	WAGES & SALARIES	259,084	353,867	353,640	361,308	246,319	374,481	377,390	377,390	377,390	
601-3310-51110	OVERTIME	11,117	12,782	15,000	15,000	7,503	8,688	12,000	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	39,000	
601-3310-52110	INSURANCE BENEFITS	68,147	76,674	87,473	87,509	62,106	87,716	95,728	97,245	97,245	
601-3310-52120	FICA EXPENSES	22,213	29,521	30,878	31,465	20,870	31,220	32,932	32,932	32,932	
601-3310-52130	RETIREMENT	101,379	35,872	41,824	42,578	25,306	37,815	58,831	45,376	45,376	
601-3310-52150	WORKER'S COMPENSATION	5,227	5,020	7,570	7,712	5,362	5,386	8,322	8,322	8,322	
601-3310-52160	UNEMPLOYMENT INSURANCE	9,675	3,715	2,825	2,879	2,546	3,217	428	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	1,714	
	TOTAL PERSONAL SERVICES	510,651	551,743	575,826	585,098	396,728	588,005	626,345	614,407	614,407	-
	Total Full Time Equivalent (FTE)	4.00	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	
	MATERIAL & SERVICES										
601-3310-60100	PROFESSIONAL SERVICES	36,635	87,813	55,000	55,000	48,872	80,000	55,000	55,000	55,000	
601-3310-60900	OTHER PROFESSIONAL SERVICES	7,150	5,473	7,380	7,380	-	2,670	2,670	2,670	2,670	
601-3310-61100	UTILITIES - ELECTRIC	185,270	176,788	210,000	210,000	135,338	200,000	215,000	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	8,500	
601-3310-61190	UTILITIES - OTHER	1,343	1,530	1,200	1,200	830	1,200	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	150,000	
601-3310-61300	PERMITS/LICENSES EXPENSES	230	395	500	500	3,154	3,154	4,000	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	17,000	
601-3310-63100	VEHICLE EXPENSES	(6,247)	(5,526)	8,308	8,308	2,601	5,000	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	100,000	
601-3310-63300	MAINTENANCE AGREEMENTS	21,657	21,322	24,000	24,000	13,728	13,728	16,000	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	2,000	
601-3310-64200	RENTAL EXPENSES	-	-	2,000	2,000	-	1,000	2,000	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	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	100	
601-3310-65550	MEMBERSHIPS, DUES & FEES	1,469	1,641	1,400	1,400	1,048	1,348	1,400	1,400	1,400	
601-3310-65600	TRAINING	985	300	1,500	1,500	1,576	2,300	2,000	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	290,000	
601-3310-66500	CLOTHING & UNIFORMS	-	41	-	-	2,340	2,450	2,450	2,450	2,450	
601-3310-66600	GENERAL EXPENSES	-	5	100	100	-	100	100	100	100	
601-3310-66700	SAFETY & HEALTH EXPENSES	3,470	82	1,500	1,500	304	304	1,000	1,000	1,000	
601-3310-66800	FUEL	6,773	2,944	5,000	5,000	1,722	3,000	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	5,600	
	TOTAL MATERIAL & SERVICES	715,262	845,030	927,888	927,888	578,884	926,830	941,420	891,420	891,420	-
	CAPITAL OUTLAY										
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	-	-	-	
	TOTAL CAPITAL OUTLAY	134,252	123,569	249,000	249,000	22,743	192,177	263,000	-	-	-
	DEBT SERVICE										
601-3310-84900	LEASE-PRINCIPAL	13,545	14,190	13,545	13,545	5,418	23,890	30,030	30,030	30,030	
601-3310-89900	LEASE-INTEREST	2,743	2,149	2,743	2,743	-	2,660	12,759	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
	TOTAL DEBT SERVICE	16,288	16,339	16,288	16,288	5,418	26,550	42,789	42,789	42,789	-
TOTAL WATER PLANT EXPENDITURES		1,376,453	1,536,681	1,769,002	1,778,274	1,003,773	1,733,562	1,873,554	1,548,616	1,548,616	-
WATER DISTRIBUTION - 3320											
	PERSONAL SERVICES										
601-3320-50110	WAGES & SALARIES	339,921	375,713	422,322	431,953	270,187	375,524	450,686	450,686	450,686	
601-3320-50220	LEAD WORKER PAY	255	668	600	600	726	915	1,000	1,000	1,000	
601-3320-51110	OVERTIME	32,719	37,105	41,000	41,000	16,738	28,225	41,000	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	31,500	
601-3320-52110	INSURANCE BENEFITS	84,285	73,904	105,064	105,110	72,688	99,846	112,680	114,461	114,461	
601-3320-52120	FICA EXPENSES	29,327	32,119	37,112	37,849	23,246	31,841	40,353	40,353	40,353	
601-3320-52130	RETIREMENT	47,458	37,387	53,705	54,623	27,846	40,531	60,600	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	10,209	
601-3320-52160	UNEMPLOYMENT INSURANCE	13,117	2,506	3,396	3,463	1,172	1,176	524	524	524	
601-3320-52170	PAID LEAVE OREGON	1,516	1,679	1,940	1,979	1,215	1,649	2,096	2,096	2,096	
	TOTAL PERSONAL SERVICES	573,481	583,748	695,470	707,087	439,945	617,667	750,648	752,429	752,429	-
	Total Full Time Equivalent (FTE)	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	
	MATERIAL & SERVICES										
601-3320-60100	PROFESSIONAL SERVICES	16,090	31,676	21,000	21,000	8,645	17,000	25,000	25,000	25,000	
601-3320-60400	EMPLOYMENT SERVICES	-	-	-	-	-	-	20,000	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	20,000	
601-3320-61100	UTILITIES - ELECTRIC	37,659	39,700	40,175	40,175	23,440	39,700	40,175	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	5,570	
601-3320-61190	UTILITIES - OTHER	180	396	320	320	543	1,086	1,100	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	10,000	
601-3320-61300	PERMITS/LICENSES EXPENSES	878	2,302	2,200	2,200	590	1,000	2,200	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	10,000	
601-3320-63100	VEHICLE EXPENSES	14,263	7,157	16,965	16,965	11,928	17,000	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	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	200,000	
	Waterline Replacement Program $0										
601-3320-64200	RENTAL EXPENSES	10,698	45,635	12,000	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	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	5,500	
601-3320-65550	MEMBERSHIPS, DUES & FEES	2,135	1,695	500	500	1,600	1,750	2,000	2,000	2,000	
601-3320-65600	TRAINING	1,990	1,253	4,000	4,000	780	3,200	4,000	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	20,000	
601-3320-66350	CHEMICAL & LAB SUPPLIES	1,337	17,153	500	500	8,005	15,826	16,000	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	5,800	
601-3320-66600	GENERAL EXPENSES	1,730	2,173	1,000	1,000	(16)	-	1,000	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	10,000	
601-3320-66800	FUEL	19,643	8,581	15,000	15,000	11,379	17,400	18,000	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	27,000	
	TOTAL MATERIAL & SERVICES	381,117	464,255	447,169	447,169	295,591	479,704	752,845	517,845	517,845	-
	CAPITAL OUTLAY										
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				
	Midsize Excavator (Replace 2012 Excavator)							60,000	60,000	60,000	
	Locator							25,000	25,000	25,000	
	AMI Upgrades (Carryover $30k)							100,000	-	-	
601-3320-74900	LEASE CAPITAL EXPENSES	-	2,672	33,742	33,742	-	81,177	-	-	-	
	TOTAL CAPITAL OUTLAY	288,261	119,226	88,742	137,075	28,119	112,179	185,000	85,000	85,000	-
	DEBT SERVICE										
601-3320-84800	INTERFUND LOAN REPAY-PRINC	-	58,400	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	24,075	
601-3320-84905	SUBSCRIPTION-PRINCIPAL	9,560	9,778	9,560	9,560	-	9,778	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	7,884	-
601-3320-89900	LEASE-INTEREST	1,141	966	1,141	1,141	-	1,477	11,576	11,576	11,576	
601-3320-89905	SUBSCRIPTION-INTEREST	440	222	440	440	-	222	222	222	222	
	TOTAL DEBT SERVICE	19,196	90,741	92,100	92,100	78,321	98,324	111,935	111,935	111,935	-
TOTAL WATER DISTRIBUTION EXPENDITURES		1,262,055	1,257,970	1,323,481	1,383,431	841,976	1,307,874	1,800,428	1,467,209	1,467,209	-
WATER ADMINISTRATIVE PROGRAMS - 3390											
	MATERIAL & SERVICES										
601-3390-60100	PROFESSIONAL SERVICES	-	-	67,500	67,500	40,750	62,750	67,500	67,500	67,500	
	Federal and State Consulting Services $135,000 (50%)										
601-3390-60200	FINANCIAL PROFESSIONAL SERVICE	41,105	49,567	47,000	47,000	38,624	65,836	68,000	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	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	57,766	-
601-3390-65100	INSURANCE PREMIUM & EXPENSES	70,107	73,636	78,791	78,791	76,476	76,476	81,829	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	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	647,070	-
	TOTAL MATERIAL & SERVICES	1,179,206	1,120,635	1,176,006	1,176,006	805,143	1,177,045	1,428,987	1,409,986	1,409,986	-
TOTAL WATER ADMINISTRIVE PROGRAMS EXPENDITURES		1,179,206	1,120,635	1,176,006	1,176,006	805,143	1,177,045	1,428,987	1,409,986	1,409,986	-
TOTAL WATER FUND EXPENDITURES		3,817,714	3,915,286	4,268,489	4,337,711	2,650,892	4,218,481	5,102,969	4,425,811	4,425,811	-
601-3390-90251	TRANSFER TO STREET FUND	70,000	70,000	70,000	70,000	46,664	70,000	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	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	250,000	-
	Public Works Shop Upgrade (21-25011)							7,500	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	1,383,600	-
TOTAL WATER FUND EXPENDITURES & TRANSFERS		5,076,550	5,202,578	5,869,257	5,947,711	3,554,728	5,822,806	9,153,228	5,809,411	5,809,411	-
601-3390-98100	CONTINGENCY ACCOUNT	-	-	488,884	573,080	-	-	-	442,591	442,591	-
601-3390-99200	UNAPPROPRIATED ENDING FUND BAL	707,412	899,715	512,219	512,219	1,334,863	869,139	(2,373,249)	531,097	531,097	-
TOTAL WATER FUND REQUIREMENTS		5,783,962	6,102,293	6,870,360	7,033,010	4,889,591	6,691,945	6,779,979	6,783,099	6,783,099	-

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 form the Wastewater Fund.*

WASTEWATER FUND - 602

	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
RESOURCES										
FEDERAL SOURCES	-	75,526	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	18,529	25,993	7,500	7,500	934	1,854	2,000	2,000	2,000	-
FEES, FINES & FORFEITURES	6,493,004	7,249,572	8,171,000	8,171,000	5,047,717	7,103,222	7,458,383	7,458,383	7,458,383	-
INVESTMENTS	33,146	58,551	49,896	49,896	29,643	50,378	45,340	45,340	45,340	-
LOAN AND LEASE REVENUE	1,063	-	23,242	71,575	-	81,177	90,000	90,000	90,000	-
TOTAL REVENUES	6,545,742	7,409,642	8,251,638	8,299,971	5,078,294	7,236,631	7,595,723	7,595,723	7,595,723	-
EXPENDITURES										
WASTEWATER PLANT	2,096,637	2,325,752	2,979,386	3,156,685	1,739,946	2,991,688	3,049,432	3,055,956	3,190,956	-
WASTEWATER COLLECTIONS	669,086	1,241,475	1,189,811	1,247,410	633,869	1,247,531	1,562,678	1,460,289	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	1,613,976	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	4,126,616	4,881,674	5,536,545	5,771,443	3,335,248	5,609,730	6,245,118	6,130,221	6,265,221	-
CONTINGENCY	-	-	2,485,380	1,814,756	-	-	-	888,659	772,459	-
TOTAL EXPENDITURES	4,126,616	4,881,674	8,021,925	7,586,199	3,335,248	5,609,730	6,245,118	7,018,880	7,037,680	-
TRANSFERS:										
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)	(1,496,900)	-
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)	(1,496,900)	-
EXCESS REVENUES OVER EXPENDITURES	1,715,498	(217,783)	(1,929,789)	(1,392,705)	(107,756)	(366,404)	(1,539,387)	(820,057)	(938,857)	-
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	1,690,684	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	2,274,863	2,057,088	664,385	664,385	1,949,334	1,690,684	16,297	735,627	751,827	-

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
WASTEWATER FUND - 602											
RESOURCES											
602-3490-42050	FEMA GRANT	-	75,526	-	-	-	-	-	-	-	
	TOTAL FEDERAL SOURCES	-	75,526	-	-	-	-	-	-	-	-
602-3490-48001	MISC. SALES & SERVICES	18,529	25,993	7,500	7,500	934	1,854	2,000	2,000	2,000	
	TOTAL MISCELANEOUS SOURCES	18,529	25,993	7,500	7,500	934	1,854	2,000	2,000	2,000	-
602-3490-45505	WASTEWATER USER CHARGES	6,326,946	7,114,328	8,050,000	8,050,000	4,971,201	7,006,737	7,357,074	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	101,309	
	TOTAL FEES, FINES & FORFEITURES	6,493,004	7,249,572	8,171,000	8,171,000	5,047,717	7,103,222	7,458,383	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	45,340	
	TOTAL INVESTMENTS	33,146	58,551	49,896	49,896	29,643	50,378	45,340	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				
	F350 On-Call Truck							90,000	90,000	90,000	-
	TOTAL LOAN & LEASE REVENUES	1,063	-	23,242	71,575	-	81,177	90,000	90,000	90,000	-
TOTAL WASTEWATER FUND REVENUES		6,545,742	7,409,642	8,251,638	8,299,971	5,078,294	7,236,631	7,595,723	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	-	-	-	-
	TOTAL TRANSFERS FROM	220,218	70,416	-	58,700	58,700	166,197	-	-	-	-
TOTAL WASTEWATER FUND REVENUES & TRANSFERS		6,765,960	7,480,058	8,251,638	8,358,671	5,136,994	7,402,828	7,595,723	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	1,690,684	
TOTAL WASTEWATER FUND RESOURCES		7,325,325	9,754,929	10,845,812	10,415,761	7,194,084	9,459,916	9,151,407	9,151,407	9,286,407	-
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	538,812	
602-3410-50220	LEAD WORKER PAY	-	783	600	600	737	1,212	1,500	1,500	1,500	
602-3410-51110	OVERTIME	26,228	29,890	42,000	42,000	29,303	39,888	42,000	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	42,000	
602-3410-52110	INSURANCE BENEFITS	98,716	114,066	135,062	135,113	96,847	139,314	155,887	158,411	158,411	
602-3410-52120	FICA EXPENSES	31,132	35,136	38,955	39,774	27,796	41,180	48,104	48,104	48,104	
602-3410-52130	RETIREMENT	19,160	47,852	69,587	70,872	39,799	62,309	79,088	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	11,945	
602-3410-52160	UNEMPLOYMENT INSURANCE	12,849	3,024	3,565	3,640	2,000	2,134	624	624	624	
602-3410-52170	PAID LEAVE OREGON	1,609	1,833	2,037	2,080	1,452	2,151	2,498	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
	TOTAL PERSONAL SERVICES	591,034	687,464	771,935	785,116	550,835	813,358	922,458	924,982	924,982	-
	Total Full Time Equivalent (FTE)	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	
	MATERIAL & SERVICES										
602-3410-60100	PROFESSIONAL SERVICES	73,890	148,056	150,000	150,000	7,794	50,000	6,000	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	235,000	
602-3410-61140	UTILITIES - WATER & SEWER	-	75,790	75,000	75,000	69,167	100,000	103,948	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	1,500	
602-3410-61200	BUILDING & GROUNDS EXPENSES	17,698	20,373	12,000	12,000	12,012	15,578	12,000	16,000	16,000	
602-3410-61300	PERMITS/LICENSES EXPENSES	19,171	17,430	20,000	20,000	1,245	1,250	2,500	2,500	2,500	
602-3410-62100	CLEANING EXPENSES	21,524	25,301	30,000	30,000	13,262	20,000	25,000	25,000	25,000	
602-3410-63100	VEHICLE EXPENSES	4,342	14,477	4,050	4,050	571	1,000	2,500	2,500	2,500	
602-3410-63200	EQUIPMENT EXPENSES	347,104	323,153	250,000	250,000	197,461	250,000	270,000	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	18,000	
602-3410-63400	INFRASTRUCTURE EXPENSES	9,833	103,448	-	164,118	54,650	69,708	250,000	250,000	250,000	
	Silo Refurbish $150,000										
602-3410-65200	COMMUNICATIONS EXPENSES	9,500	9,634	14,000	14,000	4,392	6,400	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	200	
602-3410-65550	MEMBERSHIPS, DUES & FEES	1,782	3,095	3,000	3,000	1,831	3,000	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	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	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	375,000	
602-3410-66500	CLOTHING & UNIFORMS	-	770	500	500	3,300	3,300	4,050	4,050	4,050	
602-3410-66600	GENERAL EXPENSES	1,324	55,841	500	500	69	100	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	1,500	
602-3410-66800	FUEL	4,929	2,908	4,000	4,000	4,030	5,400	6,000	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	28,800	
	TOTAL MATERIAL & SERVICES	1,200,460	1,566,201	1,218,905	1,383,023	853,022	1,289,975	1,486,796	1,490,796	1,490,796	-
	CAPITAL OUTLAY										
602-3410-73200	CAPITAL EQUIPMENT ACQUISITION	287,784	55,909	972,250	972,250	324,633	791,000				
	Septage Receiving Unit							210,000	210,000	210,000	
	Hy Core Unit Northside							275,000	275,000	275,000	
	Influent Pump Station Pump							79,000	79,000	79,000	
	Waste Activated Sludge Pump							60,000	60,000	60,000	
	Hy Core Screening Unit							-	-	115,000	
	Chlorine Tank							-	-	20,000	
602-3410-74900	LEASE CAPITAL EXPENSES	1,063	-	-	-	-	81,177	-	-	-	
	TOTAL CAPITAL OUTLAY	288,847	55,909	972,250	972,250	324,633	872,177	624,000	624,000	759,000	-

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
	DEBT SERVICE										
602-3410-84900	LEASE-PRINCIPAL	15,135	15,315	15,135	15,135	11,456	15,315	15,315	15,315	15,315	
602-3410-89900	LEASE-INTEREST	1,161	863	1,161	1,161	-	863	863	863	863	
	TOTAL DEBT SERVICE	16,296	16,178	16,296	16,296	11,456	16,178	16,178	16,178	16,178	-
TOTAL WASTEWATER PLANT EXPENDITURES		2,096,637	2,325,752	2,979,386	3,156,685	1,739,946	2,991,688	3,049,432	3,055,956	3,190,956	-
WASTEWATER COLLECTIONS- 3420											
	PERSONAL SERVICES										
602-3420-50110	WAGES & SALARIES	187,617	230,023	254,562	262,209	180,629	273,551	361,168	299,644	299,644	
602-3420-50220	LEAD WORKER PAY	198	60	800	800	164	328	800	800	800	
602-3420-51110	OVERTIME	19,670	29,979	35,000	35,000	15,899	27,744	35,000	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	39,000	
602-3420-52110	INSURANCE BENEFITS	27,203	52,240	105,502	105,539	37,514	52,626	99,388	89,571	89,571	
602-3420-52120	FICA EXPENSES	17,906	21,725	24,783	25,368	16,911	25,657	33,562	28,813	28,813	
602-3420-52130	RETIREMENT	7,735	21,233	36,917	37,684	20,533	29,412	50,449	43,066	43,066	
602-3420-52150	WORKER'S COMPENSATION	4,244	4,026	6,187	6,332	4,947	4,976	8,356	7,171	7,171	
602-3420-52160	UNEMPLOYMENT INSURANCE	5,303	2,102	2,264	2,318	1,215	1,356	436	374	374	
602-3420-52170	PAID LEAVE OREGON	935	1,136	1,292	1,323	884	1,342	1,744	1,499	1,499	
	TOTAL PERSONAL SERVICES	299,690	393,966	500,307	509,573	304,746	455,442	629,903	544,938	544,938	-
	Total Full Time Equivalent (FTE)	4.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00	4.00	
	MATERIAL & SERVICES										
602-3420-60100	PROFESSIONAL SERVICES	22,922	17,085	35,000	35,000	6,311	27,000	35,000	35,000	35,000	
602-3420-60300	LEGAL PROFESSIONAL SERVICES	-	-	-	-	375	750	-	-	-	
602-3420-60400	EMPLOYMENT SERVICES	-	-	-	-	-	-	20,000	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	90,000	
602-3420-61110	UTILITIES - GAS HEATING	3,268	3,483	3,431	3,431	1,736	3,483	3,500	3,500	3,500	
602-3420-61140	UTILITIES - WATER & SEWER	-	26,996	25,000	25,000	32,186	45,614	50,000	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	5,200	
602-3420-61200	BUILDING & GROUNDS EXPENSES	16,672	1,608	5,500	5,500	3,644	5,422	5,500	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	1,450	
602-3420-62100	CLEANING EXPENSES	3,427	10,057	9,000	9,000	1,802	4,000	6,000	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	25,000	
602-3420-63200	EQUIPMENT EXPENSES	31,367	31,413	45,000	45,000	39,302	39,974	45,000	45,000	45,000	
602-3420-63300	MAINTENANCE AGREEMENTS	-	-	-	-	6,408	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	350,000	
	Sanitary Sewer Rehab and Replacement Program $200,000										
602-3420-64200	RENTAL EXPENSES	9,474	440	600	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	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	4,500	
602-3420-65550	MEMBERSHIPS, DUES & FEES	173	145	300	300	-	-	300	300	300	
602-3420-65600	TRAINING	840	1,070	3,000	3,000	1,620	3,120	4,000	4,000	4,000	

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
602-3420-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	17	18	-	-	-	
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	20,000	
602-3420-66300	TRAFFIC SAFETY & SIGNAGE	-	-	2,500	2,500	-	1,500	2,500	2,500	2,500	
602-3420-66350	CHEMICAL & LAB SUPPLIES	3,638	-	2,000	2,000	-	1,800	2,000	2,000	2,000	
602-3420-66500	CLOTHING & UNIFORMS	584	1,067	1,000	1,000	3,037	3,874	4,200	4,200	4,200	
602-3420-66600	GENERAL EXPENSES	3,072	57,996	5,000	5,000	26	52	5,000	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	10,000	
602-3420-66800	FUEL	15,804	10,744	10,000	10,000	8,310	13,136	13,500	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	3,476	
	TOTAL MATERIAL & SERVICES	336,997	359,506	411,227	411,227	280,675	454,157	723,134	723,134	723,134	-
	CAPITAL OUTLAY										
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				
	Rigid Camera and Locator							25,000	25,000	25,000	
	Midsize Excavator (Replace 2012 Excavator)							60,000	60,000	60,000	
602-3420-74900	LEASE CAPITAL EXPENSES	-	-	33,742	33,742	-	81,177				
	F350 On-Call Truck							90,000	90,000	90,000	-
	TOTAL CAPITAL OUTLAY	31,856	487,460	273,742	322,075	44,395	327,178	175,000	175,000	175,000	-
	DEBT SERVICE										
602-3420-84900	LEASE-PRINCIPAL	535	537	4,527	4,527	4,053	10,237	32,930	16,377	16,377	
602-3420-89900	LEASE-INTEREST	8	6	8	8	-	517	1,711	840	840	
	TOTAL DEBT SERVICE	543	543	4,535	4,535	4,053	10,754	34,641	17,217	17,217	-
TOTAL WASTEWATER COLLECTIONS EXPENDITURES		669,086	1,241,475	1,189,811	1,247,410	633,869	1,247,531	1,562,678	1,460,289	1,460,289	-
WASTEWATER ADMINISTRATIVE PROGRAMS - 3490											
	MATERIAL & SERVICES										
602-3490-60100	PROFESSIONAL SERVICES	-	-	67,500	67,500	40,750	62,750	67,500	67,500	67,500	
	Federal and State Consulting Services $135,000 (50%)										
602-3490-60200	FINANCIAL PROFESSIONAL SERVICE	55,434	67,833	61,000	61,000	46,925	71,802	74,000	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	73,571	-
602-3490-65100	INSURANCE PREMIUM & EXPENSES	116,985	123,176	131,798	131,798	140,342	140,342	150,166	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	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	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	647,070	-
	TOTAL MATERIAL & SERVICES	1,360,893	1,314,447	1,367,348	1,367,348	961,433	1,370,511	1,633,008	1,613,976	1,613,976	-
TOTAL WASTEWATER ADMINISTRIVE PROGRAMS EXPENDITURES		1,360,893	1,314,447	1,367,348	1,367,348	961,433	1,370,511	1,633,008	1,613,976	1,613,976	-
TOTAL WASTEWATER FUND EXPENDITURES		4,126,616	4,881,674	5,536,545	5,771,443	3,335,248	5,609,730	6,245,118	6,130,221	6,265,221	-

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	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	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	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	-	-	-
	Effluent Outfall Excavation (26-25026)							-	-	100,000	-
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	25,000	-
	Reserve - VAC Truck Replacement							100,000	100,000	100,000	-
	TOTAL TRANSFERS TO	923,846	2,816,167	2,159,502	2,165,177	1,909,502	2,159,502	2,889,992	1,396,900	1,496,900	-
TOTAL WASTEWATER FUND EXPENDITURES & TRANSFERS		5,050,462	7,697,841	7,696,047	7,936,620	5,244,750	7,769,232	9,135,110	7,527,121	7,762,121	-
602-3490-98100	CONTINGENCY ACCOUNT	-	-	2,485,380	1,814,756	-	-	-	888,659	772,459	-
602-3490-99200	UNAPPROPRIATED ENDING FUND BAL	2,274,863	2,057,088	664,385	664,385	1,949,334	1,690,684	16,297	735,627	751,827	-
TOTAL WASTEWATER FUND REQUIREMENTS		7,325,325	9,754,929	10,845,812	10,415,761	7,194,084	9,459,916	9,151,407	9,151,407	9,286,407	-

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.

	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
STORMWATER FUND - 603										
RESOURCES										
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	1,691,145	-
INVESTMENTS	15,074	4,711	509	509	4,904	5,837	5,253	5,253	5,253	-
TOTAL REVENUES	1,238,091	1,495,412	1,600,509	1,600,509	1,076,134	1,616,451	1,696,398	1,696,398	1,696,398	-
EXPENDITURES										
STORMWATER MAINTENANCE	802,384	582,389	685,701	691,794	442,956	666,894	1,107,894	1,088,612	1,088,612	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	802,384	582,389	685,701	691,794	442,956	666,894	1,107,894	1,088,612	1,088,612	-
CONTINGENCY	-	-	224,373	291,291	-	-	433,533	155,097	155,097	-
TOTAL EXPENDITURES	802,384	582,389	910,074	983,085	442,956	666,894	1,541,427	1,243,709	1,243,709	-
TRANSFERS:										
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)	(1,024,920)	-
NET TRANSFERS	(266,461)	(897,346)	(904,704)	(845,660)	(410,631)	(557,212)	(724,920)	(1,024,920)	(1,024,920)	-
EXCESS REVENUES OVER EXPENDITURES	169,246	15,677	(214,269)	(228,236)	222,547	392,345	(569,949)	(572,231)	(572,231)	-
BEGINNING FUND BALANCE	125,593	294,842	296,553	310,520	310,520	310,519	702,864	702,864	702,864	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	294,839	310,519	82,284	82,284	533,067	702,864	132,915	130,633	130,633	-

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
STORMWATER FUND - 603											
RESOURCES											
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	1,691,145	
	TOTAL 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	1,691,145	-
603-3790-47001	INTEREST ON INVESTMENTS	15,074	4,711	509	509	4,904	5,837	5,253	5,253	5,253	
	TOTAL INVESTMENTS	15,074	4,711	509	509	4,904	5,837	5,253	5,253	5,253	-
TOTAL STORMWATER FUND REVENUES		1,238,091	1,495,412	1,600,509	1,600,509	1,076,134	1,616,451	1,696,398	1,696,398	1,696,398	-
603-3790-49403	TRANSFER FR. PROP CAP PROJECTS	150,000	48,113	-	59,044	59,044	347,492	-	-	-	-
	TOTAL TRANSFERS FROM	150,000	48,113	-	59,044	59,044	347,492	-	-	-	-
603-3790-49800	INTERFUND LOAN FROM OTHER FUND	292,000	-	-	-	-	-	-	-	-	-
	TOTAL INTERFUND LOAN FROM	292,000	-	-	-	-	-	-	-	-	-
TOTAL STORMWATER FUND REVENUES & TRANSFERS		1,680,091	1,543,525	1,600,509	1,659,553	1,135,178	1,963,943	1,696,398	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	702,864	
TOTAL STORMWATER FUND RESOURCES		1,805,684	1,838,367	1,897,062	1,970,073	1,445,698	2,274,462	2,399,262	2,399,262	2,399,262	-
STORMWATER MAINTENANCE - 3710											
	PERSONAL SERVICES										
603-3710-50110	WAGES & SALARIES	126,749	147,618	155,521	160,436	114,304	170,956	186,581	186,581	186,581	
603-3710-50220	LEAD WORKER PAY	33	34	600	600	-	-	600	600	600	
603-3710-51110	OVERTIME	4,082	3,243	4,500	4,500	1,891	3,561	4,500	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	10,000	
603-3710-52110	INSURANCE BENEFITS	19,712	24,163	63,433	63,457	27,120	37,727	56,516	57,422	57,422	
603-3710-52120	FICA EXPENSES	10,313	11,810	12,995	13,371	9,142	13,509	15,471	15,471	15,471	
603-3710-52130	RETIREMENT	4,661	13,835	23,699	24,223	11,304	16,568	23,390	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	7,578	
603-3710-52160	UNEMPLOYMENT INSURANCE	2,709	1,633	1,189	1,224	917	1,052	201	201	201	
603-3710-52170	PAID LEAVE OREGON	530	617	679	699	478	706	803	803	803	
	TOTAL PERSONAL SERVICES	181,000	213,579	279,529	285,622	174,418	254,307	305,640	306,546	306,546	-
	Total Full Time Equivalent (FTE)	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	
	MATERIAL & SERVICES										
603-3710-60100	PROFESSIONAL SERVICES	3,513	4,540	8,000	8,000	-	4,540	8,000	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	17,000	
603-3710-61100	UTILITIES - ELECTRIC	1,110	1,306	1,300	1,300	775	1,306	1,500	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	1,500	

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
603-3710-61200	BUILDING & GROUNDS EXPENSES	483	1,513	1,000	1,000	558	1,513	1,600	1,600	1,600	
603-3710-61300	PERMITS/LICENSES EXPENSES	168	173	-	-	30	173	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	25,000	
603-3710-63200	EQUIPMENT EXPENSES	33,404	6,108	10,000	10,000	6,760	12,366	20,000	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	225,000	
	Stormwater Rehab and Replacement Program $200,000										
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	4,029	
603-3710-65200	COMMUNICATIONS EXPENSES	404	451	500	500	205	451	500	500	500	
603-3710-65500	TRAVEL & MEETING EXPENSES	348	192	700	700	100	168	500	500	500	
603-3710-65550	MEMBERSHIPS, DUES & FEES	145	145	200	200	-	-	200	200	200	
603-3710-65600	TRAINING	-	-	4,000	4,000	-	2,000	4,000	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	30,000	
603-3710-66300	TRAFFIC SAFETY & SIGNAGE	-	-	4,000	4,000	-	3,000	4,000	4,000	4,000	
603-3710-66350	CHEMICAL & LAB SUPPLIES	3,638	-	-	-	-	5,000	5,000	5,000	5,000	
603-3710-66500	CLOTHING & UNIFORMS	125	-	500	500	1,329	1,875	1,875	1,875	1,875	
603-3710-66600	GENERAL EXPENSES	624	558	1,000	1,000	-	624	1,000	1,000	1,000	
603-3710-66700	SAFETY & HEALTH EXPENSES	1,773	3,435	4,000	4,000	188	300	4,000	4,000	4,000	
603-3710-66800	FUEL	3,953	-	5,000	5,000	1,626	5,000	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	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	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	196,112	-
	TOTAL MATERIAL & SERVICES	333,123	297,270	337,260	337,260	199,626	343,675	660,970	640,782	640,782	-
	CAPITAL OUTLAY										
603-3710-73100	VEHICLES	288,261	-	-	-	-	-	-	-	-	
603-3710-73200	CAPITAL EQUIPMENT ACQUISITION	-	-	-	-	-	-				
	Rigid Camera and Locator							25,000	25,000	25,000	
	Small Jetter Vac Trailer							50,000	50,000	50,000	
	TOTAL CAPITAL OUTLAY	288,261	-	-	-	-	-	75,000	75,000	75,000	-
	DEBT SERVICE										
603-3710-84800	INTERFUND LOAN REPAY-PRINC	-	58,400	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	7,884	-
	TOTAL DEBT SERVICE	-	71,540	68,912	68,912	68,912	68,912	66,284	66,284	66,284	-
TOTAL STORMWATER MAINTENANCE EXPENDITURES		802,384	582,389	685,701	691,794	442,956	666,894	1,107,894	1,088,612	1,088,612	-
603-3790-90305	TRANSFER TO DEBT SERV-STORMWTR	628,461	626,009	623,960	623,960	259,117	623,960	618,000	618,000	618,000	-
603-3790-90402	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-	-
	NW 55th Street Improvement Project (25-24006)							-	300,000	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	7,500	-
	SW Hurbert and SW Bay Storm Improvements (27-24021)							99,420	99,420	99,420	-
	TOTAL TRANSFERS TO	708,461	945,459	904,704	904,704	469,675	904,704	724,920	1,024,920	1,024,920	-
TOTAL STORMWATER FUND EXPENDITURES & TRANSFERS		1,510,845	1,527,848	1,590,405	1,596,498	912,631	1,571,598	1,832,814	2,113,532	2,113,532	-
603-3790-98100	CONTINGENCY ACCOUNT	-	-	224,373	291,291	-	-	433,533	155,097	155,097	-
603-3790-99200	UNAPPROPRIATED ENDING FUND BAL	294,839	310,519	82,284	82,284	533,067	702,864	132,915	130,633	130,633	-
TOTAL STORMWATER FUND REQUIREMENTS		1,805,684	1,838,367	1,897,062	1,970,073	1,445,698	2,274,462	2,399,262	2,399,262	2,399,262	-

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.*

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

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
PUBLIC WORKS FUND - 701											
RESOURCES											
701-3110-48001	MISC. SALES & SERVICES	2,439	17,380	-	14,115	-	-	-	-	-	
701-3110-48400	SALE OF PROPERTY	-	-	-	-	14,115	14,115	-	-	-	
	TOTAL MISCELANEOUS SOURCES	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	196,115	-
701-3110-45601	SERVICE PROVIDED WATER	613,548	517,160	475,787	475,787	317,192	475,787	666,102	647,070	647,070	-
701-3110-45602	SERVICE PROVIDED WASTEWATER	613,548	517,160	475,787	475,787	317,192	475,787	666,102	647,070	647,070	-
701-3110-45603	SERVICE PROVIDED STORMWATER	185,952	156,739	144,200	144,200	96,136	144,200	216,300	196,112	196,112	-
	TOTAL SERVICE 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	1,686,367	-
701-3110-46480	ROW PERMIT	-	6,004	6,500	6,500	3,644	4,844	5,000	5,000	5,000	
	TOTAL FEES, FINES & FORFEITURES	-	6,004	6,500	6,500	3,644	4,844	5,000	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	38,918	
	TOTAL INVESTMENTS	44,402	55,347	42,475	42,475	28,756	43,242	38,918	38,918	38,918	-
701-3110-48512	LEASE PROCEEDS	36,257	-	-	-	-	-	-	-	-	
	TOTAL LOAN & LEASE REVENUES	36,257	-	-	-	-	-	-	-	-	-
TOTAL PUBLIC WORKS FUND REVENUES		1,682,100	1,426,531	1,288,951	1,303,066	873,171	1,302,177	1,808,725	1,730,285	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	641,676	
TOTAL PUBLIC WORKS FUND RESOURCES		2,484,919	2,511,942	2,354,244	2,478,197	2,048,302	2,477,308	2,450,401	2,371,961	2,371,961	-
PUBLIC WORKS ADMINISTRATION - 3110											
	PERSONNEL SERVICES										
701-3110-50110	WAGES & SALARIES	282,171	322,064	327,786	327,786	226,630	343,406	346,145	346,145	346,145	
701-3110-51110	OVERTIME	119	275	500	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	77,234	
701-3110-52120	FICA EXPENSES	20,929	23,972	25,114	25,114	17,037	25,620	26,653	26,653	26,653	
701-3110-52130	RETIREMENT	59,028	29,214	36,829	36,829	27,223	40,790	43,867	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	6,278	
701-3110-52160	UNEMPLOYMENT INSURANCE	8,524	1,918	2,298	2,298	1,167	1,255	347	347	347	
701-3110-52170	PAID LEAVE OREGON	1,095	1,253	1,312	1,312	891	1,340	1,387	1,387	1,387	
	TOTAL PERSONNEL SERVICES	442,895	449,627	472,926	472,926	328,210	487,785	501,222	502,411	502,411	-
	Total Full Time Equivalent (FTE)	3.00	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	
	MATERIAL & SERVICES										
701-3110-60200	FINANCIAL PROFESSIONAL SERVICE	529	735	750	750	443	745	775	775	775	
701-3110-60900	OTHER PROFESSIONAL SERVICES	-	323	-	-	-	-	-	-	-	
701-3110-61200	BUILDING & GROUNDS EXPENSES	3,142	-	-	-	20	3,000	3,142	3,142	3,142	

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
701-3110-61300	PERMITS/LICENSES EXPENSES	380	-	200	200	125	250	380	380	380	
701-3110-63100	VEHICLE EXPENSES	14,018	7,366	15,471	15,471	865	3,200	10,000	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	18,087	
701-3110-65200	COMMUNICATIONS EXPENSES	3,654	4,663	4,650	4,650	1,359	4,663	4,700	4,700	4,700	
701-3110-65400	PRINTING & BINDING	53	101	100	100	7	100	2,030	2,030	2,030	
701-3110-65500	TRAVEL & MEETING EXPENSES	2,185	292	3,000	3,000	23	2,400	3,200	3,200	3,200	
701-3110-65550	MEMBERSHIPS, DUES & FEES	727	755	1,000	1,000	-	755	1,000	1,000	1,000	
701-3110-65600	TRAINING	200	634	3,000	3,000	187	2,200	3,000	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	8,800	
701-3110-66150	BOOKS/PERIODICALS/DVD & VIDEO	60	-	-	-	-	100	600	600	600	
701-3110-66200	POSTAGE/SHIPPING EXPENSES	12	42	50	50	6	42	800	800	800	
701-3110-66500	CLOTHING & UNIFORMS	-	-	-	-	2,209	2,209	2,150	2,150	2,150	
701-3110-66700	SAFETY & HEALTH EXPENSES	-	640	1,000	1,000	120	600	4,600	4,600	4,600	
701-3110-66800	FUEL	375	244	700	700	87	244	700	700	700	
701-3110-67200	OTHER DATA PROCESSING EXPENSES	-	-	-	-	1,618	1,630	1,500	1,630	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	85,744	-
	TOTAL MATERIAL & SERVICES	115,019	110,612	128,786	128,786	76,411	117,995	151,208	151,338	151,338	-
	DEBT SERVICE										
701-3110-84900	LEASE-PRINCIPAL	11,701	14,031	11,701	11,701	15,034	14,031	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	2,496	
	TOTAL DEBT SERVICE	14,529	16,527	14,529	14,529	15,034	16,527	16,527	16,527	16,527	-
TOTAL PUBLIC WORKS ADMINISTRATION EXPENDITURES		572,443	576,766	616,241	616,241	419,655	622,307	668,957	670,276	670,276	-
ENGINEERING - 3120											
	PERSONNEL SERVICES										
701-3120-50110	WAGES & SALARIES	433,505	455,282	764,591	769,439	483,122	746,500	807,974	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	1,500	
701-3120-51120	ON-CALL	1,200	5,156	7,125	7,125	-	1,000	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	143,169	
701-3120-52120	FICA EXPENSES	32,844	33,786	59,218	59,589	37,085	55,974	62,338	62,338	62,338	
701-3120-52130	RETIREMENT	60,259	59,057	109,948	110,385	51,535	80,780	116,025	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	8,805	
701-3120-52160	UNEMPLOYMENT INSURANCE	15,416	2,991	5,419	5,453	3,063	3,136	810	810	810	
701-3120-52170	PAID LEAVE OREGON	1,581	1,767	3,096	3,116	1,939	2,927	3,242	3,242	3,242	
	TOTAL PERSONNEL SERVICES	636,142	637,400	1,123,693	1,129,481	679,851	1,025,741	1,142,682	1,144,863	1,144,863	-
	Total Full Time Equivalent (FTE)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	
	MATERIAL & SERVICES										
701-3120-60100	PROFESSIONAL SERVICES	36,452	40,294	150,000	150,000	206	75,000	100,000	75,000	75,000	
701-3120-60900	OTHER PROFESSIONAL SERVICES	-	-	-	-	9,410	9,410	-	-	-	

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
701-3120-61200	BUILDING & GROUNDS EXPENSES	-	(12)	-	-	-	-	-	-	-	
701-3120-61300	PERMITS/LICENSES EXPENSES	98	1,520	2,000	2,000	-	500	1,000	500	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	
	TOTAL MATERIAL & SERVICES	80,866	80,877	199,410	199,410	48,965	140,416	194,062	157,217	157,217	-
	CAPITAL OUTLAY										
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	-	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	82,183	-	11,000	25,115	-	20,000	-	-	-	-
	DEBT SERVICE										
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	
	TOTAL DEBT SERVICE	27,878	27,168	27,878	27,878	7,100	27,168	27,168	27,168	27,168	-
TOTAL ENGINEERING EXPENDITURES		827,069	745,445	1,361,981	1,381,884	735,916	1,213,325	1,363,912	1,329,248	1,329,248	-
TOTAL PUBLIC WORKS FUND EXPENDITURES		1,399,512	1,322,211	1,978,222	1,998,125	1,155,571	1,835,632	2,032,869	1,999,524	1,999,524	-
701-3110-90405	TRANSFER TO CAPITAL IMPROVEMTS	-	14,600	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS TO	-	14,600	-	-	-	-	-	-	-	-
TOTAL PUBLIC WORKS FUND EXPENDITURES & TRANSFERS		1,399,512	1,336,811	1,978,222	1,998,125	1,155,571	1,835,632	2,032,869	1,999,524	1,999,524	-

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	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	159,962	-
TOTAL PUBLIC WORKS FUND REQUIREMENTS		2,484,919	2,511,942	2,354,244	2,478,197	2,048,302	2,477,308	2,450,401	2,371,961	2,371,961	-

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.

CITY FACILITES FUND - 711

	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
RESOURCES										
FEDERAL SOURCES	-	21,209	-	-	-	-	-	-	-	-
MISCELLANEOUS SOURCES	1,685,173	677,530	253,988	276,488	204,174	287,998	544,756	466,565	466,565	-
INVESTMENTS	42,877	63,430	47,183	47,183	29,761	43,945	39,551	39,551	39,551	-
LOAN AND LEASE REVENUE	-	-	-	-	-	52,779	-	-	-	-
TOTAL REVENUES	1,728,050	762,169	301,171	323,671	233,935	384,722	584,307	506,116	506,116	-
EXPENDITURES										
FACILITIES ADMINISTRATION	321,824	296,011	570,696	570,696	263,020	464,820	603,975	573,168	573,168	-
CITY HALL FACILITY	180,314	202,782	235,574	235,574	196,416	248,531	262,282	240,954	240,954	-
FIRE FACILITIES	65,077	73,983	120,421	142,921	75,196	105,548	133,653	123,177	123,177	-
LIBRARY FACILITY	98,432	125,884	140,994	140,994	94,429	136,202	171,520	131,534	131,534	-
PARK MAINTENANCE	768,179	855,248	933,173	984,173	665,357	1,122,958	1,086,715	1,039,364	1,039,364	-
PARK RESTROOMS	268,308	273,718	320,162	320,162	182,236	294,401	323,738	324,416	324,416	-
PIER & BOARDWALKS	16,001	20,194	29,319	29,319	12,501	18,301	23,935	22,435	22,435	-
PERFORMING ARTS CENTER	155,799	168,871	202,997	202,997	118,377	177,441	192,819	192,819	192,819	-
VISUAL ARTS CENTER	85,681	88,817	104,468	104,468	73,450	95,179	101,478	101,478	101,478	-
STREET LIGHTS	418,250	474,160	476,000	476,000	324,882	544,728	582,000	542,000	542,000	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	2,377,865	2,579,668	3,133,804	3,207,304	2,005,864	3,208,109	3,482,115	3,291,345	3,291,345	-
CONTINGENCY	-	-	381,959	412,345	-	-	341,745	338,651	338,651	-
TOTAL EXPENDITURES	2,377,865	2,579,668	3,515,763	3,619,649	2,005,864	3,208,109	3,823,860	3,629,996	3,629,996	-
TRANSFERS:										
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	2,822,115	-
TRANSFERS OUT	(3,430,961)	(795,419)	(139,897)	(351,999)	(317,027)	(351,999)	(2,079,736)	(170,825)	(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	2,651,290	-
EXCESS REVENUES OVER EXPENDITURES	390,126	287,111	(1,293,500)	(1,430,886)	(558,846)	(958,295)	(472,590)	(472,590)	(472,590)	-
BEGINNING FUND BALANCE	753,650	1,143,774	1,293,500	1,430,886	1,430,887	1,430,885	472,590	472,590	472,590	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	1,143,776	1,430,885	-	-	872,041	472,590	-	-	-	-

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
CITY FACILITIES FUND - 711											
FACILITIES ADMINISTRATION & SAFETY- 7001											
RESOURCES											
711-7001-44003	MISCELLANEOUS GRANT	-	-	-	-	500	500	-	-	-	
711-7001-48001	MISC. SALES & SERVICES	-	35	-	-	-	-	-	-	-	
	TOTAL MISCELANEOUS SOURCES	-	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	39,551	
	TOTAL INVESTMENTS	42,877	63,430	47,183	47,183	29,761	43,945	39,551	39,551	39,551	-
FACILITIES ADMINISTRATION & SAFETY REVENUES		42,877	63,465	47,183	47,183	30,261	44,445	39,551	39,551	39,551	-
711-7001-49101	TRANSFER FROM GENERAL FUND	219,263	96,500	144,952	144,952	96,632	144,952	-	-	-	-
	Annual Operation Transfer							221,200	200,200	200,200	-
711-7001-49230	TRANSFER FROM ROOM TAX FUND	153,308	143,160	216,864	216,864	144,576	216,864	-	-	-	-
	Annual Facilities Administration Request (38%)							229,511	217,804	217,804	-
	TOTAL TRANSFERS FROM	372,571	239,660	361,816	361,816	241,208	361,816	450,711	418,004	418,004	-
TOTAL FACILITIES ADMIN & SAFETY REVENUES & TRANSFERS		415,448	303,125	408,999	408,999	271,469	406,261	490,262	457,555	457,555	-
711-7001-49901	BEGINNING FUND BALANCE	130,812	224,434	218,766	231,548	231,550	231,548	172,989	172,989	172,989	
TOTAL FACILITIES ADMINISTRATION & SAFETY RESOURCES		546,260	527,559	627,765	640,547	503,019	637,809	663,251	630,544	630,544	-
EXPENDITURES											
	PERSONNEL SERVICES										
711-7001-50110	WAGES & SALARIES	95,573	112,379	228,162	228,162	115,900	191,308	249,739	249,739	249,739	
711-7001-51110	OVERTIME	3,123	4,148	4,000	4,000	2,414	3,933	4,000	4,000	4,000	
711-7001-52110	INSURANCE BENEFITS	14,768	16,654	48,880	48,880	15,334	22,092	25,730	26,123	26,123	
711-7001-52120	FICA EXPENSES	7,702	8,716	17,898	17,898	9,087	14,788	19,767	19,767	19,767	
711-7001-52130	RETIREMENT	40,078	9,617	28,425	28,425	8,707	13,381	34,209	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	4,886	
711-7001-52160	UNEMPLOYMENT INSURANCE	3,169	508	1,625	1,625	530	582	254	254	254	
711-7001-52170	PAID LEAVE OREGON	400	452	929	929	473	770	1,014	1,014	1,014	
	TOTAL PERSONNEL SERVICES	167,297	154,877	335,535	335,535	156,419	250,848	339,599	339,992	339,992	-
	Total Full Time Equivalent (FTE)	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	MATERIAL & SERVICES										
711-7001-60100	PROFESSIONAL SERVICES	1,120	-	1,500	1,500	-	1,500	1,500	1,500	1,500	
711-7001-60200	FINANCIAL PROFESSIONAL SERVICE	501	839	825	825	460	825	825	825	825	
711-7001-60400	EMPLOYMENT SERVICES	2,400	2,150	8,000	8,000	(1,500)	8,000	8,000	8,000	8,000	
711-7001-60900	OTHER PROFESSIONAL SERVICES	-	-	10,000	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	3,000	

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
711-7001-61110	UTILITIES - GAS HEATING	2,477	2,727	2,300	2,300	1,277	2,438	2,500	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	27,000	
711-7001-61300	PERMITS/LICENSES EXPENSES	-	209	250	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	3,500	
711-7001-63100	VEHICLE EXPENSES	1,852	1,991	3,500	3,500	1,261	2,507	3,500	3,500	3,500	
711-7001-63200	EQUIPMENT EXPENSES	2,786	3,352	5,000	5,000	991	3,181	5,000	3,000	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	3,000	
711-7001-65100	INSURANCE PREMIUM & EXPENSES	5,738	4,365	4,671	4,671	4,936	4,936	5,282	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	3,500	
711-7001-65400	PRINTING & BINDING	111	(39)	150	150	31	138	150	150	150	
711-7001-65500	TRAVEL & MEETING EXPENSES	439	171	2,700	2,700	49	180	3,900	3,000	3,000	
711-7001-65550	MEMBERSHIPS, DUES & FEES	27	78	100	100	-	-	100	100	100	
711-7001-65600	TRAINING	-	-	20,000	20,000	5,250	19,250	20,000	20,000	20,000	
711-7001-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	5,300	5,300	1,782	5,282	5,300	4,500	4,500	
711-7001-66100	OFFICE SUPPLIES	609	270	600	600	21	521	600	600	600	
711-7001-66500	CLOTHING & UNIFORMS	318	467	500	500	3,207	3,807	2,150	1,500	1,500	
711-7001-66700	SAFETY & HEALTH EXPENSES	955	521	24,800	24,800	9,456	24,800	20,000	15,000	15,000	
711-7001-66800	FUEL	1,309	1,397	2,000	2,000	882	1,596	2,000	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	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	107,287	
	TOTAL MATERIAL & SERVICES	141,306	140,953	234,980	234,980	106,522	213,790	244,194	232,994	232,994	-
	CAPITAL OUTLAY										
711-7001-73200	CAPITAL EQUIPMENT ACQUISITION	13,040	-	-	-	-	-				
	Portable Hi-Lift Platform and Trailer							20,000	-	-	
	TOTAL CAPITAL OUTLAY	13,040	-	-	-	-	-	20,000	-	-	-
	DEBT SERVICE										
711-7001-84900	LEASE-PRINCIPAL	178	179	178	178	79	179	179	179	179	
711-7001-89900	LEASE-INTEREST	3	2	3	3	-	3	3	3	3	
	TOTAL DEBT SERVICE	181	181	181	181	79	182	182	182	182	-
TOTAL FACILITIES ADMINISTRATION & SAFETY EXPENDITURES		321,824	296,011	570,696	570,696	263,020	464,820	603,975	573,168	573,168	-
711-7001-98100	CONTINGENCY ACCOUNT	-	-	57,069	69,851	-	-	59,276	57,376	57,376	-
711-7001-99200	UNAPPROPRIATED ENDING FUND BAL	224,436	231,548	-	-	239,999	172,989	-	-	-	-
TOTAL FACILITES ADMINISTRATION & SAFETY REQUIREMENTS		546,260	527,559	627,765	640,547	503,019	637,809	663,251	630,544	630,544	-
CITY HALL FACILITY - 7010											
RESOURCES											
711-7010-48200	CITY FACILITIES RENTAL INCOME	300,641	241,813	87,573	87,573	58,384	87,573	281,483	258,854	258,854	-
	TOTAL MISCELANEOUS SOURCES	300,641	241,813	87,573	87,573	58,384	87,573	281,483	258,854	258,854	-

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
TOTAL CITY HALL FACILITY REVENUES		300,641	241,813	87,573	87,573	58,384	87,573	281,483	258,854	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 (21-26010)							150,000	48,325	48,325	-
	Police Department Patrol Area Remodel (21-26XXX)							75,000	-	-	-
	TOTAL TRANSFERS FROM	156,350	26,000	-	-	-	-	650,000	48,325	48,325	-
TOTAL CITY HALL FACILITY REVENUES & TRANSFERS		456,991	267,813	87,573	87,573	58,384	87,573	931,483	307,179	307,179	-
711-7010-49901	BEGINNING FUND BALANCE	14,149	128,226	171,737	167,257	167,257	167,257	6,299	6,299	6,299	
TOTAL CITY HALL FACILITY RESOURCES		471,140	396,039	259,310	254,830	225,641	254,830	937,782	313,478	313,478	-
EXPENDITURES											
	MATERIAL & SERVICES										
711-7010-61100	UTILITIES - ELECTRIC	27,196	31,124	31,000	31,000	18,856	32,900	33,887	33,887	33,887	
711-7010-61110	UTILITIES - GAS HEATING	702	789	750	750	537	904	931	931	931	
711-7010-61140	UTILITIES - WATER & SEWER	-	4,581	4,900	4,900	5,645	8,571	8,914	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	3,000	
711-7010-61200	BUILDING & GROUNDS EXPENSES	27,043	23,065	40,000	40,000	48,493	58,383	60,000	40,000	40,000	
711-7010-61300	PERMITS/LICENSES EXPENSES	26	306	250	250	25	325	375	375	375	
711-7010-62100	CLEANING EXPENSES	33,391	40,280	38,000	38,000	27,036	41,036	43,000	40,000	40,000	
711-7010-63200	EQUIPMENT EXPENSES	8,268	13,813	20,000	20,000	4,439	10,939	14,000	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	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	90,475	
711-7010-65200	COMMUNICATIONS EXPENSES	-	-	-	-	124	622	-	1,532	1,532	
711-7010-66700	SAFETY & HEALTH EXPENSES	-	-	-	-	139	139	-	140	140	
	TOTAL MATERIAL & SERVICES	180,314	202,782	235,574	235,574	196,416	248,531	262,282	240,954	240,954	-
TOTAL CITY HALL FACILITY EXPENDITURES		180,314	202,782	235,574	235,574	196,416	248,531	262,282	240,954	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 (21-26010)							150,000	48,325	48,325	-
	Police Department Patrol Area Remodel (21-26XXX)							75,000	-	-	-
	TOTAL TRANSFERS TO	162,600	26,000	-	-	-	-	650,000	48,325	48,325	-
TOTAL CITY HALL FACILITY EXPENDITURES & TRANSFERS		342,914	228,782	235,574	235,574	196,416	248,531	912,282	289,279	289,279	-
711-7010-98100	CONTINGENCY ACCOUNT	-	-	23,736	19,256	-	-	25,500	24,199	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
TOTAL CITY HALL FACILITY REQUIREMENTS		471,140	396,039	259,310	254,830	225,641	254,830	937,782	313,478	313,478	-
FIRE FACILITIES - 7011											
	RESOURCES										
711-7011-48200	CITY FACILITIES RENTAL INCOME	75,093	117,081	59,421	81,921	62,116	81,921	82,653	71,077	71,077	-
	TOTAL MISCELANEOUS SOURCES	75,093	117,081	59,421	81,921	62,116	81,921	82,653	71,077	71,077	-
TOTAL FIRE FACILITIES REVENUES		75,093	117,081	59,421	81,921	62,116	81,921	82,653	71,077	71,077	-
711-7011-49101	TRANSFER FROM GENERAL FUND	130,000	-	-	-	-	-	-	-	-	-
	Main Fire Station Second Story Siding Repair (21-26XXX)							200,000	-	-	-
	Main Fire Station Shower Installation in Upstairs Bathrooms (21-26XXX)							10,000	-	-	-
711-7011-49404	TRANSFER FROM RESERVE FUND	-	145,000	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	130,000	145,000	-	-	-	-	210,000	-	-	-
TOTAL FIRE FACILITIES REVENUES & TRANSFERS		205,093	262,081	59,421	81,921	62,116	81,921	292,653	71,077	71,077	-
711-7011-49901	BEGINNING FUND BALANCE	35,025	45,041	73,172	88,139	88,139	88,139	64,512	64,512	64,512	
TOTAL FIRE FACILITIES RESOURCES		240,118	307,122	132,593	170,060	150,255	170,060	357,165	135,589	135,589	-
	EXPENDITURES										
	MATERIAL & SERVICES										
711-7011-61100	UTILITIES - ELECTRIC	21,988	22,981	24,000	24,000	11,235	23,827	24,542	24,000	24,000	
711-7011-61140	UTILITIES - WATER & SEWER	-	8,073	30,900	30,900	5,425	8,792	9,144	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	3,340	
711-7011-61200	BUILDING & GROUNDS EXPENSES	9,012	7,787	25,000	25,000	2,137	12,137	25,000	15,000	15,000	
711-7011-62100	CLEANING EXPENSES	7,605	8,391	8,300	8,300	5,604	8,965	9,234	8,500	8,500	
711-7011-63300	MAINTENANCE AGREEMENTS	-	-	1,000	1,000	3,110	3,110	3,200	3,000	3,000	
711-7011-65100	INSURANCE PREMIUM & EXPENSES	23,231	24,506	26,221	26,221	23,993	23,993	25,673	25,673	25,673	
	TOTAL MATERIAL & SERVICES	65,077	73,983	120,421	120,421	52,744	83,096	99,133	88,657	88,657	-
	DEBT SERVICE										
711-7011-84900	LEASE-PRINCIPAL	-	-	-	22,500	22,452	22,452	34,520	34,520	34,520	
	TOTAL DEBT SERVICE	-	-	-	22,500	22,452	22,452	34,520	34,520	34,520	-
TOTAL FIRE FACILITIES EXPENDITURES		65,077	73,983	120,421	142,921	75,196	105,548	133,653	123,177	123,177	-
711-7011-90405	TRANSFER TO CAPITAL IMPROVEMTS	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	-	-	-
	TOTAL TRANSFERS TO	130,000	145,000	-	-	-	-	210,000	-	-	-
TOTAL FIRE FACILITIES EXPENDITURES & TRANSFERS		195,077	218,983	120,421	142,921	75,196	105,548	343,653	123,177	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	12,412	-
711-7011-99200	UNAPPROPRIATED ENDING FUND BAL	45,041	88,139	-	-	75,059	64,512	-	-	-	-
TOTAL FIRE FACILITIES REQUIREMENTS		240,118	307,122	132,593	170,060	150,255	170,060	357,165	135,589	135,589	-
LIBRARY FACILITY - 7012											
RESOURCES											
711-7012-48200	CITY FACILITIES RENTAL INCOME	112,504	134,954	96,994	96,994	64,664	96,994	173,120	129,134	129,134	-
	TOTAL MISCELANEOUS SOURCES	112,504	134,954	96,994	96,994	64,664	96,994	173,120	129,134	129,134	-
TOTAL LIBRARY FACILITY REVENUES		112,504	134,954	96,994	96,994	64,664	96,994	173,120	129,134	129,134	-
711-7012-49101	TRANSFER FROM GENERAL FUND	850	-	4,126	12,262	10,888	12,262	-	-	-	-
	Replace Two Library Windows on the South Side of Building (21-26XXX) (85%)							12,750	-	-	-
711-7012-49230	TRANSFER FROM ROOM TAX FUND	150	-	728	2,164	1,924	2,164	-	-	-	-
	Replace Two Library Windows on the South Side of Building (21-26XXX) (15%)							2,250	-	-	-
	TOTAL TRANSFERS FROM	1,000	-	4,854	14,426	12,812	14,426	15,000	-	-	-
TOTAL LIBRARY FACILITY REVENUES & TRANSFERS		113,504	134,954	101,848	111,420	77,476	111,420	188,120	129,134	129,134	-
711-7012-49901	BEGINNING FUND BALANCE	31,625	45,697	58,259	54,767	54,767	54,767	15,559	15,559	15,559	
TOTAL LIBRARY FACILITY RESOURCES		145,129	180,651	160,107	166,187	132,243	166,187	203,679	144,693	144,693	-
EXPENDITURES											
	MATERIAL & SERVICES										
711-7012-61100	UTILITIES - ELECTRIC	8,360	9,624	9,500	9,500	5,841	10,095	10,398	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	5,374	
711-7012-61140	UTILITIES - WATER & SEWER	-	21,891	23,000	23,000	17,663	28,314	29,447	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	3,904	
711-7012-61200	BUILDING & GROUNDS EXPENSES	4,976	9,820	15,000	15,000	6,309	9,891	15,000	9,000	9,000	
711-7012-61300	PERMITS/LICENSES EXPENSES	139	197	250	250	-	200	250	250	250	
711-7012-62100	CLEANING EXPENSES	53,052	46,991	54,000	54,000	29,810	47,285	73,704	40,000	40,000	
711-7012-63300	MAINTENANCE AGREEMENTS	3,916	4,124	6,000	6,000	4,157	4,157	4,282	4,000	4,000	
711-7012-65100	INSURANCE PREMIUM & EXPENSES	22,074	24,247	25,944	25,944	27,253	27,253	29,161	29,161	29,161	
	TOTAL MATERIAL & SERVICES	98,432	125,884	140,994	140,994	94,429	136,202	171,520	131,534	131,534	-
TOTAL LIBRARY FACILITY EXPENDITURES		98,432	125,884	140,994	140,994	94,429	136,202	171,520	131,534	131,534	-
711-7012-90405	TRANSFER TO CAPITAL IMPROVEMTS	1,000	-	4,854	14,426	13,214	14,426	-	-	-	-
	Replace Two Library Windows on the South Side of Building (21-26XXX)							15,000	-	-	-
	TOTAL TRANSFERS TO	1,000	-	4,854	14,426	13,214	14,426	15,000	-	-	-

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
TOTAL LIBRARY FACILITIES EXPENDITURES & TRANSFERS		99,432	125,884	145,848	155,420	107,643	150,628	186,520	131,534	131,534	-
711-7012-98100	CONTINGENCY ACCOUNT	-	-	14,259	10,767	-	-	17,159	13,159	13,159	-
711-7012-99200	UNAPPROPRIATED ENDING FUND BAL	45,697	54,767	-	-	24,600	15,559	-	-	-	-
TOTAL LIBRARY FACILITY REQUIREMENTS		145,129	180,651	160,107	166,187	132,243	166,187	203,679	144,693	144,693	-
PARK MAINTENANCE - 7101											
RESOURCES											
711-7101-42050	FEMA GRANT	-	21,209	-	-	-	-	-	-	-	
	TOTAL FEDERAL SOURCES	-	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	7,500	
	TOTAL MISCELANEOUS SOURCES	29,504	33,647	10,000	10,000	18,510	21,010	7,500	7,500	7,500	-
711-7101-48512	LEASE PROCEEDS	-	-	-	-	-	52,779	-	-	-	
	TOTAL LOAN & LEASE REVENUES	-	-	-	-	-	52,779	-	-	-	-
TOTAL PARK MAINTENANCE REVENUES		29,504	54,856	10,000	10,000	18,510	73,789	7,500	7,500	7,500	-
711-7101-49101	TRANSFER FROM GENERAL FUND	615,467	600,459	232,784	232,784	155,192	232,784	-	-	-	-
	Annual Operation Transfer							568,400	550,500	550,500	-
	Agate Beach Staircase Terminus Improvement (21059) (50%)							21,618	-	-	-
	Betty Wheeler Park - Retaining Wall Repair (22-23053) (50%)							300,000	-	-	-
	Sam Moore Park - Skate Park Phase 3 (22-26014) (50%)							12,500	12,500	12,500	-
711-7101-49230	TRANSFER FROM ROOM TAX FUND	680,533	672,460	516,872	516,872	344,584	516,872	-	-	-	-
	Annual Park Maintenance Request (50%)							486,969	463,293	463,293	-
	Full-time Beautification Coordinator (100%)							112,778	112,778	112,778	-
	Agate Beach Staircase Terminus Improvement (21059) (50%)							21,618	-	-	-
	Betty Wheeler Park - Retaining Wall Repair (22-23053) (50%)							300,000	-	-	-
	Sam Moore Park - Skate Park Phase 3 (22-26014) (50%)							12,500	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	-	-	-	-
	TOTAL TRANSFERS FROM	1,296,000	1,330,419	749,656	889,656	639,776	889,656	1,836,383	1,151,571	1,151,571	-
TOTAL PARK MAINTENANCE REVENUES & TRANSFERS		1,325,504	1,385,275	759,656	899,656	658,286	963,445	1,843,883	1,159,071	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	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
TOTAL PARK MAINTENANCE RESOURCES		1,530,299	1,679,061	1,127,505	1,349,049	1,107,680	1,412,839	1,853,195	1,168,383	1,168,383	-
EXPENDITURES											
	PERSONNEL SERVICES										
711-7101-50110	WAGES & SALARIES	300,433	333,264	378,979	378,979	238,921	385,802	420,779	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	30,430	
711-7101-51110	OVERTIME	7,885	8,035	8,000	8,000	5,747	9,747	10,000	10,000	10,000	
711-7101-52110	INSURANCE BENEFITS	88,047	74,270	98,917	98,917	59,121	95,604	129,930	132,004	132,004	
711-7101-52120	FICA EXPENSES	25,148	26,854	31,833	31,833	23,374	36,163	38,039	35,440	35,440	
711-7101-52130	RETIREMENT	16,710	45,186	57,149	57,149	35,114	56,855	64,267	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	11,138	
711-7101-52160	UNEMPLOYMENT INSURANCE	8,672	3,317	2,913	2,913	1,806	1,918	494	461	461	
711-7101-52170	PAID LEAVE OREGON	1,317	1,404	1,664	1,664	1,222	1,891	1,974	1,842	1,842	
	TOTAL PERSONNEL SERVICES	485,151	521,458	618,575	618,575	437,573	685,372	740,712	706,361	706,361	-
	Total Full Time Equivalent (FTE)	6.10	6.30	6.55	6.55	6.55	6.55	7.55	6.80	6.80	
	MATERIAL & SERVICES										
711-7101-60100	PROFESSIONAL SERVICES	35,519	39,332	30,000	30,000	6,105	20,000	20,000	20,000	20,000	
711-7101-60400	EMPLOYMENT SERVICES	-	(918)	34,000	34,000	-	25,000	35,000	35,000	35,000	
711-7101-60900	OTHER PROFESSIONAL SERVICES	-	49	-	-	10,019	18,019	10,000	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	13,000	
711-7101-61110	UTILITIES - GAS HEATING	8,701	8,438	8,240	8,240	2,216	8,400	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	43,000	
711-7101-61190	UTILITIES - OTHER	-	-	-	-	270	500	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	94,000	
711-7101-61300	PERMITS/LICENSES EXPENSES	100	-	103	103	-	105	150	150	150	
711-7101-62100	CLEANING EXPENSES	16,818	688	15,450	15,450	10,276	15,600	16,000	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	17,000	
711-7101-63200	EQUIPMENT EXPENSES	10,300	5,254	3,605	3,605	5,327	6,622	5,000	5,000	5,000	
711-7101-64200	RENTAL EXPENSES	532	888	1,236	1,236	218	800	1,000	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	18,269	
711-7101-65200	COMMUNICATIONS EXPENSES	5,107	5,154	5,871	5,871	3,152	5,000	5,500	5,500	5,500	
711-7101-65300	ADVERTISING & MARKETING EXP	-	214	-	-	-	-	-	-	-	
711-7101-65400	PRINTING & BINDING	-	-	-	-	140	140	250	250	250	
711-7101-65500	TRAVEL & MEETING EXPENSES	-	281	1,030	1,030	1,028	1,150	1,500	1,500	1,500	
711-7101-65550	MEMBERSHIPS, DUES & FEES	170	478	927	927	190	450	900	900	900	
711-7101-65600	TRAINING	200	116	1,030	1,030	139	500	1,000	1,000	1,000	
711-7101-66100	OFFICE SUPPLIES	270	553	309	309	341	341	350	350	350	
711-7101-66200	POSTAGE/SHIPPING EXPENSES	-	-	103	103	-	100	100	100	100	
711-7101-66250	CONSTRUCTION MATERIAL&SUPPLIES	1,648	6,179	8,240	8,240	-	4,000	6,000	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	4,800	
711-7101-66600	GENERAL EXPENSES	1,961	635	1,545	1,545	-	700	1,000	1,000	1,000	
711-7101-66700	SAFETY & HEALTH EXPENSES	6,036	67	3,090	3,090	122	250	2,000	2,000	2,000	
711-7101-66800	FUEL	8,766	3,020	8,755	8,755	5,112	8,500	8,750	8,750	8,750	
	TOTAL MATERIAL & SERVICES	248,583	247,210	296,563	307,563	206,368	311,551	313,469	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
	CAPITAL OUTLAY										
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	-	-	-	
	TOTAL CAPITAL OUTLAY	26,410	78,545	10,000	50,000	4,853	108,102	13,000	-	-	-
	DEBT SERVICE										
711-7101-84900	LEASE-PRINCIPAL	6,900	7,144	6,900	6,900	16,563	16,563	18,068	18,068	18,068	
711-7101-89900	LEASE-INTEREST	1,135	891	1,135	1,135	-	1,370	1,466	1,466	1,466	
	TOTAL DEBT SERVICE	8,035	8,035	8,035	8,035	16,563	17,933	19,534	19,534	19,534	-
TOTAL PARK MAINTENANCE EXPENDITURES		768,179	855,248	933,173	984,173	665,357	1,122,958	1,086,715	1,039,364	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 (22-26014)							25,000	25,000	25,000	-
	TOTAL TRANSFERS TO	468,334	374,419	100,569	280,569	255,426	280,569	668,236	25,000	25,000	-
TOTAL PARK MAINTENANCE EXPENDITURES & TRANSFERS		1,236,513	1,229,667	1,033,742	1,264,742	920,783	1,403,527	1,754,951	1,064,364	1,064,364	-
711-7101-98100	CONTINGENCY ACCOUNT	-	-	93,763	84,307	-	-	98,244	104,019	104,019	-
711-7101-99200	UNAPPROPRIATED ENDING FUND BAL	293,786	449,394	-	-	186,897	9,312	-	-	-	-
TOTAL PARK MAINTENANCE REQUIREMENTS		1,530,299	1,679,061	1,127,505	1,349,049	1,107,680	1,412,839	1,853,195	1,168,383	1,168,383	-
PARK RESTROOMS - 7102											
	RESOURCES										
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	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	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	567,727	281,255	322,620	322,620	215,080	322,620	577,464	216,574	216,574	-
TOTAL PARK RESTROOMS TRANSFERS		567,727	281,255	322,620	322,620	215,080	322,620	577,464	216,574	216,574	-
711-7102-49901	BEGINNING FUND BALANCE	137,122	155,041	108,440	162,578	162,578	162,578	140,323	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
TOTAL PARK RESTROOMS RESOURCES		704,849	436,296	431,060	485,198	377,658	485,198	717,787	356,897	356,897	-
EXPENDITURES											
	PERSONNEL SERVICES										
711-7102-50110	WAGES & SALARIES	139,051	136,922	142,036	142,036	92,550	153,805	149,893	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	22,098	
711-7102-51110	OVERTIME	1,909	1,833	2,500	2,500	1,766	2,966	3,500	3,500	3,500	
711-7102-52110	INSURANCE BENEFITS	44,752	43,340	49,734	49,734	24,886	32,074	42,712	43,390	43,390	
711-7102-52120	FICA EXPENSES	11,862	11,953	12,747	12,747	7,483	11,770	13,556	13,556	13,556	
711-7102-52130	RETIREMENT	9,307	19,511	24,168	24,168	12,315	21,340	25,035	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	4,701	
711-7102-52160	UNEMPLOYMENT INSURANCE	7,641	558	1,166	1,166	365	621	175	175	175	
711-7102-52170	PAID LEAVE OREGON	622	625	668	668	383	615	702	702	702	
	TOTAL PERSONNEL SERVICES	238,167	239,695	259,213	259,213	145,699	233,177	262,372	263,050	263,050	-
	Total Full Time Equivalent (FTE)	2.80	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	
	MATERIAL & SERVICES										
711-7102-60100	PROFESSIONAL SERVICES	1,692	-	1,030	1,030	-	1,000	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	7,000	
711-7102-61140	UTILITIES - WATER & SEWER	-	8,803	8,240	8,240	13,312	16,000	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	25,000	
711-7102-62100	CLEANING EXPENSES	-	-	-	-	2,354	3,071	2,000	2,000	2,000	
711-7102-63100	VEHICLE EXPENSES	1,071	42	2,060	2,060	1,117	2,250	2,250	2,250	2,250	
711-7102-63200	EQUIPMENT EXPENSES	-	-	-	-	64	80	100	100	100	
711-7102-65100	INSURANCE PREMIUM & EXPENSES	2,596	2,689	2,877	2,877	2,725	2,725	2,916	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	1,100	
711-7102-66800	FUEL	3,087	3,679	4,532	4,532	333	4,500	4,000	4,000	4,000	
	TOTAL MATERIAL & SERVICES	30,141	34,023	60,949	60,949	36,537	61,224	61,366	61,366	61,366	-
TOTAL PARK RESTROOMS EXPENDITURES		268,308	273,718	320,162	320,162	182,236	294,401	323,738	324,416	324,416	-
711-7102-90405	TRANSFER TO CAPITAL IMPROVEMTS	281,500	-	34,474	50,474	41,857	50,474	-	-	-	-
	Nye Beach Restroom Renovation (21-23045)							283,500	-	-	-
	Public Restrooms - Exterior Painting (22-26XXX)							80,000	-	-	-
	TOTAL TRANSFERS TO	281,500	-	34,474	50,474	41,857	50,474	363,500	-	-	-
TOTAL PARK RESTROOMS EXPENDITURES & TRANSFERS		549,808	273,718	354,636	370,636	224,093	344,875	687,238	324,416	324,416	-
711-7102-98100	CONTINGENCY ACCOUNT	-	-	76,424	114,562	-	-	30,549	32,481	32,481	-
711-7102-99200	UNAPPROPRIATED ENDING FUND BAL	155,041	162,578	-	-	153,565	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
TOTAL PARK RESTROOMS REQUIREMENTS		704,849	436,296	431,060	485,198	377,658	485,198	717,787	356,897	356,897	-
PIERS & BOARDWALKS - 7103											
RESOURCES											
711-7103-49101	TRANSFER FROM GENERAL FUND	2,400	-	-	-	-	-	-	-	-	-
	Annual Operation Transfer							-	-	-	-
	Abbey Street Pier Fire Suppression Compliance (21-26XXX) (10%)							2,000	-	-	-
711-7103-49230	TRANSFER FROM ROOM TAX FUND	33,983	25,339	26,387	26,387	17,592	26,387	-	-	-	-
	Annual Piers & Boardwalks Request (90%)							-	-	-	-
	Abbey Street Pier Fire Suppression Compliance (21-26XXX) (90%)							18,000	-	-	-
	TOTAL TRANSFERS FROM	36,383	25,339	26,387	26,387	17,592	26,387	20,000	-	-	-
TOTAL PIERS & BOARDWALKS REVENUES & TRANSFERS		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	33,591	
TOTAL PIERS & BOARDWALKS RESOURCES		50,361	45,699	54,955	51,893	43,097	51,892	53,591	33,591	33,591	-
EXPENDITURES											
	MATERIAL & SERVICES										
711-7103-61100	UTILITIES - ELECTRIC	766	699	1,000	1,000	-	-	-	-	-	
711-7103-61190	UTILITIES - OTHER	-	-	500	500	-	-	-	-	-	
711-7103-61200	BUILDING & GROUNDS EXPENSES	1,703	5,908	12,000	12,000	1,251	7,051	12,000	10,500	10,500	
	Abbey Street Pier Fire Suppression Compliance $1,500										
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	10,469	
	TOTAL MATERIAL & SERVICES	13,483	17,675	26,801	26,801	12,501	16,835	22,469	20,969	20,969	-
	DEBT SERVICE										
711-7103-84900	LEASE-PRINCIPAL	1,663	1,691	1,663	1,663	-	983	983	983	983	
711-7103-89900	LEASE-INTEREST	855	828	855	855	-	483	483	483	483	
	TOTAL DEBT SERVICE	2,518	2,519	2,518	2,518	-	1,466	1,466	1,466	1,466	-
TOTAL PIERS & BOARDWALKS EXPENDITURES		16,001	20,194	29,319	29,319	12,501	18,301	23,935	22,435	22,435	-
711-7103-90405	TRANSFER TO CAPITAL IMPROVEMTS	14,000	-	-	-	-	-	-	-	-	-
	Abbey Street Pier Fire Suppression Compliance (21-26XXX)							20,000	-	-	-
	TOTAL TRANSFERS TO	14,000	-	-	-	-	-	20,000	-	-	-
TOTAL PIERS & BOARDWALKS EXPENDITURES & TRANSFERS		30,001	20,194	29,319	29,319	12,501	18,301	43,935	22,435	22,435	-
711-7103-98100	CONTINGENCY ACCOUNT	-	-	25,636	22,574	-	-	9,656	11,156	11,156	-
711-7103-99200	UNAPPROPRIATED ENDING FUND BAL	20,360	25,505	-	-	30,596	33,591	-	-	-	-

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
TOTAL PIERS & BOARDWALKS REQUIREMENTS		50,361	45,699	54,955	51,893	43,097	51,892	53,591	33,591	33,591	-
PERFORMING ARTS CENTER - 7201											
RESOURCES											
711-7201-44005	MATCHING FUNDS	1,161,179	150,000	-	-	-	-	-	-	-	
711-7201-48001	MISC. SALES & SERVICES	6,252	-	-	-	-	-	-	-	-	
	TOTAL MISCELANEOUS SOURCES	1,167,431	150,000	-	-	-	-	-	-	-	-
TOTAL PERFORMING ARTS CENTER REVENUES		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	93,900	-
	PAC Emergency Exit Doors Replacement (21-26011) 60%							10,800	4,500	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	77,128	-
	PAC Emergency Exit Doors Replacement (21-26011) 40%							7,200	3,000	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	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS FROM	1,313,486	278,999	128,299	128,299	85,536	128,299	214,028	178,528	178,528	-
TOTAL PERFORMING ARTS CENTER REVENUES & TRANSFERS		2,480,917	428,999	128,299	128,299	85,536	128,299	214,028	178,528	178,528	-
711-7201-49901	BEGINNING FUND BALANCE	43,836	65,177	95,145	90,306	90,305	90,305	41,163	41,163	41,163	
TOTAL PERFORMING ARTS CENTER RESOURCES		2,524,753	494,176	223,444	218,605	175,841	218,604	255,191	219,691	219,691	-
EXPENDITURES											
	MATERIAL & SERVICES										
711-7201-61100	UTILITIES - ELECTRIC	20,612	16,779	24,000	24,000	10,421	17,871	18,407	18,407	18,407	
711-7201-61110	UTILITIES - GAS HEATING	-	-	-	-	2,021	4,021	4,142	4,142	4,142	
711-7201-61140	UTILITIES - WATER & SEWER	-	6,477	9,240	9,240	5,289	8,251	8,581	8,581	8,581	
711-7201-61190	UTILITIES - OTHER	1,367	590	1,500	1,500	560	940	1,000	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	22,000	
711-7201-61300	PERMITS/LICENSES EXPENSES	-	45	60	60	-	45	50	50	50	
711-7201-63300	MAINTENANCE AGREEMENTS	105,178	109,555	122,000	122,000	79,112	113,102	118,000	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	20,039	
711-7201-65200	COMMUNICATIONS EXPENSES	776	2,185	2,200	2,200	327	564	600	600	600	
	TOTAL MATERIAL & SERVICES	155,799	168,871	202,997	202,997	118,377	177,441	192,819	192,819	192,819	-
TOTAL PERFORMING ARTS CENTER EXPENDITURES		155,799	168,871	202,997	202,997	118,377	177,441	192,819	192,819	192,819	-

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
711-7201-90405	TRANSFER TO CAPITAL IMPROVEMTS	2,303,777	235,000	-	-	-	-	-	-	-	-
	PAC Emergency Exit Doors Replacement (21-26011)							18,000	7,500	7,500	-
	PAC Phase One Exterior Façade Paint (East Facing) (21-26XXX)							16,000	-	-	-
	Performing Arts Center (PAC) Landscape - East (22-23052)							9,000	-	-	-
	TOTAL TRANSFERS TO	2,303,777	235,000	-	-	-	-	43,000	7,500	7,500	-
TOTAL PERFORMING ARTS CENTER EXPENDITURES & TRANSFERS		2,459,576	403,871	202,997	202,997	118,377	177,441	235,819	200,319	200,319	-
711-7201-98100	CONTINGENCY ACCOUNT	-	-	20,447	15,608	-	-	19,372	19,372	19,372	-
711-7201-99200	UNAPPROPRIATED ENDING FUND BAL	65,177	90,305	-	-	57,464	41,163	-	-	-	-
TOTAL PERFORMING ARTS CENTER REQUIREMENTS		2,524,753	494,176	223,444	218,605	175,841	218,604	255,191	219,691	219,691	-
VISUAL ARTS CENTER - 7202											
RESOURCES											
711-7202-49101	TRANSFER FROM GENERAL FUND	44,137	44,550	20,600	20,600	13,736	20,600	-	-	-	-
	Annual Operation Transfer							30,200	30,200	30,200	-
	VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26012) (45%)							18,000	18,000	18,000	-
	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX) (45%)							9,000	-	-	-
711-7202-49211	TRANSFER FR PUB PARKING FUND	-	-	-	-	-	-	-	-	-	-
	Visual Arts Center ADA Upper Lot Rebuild (21-26013)							50,000	50,000	50,000	-
711-7202-49230	TRANSFER FROM ROOM TAX FUND	73,831	65,707	57,457	57,457	38,304	57,457	-	-	-	-
	Annual Visual Arts Center Request (55%)							55,813	55,813	55,813	-
	VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26012) (55%)							22,000	22,000	22,000	-
	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX) (55%)							11,000	-	-	-
	TOTAL TRANSFERS FROM	117,968	110,257	78,057	78,057	52,040	78,057	196,013	176,013	176,013	-
TOTAL VISUAL ARTS CENTER REVENUES & TRANSFERS		117,968	110,257	78,057	78,057	52,040	78,057	196,013	176,013	176,013	-
711-7202-49901	BEGINNING FUND BALANCE	38,853	36,390	36,860	42,830	42,830	42,830	25,708	25,708	25,708	
TOTAL VISUAL ARTS CENTER RESOURCES		156,821	146,647	114,917	120,887	94,870	120,887	221,721	201,721	201,721	-
EXPENDITURES											
	MATERIAL & SERVICES										
711-7202-61100	UTILITIES - ELECTRIC	3,858	4,008	4,500	4,500	2,527	4,284	4,413	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	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	1,700	
711-7202-61200	BUILDING & GROUNDS EXPENSES	7,033	4,265	11,962	11,962	6,341	9,341	11,000	11,000	11,000	
711-7202-61300	PERMITS/LICENSES EXPENSES	-	197	200	200	-	200	200	200	200	
711-7202-63200	EQUIPMENT EXPENSES	-	-	500	500	-	-	-	-	-	
711-7202-63300	MAINTENANCE AGREEMENTS	66,552	69,360	72,000	72,000	56,362	70,322	74,000	74,000	74,000	
	Oregon Coast Council for the Arts (OCCA) (40%) $72,430										

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	5,368	
711-7202-65200	COMMUNICATIONS EXPENSES	1,683	3,212	3,300	3,300	1,525	2,285	2,500	2,500	2,500	
	TOTAL MATERIAL & SERVICES	85,681	88,817	104,468	104,468	73,450	95,179	101,478	101,478	101,478	-
TOTAL VISUAL ARTS CENTER EXPENDITURES		85,681	88,817	104,468	104,468	73,450	95,179	101,478	101,478	101,478	-
711-7202-90405	TRANSFER TO CAPITAL IMPROVEMTS	34,750	15,000	-	-	-	-	-	-	-	-
	Visual Arts Center ADA Upper Lot Rebuild (21-26013)							50,000	50,000	50,000	-
	VAC South Facing Exterior Wall Leak and Dry Rot Replacement (21-26012)							40,000	40,000	40,000	-
	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced) (21-26XXX)							20,000	-	-	-
	TOTAL TRANSFERS TO	34,750	15,000	-	-	-	-	110,000	90,000	90,000	-
TOTAL VISUAL ARTS CENTER EXPENDITURES & TRANSFERS		120,431	103,817	104,468	104,468	73,450	95,179	211,478	191,478	191,478	-
711-7202-98100	CONTINGENCY ACCOUNT	-	-	10,449	16,419	-	-	10,243	10,243	10,243	-
711-7202-99200	UNAPPROPRIATED ENDING FUND BAL	36,390	42,830	-	-	21,420	25,708	-	-	-	-
TOTAL VISUAL ARTS CENTER REQUIREMENTS		156,821	146,647	114,917	120,887	94,870	120,887	221,721	201,721	201,721	-
STREET LIGHTS - 7301											
RESOURCES											
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	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	162,600	-
	TOTAL TRANSFERS FROM	479,417	463,100	389,300	395,830	266,066	395,830	677,100	633,100	633,100	-
TOTAL STREET LIGHTS TRANSFERS		479,417	463,100	389,300	395,830	266,066	395,830	677,100	633,100	633,100	-
711-7301-49901	BEGINNING FUND BALANCE	103,455	129,622	134,704	118,562	118,562	118,562	(36,866)	(36,866)	(36,866)	
TOTAL STREET LIGHTS RESOURCES		582,872	592,722	524,004	514,392	384,628	514,392	640,234	596,234	596,234	-
EXPENDITURES											
	MATERIAL & SERVICES										
711-7301-61100	UTILITIES - ELECTRIC	415,875	469,039	466,000	466,000	294,168	496,528	512,000	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	30,000	
	Street Lights Repair $20,000										
	TOTAL MATERIAL & SERVICES	418,250	474,160	476,000	476,000	324,882	544,728	582,000	542,000	542,000	-
TOTAL STREET LIGHTS EXPENDITURES		418,250	474,160	476,000	476,000	324,882	544,728	582,000	542,000	542,000	-
711-7301-90402	TRANSFER TO CAPITAL PROJECTS	35,000	-	-	6,530	6,530	6,530	-	-	-	-
	TOTAL TRANSFERS TO	35,000	-	-	6,530	6,530	6,530	-	-	-	-

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TOTAL STREET LIGHTS EXPENDITURES & TRANSFERS		453,250	474,160	476,000	482,530	331,412	551,258	582,000	542,000	542,000	-
711-7301-98100	CONTINGENCY ACCOUNT	-	-	48,004	31,862	-	-	58,234	54,234	54,234	-
711-7301-99200	UNAPPROPRIATED ENDING FUND BAL	129,622	118,562	-	-	53,216	(36,866)	-	-	-	-
TOTAL STREET LIGHTS REQUIREMENTS		582,872	592,722	524,004	514,392	384,628	514,392	640,234	596,234	596,234	-

Capital Outlay - Equipment
Fiscal Year 2026-2027

Fund	Department	Description	Department Request	Proposed Budget	Approved Budget
101-1025	Information Technology	Computer Equipment Replacement	225,000	190,000	190,000
101-1070	Police	Drone Upgrades	17,500	0	0
101-1070	Police	(3) Getac Computer (Patrol vehicle replacement cycle)	15,000	15,000	15,000
101-1070	Police	(1) 2026 Ford Interceptor Patrol Cars (Monthly Lease $1,800 per Unit)	70,000	70,000	70,000
101-1070	Police	(2) 2026 Ford F-150 Resonder Trucks (Monthly Lease $750 per Unit)	120,000	120,000	120,000
101-1090	Fire	Assistant Chief Vehicle (Monthly Lease $2,610)	101,500	0	0
201-4140	Aquatic Center	ADA Chair Lift	15,000	0	0
201-4150	Recreation Center	Scissor Lift	40,000	0	0
230-4320	Room Tax	Wayfinding Signage	100,000	50,000	50,000
251-3210	Street Maintenance	F350 On-Call Truck (Carryover $60k)	90,000	0	0
251-3210	Street Maintenance	Small Jetter Vac Trailer	50,000	0	0
251-3210	Street Maintenance	Midsize Excavator (Replace 2012 Excavator)	60,000	60,000	60,000
404-5130	Library Reserve	Replace Library Furniture Upstairs and Downstairs (Carryover)	40,000	40,000	40,000
404-5160	Finance Reserve	Finance Technology Upgrades (Carryover)	304,256	304,256	304,256
601-3310	Water Plant	Raw Water Flow Meter Replacement	35,000	0	0
601-3310	Water Plant	Siletz Station Pump	90,000	0	0
601-3310	Water Plant	Raw Water Pump 2 VFD Replacement (Carryover)	138,000	0	0
601-3320	Water Distribution	Midsize Excavator (Replace 2012 Excavator)	60,000	60,000	60,000
601-3320	Water Distribution	Locator	25,000	25,000	25,000
601-3320	Water Distribution	AMI Upgrades (Carryover $30k)	100,000	0	0
602-3410	Wastewater Plant	Septage Receiving Unit	210,000	210,000	210,000
602-3410	Wastewater Plant	Hy Core Unit Northside	275,000	275,000	275,000
602-3410	Wastewater Plant	Influent Pump Station Pump	79,000	79,000	79,000
602-3410	Wastewater Plant	Waste Activated Sludge Pump	60,000	60,000	60,000
602-3410	Wastewater Plant	Hy Core Screening Unit	0	0	115,000
602-3410	Wastewater Plant	Chlorine Tank	0	0	20,000
602-3420	Wastewater Collections	Rigid Camera and Locator	25,000	25,000	25,000
602-3420	Wastewater Collections	Midsize Excavator (Replace 2012 Excavator)	60,000	60,000	60,000
602-3420	Wastewater Collections	F350 On-Call Truck (Monthly Lease)	90,000	90,000	90,000
603-3710	Stormwater Maintenance	Rigid Camera and Locator	25,000	25,000	25,000
603-3710	Stormwater Maintenance	Small Jetter Vac Trailer	50,000	50,000	50,000
711-7001	Facilities Administration & Safety	Portable Hi-Lift Platform and Trailer	20,000	0	0
711-7101	Park Maintenance	Enclosed Landscape Cargo Trailer	13,000	0	0
		Total	**2,603,256**	**1,808,256**	**1,943,256**

Capital Projects
Fiscal Year 2026-2027

Requested By	Project Name	Project Number	Expense Account	Department Request	Proposed Budget	Approved Budget	Revenue Source	Revenue Account
Community Dev.	South Beach Right-of-Way Acquisition	17004	402-6110-70100	63,791	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	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	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	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	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	1,086,586	BFB (URA-South Beach)	402-6130-49901
Airport	AIP 35 AWOS Install	23-24011	402-6130-74700	236,518	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	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	23-26008	402-6130-74700	510,000	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	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	1,450,000	BFB (URA-North Side)	402-6110-49901
Community Dev.	Infrastructure Support for Commons Development	24-26006	402-6110-75100	500,000	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	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	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	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	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	2,192,922	Street Fund/BFB (Streets)	402-6110-49251
Engineering	Sidewalk and Bicycle Improvements	25-23011	402-6110-75100	100,000	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	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	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	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	125,000	BFB (Streets)	402-6110-49901
Community Dev.	US 101 and 9th Street Couplet	25-25023	402-6110-75100	450,000	450,000	450,000	BFB (URA-North Side)	402-6110-49901
Engineering	Elizabeth Street Sidewalk Improvements	25-26007	402-6110-75100	500,000	250,000	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	0	Street Fund	402-6110-49251
	Total for Capital Projects - Governmental Fund (402)			**18,601,003**	**15,355,595**	**15,355,595**		
Engineering	Big Creek Dam Preliminary Design	11025	403-6210-75100	87,442	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	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	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	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	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	75,000	BFB (2022 Water Bond)	403-6210-49901
Community Dev.	Underbay Waterline Crossing	21014	403-6210-75100	2,933,767	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	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	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	34,000	Safe Drinking Water Grant	403-6210-42002
Public Works	Clarifier #1 Refurbishment	26-22038	403-6220-75100	174,614	174,614	174,614	BFB (Wastewater/General)	403-6220-49901
Public Works	Lift Station Security	26-23048	403-6220-75100	74,060	74,060	74,060	BFB (Wastewater/ARPA)	403-6220-49901
Engineering	WWTP Centrifuge Project	26-23050	403-6220-75100	20,690	20,690	20,690	BFB (ARPA)	403-6220-49901
Public Works	NW 73rd Wastewater Redirection	26-24014	403-6220-75100	350,000	50,000	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	71,916	Wastewater Fund/BFB (Wastewater)	403-6220-48508
Engineering	Northside WWTP Improvements	26-24017	403-6220-75100	3,615,658	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	90,000	BFB (Wastewater)	403-6220-49901
Engineering	Mclean Point Wastewater Lift Station	26-25015	403-6220-75100	136,454	136,454	136,454	URA-McLean Fund/BFB (URA-McLean)	403-6220-49272
Public Works	Sanitary Sewer Rehab and Replacement Program	26-25016	403-6220-75100	100,000	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	100,000	SDC Fund	403-6220-49253
Public Works	Northside Mitigation	26-25022	403-6220-60100	81,967	81,967	81,967	BFB (Wastewater)	403-6220-49901
Engineering	Effluent Outfall Excavation	26-25026	403-6220-60100	100,000	100,000	100,000	Wastewater Fund	403-6220-49602
Community Dev.	South Beach Wastewater Connection Rebate Program	26-26009	403-6220-60100	400,000	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	206,636	Stormwater Fund/BFB (Stormwater)	403-6230-49603
Public Works	Cathodic Protection - Engineering & Construction	28-22037	403-6210-75100	87,487	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	6,539,111	Lottery Bond	403-6210-43005
Public Works	Main Water Storage Tank Roof Inspection & Repair	28-23043	403-6210-75100	0	0	100,000	BFB (Water/ARPA/Stormwater)	403-6210-49901
Public Works	Paint South Beach Tank	28-25012	403-6210-75100	200,000	200,000	200,000	BFB (Water)	403-6210-49901
	Total for Capital Projects - Proprietary Fund (403)			**34,252,657**	**30,374,271**	**30,474,271**		
Fire	Community Disaster Cache and Cert Storage	24-22026	404-5121-72100	55,500	55,500	55,500	BFB Reserve Fund-Emergency Coordinator	404-5121-49901
	Total for Reserve Fund - Governmental Fund (404)			**55,500**	**55,500**	**55,500**		
Parks & Recreation	Deco District Park	18010	405-6380-72100	112,042	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	75,000	BFB (General)	405-6310-49901
Parks & Recreation	Ocean to Bay Trail Wayfinding Signage	21043	405-6380-72100	27,162	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	0	General Fund 75%/Room Tax 25%	405-6331-49201
Parks & Recreation	Agate Beach Terminus Project	21059	405-6380-72100	260,000	216,764	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	125,000	125,000	BFB (Gen 75%/Room Tax 25%)	405-6331-49901
Parks & Recreation	Nye Beach Restroom Renovation	21-23045	405-6380-71200	290,000	6,500	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	43,550	BFB (75% Gen/25% Room Tax)	405-6331-49901
Recreation Master	Aquatic Center Renovation	21-26001	405-6331-71200	5,781,000	5,781,000	5,781,000	BFB (Litigation Settlement Proceeds)	405-6331-49901
Parks & Recreation	60+ Center Patio Flat Roof	21-26002	405-6331-71200	10,000	10,000	10,000	BFB (Gen 75%/Room Tax 25%)	405-6331-49901
Facilities	City Hall HVAC Upgrade	21-26010	405-6310-71200	150,000	150,000	150,000	General Fund	405-6310-49711
Facilities	PAC Emergency Exit Doors Replacement	21-26011	405-6325-71200	18,000	7,500	7,500	General Fund 60%/Room Tax 40%	405-6325-49711

Capital Projects
Fiscal Year 2026-2027

Requested By	Project Name	Project Number	Expense Account	Department Request	Proposed Budget	Approved Budget	Revenue Source	Revenue Account
Facilities	VAC South Facing Exterior Wall Leak and Dry rot Replacement	21-26012	405-6326-71200	40,000	40,000	40,000	General Fund 45%/Room Tax 55%	405-6326-49711
Community Dev.	Visual Arts Center ADA Upper Lot Rebuild	21-26013	405-6325-72100	50,000	50,000	50,000	Parking Fund	405-6326-49711
Facilities	Installation of New Overhead Light Fixtures at Aquatic Center	21-26XXX	405-6331-71200	10,000	0	0	General Fund 75%/Room Tax 25%	405-6331-49201
Facilities	Recreation Center Elevator Retrofit Compliance	21-26XXX	405-6331-71200	125,000	0	0	General Fund 75%/Room Tax 25%	405-6331-49201
Facilities	PAC Phase One Exterior Façade Paint (East Facing)	21-26XXX	405-6325-71200	16,000	0	0	General Fund 60%/Room Tax 40%	405-6325-49711
Facilities	VAC 2nd Floor Classroom Remodel (Tripping Floor Hazard Repair and Two Windows replaced)	21-26XXX	405-6326-71200	20,000	0	0	General Fund 45%/Room Tax 55%	405-6326-49711
Facilities	Replace Two Library Windows on the South Side of Building	21-26XXX	405-6312-71200	15,000	0	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	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	0	General Fund	405-6320-49711
Fire	Main Fire Station Shower Installation in Upstairs Bathrooms	21-26XXX	405-6320-71200	10,000	0	0	General Fund	405-6320-49711
Police	Police Department Patrol Area Remodel	21-26XXX	405-6310-71200	75,000	0	0	General Fund	405-6310-49711
Police	100 Yard Firearms Range Upgrade	21-26XXX	405-6311-72100	30,000	0	0	General Fund	405-6311-49101
Parks & Recreation	Playground Equipment Fund	22-23038	405-6380-72100	118,554	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	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	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	140,000	BFB (Gen 50%/Room Tax 50%)	405-6380-49901
Parks & Recreation	Sam Moore Park - Skate Park Phase 3	22-26014	405-6380-72100	25,000	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	0	General Fund 10%/Room Tax Fund 90%	405-6380-49711
	Total for Capital Improvements Fund (405)			**8,932,308**	**6,935,072**	**6,935,072**		

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
	GOVERNMENTAL ACTIVITIES							
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				$ 8,854,999	$ -	$ 2,449,440	$ 6,405,559
	BUSINESS-TYPE ACTIVITIES							
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				$ 33,702,020	$ -	$ 2,990,123	$ 30,711,897

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

	Interest Rate	Date of Issue	Outstanding July 1, 2025	Interest on Debt Issued, During Year	Interest Retired Year	Outstanding June 30, 2026
GOVERNMENTAL ACTIVITIES						
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			$ 1,204,556	$ -	$ 394,803	$ 809,753
BUSINESS-TYPE ACTIVITIES						
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			$12,772,870	$ -	$ 2,248,766	$ 10,524,104

CITY OF NEWPORT, OREGON
SCHEDULE OF FUTURE DEBT PRINCIPAL AND INTEREST REQUIREMENTS
GOVERMENTAL ACTIVITIES
June 30, 2026

Years of	Total Requirements			General Obligation Swimming Pool, Series 2013		South Beach URA 2025 Series Obligations	
Maturity	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		
	$ 6,405,559	$ 809,754	$ 7,215,313	$ 4,290,000	$ 728,488	$ 2,115,559	$ 81,266

CITY OF NEWPORT, OREGON

SCHEDULE OF FUTURE DEBT PRINCIPAL AND INTEREST REQUIREMENTS

BUSINESS-TYPE ACTIVITIES

June 30, 2026

Years of	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	
Maturity	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
	$ 30,711,898	$ 10,524,104	$ 41,236,002	$ 2,635,379	$ 5,014,623	$ 425,187	$ 156,672	$ 8,346,741	$ 2,101,404	$ 2,942,568	$ 319,460	$ 715,055	$ 95,531

Years of	2023 CWSRF DEQ Note R68936		2014 Series Obligations Loan		2018 Series obligations Stormwater Loan		2019 Series obligations Water Loan		2022 Series obligations Water Loan	
Maturity	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								
	$ 6,236,767	$ 1,467,857	$ 2,507,201	$ 471,682	$ 727,000	$ 32,880	$ 2,065,000	$ 235,127	$ 4,111,000	$ 628,868

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

Sherri 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

	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	Approved FY 2027
GENERAL FUND (101)											
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
PUBLIC WORKS (701)											
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
STREETS (251)											
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
WATER (601)											
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
WASTEWATER (602)											
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

	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	Approved FY 2027
STORMWATER (603)											
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
BUILDING FUND (240)											
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
PUBLIC PARKING FUND (211)											
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
RECREATION FUND (201)											
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
AIRPORT (220)											
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
CITY FACILITY FUND (711)											
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
URBAN RENEWAL (270, 271, 272)											
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
TOTAL FTE...		143.31	145.45	151.29	129.24	143.97	156.65	165.26	166.19	169.75	173.36

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

Range	Steps 1	2	3	4	5	Job Title
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 1	2	3	4	5	Job Title
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

	Steps					
Range	1	2	3	4	5	Job Title
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

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.

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		107,500	
403-6210-49602	TRANSFER FR. SEWER FUND	21-25011		7,500
403-6220-49602	TRANSFER FR. SEWER FUND	26-25026		100,000
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

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

Account	Description	Project #	Debit	Credit
711-7101-90405	TRANSFER TO CAPITAL IMPROVEMTS		25,000	
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
			14,808,259	14,808,259

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
		3,669,187	3,669,187

City of Newport
City Facilities Rental Income
2026-27 Fiscal Year Budget

Account Number	Account Title	Debit	Credit
101-1010-61500	CITY FACILITY RENT	16,710	
101-1020-61500	CITY FACILITY RENT	13,369	
101-1025-61500	CITY FACILITY RENT	6,184	
101-1030-61500	CITY FACILITY RENT	5,851	
101-1040-61500	CITY FACILITY RENT	3,177	
101-1050-61500	CITY FACILITY RENT	16,710	
101-1052-61500	CITY FACILITY RENT	1,705	
101-1070-61500	CITY FACILITY RENT	80,218	
101-1400-61500	CITY FACILITY RENT	18,282	
101-1900-61500	CITY FACILITY RENT	62,020	
240-4410-61500	CITY FACILITY RENT	7,236	
701-3120-61500	CITY FACILITY RENT	27,392	
711-7010-48200	CITY FACILITIES RENTAL INCOME		258,854
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
		459,065	459,065

CITY OF NEWPORT
PROPOSED BUDGET

PROPERTY TAX LEVY CALCULATION
FISCAL YEAR 2026-2027

Tax Assessor at 11/24/25	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								
2026-2027 Assessed Value Projected @ 3.00% Increase Over 2025-2026								
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	1,598,345,526	1,646,295,892	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
PROJECTED TOTAL TAXES REQUIRED - FY 2026-2027			**9,209,050**	**3,151,578**	**12,360,628**	**2,157,596**	**1,356,830**	**72,585**
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)
TAXES NECESSARY TO BALANCE THE BUDGET			**8,602,174**	**2,943,889**	**11,546,063**	**2,015,410**	**1,267,415**	**67,802**
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			0	0	0	0	0	0
C. GENERAL TAX RATE ON TAXES TO BE IMPOSED - Per $1,000 Assessed Value		Permanent Rate	5.5938					
D. BONDED DEBT - Combined Estimated Tax Rate per $1,000 AV on Imposed Taxes of $3,151,578			1.9143					
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)

	Population	Number Change	Percent Change
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

A. Per Capita Rates

	Liquor Tax	Cigarette Tax	State Gas Tax	Marijuana Tax
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

	Liquor Tax	Cigarette Tax	State Gas Tax	Marijuana Tax
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
Estimated Revenue Increase (Decrease)	**(2,193.00)**	**(209.00)**	**(5,846.00)**	**(104.00)**

C. Distributed Other Than by Per Capita

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



CITY OF NEWPORT

Newport, Oregon

COMPREHENSIVE SCHEDULE OF FEES AND CHARGES

EFFECTIVE

July 1, 2026 through June 30, 2027

CITY OF NEWPORT

Newport, Oregon

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Administrative Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
Public Records Requests Fee Schedule - 48001					
	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, retreival 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
Dishonored Checks Fee (non-sufficient funds) - 48001		$40.00	$40.00	$ -	101-1900-48001
Special Event Fees/Waivers - 48004 (City Manager)		Based on fiscal impact	Based on fiscal impact		101-1900-48004
	Application Processing Fees				
	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
	Daily Parking Lot Fees - Off-Season Rate (Oct–Apr)				
	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
	Daily Parking Lot Fees - Peak Season Rate (May–Sep)				
	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
	Attendee-Scaled Add-On				
	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
	Cleanup Fee				
	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
	Multi-Day Event Discount: Events that use the same lot for three or more days in a calendar year are eligible for a 15% discount				
	Fee Wavier: 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				
	City Staff / Services Fees 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
	Refunds 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
Social Gaming Registration Fee- 48001					
	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
Land Use Fees by Permit Type - 46003					
	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.				
Business License Fees - 46405					
	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

Community Development Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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.				
Business License Fees Surcharge - 46407					
	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
Short-Term Rental Fees - 46400					
	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
Vending Endorsement -46405					
	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
Building Permit and Plan Review Fees - 240 Varies					
	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 $100,000.000 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		240-4410-46420
	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

Community Development Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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				
Electrical Permit Fees - 46430					
	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

Community Development Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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.				
Plumbing Inspections and Services Fees - 46440					
	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

Community Development Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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
Mechanical Inspections and Services Fees - 46450					
	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. Commercial				
	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
Surcharge Fee - 240 varies					
	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
Grading Permits - 240 Varies					
	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
Manufactured Dwelling/Modular - 46460					
	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
Miscellaneous Fees and Charges - 240 varies					
	Investigation fees - *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.*	$75.00 per hour (min. l hr)	$75.00 per hour (min. l 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
Airport Landing Fees - 45006					
	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.				
Catering orders					
	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
Airport Fuel Flow Fees - 45001					
	Fuel flow fee per gallon	$0.15	$0.15	$ -	220-4210-45001
Lease Rates for T-Hangars Space - 46002					
	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. Non-commercial aircraft hangar ground lease: 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. Commercial aircraft ground lease: 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
Transient and/or tenant junk removal					
	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
Limited Aeronautical Licenses other than Mobile Mechanics - 48001					
	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.				
Used engine oil recycle					
	1. Per container	$10.00	$11.00	$ 1.00	220-4210-48001
FBO lounge and patio rental rate with a maximum 2-hour limit.					
	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
Aircraft only washing area maximum 2-hour linit.					
	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
Fire Department Standby Fee - 48001					
	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.				
Outside regular business hours call-out					
	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
Long-Term Vehicle Parking - 48001					
	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
Aircraft Tie-Down Fee - 45006					
	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
Overnight Transient T-hangar					
	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
Administration processing fee for leases - 48001		$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
Burn Permit Fee Section 3-1	$0.00	$0.00	$ -	101-1900-46413
Inspection Reports Section 3-2	$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
Fire Prevention Section 3-3				
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
Permits Section 3-4				
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
Assist/Standby Section 3-5					
	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
Administrative Fees Section 3-6					
	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
Payment Plan Fees - 46004					
	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

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
Newport Recreation Center Rental Schedule - NEWPORT RESIDENTS - 46002					
	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

Parks & Recreation Fees and Charges

	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 organizatinal meetings.				
	Fees for classes, events or programs are subject to change without notice.				
Newport Recreation Center Rental Schedule - NON-RESIDENTS - 46002					
	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

Parks & Recreation Fees and Charges

	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 organizatinal meetings.				
	Fees for classes, events or programs are subject to change without notice.				
Newport Recreation Center and Aquatic Center Pool Combined Fees – NEWPORT RESIDENTS - 46202					
	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
	Annual Pass Discount				
	Any 2 at 10%				
	Any 3 at 15%				
	Any 4 at 30%				
	3-Month Discount				
	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.				
	Group Rate Discount				
	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
Newport Recreation Center and Aquatic Center Pool Combined Fees – NON-RESIDENTS - 46202					
	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
	Out-of-City Discount Card (12-month period, non retro-active):				
	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
	Annual Pass Discount				
	Any 2 at 10%				
	Any 3 at 15%				
	Any 4 at 30%				
	3-Month Discount				
	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				

Parks & Recreation Fees and Charges

	Services Description		2025-26	2026-2027	Changed	GL Account
	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.					
	Group Rate Discount					
	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.					
Newport Recreation Center Programs - NEWPORT RESIDENTS - 201 Various						
	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

Parks & Recreation Fees and Charges

	Services Description		2025-26	2026-2027	Changed	GL Account
	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
		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 **independent** contracted instructors will split all proceeds with 30% going to Parks and Recreation and 70% going to the instructor, **unless otherwise stated in their agreement.**					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.					
Newport Recreation Center Programs - NON-RESIDENTS - 201 Various						
	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

Parks & Recreation Fees and Charges

	Services Description		2025-26	2026-2027	Changed	GL Account
		(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
	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

Parks & Recreation Fees and Charges

	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, **unless otherwise stated in their agreement.**				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.				
Newport Sports Programs - NEWPORT RESIDENT - 201 Varies					
	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

Parks & Recreation Fees and Charges

	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.				
Newport Sports Programs - NON-RESIDENT - 201 Varies					
	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

Parks & Recreation Fees and Charges

	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.				
Aquatic Center Only Rental Fees – NEWPORT RESIDENTS - 46254					
	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.				
Aquatic Center Only Rental Fees – NON-RESIDENTS - 46254					
	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

Parks & Recreation Fees and Charges

	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.				
Aquatic Center Only Lesson Fees – NEWPORT RESIDENTS - 46252					
	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
	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.				
Aquatic Center Only Lesson Fees – NON-RESIDENTS - 46252					
	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
	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.				
Aquatic Center Only Program Fees – NEWPORT RESIDENT - 46256					
	Egg Dive	$9.00	$9.25	$ 0.25	201-4190-46256
	Back to School Splash	$9.00	$9.25	$ 0.25	201-4190-46256

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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 Certifcation 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 **unless otherwise noted in their agreement.**				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.				
Aquatic Center Only Program Fees – NON-RESIDENT - 46256					
	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

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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 Certifcation 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 **unless otherwise noted in their agreement.**				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.				
Newport 60+ Center Membership Rates - NEWPORT RESIDENT - 46257					
	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.				
Newport 60+ Center Membership Rates- NON-RESIDENT - 46257					
	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

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	Annual Pass Discount				
	Any 2 at 10%				
	Fees for classes, events, or programs are subject to change without notice.				
Newport 60+ Center Facility Rental Rates - 46258					
	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 **Standard** 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

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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
	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
Newport 60+ Center Program/Trip Fees - 46257 & 46259					
	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

Parks & Recreation Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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.				
Newport Parks Maintenance - Fees 48001					
	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

Police Fees and Charges

	Services Description	2025-26			2026-2027			Changed	GL Account
Parking Bail Schedule – If Paid Within the Timeframe Noted - 46006									
	Violation	**0 – 10 days**	**11-20 Days**	**21-30 Days**	**0 – 10 days**	**11-20 Days**	**21-30 Days**		
	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
Vehicle Impoundment Fee - 46004			$100.00			$100.00		$0.00	101-1900-46004
Vehicle Immobilization - 46004			$50.00			$50.00		$0.00	101-1900-46004
Traffic Citation Assessment Fee - 46004			$10.00			$10.00		$0.00	101-1900-46004
Firearms Discharge Permit - 46004			$50.00			$50.00		$0.00	101-1900-46004
Police Reports - 46409									
	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
Taxicab Fees - 46405									
	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
Liquor Licenses - 46406							
	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
Medical & Recreational Marijuana Fees - 46405							
	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
Parking Permit - Daily during Peak season May through October									
		One-time	**Monthly**	**Annual**	**One-time**	**Monthly**	**Annual**		
	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)								
Parking Permit - Weekends during off-season November through April									
		One-time	**Monthly**	**Annual**	**One-time**	**Monthly**	**Annual**		
	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)								
Bayfront Meter Rates - Daily during peak season May through October and weekends during off-seaon November through April									
	Hourly Meter Rates (where posted)	$1.00			$1.00			$0.00	211-4550-46412
Bayfront Payment in Lieu of Required Parking -									
	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
	Water Utility Rates and Charges						
	Connection Fee and Street Opening Fee - Section 8-1						
	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.						
	Miscellaneous Charges - Section 8-3						
	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

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	H. Penalty fee replacing a damaged meter/component (due to tampering).	Actual cost plus 10%		Actual cost plus 10%			601-3390-48001
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
	** 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.*						
	Rates for Water Service Within the City - Section 8-4						
	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		
	Single-family residence						
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	$6.29	$105.81	$6.60	$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
	Single-family residence - low income qualified - 30% discount						
	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

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	Multi-family residential						
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
	Commercial						
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
	Rates for Water Service Outside the City - Section 8-5						
	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		
	Single-family residence						
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	$6.29	$194.58	$6.60	$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
	Multi-family residential						
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	$6.29	$194.58	$6.60	$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

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	Commercial						
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	$7.35	$201.92	$7.72	$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
	Temporary Service Through Fire Hydrant - Section 8-6						
	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
	Water Purchased and Privately Transported - Section 8-7						
	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
	Right of Way Permit Review Fee - Section 8-8						
	Right of way permit review fee.	$53.00		$56.00		$3.00	601-3390-48001
	Wastewater Utility Rates and Charges						
	Connection Fee - Section 8-9						
	A. Sewer lateral inspection fee per connection.	$244.00		$256.00		$12.00	602-3490-48001
	Metered Rates - Section 8-10						
	The charges imposed in this Subsection 1 apply to properties that have sanitary sewer service.						
	A-1. Single-family residences and duplexes within City limits						
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

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	A-2. Single-family residences and duplexes within City limits (low income qualified)						
		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. Multi-family residences, and single-family residences and duplexes outside of City limits						
		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
	C. Commercial properties						
		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
	C. Fish plants						
	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			

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	Individually Determined Rate - Section 8-11						
	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			
	Septage/Sludge Disposal - Section 8-12						
	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
	Class A Sludge Sales - Section 8-13						
	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
	Right of Way Permit Review Fee - Section 8-14						
	Right of way permit review fee.	$53.00		$56.00		$3.00	602-3490-48001
	Stormwater Utility Fees						
	Storm Water Utility Fee - Section 8-15						
	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	
	Street Fees - Section 8-16						
	Installation of Banners and Signs that Promote Attractions and Events						
	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

Public Works Utility Fees and Charges

	Services Description	2025-26		2026-2027		Changed	GL Account
	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.						
	Right of Way Permit Review Fee - Section 8-17						
	Right of way permit review fee.	$53.00		$56.00		$3.00	603-3790-48001

Engineering Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
Right of way (ROW) permit includes the base fee plus one or more of the other ROW fees:					
	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
Traffic Study Request Fee		$500.00	$500.00	$0.00	701-3110-46485
	*City Manager fee waiver based on fiscal impact				
Modification of Building Permit Fee to Include Review Hours		TBD (50% of Building Permit fee)	TBD (50% of Building Permit fee)		701-3110-46485
	NOTE: Engineering/Infrastructure Permit to be developed.				
Engineering Plan Review Fee		65% of Building Permit Fee	65% of Building Permit Fee		701-3110-46485
Streetlight Request Application Fee		$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.				
Traffic Order Application Fee		$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
Library - 46007					
	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
	Replacement Fees				
	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

	Services Description	2025-26	2026-2027	Changed	GL Account
	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
Library - section 1-2					
	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
Rates and Charges Set by Separate Resolutions - SDC 46408					
	System Development Charges (SDCs)				
	Resolution No. 3786 - SDC Methodology, Rates, and Adjustment Procedure				
	Requires SDC rates be adjusted based upon the most recent Construction Cost Index available as of April 1st of each year.				
	1. Water System Development Charge:				
	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
	2. Wastewater System Development Charge:				
	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
	3. Stormwater System Development Charge				
	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
	4. Transportation System Development Charge				
	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

Miscellaneous Fees and Charges

	Services Description	2025-26	2026-2027	Changed	GL Account
	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
CITY OF NEWPORT URBAN RENEWAL AGENCY- RESOURCES										
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	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	111,065	-
LOAN AND LEASE REVENUE	-	4,100,000	-	-	-	-	-	-	-	-
TOTAL REVENUES	4,266,781	8,565,770	4,343,524	4,343,524	4,369,752	4,464,537	4,485,760	4,485,760	4,485,760	-
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	2,190,359	-
INTERFUND LOAN FROM OTHER FUND	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	5,347,064	9,411,666	6,545,113	6,545,113	5,470,548	7,781,189	6,676,119	6,676,119	6,676,119	-
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	3,540,348	-
TOTAL RESOURCES	9,636,935	14,163,377	10,448,161	11,075,941	10,001,376	12,312,017	10,216,467	10,216,467	10,216,467	-
CITY OF NEWPORT URBAN RENEWAL AGENCY- REQUIREMENTS										
PERSONNEL SERVICES	170,775	146,227	154,006	154,006	106,045	158,750	163,988	164,400	164,400	-
MATERIAL & SERVICES	75,540	133,218	87,481	87,481	55,735	77,927	99,956	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	2,197,825	-
TOTAL EXPENDITUIRES	1,624,046	1,296,087	2,443,076	2,443,076	1,260,192	2,433,501	2,461,769	2,462,181	2,462,181	-
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	3,997,827	-
INTERFUND LOAN TO OTHER FUND	-	-	-	-	-	-	-	-	-	-
CONTINGENCY	-	-	2,694,610	2,286,154	-	-	3,756,871	3,756,459	3,756,459	-
TOTAL APPROPRIATIONS	4,885,223	9,632,549	10,439,275	11,067,398	5,722,567	8,771,669	10,216,467	10,216,467	10,216,467	-
RESERVE FOR FUTURE EXPENDITURES	-	-	8,886	8,543	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	4,751,712	4,530,828	-	-	4,278,809	3,540,348	-	-	-	-
TOTAL REQUIREMENTS	9,636,935	14,163,377	10,448,161	11,075,941	10,001,376	12,312,017	10,216,467	10,216,467	10,216,467	-

	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
URBAN RENEWAL AGENCY-SOUTH BEACH FUND - 270										
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	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	18,000	-
LOAN AND LEASE REVENUE	-	4,100,000	-	-	-	-	-	-	-	-
TOTAL REVENUES	2,663,690	6,788,487	2,611,138	2,611,138	2,593,707	2,632,176	2,636,664	2,636,664	2,636,664	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	860,746	-	-	-	-
TOTAL REVENUES & TRANSFERS	2,663,690	6,788,487	2,611,138	2,611,138	2,593,707	3,492,922	2,636,664	2,636,664	2,636,664	-
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	1,295,360	-
TOTAL RESOURCES	3,499,303	8,520,604	4,293,565	4,303,023	4,285,592	5,184,807	3,932,024	3,932,024	3,932,024	-
URBAN RENEWAL AGENCY-NORTH SIDE FUND - 271										
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	1,672,065	-
INVESTMENTS	126,944	113,404	78,158	78,158	57,595	92,627	83,364	83,364	83,364	-
TOTAL REVENUES	1,521,442	1,690,374	1,652,238	1,652,238	1,688,639	1,739,981	1,755,429	1,755,429	1,755,429	-
TRANSFERS FROM OTHER FUNDS	60,283	-	-	-	-	254,317	-	-	-	-
TOTAL REVENUES & TRANSFERS	1,581,725	1,690,374	1,652,238	1,652,238	1,688,639	1,994,298	1,755,429	1,755,429	1,755,429	-
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	2,090,956	-
TOTAL RESOURCES	4,679,620	4,268,905	3,522,407	4,134,145	4,170,546	4,476,206	3,846,385	3,846,385	3,846,385	-
URBAN RENEWAL AGENCY-MCLEAN FUND - 272										
PROPERTY TAXES	64,220	66,081	64,164	64,164	80,714	81,521	83,966	83,966	83,966	-
INVESTMENTS	10,955	14,451	9,936	9,936	6,593	10,712	9,641	9,641	9,641	-
TOTAL REVENUES	75,175	80,532	74,100	74,100	87,307	92,233	93,607	93,607	93,607	-
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	75,175	80,532	74,100	74,100	87,307	92,233	93,607	93,607	93,607	-
BEGINNING FUND BALANCE	199,153	274,200	347,614	354,541	354,541	354,541	146,626	146,626	146,626	-
TOTAL RESOURCES	274,328	354,732	421,714	428,641	441,848	446,774	240,233	240,233	240,233	-

	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
DEBT SERVICE-URBAN RENEWAL AGENCY FUND - 304										
INVESTMENTS	6,474	6,377	6,048	6,048	99	147	60	60	60	-
TOTAL REVENUES	6,474	6,377	6,048	6,048	99	147	60	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	2,190,359	-
TOTAL REVENUES & TRANSFERS	1,026,474	852,273	2,207,637	2,207,637	1,100,895	2,201,736	2,190,419	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	7,406	-
TOTAL RESOURCES	1,183,684	1,019,136	2,210,475	2,210,132	1,103,390	2,204,230	2,197,825	2,197,825	2,197,825	-

	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
URBAN RENEWAL AGENCY-SOUTH BEACH FUND - 270										
PERSONNEL SERVICES	85,673	73,114	77,003	77,003	53,023	79,375	81,994	82,200	82,200	-
MATERIAL & SERVICES	62,363	114,709	55,654	55,654	36,826	50,689	59,929	59,929	59,929	-
CAPITAL OUTLAY										
DEBT SERVICE										
TOTAL EXPENDITUIRES	148,036	187,823	132,657	132,657	89,849	130,064	141,923	142,129	142,129	-
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	2,750,359	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	659,319	410,983	-	-	1,039,742	1,039,536	1,039,536	-
TOTAL APPROPRIATIONS	1,767,186	6,828,719	4,293,565	4,303,023	2,423,439	3,889,447	3,932,024	3,932,024	3,932,024	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPPRIATED ENDING FUND BALANCE	1,732,117	1,691,885	-	-	1,862,153	1,295,360	-	-	-	-
TOTAL REQUIREMENTS	3,499,303	8,520,604	4,293,565	4,303,023	4,285,592	5,184,807	3,932,024	3,932,024	3,932,024	-
URBAN RENEWAL AGENCY-NORTH SIDE FUND - 271										
PERSONNEL SERVICES	85,102	73,113	77,003	77,003	53,022	79,375	81,994	82,200	82,200	-
MATERIAL & SERVICES	13,049	18,318	31,702	31,702	18,808	27,090	39,867	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	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	1,147,468	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	1,913,702	1,746,655	-	-	2,577,056	2,576,850	2,576,850	-
TOTAL APPROPRIATIONS	2,101,089	1,786,997	3,522,407	4,134,145	1,975,615	2,385,250	3,846,385	3,846,385	3,846,385	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPPRIATED ENDING FUND BALANCE	2,578,531	2,481,908	-	-	2,194,931	2,090,956	-	-	-	-
TOTAL REQUIREMENTS	4,679,620	4,268,905	3,522,407	4,134,145	4,170,546	4,476,206	3,846,385	3,846,385	3,846,385	-

	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
URBAN RENEWAL AGENCY-MCLEAN FUND - 272										
PERSONNEL SERVICES										
MATERIAL & SERVICES	128	191	125	125	101	148	160	160	160	-
CAPITAL OUTLAY										
DEBT SERVICE										
TOTAL EXPENDITUIRES	128	191	125	125	101	148	160	160	160	-
TRANSFERS OUT	-	-	300,000	300,000	225,000	300,000	100,000	100,000	100,000	-
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY	-	-	121,589	128,516	-	-	140,073	140,073	140,073	-
TOTAL APPROPRIATIONS	128	191	421,714	428,641	225,101	300,148	240,233	240,233	240,233	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPPRIATED ENDING FUND BALANCE	274,200	354,541	-	-	216,747	146,626	-	-	-	-
TOTAL REQUIREMENTS	274,328	354,732	421,714	428,641	441,848	446,774	240,233	240,233	240,233	-
DEBT SERVICE-URBAN RENEWAL AGENCY FUND - 304										
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	2,197,825	-
TOTAL EXPENDITUIRES	1,016,820	1,016,642	2,201,589	2,201,589	1,098,412	2,196,824	2,197,825	2,197,825	2,197,825	-
TRANSFERS OUT										
INTERFUND LOAN TO OTHER FUND										
CONTINGENCY										
TOTAL APPROPRIATIONS	1,016,820	1,016,642	2,201,589	2,201,589	1,098,412	2,196,824	2,197,825	2,197,825	2,197,825	-
RESERVE FOR FUTURE EXPENDITURES	-	-	8,886	8,543	-	-	-	-	-	-
UNAPPROPPRIATED ENDING FUND BALANCE	166,864	2,494	-	-	4,978	7,406	-	-	-	-
TOTAL REQUIREMENTS	1,183,684	1,019,136	2,210,475	2,210,132	1,103,390	2,204,230	2,197,825	2,197,825	2,197,825	-

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.

URBAN RENEWAL AGENCY (URA)-SOUTH BEACH FUND - 270

	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
RESOURCES										
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	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	18,000	-
LOAN AND LEASE REVENUE	-	4,100,000	-	-	-	-	-	-	-	-
TOTAL REVENUES	2,663,690	6,788,487	2,611,138	2,611,138	2,593,707	2,632,176	2,636,664	2,636,664	2,636,664	-
EXPENDITURES										
URA-SO BEACH	148,036	187,823	132,657	132,657	89,849	130,064	141,923	142,129	142,129	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	148,036	187,823	132,657	132,657	89,849	130,064	141,923	142,129	142,129	-
CONTINGENCY	-	-	659,319	410,983	-	-	1,039,742	1,039,536	1,039,536	-
TOTAL EXPENDITURES	148,036	187,823	791,976	543,640	89,849	130,064	1,181,665	1,181,665	1,181,665	-
TRANSFERS:										
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)	(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)	(2,750,359)	-
EXCESS REVENUES OVER EXPENDITURES	896,504	(40,232)	(1,682,427)	(1,691,885)	170,268	(396,525)	(1,295,360)	(1,295,360)	(1,295,360)	-
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	1,295,360	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	1,732,117	1,691,885	-	-	1,862,153	1,295,360	-	-	-	-

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
URBAN RENEWAL AGENCY (URA)-SOUTH BEACH FUND - 270											
RESOURCES											
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	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	31,241	
	TOTAL 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	2,618,664	-
270-9120-46002	RENTS & LEASES	24,500	-	-	-	-	-	-	-	-	
	TOTAL FEES, FINES & FORFEITURES	24,500	-	-	-	-	-	-	-	-	-
270-9120-47001	INTEREST ON INVESTMENTS	88,262	17,373	9,797	9,797	39,287	52,212	18,000	18,000	18,000	
	TOTAL INVESTMENTS	88,262	17,373	9,797	9,797	39,287	52,212	18,000	18,000	18,000	-
270-9120-48500	BOND & LOAN PROCEEDS	-	4,100,000	-	-	-	-	-	-	-	
	TOTAL LOAN & LEASE REVENUES	-	4,100,000	-	-	-	-	-	-	-	-
TOTAL URA-SOUTH BEACH FUND REVENUES		2,663,690	6,788,487	2,611,138	2,611,138	2,593,707	2,632,176	2,636,664	2,636,664	2,636,664	-
270-9120-49402	TRANSFER FROM CAP PROJ FUND	-	-	-	-	-	860,746	-	-	-	-
	TOTAL TRANSFERS FROM	-	-	-	-	-	860,746	-	-	-	-
TOTAL URA-NORTH SIDE FUND REVENUES & TRANSFERS		2,663,690	6,788,487	2,611,138	2,611,138	2,593,707	3,492,922	2,636,664	2,636,664	2,636,664	-
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	1,295,360	
TOTAL URA-SOUTH BEACH FUND RESOURCES		3,499,303	8,520,604	4,293,565	4,303,023	4,285,592	5,184,807	3,932,024	3,932,024	3,932,024	-
EXPENDITURES											
	PERSONNEL SERVICES										
270-9120-50110	WAGES & SALARIES	56,485	51,692	53,239	53,239	36,749	55,795	56,567	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	13,392	
270-9120-52120	FICA EXPENSES	4,086	3,738	4,073	4,073	2,669	4,034	4,346	4,346	4,346	
270-9120-52130	RETIREMENT	9,304	5,440	6,989	6,989	4,627	6,988	7,560	7,560	7,560	
270-9120-52150	WORKER'S COMPENSATION	64	51	63	63	52	56	52	52	52	
270-9120-52160	UNEMPLOYMENT INSURANCE	1,385	313	373	373	168	202	57	57	57	
270-9120-52170	PAID LEAVE OREGON	259	195	212	212	140	211	226	226	226	
	TOTAL PERSONNEL SERVICES	85,673	73,114	77,003	77,003	53,023	79,375	81,994	82,200	82,200	-
	Total Full Time Equivalent (FTE)	0.725	0.575	0.575	0.575	0.575	0.575	0.575	0.575	0.575	
	MATERIAL & SERVICES										
270-9120-60100	PROFESSIONAL SERVICES	12,167	79,432	15,000	15,000	4,428	5,904	10,000	10,000	10,000	
270-9120-60200	FINANCIAL PROFESSIONAL SERVICE	953	218	1,000	1,000	7,290	7,590	7,500	7,500	7,500	
270-9120-60300	LEGAL PROFESSIONAL SERVICES	-	-	1,500	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	3,000	
270-9120-61300	PERMITS/LICENSES EXPENSES	-	-	250	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	37,679	
	TOTAL MATERIAL & SERVICES	62,363	114,709	55,654	55,654	36,826	50,689	59,929	59,929	59,929	-
TOTAL URA-SOUTH BEACH FUND EXPENDITURES		148,036	187,823	132,657	132,657	89,849	130,064	141,923	142,129	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	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	-	-	-	-
	South Beach Placemaking Improvement Package (25-22032)							160,000	160,000	160,000	-
270-9120-90403	TRANSFER TO PROP CAP PROJECTS	325,000	750,000	-	-	-	-	-	-	-	-
	South Beach Wastewater Connection Rebate Program (26-26009)							400,000	400,000	400,000	-
	TOTAL TRANSFERS TO	1,619,150	6,640,896	3,501,589	3,759,383	2,333,590	3,759,383	2,750,359	2,750,359	2,750,359	-
TOTAL URA-SOUTH BEACH FUND EXPENDITURES & TRANSFERS		1,767,186	6,828,719	3,634,246	3,892,040	2,423,439	3,889,447	2,892,282	2,892,488	2,892,488	-
270-9120-98100	CONTINGENCY ACCOUNT	-	-	659,319	410,983	-	-	1,039,742	1,039,536	1,039,536	-
270-9120-99200	UNAPPROPRIATED ENDING FUND BAL	1,732,117	1,691,885	-	-	1,862,153	1,295,360	-	-	-	-
TOTAL URA-SOUTH BEACH FUND REQUIREMENTS		3,499,303	8,520,604	4,293,565	4,303,023	4,285,592	5,184,807	3,932,024	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
URBAN RENEWAL AGENCY (URA)-NORTH SIDE FUND - 271										
RESOURCES										
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	1,672,065	-
INVESTMENTS	126,944	113,404	78,158	78,158	57,595	92,627	83,364	83,364	83,364	-
TOTAL REVENUES	1,521,442	1,690,374	1,652,238	1,652,238	1,688,639	1,739,981	1,755,429	1,755,429	1,755,429	-
EXPENDITURES										
URA-NO SIDE	459,062	91,431	108,705	108,705	71,830	106,465	121,861	122,067	122,067	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	459,062	91,431	108,705	108,705	71,830	106,465	121,861	122,067	122,067	-
CONTINGENCY	-	-	1,913,702	1,746,655	-	-	2,577,056	2,576,850	2,576,850	-
TOTAL EXPENDITURES	459,062	91,431	2,022,407	1,855,360	71,830	106,465	2,698,917	2,698,917	2,698,917	-
TRANSFERS:										
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)	(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)	(1,147,468)	-
EXCESS REVENUES OVER EXPENDITURES	(519,364)	(96,623)	(1,870,169)	(2,481,907)	(286,976)	(390,952)	(2,090,956)	(2,090,956)	(2,090,956)	-
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	2,090,956	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	2,578,531	2,481,908	-	-	2,194,931	2,090,956	-	-	-	-

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
URBAN RENEWAL AGENCY (URA)-NORTH SIDE FUND - 271											
RESOURCES											
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	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	18,044	
	TOTAL 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	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	83,364	
	TOTAL INVESTMENTS	126,944	113,404	78,158	78,158	57,595	92,627	83,364	83,364	83,364	-
TOTAL URA-NORTH SIDE FUND REVENUES		1,521,442	1,690,374	1,652,238	1,652,238	1,688,639	1,739,981	1,755,429	1,755,429	1,755,429	-
271-9210-49402	TRANSFER FROM CAP PROJECTS	60,283	-	-	-	-	254,317	-	-	-	-
	TOTAL TRANSFERS FROM	60,283	-	-	-	-	254,317	-	-	-	-
TOTAL URA-NORTH SIDE FUND REVENUES & TRANSFERS		1,581,725	1,690,374	1,652,238	1,652,238	1,688,639	1,994,298	1,755,429	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	2,090,956	
TOTAL URA-NORTH SIDE FUND RESOURCES		4,679,620	4,268,905	3,522,407	4,134,145	4,170,546	4,476,206	3,846,385	3,846,385	3,846,385	-
EXPENDITURES											
	PERSONNEL SERVICES										
271-9210-50110	WAGES & SALARIES	56,485	51,692	53,239	53,239	36,748	55,795	56,567	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	13,392	
271-9210-52120	FICA EXPENSES	4,085	3,738	4,073	4,073	2,669	4,034	4,346	4,346	4,346	
271-9210-52130	RETIREMENT	9,304	5,439	6,989	6,989	4,627	6,988	7,560	7,560	7,560	
271-9210-52150	WORKER'S COMPENSATION	64	51	63	63	52	56	52	52	52	
271-9210-52160	UNEMPLOYMENT INSURANCE	1,385	313	373	373	168	202	57	57	57	
271-9210-52170	PAID LEAVE OREGON	214	195	212	212	140	211	226	226	226	
	TOTAL PERSONNEL SERVICES	85,102	73,113	77,003	77,003	53,022	79,375	81,994	82,200	82,200	-
	Total Full Time Equivalent (FTE)	0.725	0.575	0.575	0.575	0.575	0.575	0.575	0.575	0.575	
	MATERIAL & SERVICES										
271-9210-60100	PROFESSIONAL SERVICES	8,343	-	10,000	10,000	6,160	8,213	15,000	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	1,500	
271-9210-61140	UTILITIES - WATER & SEWER	2,600	136	2,750	2,750	104	139	2,000	2,000	2,000	
271-9210-65100	INSURANCE PREMIUM & EXPENSES	-	73	78	78	-	78	83	83	83	
271-9210-65550	MEMBERSHIPS, DUES & FEES	-	-	-	-	-	-	1,200	1,200	1,200	
271-9210-65700	PROGRAMS & PROGRAM SUPPLIES	-	-	-	-	-	-	1,000	1,000	1,000	
271-9210-66500	CLOTHING & UNIFORMS	-	-	-	-	248	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	18,836	-
	TOTAL MATERIAL & SERVICES	13,049	18,318	31,702	31,702	18,808	27,090	39,867	39,867	39,867	-
	CAPITAL OUTLAY										
271-9210-70100	LAND ACQUISITION	360,911	-	-	-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	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
TOTAL URA-NORTH SIDE FUND EXPENDITURES		459,062	91,431	108,705	108,705	71,830	106,465	121,861	122,067	122,067	-
271-9210-90101	TRANSFER TO GENERAL FUND	-	-	-	8,750	8,750	8,750	-	-	-	-
	ICMA Economic Mobility Position							8,750	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	-	-	-	-
	Infrastructure Support for Commons Development (24-26006)							500,000	500,000	500,000	-
	Enhanced Pedestrian Crossing at NW 60th and US 101 (25-22030)							300,000	300,000	300,000	-
	Moore/Harney/US 20 Intersection and Street Improvements (25-22034)							300,000	300,000	300,000	-
	Improve intersection at US 101 and 57th (Movie Theater driveway) (25-22036)							38,718	38,718	38,718	-
271-9210-90711	TRANSFER TO CITY FACILITIES	-	-	-	140,000	140,000	140,000	-	-	-	-
	TOTAL TRANSFERS TO	1,642,027	1,695,566	1,500,000	2,278,785	1,903,785	2,278,785	1,147,468	1,147,468	1,147,468	-
TOTAL URA-NORTH SIDE FUND EXPENDITURES & TRANSFERS		2,101,089	1,786,997	1,608,705	2,387,490	1,975,615	2,385,250	1,269,329	1,269,535	1,269,535	-
271-9210-98100	CONTINGENCY ACCOUNT	-	-	1,913,702	1,746,655	-	-	2,577,056	2,576,850	2,576,850	-
271-9210-99200	UNAPPROPRIATED ENDING FUND BAL	2,578,531	2,481,908	-	-	2,194,931	2,090,956	-	-	-	-
TOTAL URA-NORTH SIDE FUND REQUIREMENTS		4,679,620	4,268,905	3,522,407	4,134,145	4,170,546	4,476,206	3,846,385	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.

URBAN RENEWAL AGENCY (URA)-MCLEAN FUND - 272

	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
RESOURCES										
PROPERTY TAXES	64,220	66,081	64,164	64,164	80,714	81,521	83,966	83,966	83,966	-
INVESTMENTS	10,955	14,451	9,936	9,936	6,593	10,712	9,641	9,641	9,641	-
TOTAL REVENUES	75,175	80,532	74,100	74,100	87,307	92,233	93,607	93,607	93,607	-
EXPENDITURES										
URA-MCLEAN	128	191	125	125	101	148	160	160	160	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	128	191	125	125	101	148	160	160	160	-
CONTINGENCY	-	-	121,589	128,516	-	-	140,073	140,073	140,073	-
TOTAL EXPENDITURES	128	191	121,714	128,641	101	148	140,233	140,233	140,233	-
TRANSFERS:										
TRANSFERS IN										
TRANSFERS OUT	-	-	(300,000)	(300,000)	(225,000)	(300,000)	(100,000)	(100,000)	(100,000)	-
NET TRANSFERS	-	-	(300,000)	(300,000)	(225,000)	(300,000)	(100,000)	(100,000)	(100,000)	-
EXCESS REVENUES OVER EXPENDITURES	75,047	80,341	(347,614)	(354,541)	(137,794)	(207,915)	(146,626)	(146,626)	(146,626)	-
BEGINNING FUND BALANCE	199,153	274,200	347,614	354,541	354,541	354,541	146,626	146,626	146,626	-
RESERVE FOR FUTURE EXPENDITURES										
UNAPPROPRIATED ENDING FUND BLANCE	274,200	354,541	-	-	216,747	146,626	-	-	-	-

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
URBAN RENEWAL AGENCY (URA)-MCLEAN FUND - 272											
RESOURCES											
272-9310-40001	CURRENT PROPERTY TAXES	63,173	64,915	63,002	63,002	79,972	80,772	83,195	83,195	83,195	
272-9310-40005	DELINQUENT PROPERTY TAXES	1,047	1,166	1,162	1,162	742	749	771	771	771	
	TOTAL PROPERTY TAXES	64,220	66,081	64,164	64,164	80,714	81,521	83,966	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	9,641	
	TOTAL INVESTMENTS	10,955	14,451	9,936	9,936	6,593	10,712	9,641	9,641	9,641	-
TOTAL URA-MCLEAN FUND REVENUES		75,175	80,532	74,100	74,100	87,307	92,233	93,607	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	146,626	
TOTAL URA-MCLEAN FUND RESOURCES		274,328	354,732	421,714	428,641	441,848	446,774	240,233	240,233	240,233	-
EXPENDITURES											
	MATERIAL & SERVICES										
272-9310-60200	FINANCIAL PROFESSIONAL SERVICE	128	191	125	125	101	148	160	160	160	
	TOTAL MATERIAL & SERVICES	128	191	125	125	101	148	160	160	160	-
TOTAL URA-MCLEAN FUND EXPENDITURES		128	191	125	125	101	148	160	160	160	-
272-9310-90403	TRANSFER TO PROP CAP PROJECTS	-	-	300,000	300,000	225,000	300,000	-	-	-	-
	Mclean Point Wastewater Lift Station (26-25015)							100,000	100,000	100,000	-
	TOTAL TRANSFERS TO	-	-	300,000	300,000	225,000	300,000	100,000	100,000	100,000	-
TOTAL URA-MCLEAN FUND EXPENDITURES & TRANSFERS		128	191	300,125	300,125	225,101	300,148	100,160	100,160	100,160	-
272-9310-98100	CONTINGENCY ACCOUNT	-	-	121,589	128,516	-	-	140,073	140,073	140,073	-
272-9310-99200	UNAPPROPRIATED ENDING FUND BAL	274,200	354,541	-	-	216,747	146,626	-	-	-	-
TOTAL URA-MCLEAN FUND REQUIREMENTS		274,328	354,732	421,714	428,641	441,848	446,774	240,233	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.

DEBT SERVICE-URBAN RENEWAL AGENCY (URA) FUND - 304

	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
RESOURCES										
INVESTMENTS	6,474	6,377	6,048	6,048	99	147	60	60	60	-
TOTAL REVENUES	6,474	6,377	6,048	6,048	99	147	60	60	60	-
EXPENDITURES										
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	2,197,825	-
TOTAL EXPENDITURES WITHOUT CONTINGENCY	1,016,820	1,016,642	2,201,589	2,201,589	1,098,412	2,196,824	2,197,825	2,197,825	2,197,825	-
CONTINGENCY										
TOTAL EXPENDITURES	1,016,820	1,016,642	2,201,589	2,201,589	1,098,412	2,196,824	2,197,825	2,197,825	2,197,825	-
TRANSFERS:										
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	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	2,190,359	-
EXCESS REVENUES OVER EXPENDITURES	9,654	(164,369)	6,048	6,048	2,483	4,912	(7,406)	(7,406)	(7,406)	-
BEGINNING FUND BALANCE	157,210	166,863	2,838	2,495	2,495	2,494	7,406	7,406	7,406	-
RESERVE FOR FUTURE EXPENDITURES	-	-	8,886	8,543	-	-	-	-	-	-
UNAPPROPRIATED ENDING FUND BLANCE	166,864	2,494	-	-	4,978	7,406	-	-	-	-

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
DEBT SERVICE-URBAN RENEWAL AGENCY (URA) FUND - 304											
RESOURCES											
304-9130-47001	INTEREST ON INVESTMENTS	6,474	6,377	6,048	6,048	99	147	60	60	60	
	TOTAL INVESTMENTS	6,474	6,377	6,048	6,048	99	147	60	60	60	-
TOTAL DEBT SERVICE-URA FUND REVENUES		6,474	6,377	6,048	6,048	99	147	60	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	2,190,359	-
	TOTAL TRANSFERS FROM	1,020,000	845,896	2,201,589	2,201,589	1,100,796	2,201,589	2,190,359	2,190,359	2,190,359	-
TOTAL DEBT SERVICE-URA FUND REVENUES & TRANSFERS		1,026,474	852,273	2,207,637	2,207,637	1,100,895	2,201,736	2,190,419	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	7,406	
TOTAL DEBT SERVICE-URA FUND RESOURCES		1,183,684	1,019,136	2,210,475	2,210,132	1,103,390	2,204,230	2,197,825	2,197,825	2,197,825	-
EXPENDITURES											
	DEBT SERVICE										
304-9130-80100	LOAN FEES	-	-	1,000	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	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	81,266	
	TOTAL 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	2,197,825	-
TOTAL DEBT SERVICE-URA FUND EXPENDITURES		1,016,820	1,016,642	2,201,589	2,201,589	1,098,412	2,196,824	2,197,825	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	-	-	-	-
TOTAL DEBT SERVICE-URA FUND REQUIREMENTS		1,183,684	1,019,136	2,210,475	2,210,132	1,103,390	2,204,230	2,197,825	2,197,825	2,197,825	-

Monthly Department Update

Department: Newport Police Department

Reporting Period: May 26

Prepared By: Jason Malloy

Training	NPD members attended 200 hours of police-related training. Training included: Professionalizing Law Enforcement – Community Engagement training, Employee Mental Health - Officer Wellness and Resiliency training, Operation RUSH Narcotics Interdiction training, Oregon Tactical Officers Association Annual training, Oregon Department of Justice Legal Update training, Patrol K9 and Drug Detection K9 Deployment and Operations, and Policy Review.

Department Success

Multiple members of the department participated in Loyalty Days parade and events, interacting with the community and providing public safety. NPD also assisted with the annual Newport Marathon, and Detective Darren Cicerone ran in and completed his first marathon.

A regional Drug Interdiction Training was hosted by NPD. Several officers attended Officer Wellness Training.

Key Project Update

NPD made two conditional job offers for Police Officer. Once the hiring process is complete, all vacant patrol positions will be filled.

Focus Area Next Month

- Continue advancing two Police Officers through the Field Training program.
- Meet with Kiwanis International to review potential partnership.
- Continue planning for National Night Out.
- Continue preparing the South Beach Joint Fire and Police Joint Operation Center.
- Conduct in-person panel interviews for pending vacant CSO position.

Department Goal Update

FY 25-26 Goal: Increase enforcement of the adopted updates to the City's Nuisance Code to improve property maintenance standards

Update: NPD has focused on increasing nuisance code response and abating all seized vehicles/boats stored in impound.

Related City Council Goal: Focus Area 4, #20

Monthly Department Update

Department: Public Works

Reporting Period: May 26

Prepared By: PWKAdmin

Operations	**Streets/Stormwater**: 59 work orders completed. **Water Distribution**: 76 service orders, 121 Locates, 28 work orders. **Wastewater Collections**: 95 work orders completed.
Water Treatment Plant	**March production** 62.3. 1.4" of rain at the WTP. Monthly average approximately 4.0" of rain at the WTP
Wastewater Treatment Plant	**Processing for March:** Facility BOD 98% removal & TSS efficiency 99% removal. 40 million gallons of wastewater are processed. 250.61 WET Tons of Bio Solids processed. 43,838 gallons of Septic Waste were received. 1 inch of precipitation received.

Department Success

Bayfront Pump Replacement was completed.
WWTP: Expanded stormwater pond & drainage system capacity. Cleared perimeter brush for fire/security prevention. Completed mandated Annual backflow inspections and flushed fire hydrants.

Key Project Update

Frank Wade Park Storm Drainage Project is past the planning stage, and parts are being ordered. This project is expected to begin in late summer.

Focus Area Next Month

Installing a new catch basin and storm line on NE Grant and NE 1st prior to gravel road paving.
WTP: The building is being prepped for resealing.
WWTP: Update Biosolids Management Plan and initiate the industrial pretreatment plan & sewer survey for Oregon Dept of Environmental Quality (ODEQ) compliance.

Department Goal Update

FY 25-26 Goal: Identify and prioritize critical infrastructure needs (e.g., water, sewer, streets) to support completion of the City's 10-Year CIP

Update: Public Works has partnered with Engineering during the Water Master Plan update to identify and prioritize critical Water Distribution infrastructure needs. A scoring matrix is being developed to objectively rank projects and support the City's 10-Year CIP planning process.

Related City Council Goal: Focus Area: 1, #2 (a)

Monthly Department Update

Department: Community Development

Reporting Period: May 26

Prepared By: Derrick Tokos

Building and Trade Permits	
• Issued this Month; (YTD); (YoY)	55; (275); (+9 YoY)
• Revenue this Month; (YTD); (YoY)	$43,531; ($335,575); ($+274,883 YoY)
Inspections Performed	
• This Month; (YTD); (YoY)	134; (716); (-90 YoY)
Land Use Actions	
• Issued YTD; (YoY)	24; (+9 YoY)
• Revenue YTD; (YoY)	$8,400 (+$2,988 YoY)
Construction Value	
• Month; (YTD); (YoY)	$1,375,598; ($40,766,226); (+ $32,343,106 YoY)

Department Success

The Planning Commission approved Fowler Homes plans for 26 new apartments in the Wilder Planned Development, and staff held a pre-application meeting with an investor group for a five building, 30-unit condominium project near the skate park in Nye Beach. The Planning Commission initiated legislative work to update the City's sign code and shoreland resource maps.

Key Project Update

The NE Harney to NE 7th Street Safe Routes to Schools project was bid and a contract has been awarded. Construction will begin after the school year ends and is expected to be substantially complete before the 2026/27 school year. The project includes new sidewalk, bike lanes, and a reconstructed road surface, funded through a combination of state and urban renewal dollars.

Focus Area Next Month

The City will hold a pre-application meeting on the Commons project. Staff will also hold a pre-application meeting with destination resort developer Macher regarding the undeveloped Wolf Tree site.

Department Goal Update

FY 24-25 Goal: Implement the City's Housing Production Strategy

Update: Consultants for the grant-funded rental housing maintenance code toolkit are finalizing a legal framework memo, and an advisory group is being assembled to help with stakeholder outreach, case study review, and development of a model code.

Related City Council Goal: Focus Area 7

Monthly Department Update

Department: Engineering

Reporting Period: May 26

Prepared By: Chris Beatty – City Engineer

Right-of-Way Permit Applications	15 approved R/W Permits in May. The majority of the permits were issued to utility companies.
FY 25/26 C.I.P. Project Construction/Bidding Update	• Bayfront Sidewalk Improvements (Construction in Progress) • Recreation Center Roof Repair (Construction in Progress) • Water Tanks Painting (Construction in Progress) • NW Nye Street Paving Rehabilitation (June 15 – 19th Construction) • Moore-Harney-US20 Improvements (Construction June – Sept.) • NE 1st, NE 2nd, NE Grant, & NE Fogarty Paving Project (Construction in Summer)
Other C.I.P. Projects Under Design	• US 101 / NE 57th (Movie Theatre) Intersection Realignment • US 101 / NE 60th Pedestrian Safety Crossing (Rectangular Rapid Flashing Beacon) • US 101 – NE 25th to NE 36 Street Sidewalk Improvements • Big Creek Dam Spillway Mitigation • NW 55th Street Wastewater Pump Station Relocation • Betty Wheeler Park Retaining Wall Repair • W. Olive Pedestrian and Street Improvements • Main Tanks Replacement Project • Gravel Road Paving Project – Ph. 2 (Construction this summer)

Department Success

Design of the Northside WWTP Pump Station Improvements and the WTP Clearwell Remediation Projects have been completed. Construction funding is secured for the WWTP project.

Key Project Update

Design services for the preferred alternative for the Big Creek Dam #1 and #2 Repair has been issued for solicitation. Qualifications proposals are due July 7th. Selection of a consultant will follow.

Focus Area Next Month

Construction management and observation will be heavy beginning in June.

Department Goal Update

FY 25-26 Goal: Implement the Gravel Road Paving Plan

Update: Gravel Road Paving – Phase 1 Project was completed in March. Five streets in NW Newport were included. Phase 2 construction documents are being prepared for streets including: NE 56th, NE 57th, and NE Lucky Gap Streets. Prioritizing and planning for paving projects in future years in progress.

Related Council Goal: Focus Area 1, #3

Monthly Department Update

Department: Airport

Reporting Period: May 26

Prepared By: Lance Vanderbeck, Airport Director, C.M.

Departures & Arrivals	463 combined (6,131 total for FY 2024-2025) – compared to 492 year–over–year (YOY).
Fuel Sold	6,969 gallons sold (73,213 total for FY 2024-2025) – compared to 6,487 YOY. 31.0 average gallons sold per landing (25.7 YOY).
Cars Rented & Crew Cars signed out	Car Rentals: 61 (517 total for calendar year 2025) – compared to 40 YOY. Crew Cars: 25 (349 total for calendar year 2025) – compared to 33 YOY.

Department Success

The construction permit was issued for the T-hangar project. JB Steel is anticipating breaking ground on July 13.

Key Project Update

The Automated Weather Observation System (AWOS) Airport Improvement project will break ground in June.

Focus Area Next Month

Notification for annual lease rate adjustments will be sent out to leaseholders.

Vegetation management equipment and airfield lighting repair.

Department Goal Update

FY 25-26 Goal: Identify funding sources to initiate an aviation business feasibility study by the end of the FY 2025-2026 to support business growth and development at the airport.

Update: The funding request to cover the feasibility study for fiscal year 2026-2027 was added to the professional services line item in the proposed airport budget.

Related City Council Goal: Focus Area 4, #18

Monthly Department Update

Department: Communications & Engagement

Reporting Period: May 26

Prepared By: John Fuller, Giovanna Jensen, Willow Ryon

Social Media Stats	<u>Facebook</u> 87 net follows (5,562 total) | 132,421 views | 1,304 Interactions **High Post:** May 27 – 4th of July; 30,940 Views; 156 Interactions <u>Instagram</u> 36 net follows (882 total) | 9,037 Views | 286 Interactions **High Post:** May 29 – Newport Marathon; 1,793 Views; 39 Interactions
Outreach	**Tacita de Café:** 3 events, 147 attendees **Mother's Day Sound Bath:** 37 attendees
Electronic Outreach	**May 27 – E-Newsletter**: 41.7% open rate, 11.6% clicks **3,060 subscribers** **Top Links:** 4th of July (104 clicks), Water Supply Status (78); Trolley Open House (72)

Department Success

The City's Sustainable Destination Marketing Plan was completed after months of work from staff, Newport stakeholders, and community members. This is a strategic framework that promotes a place for tourism in a way that protects the coastal environment, supports the business and resident communities, and ensures long-term economic viability.

Key Project Update

Community Engagement expanded its Tacita de Café events by diversifying its programs, thus growing attendance. Communications has collaborated with Engineering to work with Bayfront businesses during sidewalk accessibility improvements.

Focus Area Next Month

Engagement and Communications will work together to coordinate and schedule outreach events for the City Council, and separately the replacement bond initiative. Outreach will also take place for NW Nye St. paving.

Department Goal Update

FY 25-26 Goal: Create and finalize a Destination Management & Marketing Strategic Plan, and begin implementation in coordination with stakeholders

Update: The plan has been completed and presented to City Council. More discussion will take place to determine implementation strategies.

Related City Council Goal: Focus Area 4, #13

Monthly Department Update

Department: Finance

Reporting Period: May 26

Prepared By: Steve Baugher, Finance Director

Water/Sewer/Stormwater Revenues

July through May

	Current Year YTD	Prior Year YTD	Percentage Inc (Dec)	2025-26 Rate Increase
Water	5,054,201.66	4,678,671.66	8.03%	6% Res/10% Com
Wastewater	6,657,809.76	6,630,247.12	0.42%	6% Res/10% Com
Stormwater	1,524,385.04	1,377,800.44	10.64%	6.00%

Room Tax Revenues

July through April

	Current Year YTD	Prior Year YTD	Percentage Inc (Dec)
Room Tax	6,091,048.00	5,740,061.89	6.11%

Gas Tax Revenues

July through May

	Current Year YTD	Prior Year YTD	Percentage Inc (Dec)
State Gas Tax	710,523.20	724,292.43	-1.90%
Newport Gas Tax	416,648.96	381,498.16	9.21%

Department Success

Finance has worked to set up electronic processing and approving procurements and invoices for the past few months, which is close to going live. Approximately 150 vendors are signed up for ACH payments, which will save on preparing and mailing paper checks. A campaign to have utility customers switch to monthly paperless statements has generated 130 customers switching to paperless statements, which will save the City in paper, envelope, and postage costs.

Key Project Update

The 2026/27 fiscal year budget is in progress. The auditors have been scheduled to perform interim work on July 15-16, 2026, and fieldwork on October 12-16, 2026, for the fiscal year 2025/26.

Focus Area Next Month

The primary focus in June will be to have an adopted budget for fiscal year 2026/27. With the conversion of Caselle to cloud-based software, Finance is moving forward with utilization of software automation for various processes such as converting to electronic processing of procurement and payroll.

Department Goal Update

FY 25-26 Goal: Review of Finance processes to improve efficiency

Update: Finance is working with software vendors to take advantage of utilization of software automation for payroll, cash receipting, procurement, and accounts payable processes.

Related City Council Goal: Focus Area 3, #11

Monthly Department Update

Department: Newport Fire Department

Reporting Period: May 26

Prepared By: Rob Murphy

Incidents	206 (183 city, 23 rural)
Training	77 hours (19 volunteer hours, 77 paid career hours)
Inspections/Plan Reviews	9

Department Success

All department members have completed wildland fire refresher training. Also, all apparatus have been tested and serviced.

Key Project Update

Strategic plan - Captains have finished up their portion of the plan. Assistant Chief Sakaris is now compiling the plan into draft form for review.

Focus Area Next Month

Wildfire prevention activities and on-beach safety public outreach will continue. With the typical increase in June visitors to Newport beaches, it is important to educate about beach hazards and being safe near the ocean.

Department Goal Update

NFD's strategic plan is moving forward. The department is currently compiling a draft plan for review with an anticipated plan completion this fall.

Emergency Management

Prepared By: Del Lockwood MPA

Department Success: CERT Class completed and certificates were awarded at a City Council meeting.

Key Project Update: OHA Pathfinder full scale hospital triage exercise at Samaritan was completed with local group participation.

Focus Area Next Month: Community education will be on Fire Season preparedness.

Department Goal Update: Completed Medically Fragile Sheltering plan and held exercise at OCCC.

City of Newport
Regular Session

Title: November 2026 Bond

Prepared by: Nina Vetter, City Manager

Action: Approve

Date:
6/8/2026

Recommended Motion: Move to approve the ballot language

Background Information:
The City has been working on putting together a bond package to address the City's most critical and urgent capital project needs since the development of the 7-Year Financial Strategy in late 2024.

Since then, the City Council has reviewed and discussed the project list, the City has conducted public outreach and staff outreach and hired a consultant who assisted in the preparation of professional polling which was presented to City Council in May.

Since initiation of this process, the City has been able to reduce the project list from a total cost of over $100 million in project needs to $38 million, which will allow the tax rate to remain the same, if it is approved by voters.

Given the results of outreach and polling, City staff recommends moving forward with the November 2026 date. In order to move forward with this date, City Council would need to approve ballot language, preferably at the June 15 Council meeting. At the following meeting on July 20, City Council would approve a resolution referring this item to the ballot, which the ballot language attached as an exhibit.

Fiscal Notes: None.

Alternatives: None.

Attachments: Proposed Ballot Language.

EXHIBIT A

NOTICE OF MEASURE ELECTION

CITY OF NEWPORT
LINCOLN COUNTY, OREGON

Date of Notice	Name of District	Name of County or Counties	Date of Election
_____	City of Newport	Lincoln	November 3, 2026

CAPTION: (10 WORD LIMIT)

Bonds to repair critical facilities; wastewater treatment, protect drinking water

QUESTION: (20 WORD LIMIT)

. *Shall the City maintain its existing bond rate, fund projects repairing critical facilities, wastewater treatment; protect coastal areas, drinking water?*

If the bonds are approved, they will be payable from taxes on property or property ownership that are not subject to the limits of sections 11 and 11b, Article XI of the Oregon Constitution.

SUMMARY: (175 WORD LIMIT CURRENT COUNT:175)

Measure not projected to increase levy rate of existing bonds.

No increase expected with passage.

The City of Newport seeks approval for principal amount of $38 million in general obligation bonds to finance capital costs, including:

Protecting Beaches, Bay, Rivers and Coastal Environment:

- Upgrade sewer capacity to address beach & bay raw sewage overflows
- Reduce storm-driven backups
- Relocate pump stations to more secure locations
- Dam overflow pipe repair

Increasing Drinking Water Safety & Reliability:

- Seismically strengthen main drinking water lines
- Repair failing water tank

Improve Accessibility & Fire Safety:

- Increase fire and residential water capacity & reliability
- Improve West Olive Street safety
- Make all City elevators ADA accessible

Repairing Parks, Sidewalks & Roads:

- Betty Wheeler Park Improvements
- Sam Moore Park & Trail Enhancements
- Sidewalk repairs
- Repair City-owned roads
- Additional safety, facility improvements

Requires community oversight committee, regular audits.

- Bonds may be issued in multiple series, each maturing within 21 years from issuance.
- Projected to not increase levy rate above existing bonds.
- Actual levy rates may differ due to interest rates and changes in property value.

City of Newport
Regular Session

Title: Authorization of Contract for Newport City Hall HVAC Repair

Prepared by: Ron Welsh, Project Manager

Action: Award

Date:
6/11/2026

Recommended Motion:
I recommend that the City Council, acting as the Local Contract Review Board, consider the following motion:

I move to award a Goods and Services contract for the Newport City Hall HVAC Repair Project to **Airrow Heating and Sheet Metal LLC (Airrow)** in the amount of **$134,745.00** and authorize the City Manager to execute the contract, subject to final review by the City Attorney.

Background Information:
The current HVAC for City Hall was installed in 2019. Since initial install we have had issues with the heat pump system. The system is complicated with multiple pumps tied together. This creates an issue because if one has an error they all stop. Piping for the system is extensive creating issues with leaks due to the number of fittings and sagging that creates collection points for oil. Each winter we have the system worked to replace parts and adding freon gas. The maintenance works briefly until the next pump has issues.

The solution being proposed is to replace the complicated system with a basic gas furnace at the air handler units, utilizing the ducting already in-place. After working with everyone in facilities this was the best option to provide a reliable heating source. Part of this project will be to provide AC for City Council Chambers and a mini-split for the IT Server room. The rest of City Hall will utilize windows for cooling, as it has always been. The system for the lower level will remain, it has had little issues being a stand-alone unit with short runs of piping. We will retain parts from the other units for when repairs are needed on this unit.

Three bids have been collected with the lowest coming in at $134,745.00. The Prevailing Bid Proposal is attached for review.

Fiscal Notes:
This project is included in the approved Fiscal Year 2026–2027 budget with a total allocation of $150,000. I am working on credits for converting to gas and the City should receive funding assistance from this. Contract dated to become effective July 1 2026.

Alternatives:

1. Reject the bid submitted to the City of Newport by Airrow.

Attachments:

1. Draft Goods and Service Contract.
2. Airrow Heating and Sheet Metal LLC Proposal.

CITY OF NEWPORT, OREGON
GOODS AND SERVICES AGREEMENT

[INSERT PROJECT NAME]

THIS AGREEMENT is between City of Newport, an Oregon municipal corporation ("City"), and [enter the legal name of the business], [if the business operates under an assumed name, enter dba and the assumed business name], [enter the legal structure of the business] ("Contractor" or "Consultant"), each a "party," and referred to collectively in this Agreement as "the parties."

TERMS OF AGREEMENT

IT IS HEREBY AGREED by and between the parties above-mentioned, in consideration of the mutual promises hereinafter stated, as follows:

1. Contractor's Services ("Services")

A. Contractor will furnish or perform [enter a brief description of the services] OR [if not described elsewhere, enter a detailed description of the services] in accordance with the requirements of this Agreement.

B. Contractor's scope of work is further described in Exhibit A, Contractor's Proposal, attached hereto, and incorporated into this Agreement as referenced here.

2. Contract Documents

A. This Agreement. This Agreement consists of this contract form (Goods and Services Agreement) and the following exhibits listed in subsection 2.B below, which are incorporated into this Agreement by this reference. There are no other contract documents, unless specifically referenced in this Agreement.

B. Exhibits. This Agreement includes the following incorporated exhibits:

- Exhibit A – Contractor's Proposal
- Exhibit B – List any other applicable exhibits or delete this bullet

3. Order of Precedence. In the event of a conflict between the requirements of any documents listed in subsections 2.A and 2.B above, the conflict must be resolved in the following order of precedence: first, this contract form, then in order: Exhibit A. [If other exhibits are included, enter the other exhibits, following Exhibit A in order of intended priority.]

4. Consideration and Payment Schedule

A. Consideration. Except as otherwise provided herein, the City shall pay Contractor on a [enter time-and-materials basis] OR [enter flat fee basis]. In consideration for Services, the City agrees to pay Contractor's fees [enter in an amount not to exceed the amount in words ($__.___)] OR [enter the flat fee amount]. Such fees shall include all expenses. The City is not obligated to pay any amount greater than that stated here. Projects partially completed may be paid for in proportion to the degree of completion. Consultant is independently

responsible for its obligations for federal, state, and local sales and income taxes, including the Oregon Corporate Activity Tax.

B. Payment Schedule. Payments shall be made by the City within thirty (30) days of receipt of monthly invoice submitted by Contractor and approved by the City based on Services performed. Prior to approval and payment, the City may require, and if required Contractor must provide, any information which the City deems necessary to verify work has been performed properly in accordance with this Agreement. Payment by the City shall release the City from any further obligation for payment to the Contractor for Services incurred as of the date of the statement of Services. Payment shall be made only for work completed as of the date of invoice. Payment shall not be considered acceptance or approval of any work or waiver of any defects therein.

C. Extra Work and Tasks Orders. Contractor shall not perform any extra work or contingency tasks unless such work is expressly authorized in writing by the City. Failure to obtain prior written authorization shall constitute a waiver of any right to an adjustment in the Agreement price or time, and Contractor shall not be entitled to any compensation or time extension for unauthorized extra work. When the City authorizes contingency tasks, such tasks shall be performed pursuant to a written task order issued by the City, describing the scope, schedule, and compensation, if any, for the contingency work.

D. Identification. Contractor shall provide its Employer Identification Number (EIN) to the City.

5. Effective Date. This Agreement is effective [enter upon the signature of all parties] OR [enter the specific start date desired].

6. Initial Term. Unless extended or terminated earlier in accordance with this Agreement, this Agreement will terminate [enter on the specific date desired] OR [enter either within a period of ____ days] OR [enter within a period of ____years]. However, such expiration shall not extinguish or prejudice either party's right to enforce this Agreement with respect to any breach or default in performance which has not been cured.

7. Renewal. [Enter No renewals available.] OR [Enter Upon completion of the initial term, the City may elect to extend this Agreement for up to ___ additional one-year terms by mutual written agreement of the parties.]

8. Modification. No modification or amendment to this Agreement will bind either party unless in writing and signed by both parties.

9. Ownership of Intellectual Property and Work Product

A. Definitions. As used in this Agreement, the following terms have the meanings set forth below:

1) "Work Product" means Services under this Agreement, including every invention, discovery, work of authorship, trade secret or other tangible or intangible item and all intellectual property rights therein, and all copies of plans, specifications, reports and other materials, whether completed, partially completed or in draft form.

2) "Contractor Intellectual Property" means any intellectual property owned by Contractor and developed independently from this Agreement that is applicable to the Services or included in the Work Product.

3) "Third-Party Intellectual Property" means any intellectual property owned by entities other than the City or Contractor that is relevant to any Work Product.

B. Work Product. Except as provided elsewhere in this Agreement, all Work Product created by Contractor pursuant to this Agreement, including derivative works and compilations, and whether or not such Work Product is considered a "work made for hire" or an employment to invent, shall be the exclusive property of the City. The City and Contractor agree that such original works of authorship are "work made for hire" of which the City is the author within the meaning of the United States Copyright Act. To the extent that the City is not the owner of the intellectual property rights in such Work Product, Contractor hereby irrevocably assigns to City any and all of its rights, title, and interest in all original Work Product created pursuant to this Agreement, whether arising from copyright, patent, trademark, trade secret, or any other state or federal intellectual property law or doctrine. Upon the City's reasonable request, Contractor shall execute such further documents and instruments necessary to fully vest such rights in the City. Contractor forever waives any and all rights relating to original Work Product created pursuant to this Agreement, including without limitation, any and all rights arising under 17 USC §106A or any other rights of identification of authorship or rights of approval, restriction or limitation on use or subsequent modifications.

C. Contractor Intellectual Property. In the event Contractor Intellectual Property is necessary for the use of any Work Product, Contractor hereby grants to the City an irrevocable, non-exclusive, non-transferable, perpetual, royalty-free license to use, reproduce, prepare derivative works based upon, distribute copies of, perform, and display the pre-existing elements of the Contractor Intellectual Property employed in any deliverable.

D. Third-Party Intellectual Property. In the event that any Work Product is a derivative of any work based on Third-Party intellectual Property, or is a compilation that includes Third-Party intellectual Property, Contractor will secure on the City's behalf and in the name of the City an irrevocable, non-exclusive, perpetual, royalty-free license to use, reproduce, prepare derivative works based upon, distribute copies of, perform, and display the pre-existing elements of the Third-Party Intellectual Property employed in the deliverable, and to authorize others to do the same on the City's behalf.

E. No Rights. Except as expressly set forth in this Agreement, nothing in this Agreement may be construed as granting to or conferring upon Contractor any right, title, or interest in any intellectual property that is now owned or subsequently owned by the City.

F. Marks. Neither party grants the other the right to use its trademarks, trade names, service marks or other designations in any promotion or publication without prior written consent. Each party grants only the licenses and rights specified in this Agreement.

10. Public Records. The parties acknowledge that this Agreement and all records held by the City are public records and subject to public disclosure unless a statutory exemption applies, and agree

that the City will have no liability for the disclosure of any confidential information in response to a public records request where such disclosure is required by court or district attorney order, or by the City's good faith interpretation of its statutory requirements.

11. Confidentiality and Protection of Consumer Personal Information. If Contractor as part of performing Services under this Agreement receives any consumer personal information, Contractor must maintain confidentiality of such consumer personal information and may not use, release, or disclose any information concerning any employee, client, applicant, or person doing business with City for any purpose not directly connected with the administration of the City's or Contractor's responsibilities under this Agreement, except upon written consent of the City and, if applicable, the employee, client, applicant, or person. Contractor must ensure that its officers, employees, agents, and subcontractors understand and comply with the confidentiality provisions of this Agreement. If Contractor owns, maintains, or otherwise possesses data that includes a consumer's personal information, Contractor must have and maintain appropriate administrative, technical, and physical safeguards to protect the security, confidentiality, and integrity of consumer personal information, and agrees to comply with all other provisions of the Oregon Consumer Identity Theft Protection Act (ORS 646A.600 et seq.) throughout the term of this Agreement.

12. Records Maintenance, Access, Inspection, and Right to Audit Records.

A. Record Maintenance and Access to Records. Contractor and its subcontractors shall maintain all fiscal records relating to this Contract in accordance with generally accepted accounting principles (GAAP). In addition, Contractor and its subcontractors performing work related to this Contract shall maintain all other records necessary to clearly document (i) their performance; and (ii) any claims arising from or relating to their performance this Contract. Contractor and its subcontractors shall make all records pertaining to their performance and any claims under this Contract (the books, fiscal records and all other records, hereafter referred to as "Records") accessible to the City at reasonable times and places, whether or not litigation has been filed as to such claims.

B. Inspection and Audit. The City may, at reasonable times and places, have access to and an opportunity to inspect, examine, copy, and audit the Records of any person that has submitted cost or pricing data according to the terms of the Contract to the extent that the Records relate to such cost or pricing data. If the person must provide cost or pricing data under the Contract, the person shall maintain such Records that relate to the cost or pricing data for three (3) years from the date of final payment under the Contract, unless a shorter period is otherwise authorized by written agreement between the parties.

C. Records Inspection and Contract Audit. The City, and its authorized representatives, shall be entitled to inspect, examine, copy, and audit any Contractor's or its subcontractor's Records, as provided in subsection 12.A above. Contractor and subcontractor shall maintain the Records and keep the Records accessible and available at reasonable times and places for a minimum period of three (3) years from the date of final payment under the Contract or subcontract, as applicable, or until the conclusion of any audit, controversy or litigation arising out of or related to the Contract, whichever date is later, unless a shorter period is otherwise authorized in Writing.

13. **Assignment.** Neither party shall assign or transfer any interest in or duty under this Agreement without the written consent of the other. If City agrees to assignment of tasks to a subcontractor, Contractor shall be fully responsible for the acts or omissions of any subcontractors. Any approval of a subcontractor does not create a contractual relationship between the subcontractor and City.

14. **Binding on Successors and Assigns.** The provisions of this Agreement are binding upon and inure to the benefit of the parties to this Agreement, their respective successors, and permitted assigns.

15. **No Third-Party Beneficiaries.** The City and Contractor are the only parties to this Agreement and are the only parties entitled to enforce its terms. Nothing in this Agreement gives or may be construed to give or provide any benefit or right to third persons, either directly or indirectly, that is greater than the rights and benefits enjoyed by the general public, unless that party is identified by name in this Agreement.

16. **Independent Contractor.** Contractor is an independent contractor as defined by ORS 670.600 and not an employee of the City. Contractor is not an officer, employee or agent of the City as those terms are used in ORS 30.265. Contractor acknowledges that it is not entitled to benefits of any kind to which a City employee is entitled and that it shall be solely responsible for any workers' compensation coverage, social security, unemployment insurance or retirement payments, and federal or state taxes due as a result of payments under this Agreement. In the event that Contractor is found by a court of law or an administrative agency to be an employee of the City for any purpose, City shall be entitled to offset compensation due, or to demand repayment of any amounts paid to Contractor under the terms of this Agreement, to the full extent of any benefits or other remuneration Contractor receives (from the City or third party) as a result of the finding and to the full extent of any payments that the City is required to make as a result of the finding.

17. **Indemnity**

A. **General Indemnification.** To the fullest extent permitted by law, and to the extent covered by private contracts of insurance, Contractor shall indemnify, defend, and hold harmless the City, its officers, employees, volunteers, and agents from and against any and all claims, damages, losses, liabilities, costs, and expenses, including reasonable attorney fees and costs of defense, arising out of or resulting from the Contractor's performance of, or failure to perform, any obligations under this Agreement.

B. **Indemnification for Professional Liability.** To the fullest extent permitted by law, and to the extent covered by private contracts of insurance, Contractor shall indemnify, defend, and hold harmless the City, its officers, employees, volunteers, and agents from and against any and all claims, suits, actions, damages, or liabilities arising out of the professionally negligent acts, errors, or omissions of the Contractor or its subconsultants or subcontractors in the performance of professional services under this Agreement.

C. **Owner's Actions.** Section 17.A above does not include indemnification by Contractor of the City for the City's acts or omissions, whether related to this Agreement or otherwise.

D. **Owner Defense Requirements.** Notwithstanding the foregoing defense obligations, neither Contractor nor any attorney engaged by Contractor shall defend any claim in the name of the

City, nor purport to act as legal representative of the City or any of its agencies, without the prior written consent of the City. The City may assume its own defense and settlement of any claims, and reserves all rights to pursue any claims it may have against Contractor.

E. Intellectual Property, Defense. This indemnification must extend to any Work Product that may be the subject of protection under any state or federal intellectual property law or doctrine, including any claim that the City's use thereof infringes any patent, copyright, trade secret, trademark, or other proprietary right of any third party.

18. Insurance.

A. Prior to Commencement of Work. Contractor may not commence any Services until Contractor provides the City with a Certificate of Insurance (COI) for all required coverage and obtains the City's approval as to limits, form, and amount.

B. Coverage. Contractor shall maintain, at a minimum, the types and amounts of insurance coverage listed in the subsections below. These amounts represent minimum required limits and shall not be construed as maximums or limitations of the Contractor's liability. Umbrella or excess liability insurance may be used to satisfy the required minimum policy limits for Commercial General Liability, Automobile Liability, and Employers' Liability Insurance, provided such coverage is at least as broad as the underlying policies. Any modification to the insurance requirements in this contract form must be approved by the City Attorney's Office.

1) Commercial General Liability Insurance. Contractor shall maintain Commercial General Liability Insurance covering claims for bodily injury (including death), property damage, medical expenses, personal and advertising injury, and products/completed operations. Coverage shall be written on an occurrence basis, with minimum limits of $2,000,000 per occurrence, $4,000,000 general aggregate, $4,000,000 products/completed operations aggregate, $2,000,000 personal and advertising injury, $50,000 damage to rented property, and $5,000 medical expenses. The policy shall include a combined single limit per occurrence for bodily injury and property damage.

2) Professional Liability. Contractor shall maintain Professional Liability Insurance covering damages resulting from any negligent acts, errors, or omissions arising out of the performance of professional services under this Agreement. Coverage shall be maintained on a claims-made basis, with minimum limits of $2,000,000 per claim and $2,000,000 aggregate.

3) Commercial Automobile Insurance. Commercial Automobile Liability Insurance covering liability arising out of the ownership, maintenance, or use of all owned, hired, and non-owned vehicles. Coverage shall be written on a per accident basis, with minimum limits of $2,000,000 per accident for bodily injury and property damage. The policy shall include a combined single limit of liability per accident for bodily injury and property damage.

4) Workers' Compensation and Employers' Liability Insurance. Contractor shall maintain Workers' Compensation and Employers' Liability Insurance as required by Oregon law for all persons performing work under this Agreement. Any subcontractor engaged by Contractor shall also maintain such coverage. Out-of-state employers must obtain Oregon

workers' compensation coverage for any employees working at a single location in Oregon for more than thirty (30) days in a calendar year. Contractors who perform work without the assistance or labor of any employee are not required to obtain such coverage. This shall include Employer's Liability Insurance with coverage limits of not less than $500,000 each accident, $500,000 per employee for disease, and $500,000 policy limit for disease.

C. Endorsements.

1) **Additional Insured Requirements.** Commercial General Liability Insurance and Commercial Automobile Liability Insurance shall include endorsements naming the City, its officers, employees, volunteers, and agents as additional insured. For Commercial General Liability Insurance, Contractor shall provide an additional insured endorsement. For Commercial Automobile Liability Insurance, Contractor shall provide a designated insured endorsement (ISO form CA 20 48 02 99 or equivalent). Both policies shall be primary and non-contributory with respect to any other insurance or self-insurance maintained by the City. Commercial General Liability coverage shall also be endorsed to provide a separate per-project aggregate limit.

2) **Blanket Endorsements.** Notwithstanding the foregoing, a blanket additional insured endorsement is acceptable and shall satisfy the additional insured requirement under any insurance policies required herein, excluding Professional Liability and Workers Compensation Insurance. Proof of such blanket coverage shall be provided by either: (a) a copy of the Contractor's policy language demonstrating blanket additional insured coverage; or (b) a separate blanket endorsement. Commercial General Liability Insurance coverage shall be endorsed to provide a separate per-project aggregate limit.

D. Contractor to Maintain Insurance. If any of the liability insurance is arranged on a "claims made" basis, Extended Reporting coverage will be required at the completion of this Agreement to a duration of twenty-four (24) months or the maximum time period the Contractor's insurer will provide if less than twenty-four (24) months. Contractor will be responsible for furnishing certification of Extended Reporting coverage as described or continuous "claims made" liability coverage for 24 months following Agreement completion. Continuous "claims made" coverage will be acceptable in lieu of Extended Reporting coverage, provided its retroactive date is on or before the effective date of this Agreement. Coverage will be endorsed to provide a per project aggregate.

E. Continuous or Extended Reporting Coverage. Commercial General Liability Insurance and Commercial Automobile Liability Insurance shall include endorsements naming the City, its officers, employees, volunteers, and agents as additional insured. For Commercial General Liability Insurance, Contractor shall provide an additional insured endorsement. For Commercial Automobile Liability Insurance, Contractor shall provide a designated insured endorsement (ISO form CA 20 48 02 99 or equivalent). Both policies shall be primary and non-contributory with respect to any other insurance or self-insurance maintained by the City. Commercial General Liability coverage shall also be endorsed to provide a separate per-project aggregate limit.

F. Notice of Cancellation. There shall be no cancellation, material change in coverage that would

cause non-compliance with the requirements of Section 18 herein, exhaustion of aggregate limits or intent not to renew insurance coverage without thirty (30) days' written notice to the City. Any failure to comply with this provision will not affect the insurance coverage provided to the City. The thirty (30) days' notice of cancellation provision shall be physically endorsed on to the policy.

G. Certificates of Insurance. As evidence of the insurance coverage required by the Agreement, the Contractor shall furnish a COI to the City. The COI must note the project name and City representative's name. Contractor is responsible for ensuring that a renewal certificate is sent to the City's representative, ten (10) days prior to coverage expiration. Contractor shall send its COI to the City representative listed in section 19 below.

H. Copy of Policy. Contractor is required to provide a copy of the policy to the City upon demand.

19. Authorized Representatives and Notice. Each of the parties designates the following individuals as its authorized representative for administration of this Agreement.

City of Newport's Authorized Representative	Contractor's Authorized Representative
Name	Name
Title	Title
Department	Street Address
Street Address	City, State Zip
Newport, OR 97365	Phone Number
Phone Number	Email Address
Email Address	

Either party may designate a new authorized representative by written notice to the other.

Any notice, bills, payments, demand, consent, approval, or other communication to be given under this Agreement must be in writing and provided by email addressed to the party's authorized representative, except as provided below in this section. However, if, in either party's discretion, email is not the most appropriate method for providing notice, then notice may be provided by personal delivery; certified mail, postage prepaid, return receipt requested; or nationally recognized overnight courier. The effective date of notice shall be: for notice by email, the date and time sent if sent between the hours of 8:00 am and 5:00 pm, otherwise effective at 8:00 am the following business day; for notice delivered in person, the date and time of delivery; for notice by U.S. mail, three (3) days after the date of certification; and for notice by overnight courier, the next business day after deposit with the courier. Parties may change their respective authorized representative by giving written notice to the other party pursuant to the requirements of this paragraph.

20. Termination

A. Mutual Agreement. The parties may jointly agree to terminate this Agreement at any time by written agreement.

B. For Convenience. The City may terminate this Agreement for its convenience at any time with

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no liability on its part, except for payment for Services provided prior to the effective date of termination, by giving Contractor not less than thirty (30) days' advance written notice.

C. For Cause.

1) The City may terminate this Agreement effective upon delivery of written notice to Contractor, or at such later date as may be established by the City, under any of the following conditions:

i. If the City reasonably believes that Contractor is in material breach of Contractor's obligations or any representation or warranty contained in this Agreement, the City may suspend Services at any time without notice. Upon notice to Contractor of such breach, and failure of Contractor to cure such breach within seven (7) days of receipt of the City's notice, the City may terminate this Agreement.

ii. The City certifies that it has sufficient funds currently authorized for expenditure to finance the costs of this Agreement for the period within the current budget year. However, Contractor understands and agrees that: (1) if the City fails to appropriate funds for any successive budget year or determines that termination of this Agreement is required for the public interest; or (2) if the City's funding, appropriations, or expenditure authority are reduced to a level insufficient, in the City's reasonable administrative discretion, to perform its obligations under this Agreement; or (3) if the City's funding source(s) eliminates, reduces, or freezes any funding the City is relying upon for this Agreement, the City may terminate the Agreement immediately upon notice to Contractor.

2) The City may terminate the Contract immediately and without prior notice upon any of the following:

i. If Contractor fails to have in force any insurance required by this Agreement;

ii. If Contractor breaches the City's security requirements; or

iii. If Contractor fails to maintain any certificate of license required for performance of Services.

iv. If Federal or State regulations or guidelines are modified, changed, or interpreted in such a way that the Services are no longer allowable.

3) Upon termination pursuant to this subsection 20.C, the City shall have no further obligation to the Contractor for payment for Services provided after the effective date of such termination. No claim for loss of anticipated profits shall be allowed

D. Any termination of this Agreement under this section 20 shall be without prejudice to the rights, obligations, or liabilities of either party that accrued prior to the effective date of such termination.

21. Damages. Contractor shall be liable for all direct damages arising from or related to its

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performance, non-performance, or breach of this Agreement, without any cap tied to the fees or contract price. The exclusion of consequential, incidental, special, punitive, and exemplary damages applies, except to the extent such damages are (i) awarded to a third party and paid by the non-breaching party in connection with Contractor's indemnity obligations; or (ii) the reasonably foreseeable result of Contractor's willful misconduct, gross negligence, or violation of applicable law.

22. Liability Limit Exceptions.

A. Notwithstanding anything to the contrary in any Contractor's special terms and conditions or proposal, no limitation of liability stated in the Contractor's special terms and conditions or proposal (including any cap on damages tied to fees or the contract price, or any exclusion of categories of damages) shall apply to Contractor's obligations under this Agreement.

B. Any limitation of liability shall not apply to: (i) personal injury or death; (ii) damage to tangible property; (iii) breaches of confidentiality or data protection/security obligations; (iv) infringement or misappropriation of intellectual property; (v) indemnification obligations; (vi) fraud, willful misconduct, or gross negligence; or (vii) failure to obtain required insurance or maintain licenses/permits.

23. Remedies and Default. The City may exercise any of the following remedies for Contractor's failure to perform the scope of work or failure to meet established performance standards: reduce or withhold payment; require Contractor to perform, at Contractor's expense, additional work necessary to perform the identified scope of work or meet the established performance standards; or declare a default, terminating the Contract and seeking damages and other relief available under the terms of this Agreement or applicable law.

24. Force Majeure. Neither City nor Contractor will be held responsible for delay or default due to force majeure acts, events or occurrences, including but not limited to fires, flood, earthquake, lightning, insurrection, civil unrest, riots, wars, epidemics, freight embargo, and civil blockade, unless such delay or default could have been avoided by the exercise of reasonable care, prudence, foresight, and diligence by that party. The parties shall be excused from performing their respective obligations under this Agreement to the extent performance is prevented by force majeure acts, events, or occurrences. The party prevented from performing its obligations under this Agreement due to force majeure acts, events or occurrences shall as soon as practicable from the beginning of such delay notify the other party in writing of the cause of delay and its probable extent. Such notification shall not be the basis for a claim for additional compensation. Each party shall, however, make all reasonable efforts to remove or eliminate such a cause of delay or default and shall, upon cessation of the cause, diligently pursue performance of its obligation under this Agreement. If delays or nonperformance are caused by a subcontractor of Contractor, Contractor will be liable for such supplies or services if the supplies or services were obtainable from other sources in sufficient time to permit Contractor to meet the required schedule. The City may terminate this Agreement upon written notice after determining that a delay or default caused by force majeure acts, events, or occurrences will reasonably prevent successful performance this Agreement.

25. Dispute Resolution. The parties are required to exert every effort to cooperatively resolve any

disagreements that may arise under this Agreement. This may be done at any management level, including at a level higher than the persons directly responsible for administration of this Agreement. In the event that the parties alone are unable to resolve any conflict under this Agreement, they are encouraged to resolve their differences through mediation.

26. **Attorney Fees.** In the event an action, suit, proceeding, including appeals, is brought for failure to observe any of the terms of this Agreement, each party will be responsible for that party's own attorney fees, expenses, costs and disbursements for the action, suit, proceeding, or appeal.

27. **Choice of Law, Venue, and Jurisdiction.** This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon, without regard to conflict of law principles. Any action or suits involving any question arising under this Agreement must be brought in the appropriate court of the State of Oregon, and the parties hereby consent to venue in Lincoln County Circuit Court, Oregon, unless exclusive jurisdiction is in federal court, in which case venue shall be in federal district court for the District of Oregon. CONTRACTOR HEREBY CONSENTS TO THE IN PERSONAM JURISDICTION OF SAID COURTS, WAIVES ANY OBJECTION TO VENUE IN SUCH COURTS, AND WAIVES ANY CLAIM THAT SUCH FORUM IS AN INCONVENIENT FORUM. This section does not constitute a waiver by the City of any form of defense or immunity, whether governmental immunity or otherwise, from any claim or from the jurisdiction of any court.

28. **Nondiscrimination.** Contractor must comply with all applicable requirements of federal and state civil rights, rehabilitation, and other non-discrimination statutes, rules, and regulations, including but not limited to Americans with Disabilities Act of 1990, ORS 659A.142.

29. **Compliance with Applicable Law.** Contractor must comply with all applicable federal, state, and local laws, regulations, codes and ordinances applicable the work under this Agreement. Contractor shall be familiar with and responsible for compliance with all applicable provisions of the Oregon Public Contracting Code.

30. **Oregon General Public Contracting Requirements**

A. Contractor shall pay promptly, as due, all persons supplying labor or materials for the prosecution of the work provided for in this Agreement and shall be responsible for such payment of all persons supplying such labor or material to any subcontractor. ORS 279B.220(1); 279C.505(1)(a).

B. Contractor shall promptly pay all contributions or amounts due to the Industrial Accident Fund from such Contractor or subcontractor incurred in the performance of the contract. ORS 279B.220(2); 279C.505(1)(b).

C. Contractor shall not permit any lien or claim to be filed or prosecuted against the City on account of any labor or material furnished. ORS 279B.220(3); 279C.505(1)(c). Contractor agrees to assume responsibility for satisfaction of any such lien so filed or prosecuted.

D. Contractor and any subcontractor shall pay to the Department of Revenue all sums withheld from employees pursuant to ORS 316.167. ORS 279B.220(4); 279C.505(1)(d).

E. Contractor shall promptly, as due, make payment to any person, copartnership, association,

or corporation, furnishing medical, surgical and hospital care or other needed care and attention, incident to sickness or injury, to employees of such Contractor, of all sums which the Contractor agrees to pay for such services and all monies and sums which the Contractor collected or deducted from the wages of employees pursuant to any law, contract or agreement for the purpose of providing or paying for such service. ORS 279B.230(1); 279C.530(1).

F. All subject employers working under the Contractor are either employers that will comply with ORS 656.017, or employers that are exempt under ORS 656.126. ORS 279B.230(2); 279C.530(2).

G. Contractor must comply with requirements related to employed persons' hours of work and payment for overtime work, in accordance with ORS 279B.235(3), 279C.520(3), 279C.540, as applicable.

H. For lawn and landscape maintenance contracts, Contractor shall salvage, recycle, compost or mulch yard waste material at an approved site, if feasible and cost-effective. ORS 279B.225.

I. The Contractor must give notice to employees who work on this Agreement in writing, either at the time of hire or before commencement of work on the contract, or by posting a notice in a location frequented by employees, of the number of hours per day and the days per week that the employees may be required to work. ORS 279B.235(2); 279C.520(2).

J. Contractor certifies compliance with all applicable Oregon tax laws, in accordance with ORS 305.385. Contractor shall continue to comply with Oregon tax laws and any tax provisions imposed by a political subdivision thereof during the term of this Agreement. Contractor's failure to comply with Oregon tax laws or a political subdivision thereof before Contractor signed this Agreement or during the term of this Agreement is a default for which the City may terminate this Agreement and seek damages and other relief available under the terms of this Agreement or under applicable law. ORS 279B.045.

K. If Contractor is a nonresident bidder and this Agreement price exceeds $10,000, Contractor must promptly report to the Department of Revenue on forms provided by that Department of Revenue the total contract price, terms of payment, length of contract and such other information as the Department of Revenue may require before the City will make final payment on the contract, in accordance with ORS 279A.120. ORS 279A.120.

31. Federal Requirements. The following clauses will apply to all City procurements when part of carrying out a federal award:

A. Contractor must not be excluded or disqualified from receiving federal funds or performing work on a federally funded project.

B. Contractor must certify that neither the contractor nor any of its principal employees are listed on the Excluded Parties List System in System for Award Management.

C. Contractor certifies that it will not and has not used federally appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of

any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352. Contractor will require all subcontractors to submit certify to the same.

D. Contractor must comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.).

E. In the performance of this Agreement, the Contractor must make maximum use of products containing recovered materials that are U.S. Environmental Protection Agency designated items unless the precut cannot be acquired (1) competitively within a timeframe providing for compliance with the contract performance schedule; (2) meeting contract performance requirements; or (3) at a reasonable price. Contractor also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.

F. Equal Employment Opportunity. During the performance of this Agreement, Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. Contractor will comply with all applicable requirements of 29 CFR Part 471, Appendix A to Subpart A (copy available at: https://www.dol.gov/agencies/olms/poster/labor-rights-federal-contractors).

G. Prohibition on Contracting for Covered Telecommunications Equipment of Services.

1) Definitions. As used in this clause, the terms backhaul; covered foreign country; covered telecommunications equipment or services; interconnection arrangements; roaming; substantial or essential component; and telecommunications equipment or services have the meaning as defined in Federal Emergency Management Agency (FEMA) Policy 405-143-1, Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services (Interim), as used in this clause.

2) Prohibitions.

i. Section 889(b) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. No. 115-232, and 2 C.F.R. § 200.216 prohibit the head of an executive agency on or after Aug.13, 2020, from obligating or expending grant, cooperative agreement, loan, or loan guarantee funds on certain telecommunications products or from certain entities for national security reasons.

ii. Unless an exception in subsection 31.G(3) below of this clause applies, the contractor and its subcontractors may not use grant, cooperative agreement, loan, or loan guarantee funds from the Federal Emergency Management Agency to:

a. Procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;

b. Enter into, extend, or renew a contract to procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;

c. Enter into, extend, or renew contracts with entities that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system; or

d. Provide, as part of its performance of this Agreement, subcontract, or other contractual instrument, any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

3) Exceptions.

i. This clause does not prohibit contractors from providing:

a. A service that connects to the facilities of a third-party, such as backhaul, roaming, or interconnection arrangements; or

b. Telecommunications equipment that cannot route or redirect user data traffic or permit visibility into any user data or packets that such equipment transmits or otherwise handles.

ii. By necessary implication and regulation, the prohibitions also do not apply to covered telecommunications equipment or services that:

a. Are not used as a substantial or essential component of any system; and

b. Are not used as critical technology of any system.

c. Other telecommunications equipment or services that are not considered covered telecommunications equipment or services.

4) Reporting Requirement.

i. In the event the contractor identifies covered telecommunications equipment or services used as a substantial or essential component of any system, or as critical technology as part of any system, during contract performance, or the contractor is notified of such by a subcontractor at any tier or by any other source, Contractor must report the information in subsection 31.G(4)(ii) below to the recipient or subrecipient, unless elsewhere in this Agreement are established procedures for reporting the information.

ii. Contractor must report the following information pursuant to subsection 31.G(4)(i) above:

a. Within one business day from the date of such identification or notification:

The contract number; the order number(s), if applicable; supplier name; supplier unique entity identifier (if known); supplier Commercial and Government Entity (CAGE) code (if known); brand; model number (original equipment manufacturer number, manufacturer part number, or wholesaler number); item description; and any readily available information about mitigation actions undertaken or recommended.

b. Within 10 business days of submitting the information in paragraph (d)(2)(i) of this clause: Any further available information about mitigation actions undertaken or recommended. In addition, the consultant will describe the efforts it undertook to prevent use or submission of covered telecommunications equipment or services, and any additional efforts that will be incorporated to prevent future use or submission of covered telecommunications equipment or services.

5) Subcontracts. The Consultant must insert the substance of this clause, including this subsection 31.G(5), in all subcontracts and other contractual instruments.

H. Domestic Preference for Procurements. As appropriate, and to the extent consistent with law, the consultant should, to the greatest extent practicable, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. This includes, but is not limited to iron, aluminum, steel, cement, and other manufactured products.

1) For purposes of this clause:

Produced in the United States means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

Manufactured products mean items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

32. Time is of the Essence. The parties agree that time is of the essence with respect to all provisions of this Agreement.

33. Non-Waiver. Failure of the City to enforce any provision of this Agreement does not constitute a waiver or relinquishment by the City of the right to such performance in the future nor of the right to enforce that or any other provision of this Agreement.

34. Merger and Contract Construction. This Agreement contains the entire agreement of the City and Consultant with respect to the subject matter of this Agreement, and supersedes all prior negotiations, agreements, and understandings. This Agreement is the result of an open procurement process and negotiations between the parties, and the provisions of this Agreement are to be interpreted and their legal effects determined as a whole, with no part to be construed against the drafter of such part.

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35. **Severability.** In the event any provision or portion of this Agreement is held to be unenforceable or invalid by any court of competent jurisdiction, the validity of the remaining terms and provisions shall not be affected to the extent that it did not materially affect the intent of the parties when they entered into the Agreement; the rights and obligations of the parties are to be construed and enforced as if this Agreement did not contain the particular provision held to be invalid.

36. **Survival.** The provisions of this Agreement relating to choice of law, venue, jurisdiction, indemnity, damages, liability limit exceptions, insurance for completed products and operations, warranties, guarantees, and attorney fees and limitations will survive termination or completion of this Agreement.

37. **Multiple Counterparts.** This Agreement and any subsequent amendments may be made in several counterparts, facsimile or otherwise, all of which when taken together will constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Agreement and any amendments so made will constitute an original.

38. **Special Terms and Conditions**. RESERVED.

SIGNATURES

By signing of this Agreement, the undersigned certifies to the City that:

1) The undersigned person has the power and authority to execute this Agreement on behalf of Contractor, and to bind Consultant to its terms;

2) Consultant will, at all times during the term of this Agreement, be qualified and professionally competent, and possess any licenses required to provide the Services under this Agreement;

3) Consultant has not discriminated, in violation of ORS 279A.110(1), against disadvantaged business enterprise, a minority-owned business, a woman-owned business, a veteran-owned business or an emerging small business in obtaining any required subcontractors; and

4) The Consultant has, to the best of its knowledge, complied with Oregon tax laws in the period prior to the signing of this Agreement, and will continue to comply with such laws during the entire term of this Agreement, including:
   (a) All tax laws of the State of Oregon, including but not limited to ORS 305.620 and ORS chapters 316, 317, and 318,
   (b) Any tax provisions imposed by a political subdivision of this state that applied to Consultant or its property, goods, services, operations, receipts, income, performance of or compensation for any work performed, and
   (c) Any rules, regulations, charter provisions, or ordinances that implemented or enforced any of the foregoing tax laws or provisions.

5) Pursuant to ORS 305.385(6) and OAR 150-305-0302, the undersigned as Consultant hereby swears and affirms under penalty of perjury that, to best of my knowledge, Consultant is not in violation of any tax laws described in ORS 305.380(4)(a).

6) If this Agreement involves use of federal funds, Consultant certifies the following:

   (a) Consultant nor any of its principal employees are listed on the Excluded Parties List System in System for Award Management and

   (b) Consultant will not and has not used federally appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352. Consultant will require all subcontractors to submit certify to the same.

Each party, by signing of this Agreement, hereby acknowledges that it has read this Agreement, understands it, and agrees to be bound by its terms and conditions.

CITY:

CITY OF NEWPORT

Approved by:

_____
Name, Title

Date: _____

City of Newport
169 SW Coast Hwy
Newport, OR 97365

Approved as to form by:

_____
Tiffany Johnson, City Attorney

Date: _____

CONTRACTOR:

LEGAL NAME, and add DBA name if applicable

By: _____
Name, Title

Date: _____

Employer ID No.: _____

Address: _____

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EXHIBIT A

CONTRACTOR'S PROPOSAL

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Airrow Heating & Sheet Metal

Custom proposal for:

City of Newport City Hall
169 SW Coast Highway
Newport Or 97365
541-961-8244 Ron Welsh (City Engineer)
r.welsh@newportoregon.gov
541-270-8801 Paul
p.marrs@newportoregon.gov

March 25, 2026 | Lincoln City and Newport | 541-265-8000 | www.airrowheating.com | CCB# 171126

Newport City Hall (upstairs) Natural Gas Heating Conversion Project

Description of Work to be Performed

- ✓ Supply and install Eight (8) new Rheem model # R951T 95% Ultra-High Efficiency natural gas furnaces to be installed in the mechanical area (attic) of the building. Includes easy access base and 4" pleated filters, gas flex and shut off valves, exhaust and intake vents (2"PVC), digital WiFi Honeywell thermostats (can be controlled with an app on a cell phone), condensate drains (including pumps as needed) supply air and return air transitions. These will heat the following upstairs areas: City Managers offices, Finance, Engineering, Planning, Hallways, Police (2), and Council Chambers.
- ✓ Supply and install one (1) new Rheem 5-Ton air conditioner to condition the Council Chambers. Includes refrigerant lines, Rheem coil, control wires, cosmetic line covers, and AC base pad.
- ✓ Supply and install new Mitsubishi ductless heat pump. Air handler installed in the IT office area (exact location to be determined). Includes equipment, materials, lineset, line hide, control wires, condensate drain system (including pump as needed), and labor.
- ✓ Supply and install supply air ductwork to tie the following areas together: Engineering two systems to one, Council Chambers two systems to one, IT and Lunchroom remove IT ducting and tie lunchroom ducting into the Engineering system,
- ✓ Supply and install new natural gas lines from the existing meter to each new furnace. Note we will run a main line 1¼" from the meter into the attic and branch (3/4") to each area of the gas furnaces.
- ✓ Provide removal of the three existing Daikin VRF heat pumps including removal and recycling of the R-410 refrigerant.
- ✓ Provide removal and disposal of the existing Daikin air handlers that service the following: IT office, City Managers offices, Finance, Engineering (2), Planning, Hallways, Police (2), and Council Chambers (2).
- ✓ Provide system startup, programming of the wi-fi thermostats, customer instructions and complete walk through of the systems with on-site employees.
- ✓ Provide system "Commissioning" to assure systems are running at proper engineered airflow levels.
- ✓ Provide high voltage electrical connections to the new furnaces, air conditioner and to the ductless heat pump. Provide removal of the power to all air handlers and heat pumps that are being removed. Work provided by an Oregon licensed electrician.

Note: All labor on this proposal has been prepared using BOLI (prevailing wages)

Newport City Hall (upstairs) Natural Gas Conversion Project 134,745.00

This proposal excludes the following:

1. Fire and Smoke sensors and dampers and/or testing
2. Air balancing
3. Carbon monoxide alarm and/or testing
4. Reprogramming of the existing Daikin VRV heat pump system.
5. Permits

Accepted by City of Newport _____ Date _____

Accepted by Airrow Heating _____ Date _____

Airrow Heating and Sheet Metal LLC
Mailing Address: PO Box 2047 Newport Or. 97365
Street Address: 3503 SW Coast Highway Newport Or. 97365