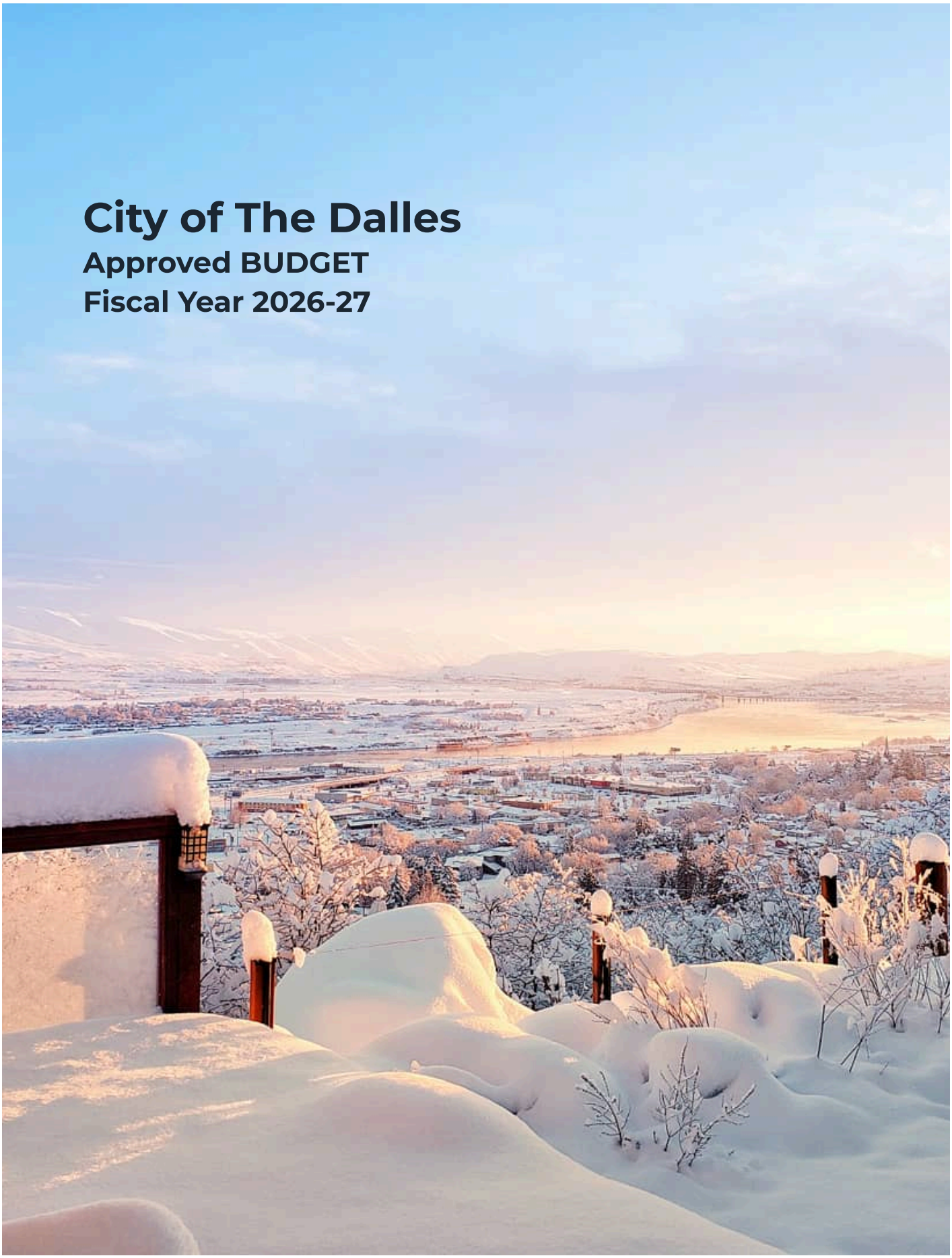
City of The Dalles

Approved BUDGET
Fiscal Year 2026-27



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CITY OF THE DALLES APPROVED BUDGET

Fiscal Year 2026-2027
City of The Dalles Budget Committee

MAYOR

Rich Mays

CITY COUNCIL

Tim McGlothlin • Ben Wring
Scott Randall • Dan Richardson
Rod Runyon

LAY MEMBERS

Andruea Knight • Jared Gosson
Serena Smith • Allyson Schock
Jann Oldenburg

Presented By:

Matthew Klebes, City Manager/Budget Officer
Brita Meyer, Finance Director

DEPARTMENT MANAGERS

City Attorney	Jonathan Kara
Assistant City Manager/Human Resources	Brenda Fahey
Finance Director	Brita Meyer
Public Works Director	Dale McCabe
City Clerk	Amie Ell
Community Development Director	Joshua Chandler
Library Director	Jeff Wavrunek
Police Chief	Tom Worthy
IT Director	David Collins

BUDGET MESSAGE

City of The Dalles, Oregon

Budget Message for FY26–27

Honorable Mayor and City Councilors,
Budget Committee Members and Citizens of The Dalles,

Introduction

This budget message highlights the City's notable changes, areas of focus, and key projects for FY26–27. It is followed by a detailed Financial Overview and fund-level breakdowns, beginning with the General Fund. This document reflects many hours of work by City staff to compile information, develop financial projections, and bring this budget together.

Cities in Oregon and across the United States are facing ongoing budget challenges. Limited revenue growth, rising costs, the loss of temporary funding, and increasing long-term obligations are putting pressure on local budgets. As a result, cities are being forced to make difficult decisions—such as reducing staff, implementing across-the-board cuts, pausing important programs, and delaying investments in long-term needs in order to focus on immediate priorities. These choices can come at a cost to the organization's long-term stability.

The City of The Dalles is in a stronger short-term position than many communities. That is due to disciplined use of one-time versus ongoing funds, prioritization of long-term sustainability, effective use of grants, careful allocation of new revenues to core services, and focused yearly strategic planning. The City continues to invest in its future through capital projects, technology, and both internal and external services. That said, over the long term, The Dalles faces the same revenue and expenditure realities as other cities. Continued stewardship and careful management of resources is essential to avoid expenditures outpacing revenues.

Through this approach, the City is positioned to maintain core services—including water, sewer, street infrastructure, and public safety—while continuing to address long-term financial challenges and making generational investments for the long term health and vitality of our community. These include maintaining significant investments in the City's IT Department along with updating critical systems such as the Police Department's Computer Aided Dispatch and Record Management System (CAD/RMS), beginning efforts to replace the water treatment plant, supporting economic development at the municipal airport and downtown, redeveloping contaminated properties through the U.S. EPA Brownfields Program, advancing west side planning efforts, improving city internal services, and more.

Accomplishments

City staff provide essential services every day that support the health, safety, and welfare of the community. Across The Dalles, residents see this work in many ways—maintaining and improving City streets and ADA ramps, delivering reliable, high-quality water, and supporting a safe community through Police patrol services. The community also benefits from a vibrant library serving both adults and children. Many staff also work behind the scenes to keep City operations running smoothly, support other departments, and maintain a strong, transparent City government.

In addition to daily operations, the following are a sample of projects and efforts that have helped move the City forward:

- Graduation of 11 participants from the 5th Local Government Academy (over 50 total participants to date)
- FEMA flood code updates
- Deployment of new Police tasers
- Wicks rockfall mitigation
- Chenowith Water PUD and Blue Mountain franchise agreements
- Codified Planning Commission updates, including a new Hearings Officer
- Updates to Animal Control, Short-Term Rental, Mobile Food Vendor/Transient Merchant, and Transient Lodging Tax ordinances
- Groundbreaking for 1st Street Streetscaping, West Side Interceptor Phase II, and new airport T-hangars
- Completion of Safe Routes to School (10th Street), 6th Street widening, and 12th Street sidewalk improvements
- Federal Street Plaza construction award
- Emergency repair and replacement of the City Hall roof
- Support for community services assisting those impacted by federal immigration enforcement
- Completion of the Buildable Land Inventory and Economic Opportunities Analysis
- And many more...

City Council Goals and Strategic Plan

This budget is guided by The Dalles Vision 2040 and the City of The Dalles 2026–2028 Strategic Plan. This plan was developed through a community survey, a public workshop facilitated by SSW Consulting, and internal staff input. The Strategic Plan identifies seven (7) primary goal areas.

1. **Public Relations, Community Engagement and Customer Service:** *Provide clear communication, encourage community involvement, and deliver responsive, high-quality service to residents of the Dalles.*

The City of The Dalles will undertake a structured, multi-step process to develop a Citywide Communications Plan and a supporting Community Engagement Framework. This work will build on existing efforts and programs, including ongoing website improvements, the "What's Happening at City Hall" video series, and the Local Government Academy (LGA).
The LGA provides a practical way for residents to better understand and engage in local government. Residents are encouraged to participate constructively—whether by serving on a committee, attending meetings, or engaging in other meaningful ways beyond social media. The City will also review customer service tools and processes to better support housing, business development, payment systems, and community feedback.

2. **Public Infrastructure, Dependable Vehicles and Equipment, Modern IT:** *Ensure The Dalles public infrastructure, vehicles, and equipment are safe, reliable, and high-performing to meet community needs, while implementing modern IT systems to support effective city operations.*

Infrastructure remains a core service. This budget follows Resolution No. 24-030 and reflects Council's intent to use certain revenues to offset future water and sewer rate increases tied to major infrastructure investments. The first data center payment of $2.87 million has been allocated to the Special Enterprise Reserve Fund and will support replacement of the Wicks Water Treatment Plant and other generational needs and deferred maintenance.

Some other key projects include Police CAD/RMS implementation, IT infrastructure upgrades, replacement of the 6th Street Bridge, rockfall dangers mitigation at the water treatment plan, adoption of an updated Wastewater Master Plan, and upgrades to the Supervisory Control and Data Acquisition (SCADA) system, which monitors and controls operations at the City's water and wastewater treatment plants.

3. **Fiscal Sustainability, Cost Recovery, and Efficiency:** *Follow spending policies, manage funds responsibly, maximize revenue, and identify opportunities to save and use resources efficiently.*

The budget maintains a four-month ending fund balance, a 10% contingency, and continued investment in capital reserves. The City's Local Agency and Nonprofit Funding Program will require further refinement and criteria development in alignment with Council direction. The budget also incorporates Police Union Collective Bargaining Agreement (CBA) obligations, anticipates outcomes from Service Employees International Union (SEIU) negotiations, and includes compensation adjustments to remain competitive for recruitment and retention.

Upcoming policy discussions include addressing a funding gap in the Transportation Division and updating System Development Charges (SDCs). The City will also continue reviewing franchise agreements to improve right-of-way management and ensure appropriate cost recovery.

4. **Safe, Resilient, and Thriving Community:** *Build a safe, adaptable, and prosperous community through strong public safety, resiliency, and supportive public services.*

The budget maintains strong support for public safety, including training and implementation of the CAD/RMS system in partnership with Wasco County and Mid-Columbia Fire and Rescue. The Animal Control program has been expanded to support new ordinance implementation and licensing revenue tied to services provided by the Columbia Gorge Humane Society.

There is also potential future discussion around expanding municipal court capacity. This would be a significant undertaking requiring substantial resources and is currently identified as a lower-priority, "as able" item in the Strategic Plan.

Major downtown projects include the 1st Street Streetscaping Project and the Federal Street Plaza. The Plaza will be funded primarily through the Special Enterprise Reserve Fund rather than the General Fund. The 1st Steet Streetscaping Project is fully budgeted in partnership with the Urban Renewal Agency The City is also partnering with the University of Oregon Sustainable City Year Program (SCYP) on several initiatives including tourism strategy, updates to historic inventories and design standards, and deliverables from the Housing Production Strategy (HPS).A Transportation and Growth Management (TGM) grant will support the Westside Renaissance Project to invest in the west side of The Dalles.

5. **Housing Production, Affordability, and Renovation:** *Increase housing opportunities by streamlining processes and creating incentives for new construction, renovation, and affordable housing, ensuring more homes are available and attainable for the community.*

The Housing Production Strategy (HPS) identifies several first-year actions that staff have included in the budget, with support anticipated from the Oregon SCYP program and/or consultant services. These actions include developing pre-approved plans, providing technical assistance to developers, and allowing for a wider range of housing types. These efforts also begin to frame more complex policy discussions around infrastructure expectations for new development, including how the City evaluates and updates System Development Charges to balance infrastructure needs with housing development goals.

6. **Economic Vitality and Resiliency:** *Support business growth, foster innovation, and diversify jobs to keep the local economy strong and adaptable.*

With the completion of the Economic Opportunities Analysis and Buildable Land Inventory, the City will focus on developing an economic development plan. The Joint Management Agreement for the Columbia Gorge Regional Airport will also be reviewed and updated.

Support for the LINK public transit system has been reassigned from the City Council budget to Economic Development. This change reflects transit's role in supporting access to employment, workforce mobility, and local business activity. It also aligns with current funding constraints, as transportation-related costs are not fully supported within existing Street Fund resources.

Additional key economic initiatives include a tourism strategic plan, downtown revitalization work, and continued support of the Urban Renewal Agency. Several private development projects are also progressing, including Basalt Commons, potential housing at the Recreation block, a hotel redevelopment at the former movie theater site, an affordable housing project on Chenowith Loop road, and new retail development.

7. **Workplace Organization:** *Ensure a well-organized, accountable, and effective workforce by clarify roles and expectations, strengthening internal communication, and supporting employee development to deliver consistent, high-quality public services.*

This is a new and developing goal in the City Council Strategic Plan. It reflects the City's commitment to maintaining a strong workforce and a positive, professional workplace that reflects the community.

Throughout the proposed budget, resource allocations have been made to support department and Citywide training opportunities, with a strong focus on workplace environment, cultural and IT security risks, as well as updates to City handbooks, maintaining a safe working environment, and ensuring compensation and benefit packages remain competitive.

Key Policies, Plans, and Agreements

The proposed balanced budget also follows these financial principles:

- Maintain an Unappropriated Ending General Fund Balance equal to four months of net operating expenses.
- Maintain a General Fund contingency of at least 10%.
- Maintain five-year Capital Improvement Plans for General, Street, Water, and Wastewater/Stormwater funds.
- Follow Resolution No. 24-030 for Strategic Investment Program (SIP) revenues from 2021 Design LLC.
- Allocate administrative costs based on services provided.

Major Budget Changes

This budget establishes a new *Service Continuity Reserve Fund* to accumulate and hold moneys to finance the cost of maintaining and adjusting existing General Fund services due to sudden revenue or expenditure changes and changing economic conditions. This Fund will avoid or mitigate abrupt service disruption while the City evaluates and implements longer-term fiscal adjustments.

This is a critical Fund to establish given the City's reliance on revenues from anchor industries. The Government Finance Officers Association (GFOA) guidance recommends targeting 20% of General Fund operating expenses. Initial funding will come from the General Fund, with future contributions based on available resources and adopted financial policies. If recommended by the Budget Committee, a formal resolution will be brought to the City Council to establish the fund.

The budget also continues funding for new and temporary positions to address ongoing needs in IT and Human Resources. A new Water Treatment Division position reflects operational demands at the Wicks Water Treatment Plant and future replacement planning. An additional Facilities position reflects increased service demands from existing and anticipated facilities, including the Jefferson Street parking lot, 1st St Streetscape, Federal Street Plaza, and the

transition of downtown tree care in-house. The budget also includes two IT Project Managers and one temporary Human Resources position.

Several expenditures have been realigned from General Fund-supported departments to the appropriate Facility or IT funds. Additional changes include shifting auditing and employment legal services from City Council to Finance and Human Resources respectively, as well as restructuring the Local Agency and Nonprofit Funding Program. Funding for the LINK public transit system and the spay and neuter program has also been reassigned to Departments more directly tied to those services.

This budget continues the use of ClearGov, which replaced Excel-based budgeting. The platform improves efficiency, functionality, and transparency as staff continue to build familiarity with the system.

Closing

In my time in this community, I have consistently had conversations that The Dalles seems poised to turn the corner. A community is always changing, and that change requires ongoing effort, momentum, perseverance, and engagement. It will not be easy, and it will come with impacts, differing perspectives, and the need for compromise. At the same time, the City is your local government, and it provides opportunities for community members to be involved and help shape its future.

Local government provides a direct opportunity for residents to engage and influence outcomes in a way that is not always possible at the state or federal level. I encourage community members to stay involved—attend meetings, connect with Councilors, follow City communications, and participate in the Local Government Academy followed by volunteering for a City committee.

Lastly, I remain continually impressed by the dedication, commitment, and hard work of our City staff and volunteer community members. I want to thank all our staff and the volunteers who serve on the City Council, Planning Commission, Traffic Safety Committee, Historic Landmarks Commission, Beautification and Tree Committee, and other boards and committees. Your service is deeply valued and makes a meaningful difference in our community.

Our work is guided by our shared values and commitment to service. With trust at our core and resilience in our future, we will continue building a safe, connected, and resilient community for current and future generations.

Sincerely,

Matthew B. Klebes

City Manager

City of the Dalles

2026-2028 Strategic Plan

> This plan will guide us in providing quality services to our community and make generational investments for our future.
>
> -Matthew Klebes, The Dalles City Manager

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A MESSAGE FROM THE CITY MANAGER

We're excited to share The Dalles' 2026–2028 Strategic Plan. This plan includes our new Mission, Vision, and Values, as well as our refined Goals and Actions, to clearly define who we are as an organization and what we aim to achieve. This new foundation will guide decisions, focus priorities, and create alignment across departments as we move forward.

A strategic plan establishes where the organization is going, why that direction matters, and how we'll get there. It serves as a shared roadmap that connects goals, resources, and actions—helping the organization make meaningful, measurable progress over the next several years.

This plan reflects input from across our community. We began with a community survey, followed by interviews with Council and leadership. In November 2025, Council and leadership convened for a 1.5-day retreat to develop our Mission, Vision, and Values and refine strategic goals. We then engaged staff through a survey, ensuring the plan reflects the perspectives of those delivering services every day. The result is a strategic framework grounded in our community and organizational priorities, from housing and infrastructure to public safety and economic vitality.

Drawing on feedback from our community, staff, Council, and stakeholders, we developed the following goal areas for the next 3 years:

1. Public Relations, Community Engagement, and Customer Service
2. Public Infrastructure, Dependable Vehicles and Equipment, Modern IT
3. Fiscal Sustainability, Cost Recovery, and Efficiency
4. Safe, Resilient, and Thriving Community
5. Housing Production, Affordability, and Renovation
6. Economic Vitality and Resiliency
7. Workplace Organization

We look forward to creating a better and brighter future for The Dalles together. Thank you for contributing to this important process and helping us chart the actions that will move us all forward.

Sincerely,
Matthew Klebes
The Dalles City Manager

STRATEGIC PLAN OVERVIEW

What is a strategic plan?

A strategic plan is a roadmap, guiding the City's actions and decisions for the next three years. The plan outlines our mission, vision, and values as an organization, as well as our goals and the steps we'll take to achieve them.

Why is strategic planning important?

Strategic planning gives us a clear path forward toward shared goals and values. It helps us allocate resources effectively, track progress, and keep the community informed about the City's work—guiding the delivery of city services and improving the quality of life for everyone.

Why is the City of The Dalles developing a strategic plan now?

This is an important time for The Dalles. Our organization has welcomed new leadership and staff, positioning us to approach long-standing challenges with fresh perspective. Our infrastructure—from water systems to technology— requires modernization to serve current needs and support future growth. Significant new revenue from Google's Strategic Investment Program has provided unprecedented opportunity for generational infrastructure investments. Community concerns about housing, downtown vitality, and public safety demand coordinated action. This strategic plan will harness our financial stability, organizational capacity, and community input to chart a clear path forward, ensuring we meet today's needs while building resilience for tomorrow.

How will the City use the strategic plan?

Our strategic plan will inform the City's work, helping us:

- Align decisions around shared priorities
- Invest resources where they will have the greatest impact
- Strengthen coordination between departments
- Communicate our work and results more clearly
- Anticipate and respond to shifting community needs

ACKNOWLEDGEMENTS

Mayor & Council

Richard Mays, Mayor

Timothy McGlothlin, Council President

Ben Wring, Councilor

Scott Randall, Councilor

Dan Richardson, Councilor

Rod Runyon, Councilor

The Dalles Leadership Team

- Matthew Klebes, City Manager
- Jonathan Kara, City Attorney
- Brenda Fahey, Assistant City Manager / HR Director
- Amie Ell, City Clerk / Public Information Officer
- Brita Meyer, Finance Director
- Dale McCabe, Public Works Director
- David Collins, IT Director
- David Mills, Deputy Public Works Director
- Jeff Renard, Airport Manager
- Jeff Wavrunek, Library Director
- Joshua Chandler, Community Development Director
- Tom Worthy, Police Chief

VISION & VALUES

Mission: Our organizational purpose — why we exist

Serving The Dalles with safety, transparency, and care.

We serve The Dalles by providing essential services and infrastructure that keep the community safe, connected, and thriving—honoring our roots while building future opportunity.

The Dalles Vision: Our desired future state in 2029

Trust at our core. Resilience in our future.

The Dalles is a historic river community and regional crossroads where transparency, service, and connection guide us. With resilient infrastructure, engaged people, and inviting sense of place, we strive to be a top workplace and a connected community where every generation can thrive.

Values: The lens that will guide our work

INTEGRITY
We act with honesty, transparency, openness, and accountability in everything we do.

RESPONSIBILITY
We manage resources wisely and plan for long-term community resilience.

EQUITY
We treat all people with dignity and ensure everyone has access to services and opportunity.

SERVICE
We deliver responsive, reliable, transparent, and user-friendly services to our community.

COLLABORATION
We work together—with each other, partners, and the community—to achieve shared goals.

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CITY HALL
CITY HALL
313
COLUMBIA STREET

GOAL AREAS

- Public Relations, Community Engagement, and Customer Service
- Public Infrastructure, Dependable Vehicles and Equipment, Modern IT
- Fiscal Sustainability, Cost Recovery, and Efficiency
- Safe, Resilient, and Thriving Community
- Housing Production, Affordability, and Renovation
- Economic Vitality and Resiliency
- Workplace Organization

PRIORITY KEY

Actions are color-coded to reflect their assigned priority level.

PRIMARY

Highest Priority: Essential to core City responsibilities or legal requirements; addresses immediate, high-risk public safety, financial, or service impacts. Actively underway with first access to staff and resources.

SECONDARY

Secondary Priority: Advances Council goals and community outcomes but is not legally required or immediately life-safety critical. Nearing implementation or decision, and advanced as staffing and resources allow.

TERTIARY

Tertiary Priority: Beneficial or exploratory actions that are optional and subordinate to higher priorities. Monitored or explored for potential future direction and resourced last.

GOAL AREA Public Relations, Community Engagement, and Customer Service

STRATEGY Provide clear communication, encourage community involvement, and deliver responsive, high-quality service to residents of The Dalles.

OUTCOME	ACTION	2026	2027	2028
More transparency with City projects and progress	Develop an internal and external Communications Plan	Primary		
	Using the Communication Plan, develop a specific community engagement framework	Tertiary		
	Create a communication campaign to improve understanding and transparency around Google, fees, and community impacts/benefits	Tertiary	Tertiary	Tertiary
	Expand City Hall video series beyond synopsis of City Council meeting also include other significant topics such as infrastructure projects	Tertiary	Secondary	
	Review existing and potential new City Councilor assignments and each role/expectation	Tertiary		

OUTCOME	ACTION	2026	2027	2028
Intentional engagement with community and partners	Host a joint meeting with the School Board to identify opportunities for partnerships between the City and School District	Tertiary	Tertiary	
	Develop a legislative and advocacy plan for the City and our community partners	Secondary		
	Update/replace website (contract expiration/renewal)	Primary	Primary	
	Review and update Joint Management Agreement with Wasco County related to land use between City limits and the Urban Growth Boundary	Tertiary	Tertiary	
	Create a State of the City annual message (initially focused internally and then expand)		Secondary	Secondary

OUTCOME	ACTION	2026	2027	2028
Simple, accessible, and user-friendly ways to do business with the City	Complete implementation of a Hearings Officer	●	○	○
	Update the sign code	○	●	●
	Develop and implement a language access plan to better serve the community	●	○	○
	Complete and rollout new City branding	●	○	○
	Complete digitization phase II to improve usability and accessibility of new City electronic records	●	○	○
	Implement Citywide payment process/portal for all fees and licensing	●	●	○
	Implement tiered site plan review as directed by the City Council	●	○	○
	Complete and implement recommendations from the "development process review audit" in the Community Development Department	●	○	○
	Identify additional pathways for customer feedback to be given (surveys, feedback on website, etc.) and implement improvements	●	○	○
	Develop and implement customer service policies for customer-facing roles and responsibilities	●	○	○

GOAL AREA Public Infrastructure, Dependable Vehicles and Equipment, Modern IT

STRATEGY Ensure The Dalles' public infrastructure, vehicles, and equipment are safe, reliable, and high-performing to meet community needs, while implementing modern IT systems to support effective city operations.

OUTCOME	ACTION	2026	2027	2028
Resilient infrastructure that serves all	Adopt a new Wastewater Master Plan	●	○	○
	Complete the W. 6th St feasibility analysis	●	○	○
	Assess traffic flow/impacts of the 197 Overpass / Lone Pine Corridor	○	○	●
	Participate in legal settlement regarding per/polyfluoroalkyl substances (PFAS) otherwise known as "forever chemicals"	○	●	●
	Complete 1st and Webber Interceptor project	●	○	○
	Complete Jefferson Street parking lot once the need for construction laydown yard has been determined	●	○	●

GOAL AREA CONT.

Public Infrastructure, Dependable Vehicles and Equipment, Modern IT

OUTCOME	ACTION	2026	2027	2028
Resilient infrastructure that serves all	Complete SCADA phase II at the Wicks Water Treatment Plant	●	●	●
	Monitor and engage partners to ensure Mill Creek Tunnel cleaning is completed and explore possibilities of expansion	○	○	●
	Complete Jordan Well Pump rebuild	○	●	○
	Complete acquisition of the Arrowhead Ranch Property related to City Watershed (OWEB grant)	●	○	○
	Coordinate with DEQ to monitor wastewater discharge pipe for potential repair or replacement	○	○	●
	Complete interim actions to mitigate rockfall dangers to the Wicks Water Treatment Plant	●	●	●
	Replace the Wicks Water Treatment Plant	●	●	●
	Wastewater Treatment Plant clearwell assessment and replacement	○	●	○
	Complete SCADA upgrades at the Wastewater Treatment Plant	●	○	○
	Apply for Safe Routes to School grant funding for 7th St. improvements	●	●	○
	Evaluate traffic light management contract with ODOT	○	●	○
	Complete deployment of Tokay software for backflow systems	○	●	○
	Work with UO to complete a westside shared use path feasibility study aligned with the Transportation Growth Management project	●	○	○
	Adopt and implement an updated Stormwater Master Plan	○	●	○
	Assess the Dog River Pipeline screening moss issue for potential replacement/refinement	●	○	○
	Complete purchase and installation of Public Works Department backup generators supported by FEMA grant	●	○	○
	Review what improvements are required with development and address deficiencies and align with City/community infrastructure needs	●	○	○
	Conduct a Citywide walkability study to assess existing pedestrian and bicycle infrastructure to identify gaps and requirements for future development	●	○	○
	Update lot division standards to align with State law, clarify procedures and requirements, and ensure adequate access, infrastructure, and connectivity for new land divisions	○	●	○

GOAL AREA CONT.

Public Infrastructure, Dependable Vehicles and Equipment, Modern IT

OUTCOME	ACTION	2026	2027	2028
Vehicles, facilities, and equipment that are dependable, maintained, and modern	Complete CAD/RMS 2026 configure/project work and training	●	○	○
	Complete CAD/RMS 2027 - adopt, implement, begin crime analytics	○	●	○
	Review and update 911 IGA and evaluate cost sharing methodology or added partnerships	○	●	●
	Review internal GIS software structure and partnership with Wasco County and implement recommendations	●	●	○
	Research and deploy a holistic security camera system for City facilities	○	●	○
	Research and upgrade/deploy an asset management software system (Public Works, Facilities, Police)	●	○	○
	Develop and deploy a City centralized phone system	○	●	○
	Research and deploy a holistic access control for City facilities	○	●	○
	Complete deployment of Microsoft 365 software suite	●	○	○
	Review and rearchitect Citywide IT file management	●	○	○
	Review and enhance business continuity and disaster recovery systems and protocols	●	●	●
	Review and update IT policies based on criticality (AI, technology onboarding, record retention, etc.)	●	●	●
	Rearchitect IT network	●	○	○
	Complete audit and clean up of IT related accounts	●	○	○
	Integrate IT services to maximize value, return, and benefit (M365 Tenant for SSO)	●	○	○
	Enhance cybersecurity posture	●	○	○
	Replace/upgrade IT infrastructure (network, servers, standard group policies)	●	○	○
	Develop an IT Asset Management plan/system	●	○	○
	Review infrastructure projects in master plans and prioritize those that enable housing production/density	○	●	●
	Develop and implement policy for IT procurement that incorporates plan for maintenance and support resources	●	○	○

GOAL AREA Fiscal Sustainability, Cost Recovery, and Efficiency

STRATEGY Follow spending policies, manage funds responsibly, maximize revenue, and identify opportunities to save and use resources efficiently.

OUTCOME	ACTION	2026	2027	2028
Revenue sources are adequate to maintain and expand City services	Refresh Transportation Division funding proposals for City Council discussion and consideration	●	○	○
	Bring System Development Charge (SDC) recommendations to City Council for consideration	○	●	○
	Continue to develop and assess fee methodology and recommend fee increases (annually)	●	●	●
	Evaluate auditing of all City franchise agreements	●	○	○
	Continue to review and update all franchise agreements	●	○	○
	Execute Chenowith Water PUD Franchise agreement	●	○	○

OUTCOME	ACTION	2026	2027	2028
Internal City processes are efficient and continually evaluated	Continue to explore Public Works mechanic services to Police and other City departments for efficiencies and cost savings	●	●	○
	Extend existing contract with auditor or issue a request for proposals	●	○	○
	Explore new water meter software to increase staff efficiencies and identify water leaks	○	●	●
	Establish benchmarks and target safety rating and other insurance metrics to maintain a safe workplace environment for staff and manageable premiums	●	●	●

GOAL AREA Safe, Resilient, and Thriving Community

STRATEGY Build a safe, adaptable, and prosperous community through strong public safety, resiliency, and supportive public services.

OUTCOME	ACTION	2026	2027	2028
A City that prioritizes safety with a well-supported Police Department that proactively addresses community safety	Maintain police services aligned with community growth and demand – monitor calls for service and serious community crime. Evaluate community growth, development, and annexation to align appropriate staffing	●	●	●
	Conduct a municipal court feasibility analysis to consider accepting criminal matters, or maintaining a traffic only court	●	○	○

OUTCOME	ACTION	2026	2027	2028
A healthier and more beautiful city	Implement low cost/high-impact actions in the parking management plan	○	●	●
	Identify actions with our community partners to mitigate wildfire risks	●	●	●
	Update historic ordinances and design standards	●	●	○
	Redevelop "Pocket Park" on Court St.	○	●	●
	Remain engaged with Portland Harbor cleanup process	●	●	●
	Review and revise existing Rock Fort preservation plan for facility upgrades/maintenance	●	●	○
	Complete the Pioneer Cemetery documentation project	●	●	○
	Update and digitize historic inventories	●	●	○
	Complete 1st St. streetscaping project	●	●	○
	Complete Federal Street Plaza	●	○	○
	Complete Westside Renaissance Planning project with support of State Transportation Growth Management (TGM) grant	●	●	○

GOAL AREA Housing Production, Affordability, and Renovation

STRATEGY Increase housing opportunities by streamlining processes and creating incentives for new construction, renovation, and affordable housing, ensuring more homes are available and attainable for the community.

OUTCOME	ACTION	2026	2027	2028
Housing units have been produced utilizing City incentives and programs	Convene a housing working group to pursue state funding and implement housing actions	●	○	○
	Provide information and technical assistance to small developers	●	○	○
	Adopt multi-unit property tax exemption (MUPTE) to incentivize needed housing	●	○	○
	Identify City-owned land that may be surpluses for housing development	○	●	○
	Create pre-approved dwelling plans	●	○	○
	Allow triplexes, fourplexes, and cottage cluster housing in the RL Zone	●	○	○

OUTCOME	ACTION	2026	2027	2028
A diverse selection of housing options are available to all	Implement zoning incentives for affordable and accessible housing	○	○	●
	Clarify rules for non-site-built homes such as tiny homes and prefabricated/modular housing	○	○	●
	Allow System Development Charges (SDCs) to be deferred until occupancy	●	○	○
	Evaluate the feasibility of scaling SDCs	○	○	●

OUTCOME	ACTION	2026	2027	2028
Housing stock and conditions are improved without displacement	Engage in land banking with partner organizations	○	●	●
	Explore Community Development Block Grant for housing repair with Mid-Columbia Housing Authority	●	●	●
	Provide more flexibility for housing in commercial zones	○	○	●
	Maintain an inventory of public, underutilized, and foreclosed properties and assess the development readiness of inventoried properties	●	○	○

GOAL AREA Economic Vitality and Resiliency

STRATEGY Support business growth, foster innovation, and diversify jobs to keep the local economy strong and adaptable.

OUTCOME	ACTION	2026	2027	2028
Build a healthy diverse economy with good jobs	Develop an inventory of development ready sites and underutilized buildings/advance site readiness	●	○	○
	Prioritize Public Works infrastructure investments that unlock or expand employment/commercial development	●	●	●
	Establish clear policies and criteria for incentives/investments	●	○	○
	Develop and implement a business retention and expansion program with area partners	●	○	○
	Develop a business recruitment program diversifying our economy and targeting family wage/traded sector jobs	●	●	○
	Economic diversification strategy (focus on employment growth, tax base resiliency, job diversification)	●	○	○

OUTCOME	ACTION	2026	2027	2028
Understand current economic conditions	Develop an economic development action plan with a focus on diversification and entrepreneurship	●	○	○
	Engage publicly owned property and infrastructure owners (including the County, Port, and D21) to support alignment with long-term economic development objectives	●	●	○
	Engage regional economic development partners including MCEDD, the Port, and the Governor's regional solutions team	●	●	○

GOAL AREA CONT.

Economic Vitality and Resiliency

OUTCOME	ACTION	2026	2027	2028
Plans, programs, and city services support job growth, private investment, and business development	Review the possibility and need of a business license program	○	●	●
	Review and update the City's policies around annexation with emphasis on the impact of service demands	○	●	●
	Review and update the Columbia Gorge Regional Airport joint management agreement with Klickitat County	●	○	○
	Complete a Comprehensive Plan Update	○	●	●
	Develop airport business park marketing materials	●	○	○
	Complete downtown revitalization concept and façade design study	●	○	○
	Conduct a downtown market analysis and retail mix analysis	●	○	○
	Evaluate City partnership with The Dalles Main Street Program	●	○	○
	Complete a tourism strategic plan	●	○	○
	Complete a Chenowith Creek Trail feasibility study	●	●	○
	Consider developing an Economic Development coordination group	●	○	○
	Urban Growth Boundary / National Scenic Area expansion (large acre sites, job diversification, recreational trails)	●	●	●
	Explore creating new urban renewal areas that allocate a significant portion of tax increment and supportable debt to housing	○	○	●

GOAL AREA Workplace Organization

STRATEGY Ensure a well-organized, accountable, and effective workforce by clarifying roles and expectations, strengthening internal communication, and supporting employee development to deliver consistent, high-quality public services.

OUTCOME	ACTION	2026	2027	2028
A positive and supportive work culture that focuses on solutions	Develop a Citywide succession plan	●	●	●
	Maintain competitive compensation and benefit packages citywide for recruitment and retention	●	○	○
	Deliver positive organizational culture training (anti-racist/implicit bias training)	●	○	○
	Update the City's performance evaluation process	●	○	○
	Develop employee survey to inform leadership activities	●	○	○
	Expand affinity group/employee resource group opportunities to support diverse staff	●	○	○
	Establish labor management committee	●	○	○
	Expand employee recognition opportunities	○	●	○
	Develop feedback mechanisms for internal staff	○	●	○
	Deliver supervisor fundamentals training	●	○	○

OUTCOME	ACTION	2026	2027	2028
People have tools + training they need to be successful	Develop intentional training plans and roadmaps - Citywide and specific to the departments	●	○	○
	Develop change management plans that support employees through process and technology changes, including clear internal communication	●	○	○
	Provide foundational records retention training to staff	●	○	○
	Develop and implement IT training for staff that occurs on an ongoing basis (security, usage, etc. for all staff)	●	○	○

GOAL AREA CONT.

Workplace Organization

OUTCOME	ACTION	2026	2027	2028
Attract highly qualified applicants both internal + external	Develop employment pathways through outreach and engagement at job fairs and other professional/trade venues			
	Update the employee handbook and accompanying policies			
	Maintain a culture of safety by strengthening safety committees and employee engagement and training.			

OUTCOME	ACTION	2026	2027	2028
Create user-friendly business experinces with the City	Develop feedback mechanisms for constituents			
	Conduct insurance benefit(s) cost analysis (liability, property, health, and cyber)			
	Deliver customer service trainings and update policies to deliver quality services and experiences			

PROCESS + TIMELINE

Our Goals for this Project

- Develop a three year strategic plan with clear goals and measurable metrics to help the City prioritize work in alignment with community needs and vision.
- Develop Mission, Vision, and Values for the City organization that reflect the current organization and guide service delivery.

How We Developed the Plan

This strategic plan reflects a collaborative, phased approach that engaged the community, elected officials, and staff:

COMMUNITY SURVEY: FALL 2025 We gathered input from 214 community members about The Dalles' priorities, challenges, and opportunities. Housing, homelessness, infrastructure, and downtown vitality emerged as top concerns.

OUTREACH INTERVIEWS: OCTOBER 2025 In preparation for the Council workshop, our consulting team conducted interviews with the Mayor, City Council, and leadership team to explore organizational strengths, challenges, priorities, and reflections on the past year's progress.

CITY COUNCIL WORKSHOP: NOVEMBER 6-7, 2025
The City Council and leadership team held a 1.5-day strategic planning retreat. During the retreat, participants completed a graphic history exercise to establish The Dalles' history and current context, reviewed the 2024-2025 SPOT Analysis and 2023-2024 Context Map, and developed draft Mission, Vision, and Values. The group refined strategic goals for the next three years based on community input and organizational assessment.

STAFF ENGAGEMENT: DECEMBER 2025 - JANUARY 2026 We gathered input from staff through surveys to collect their perspective on the draft Mission, Vision, and Values. Sixty-six (66) City employees responded, with 80-90% indicating the statements resonated with their understanding of the City's work. Staff feedback played an important role in refining our organizational direction.

PLAN DEVELOPMENT: JANUARY - FEBRUARY 2026 Survey results—combined with feedback from leadership, Council, and staff—guided the development of the final Mission, Vision, Values, goals, outcomes, and actions.

PLAN ADOPTION: FEBRUARY 2026 City Council formally adopted the strategic plan to guide service delivery, prioritize resources, align efforts, track progress, and achieve our goals over the coming years.

ENGAGEMENT SUMMARY

This strategic plan is grounded in what we heard from the community, elected officials, staff, and leadership. Through the surveys, interviews, and workshop, clear themes emerged about what matters most to The Dalles.

What We Heard: Key Themes

Housing & Homelessness

The most frequently mentioned issue across all responses. Community members called for more affordable housing options, supportive services for people experiencing homelessness, and a balanced approach that combines compassion with safety and code enforcement.

Infrastructure & Public Works

Residents emphasized the need to maintain and modernize basic infrastructure—streets, sidewalks, water systems, and technology—before launching major new projects. Many noted poor conditions outside downtown and on the city's west side.

Schools & Youth

Strong schools and youth opportunities are seen as essential to The Dalles' future. Concerns about aging school facilities—particularly the high school—were widespread, with many connecting education quality to economic vitality and family attraction.

Downtown & Economic Vitality

While residents appreciate recent downtown improvements, they want more business diversity, evening activity, and filled storefronts. Concerns about absentee landlords and underused properties persist. The community values small-town authenticity paired with modern amenities.

Public Safety & Livability

Residents want a city that feels safe, well-cared-for, and inviting. This includes removing blight and litter, increasing law enforcement presence, and enhancing beautification to boost community pride and tourism appeal.

Trust & Transparency

Though mentioned by a smaller group of respondents, feedback about governance was passionate. Residents desire clearer decision-making processes—especially around finances, taxes, and Google's role—and more consistent communication from city leadership.

Community Survey by the Numbers

214 total responses

92% live in The Dalles

41% work in The Dalles

Top Priorities:

- Housing/homelessness
- Infrastructure
- Schools
- Downtown vitality
- Public safety

Staff Survey Findings

Following the Council retreat, 66 city employees provided feedback on the draft Mission, Vision, and Values:

- **80-90% felt the statements resonated** with their understanding of the city's work
- **10-11% desired more specificity**, particularly around equity, community connection, and transparency
- Staff expressed strong support for clear organizational values to guide service delivery

After receiving survey responses, the draft statements were revised to reflect staff feedback.

Growth Management

Residents recognize increasing development pressure and want growth that aligns with infrastructure capacity. Concerns about whether large users share growth costs fairly and whether investments are spread equitably across neighborhoods were common.

Council & Leadership Input

Interviews with the Mayor, City Council, and leadership team revealed shared priorities around fiscal responsibility, downtown development, infrastructure investment, and organizational capacity-building. Council members emphasized the importance of follow-through, measurable results, and celebrating successes while managing a realistic workload.

STRATEGIC PLAN IMPLEMENTATION

Implementation Framework

Successfully implementing this strategic plan requires more than simply documenting goals. By cultivating a culture of strategic management, we'll keep the plan alive and relevant in the organization's daily work.

Culture of Strategic Management

This plan is intended to foster a culture of strategic management and guide the City in developing a more efficient, effective, and transparent system of providing public services. Regular engagement from the community, City Council, boards and commissions, and City staff is essential to fostering a system that is responsive and accountable.

The City will make annual updates to ensure the plan remains relevant in meeting current community and organizational needs, maintaining alignment between the strategic plan, the budget, and departmental work plans.

Living Our Values

The City's values will be woven into daily operations, shaping how employees work together and how the community is served. Staff will be recognized and evaluated based on how they exemplify these values in action, and community members will experience these values through the quality, responsiveness, and equity of City services.

Implementation Structure

Leadership Team Monthly Check-ins – The City's leadership team will meet monthly to monitor plan progress, discuss implementation challenges, coordinate cross-departmental efforts, and make adaptive adjustments as needed.

Quarterly Council Updates – City Council will receive quarterly reports on strategic plan implementation, including progress on priority actions, performance indicators, emerging challenges, and recommended course corrections.

This regular rhythm of accountability and communication ensures the strategic plan remains a living document that guides decision-making and drives meaningful progress for The Dalles community.

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CITY OF THE DALLES

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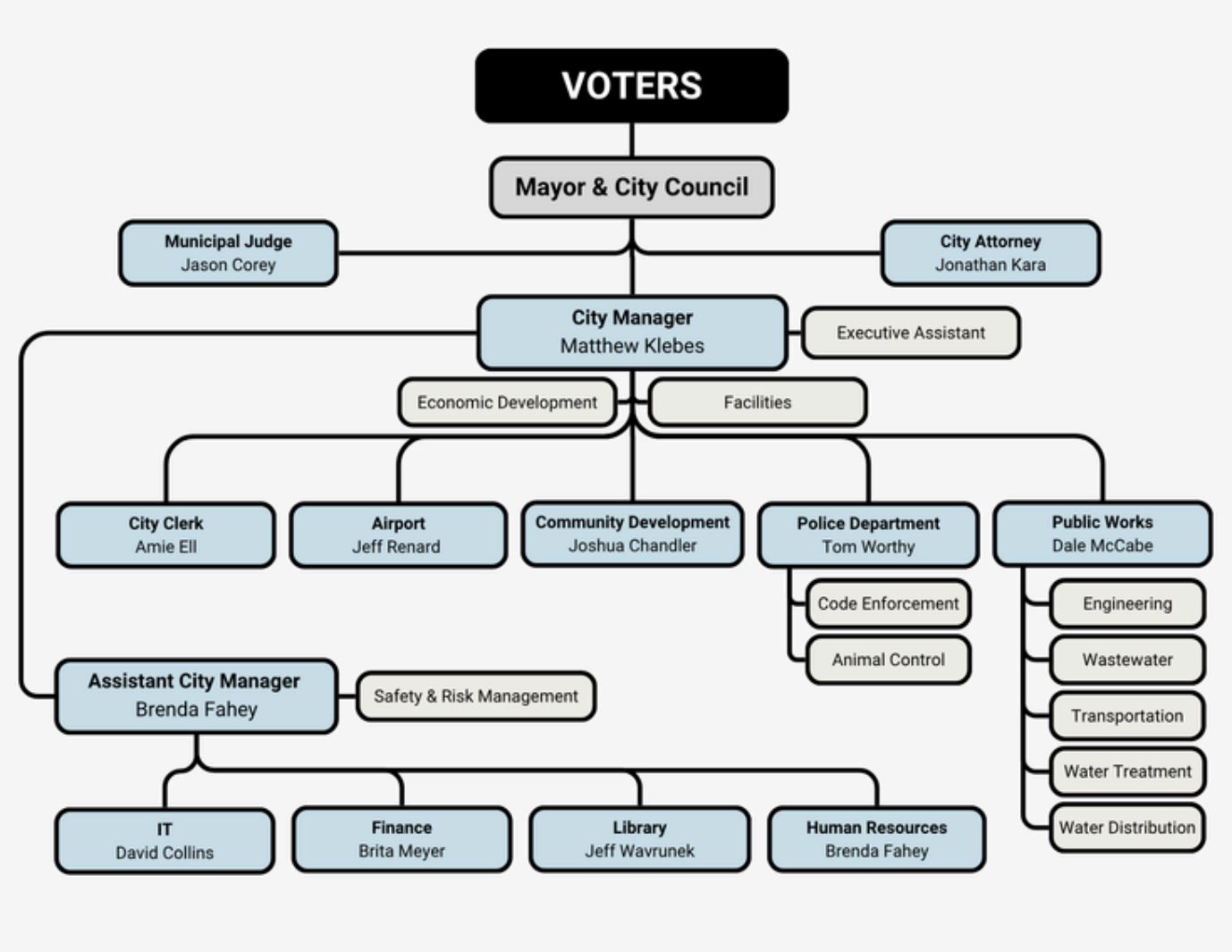
CITY OVERVIEW

City of The Dalles - Organizational Flow Chart



History of the City

City History and Geographic Area

The City of The Dalles, Oregon is situated in the north-central part of the state on the Columbia River, the nation's second largest river. It is the county seat and the largest community in Wasco County. The Dalles is one of Oregon's most historic cities and was known earlier in its history as the end of the Oregon Trail. Archaeological evidence suggests the area has been inhabited more or less continuously for more than 10,000 years. The City was first incorporated by the Oregon Territorial Government in 1857 as "Dalles City" and was made the county seat shortly thereafter. We celebrated our Sesquicentennial in June of 2007.

Strategically located on the Columbia River and bordered by the Cascade Mountains to the west, The Dalles provides an ideal distribution or manufacturing setting with available riverside locations, as well as bulk container and regional airport. It has historically been an economic hub of the Pacific Northwest, linking major transportation routes between Eastern and Southern Oregon and Washington State. It offers residents the pleasures of rural living while providing the advantages of access to metropolitan amenities in Portland, only 80 miles to the West. In Accordance with the City Charter of 1899, which was revised in 2017 and amended November 2020, the City of The Dalles is governed by a City Council. This Council consists of an elected mayor and five council members. The City operates under a council-manager form of government.

Economic Conditions

The City has a population currently estimated at 16,223, yet the City serves a trading area of about 70,000 persons in both Oregon and Washington. Principal economic activities are agriculture, high tech services, small industrial businesses, hydro and wind power generation/transmission, and tourism, along with healthcare, government, and retail services. Mid-Columbia Medical Center is the area's largest employer with approximately 846 employees in all their affiliated activities.

Major agricultural products of the City are wheat and sweet cherries, with a growing sector of grape production. The Dalles is a primary producer for both domestic and overseas cherry markets. There are in excess of 13,000 acres of sweet cherry trees around the City. Wheat has roughly 50,000 acres currently in cultivation in The Dalles area. Additional agricultural products include cattle, hay and tree fruits.

Demographics

Population

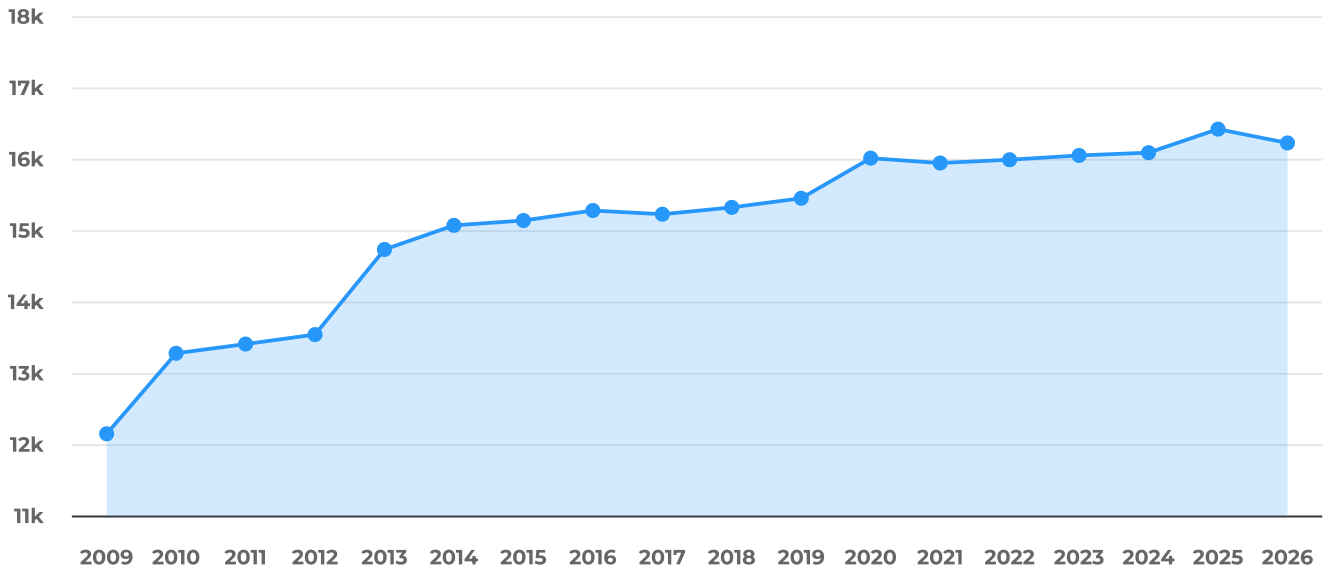
TOTAL POPULATION

16,223

-1.18%
vs. 2025

GROWTH RANK

2 out of **241** Municipalities in Oregon



** Data Source: Client entered data for year 2026*

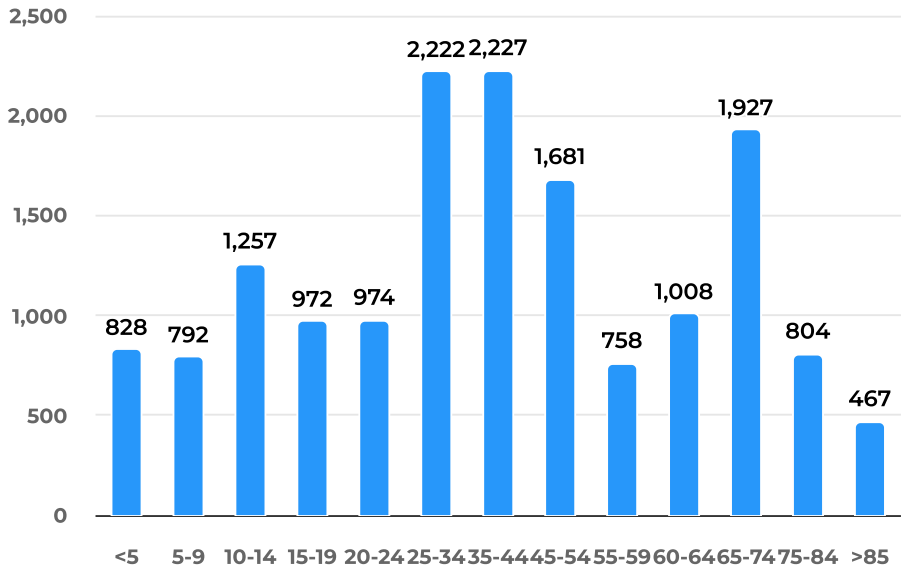
DAYTIME POPULATION

17,824

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

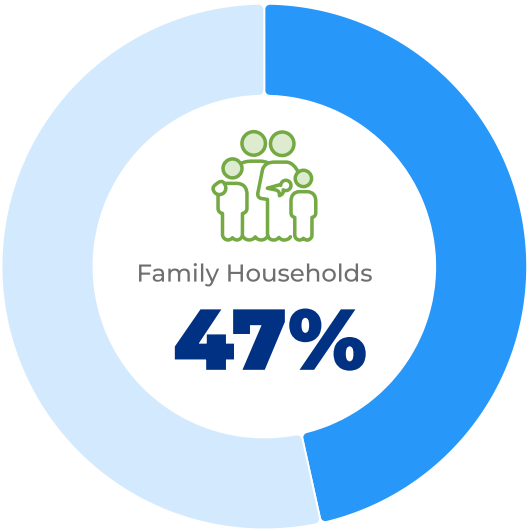
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

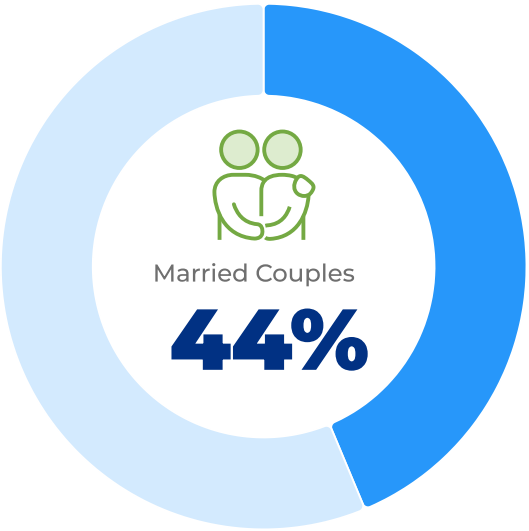
6,525

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



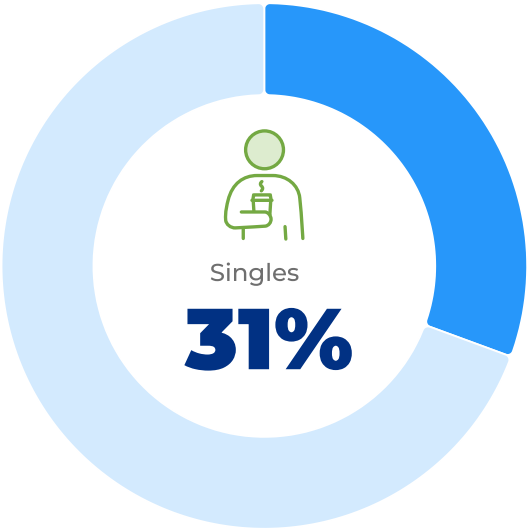
-10%

lower than state average



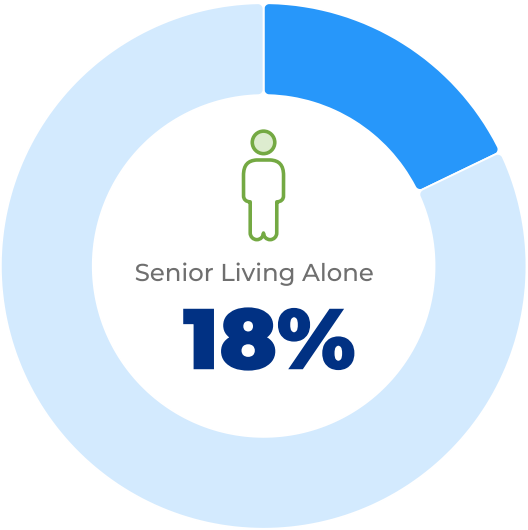
-10%

lower than state average



11%

higher than state average



44%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME

Above $200,000

5%

-56.97%
lower than state average

Median income

$62,614

-24.57%
lower than state average

Below $25,000

17%

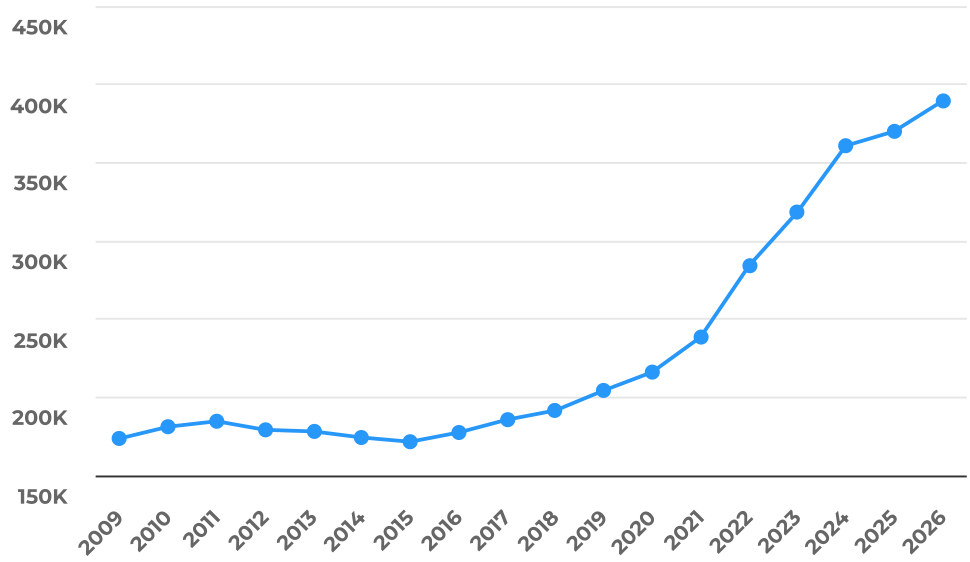
22.90%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Housing

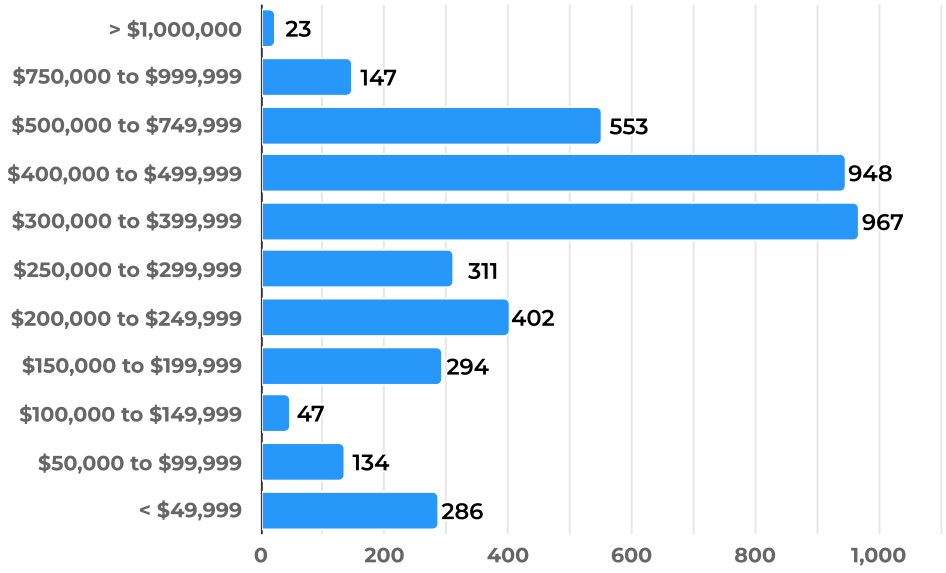
2026 MEDIAN HOME VALUE

$389,438



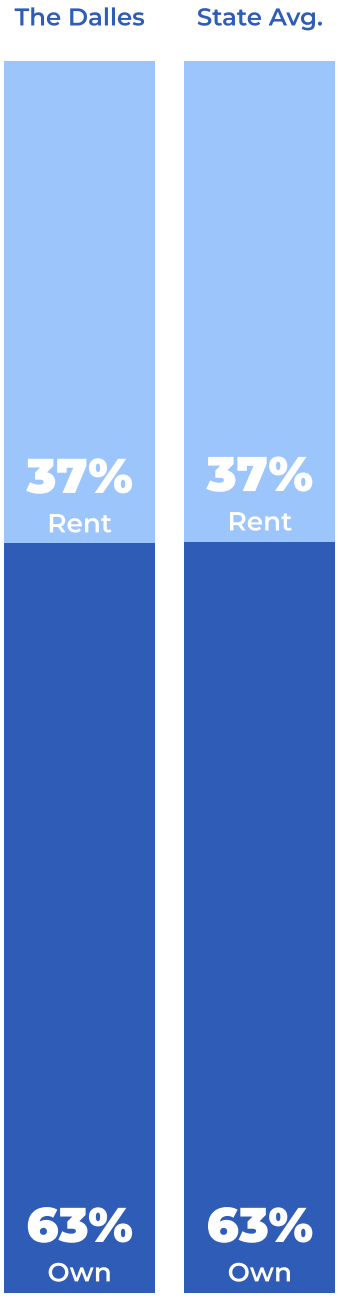
** Data Source: The Dalles, OR 2026*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Budget Process Overview

WHY DO WE HAVE LOCAL BUDGET LAWS?

Local budget law is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments. This process encourages citizen involvement in the preparation of the budget before its final adoption. The goal is to provide in good faith a method of estimating revenues, expenditures, and proposed taxes. Establishing a budget provides the local government with a method for control of revenues and expenditures that promotes efficiency and economy when using public funds. A major part of the process is to encourage citizen involvement. Public policy decisions are to be made openly in public meetings because the people have the right to be there and know what their local government intends to do.

WHAT CAN CITIZENS EXPECT FROM THE PROCESS?

- Notification of meetings.
- These budget committee meetings encourage public comment and input.
- Verbal or written testimony can be submitted for the hearing.
- You can review the budget document being discussed at the hearing. Electronic copies are made available on the City of The Dalles website and paper copies can be obtained for a small fee.

WHAT ARE LOCAL GOVERNMENTS REQUIRED TO DO?

- The budget officer prepares a proposed budget.
- Notices are published in the local newspaper advising the community of the budget committee meeting.
- The budget committee conducts at least one public meeting for questions or comments.
- Notice of public hearing and a summary of the approved budget are published.
- The budget committee approves the budget.
- The governing body conducts a public hearing on the approved budget.
- The governing body, after public comment and deliberations, adopts the budget and enacts resolutions and ordinances by June 30.
- **See the Budget Calendar on the next page for more information**.

HOW CAN I PARTICIPATE IN THE PROCESS?

- Volunteer to become a budget committee member.
- Review the budget and attend the meetings.
- Respectfully challenge irregularities observed in the budget process in writing or via oral testimony.

BUDGET CALENDAR

PREPARE

JANUARY / FEBRUARY
- Budget proposal spreadsheet to departments
- Budget preparation by individual departments
- Draft 5-Year Major Expenditures List submitted to City Manager
- Departmental budgets due in Finance Department
- Budget narratives due in Finance Department

FEBRUARY / MARCH
- Finance Director prep spreadsheets of Department Budgets
- First draft of balanced City budget to City Manager

MARCH / APRIL
- City Manager review & discussion with Department Managers
- Finance Director/City Manager Finance Review

APRIL
- Publish First Notice of Budget Committee Meeting
  (not more than 30 days prior to the meeting - documents available to public same day as planned distribution to Committee)
- Post on website Second Notice of Budget Committee Meeting
  (same notice as published posted on City Website continually until after Budget Meetings are over)

APRIL
- Budget Summary to City Manager (expenses categories)
- Finance Department prepare Budget Books
- Distribute Budget Draft to Budget Committee

PROPOSE

APPROVE

MAY
- Budget Committee meetings
- Final approved budget to Finance Department
- Final Budget complete for publishing (LB-1 & UR-1)
- Publish notice of Budget Hearing & LB Forms
  (not less than 5 or more than 30 days prior to hearing)

ADOPT

JUNE
- Budget Hearing at regular City Council meeting
- **Budget Adoption at regular City Council meeting**

IMPLEMENT

JULY
- Adopted budget goes into effect July 1
- Deliver required budget & LB 50 documents to County

Budget Cycle

There are four critical milestones in the City's budget cycle:

Preparation:

- The Finance Director along with the City Manager develop strategies for the upcoming budget, and City staff balances projected revenues and expenses and develops a proposed budget;

Review and Approval:

- The Budget Committee reviews the proposed budget, holds a public hearing, and formulates and forwards its budget recommendation to City Council, which adopts the budget for the next budget period;

Implementation:

- Services and policies financed by the approved budget are carried out; and

Evaluation:

- Audits are conducted and annual financial reports are produced.

The process, which covers more than a year, involves a coordinated effort between the City Council, the Budget Committee, the City Manager, the Finance Department, and department staff.

Adjusting the Adopted Budget

Local Budget Law establishes a supplemental budget process that allows for necessary adjustments to be made to an already approved budget. This process typically requires a public hearing where the City Council assesses proposed changes. Supplemental budgets can arise from various circumstances, such as unanticipated expenditures, adjustments identified during year-end audits, new grants received for specific programs, or reallocating existing appropriations to different purposes, including completing unfinished programs from the prior budget period.

Before proceeding with a supplemental budget, the City Council is provided with a briefing memo outlining the proposed amendments. During the public hearing, community members are invited to share their testimonies and opinions regarding the adjustments. This forum allows the Council to engage with constituents by asking questions and gathering more information. After considering the feedback and discussing among themselves, the City Council votes on the supplemental budget. Once approved, this action modifies the legal levels of appropriation for the current budget period, ensuring that the budgeting process remains responsive to changing needs and circumstances.

Evaluation

The City completes an Annual Comprehensive Financial Report (ACFR) at the end of each fiscal year, which includes a comparison of the budget to actual results and a statement on the ending balances for each fund. This report serves to provide citizens, investors, and other interested parties with standardized and reliable financial information. By doing so, it aims to enhance transparency and accountability regarding the City's financial status.

Per Oregon law, the City must engage an authorized accounting firm to audit its financial statements. The auditors follow Generally Accepted Auditing Standards and Minimum Standards for Audits applicable to Oregon Municipal Corporations to verify that the City's financial statements are free of material misstatement and that the City complies with relevant laws for federally funded programs. Additionally, the City has obligations related to its debt issuances, necessitating the production of annual audited financial statements.

For the fiscal year ending June 30, 2024, the City contracted KDP Certified Public Accountants, LLP to perform this audit. The firm issued an unmodified opinion on the financial statements, indicating sound financial management—a key factor in establishing creditworthiness for various stakeholders. Furthermore, additional reports addressing compliance with federal regulations revealed no material noncompliance issues or findings related to federal awards received by the City.

Local Budget Law In-Depth

Oregon's Local Budget Law, outlined in Chapter 294 of the Oregon Revised Statutes, establishes a framework for municipal budgeting with two primary objectives: to provide standardized procedures for local government budget management and to ensure citizen involvement through public exposure and opportunities for comment prior to the final adoption of the budget.

This collaborative process involves both the citizens affected by the budget and the elected or appointed officials who allocate resources to deliver services. The law emphasizes the importance of public input regarding proposed programs and fiscal policies, thereby fostering a sense of community engagement in the budgeting process.

To facilitate public participation, the Local Budget Law mandates the appointment of a budget officer, typically the City Manager, who compiles necessary information and drafts the initial budget. This draft is then reviewed and revised by a Budget Committee before being presented to the City Council for approval.

The process includes publishing notices, making budgets available for public review, and conducting at least two public hearings—one for the Budget Committee and another for the City Council.

Additionally, the law places limits on municipalities' taxing authorities, relying predominantly on property taxes as a primary revenue source for the City's General Fund. The Budget Committee assesses the essential services needed and determines the appropriate level of property taxes to fund these services, ensuring compliance with Oregon Administrative Rules that require jurisdictions to propose balanced budgets where total resources equal total expenditures.

FINANCIAL OVERVIEW

REVENUE OVERVIEW

REVENUE CATEGORIES

Revenue is recognized in accordance with Generally Accepted Accounting Principles (GAAP) and categorized by the City as Taxes, Fees, Charges for Service, Intergovernmental, Fines & Forfeitures, Misc., Interfund Transfers, or Other Financing Sources.

- Taxes include property taxes (permanent, local option, and general obligation) and local surcharge taxes (lodging tax, marijuana tax).
- Fees, Licenses & Permits are typically required by ordinance, such as franchise fees or City Services fees.
- Charges for Service include user or customer charges (utility service).
- Intergovernmental includes revenue received from other local, state, and federal agencies, such as grant agreements, intergovernmental agreements, and State Shared Revenues distributed under Oregon Revised Statutes.
- Fines and forfeitures include traffic and municipal citations.
- Miscellaneous/Other revenue includes donations, interest on investments, bad debt recovered, insurance refunds, and other revenues that can't be categorized above.
- Interfund Transfers are transfers of resources from one fund to another. The fund receiving the transfer shows it as revenue.
- Other financing sources include pass-through transfers and debt proceeds from financing of debt.

Each local government shall estimate its budget resources for the ensuing fiscal year by funds and sources [ORS 294.361(1)]. Budget resources are the total of beginning fund balance (net resources available in a fund at the beginning of the fiscal year) and revenues received into a fund from outside the fund during the fiscal year. All resource and revenue estimates are based on "good faith." That is, they should be reasonably likely to prove correct based on the known facts at the time.

FRANCHISE FEES

A franchise is a privilege granted by a local government to utility and telecommunication companies to allow them to have their assets on public property. Franchise fees, or “right-of-way fees”, are determined by state and federal law and are calculated as a percentage of gross revenues derived from operations within the boundaries of the local government. Franchise fees are allocated to the General Fund as discretionary revenue.

Various factors including utility and telecommunication rate changes, economic downturn, population growth, and consumer behavior are considered when projecting franchise fee revenue.

Franchisees are subject to pay a percentage of gross revenues:

General Fund Francise Agreements:

- PUD- 3% of Gross Revenues
- Cable television- 5% of Gross Revenues
- Telecommunication companies-7% of Gross Revenues
- TD Disposal- 3% of Gross Revenues

Public Works Franchise Agreements:

- NW Natural Gas- 4.25% of Gross Revenues
- Chenowith Water District- 1% of Gross Revenues
- Internal Transfers- 5% of Gross Revenues

MAJOR REVENUES

This section of the budget documents highlights of major revenues of the City.

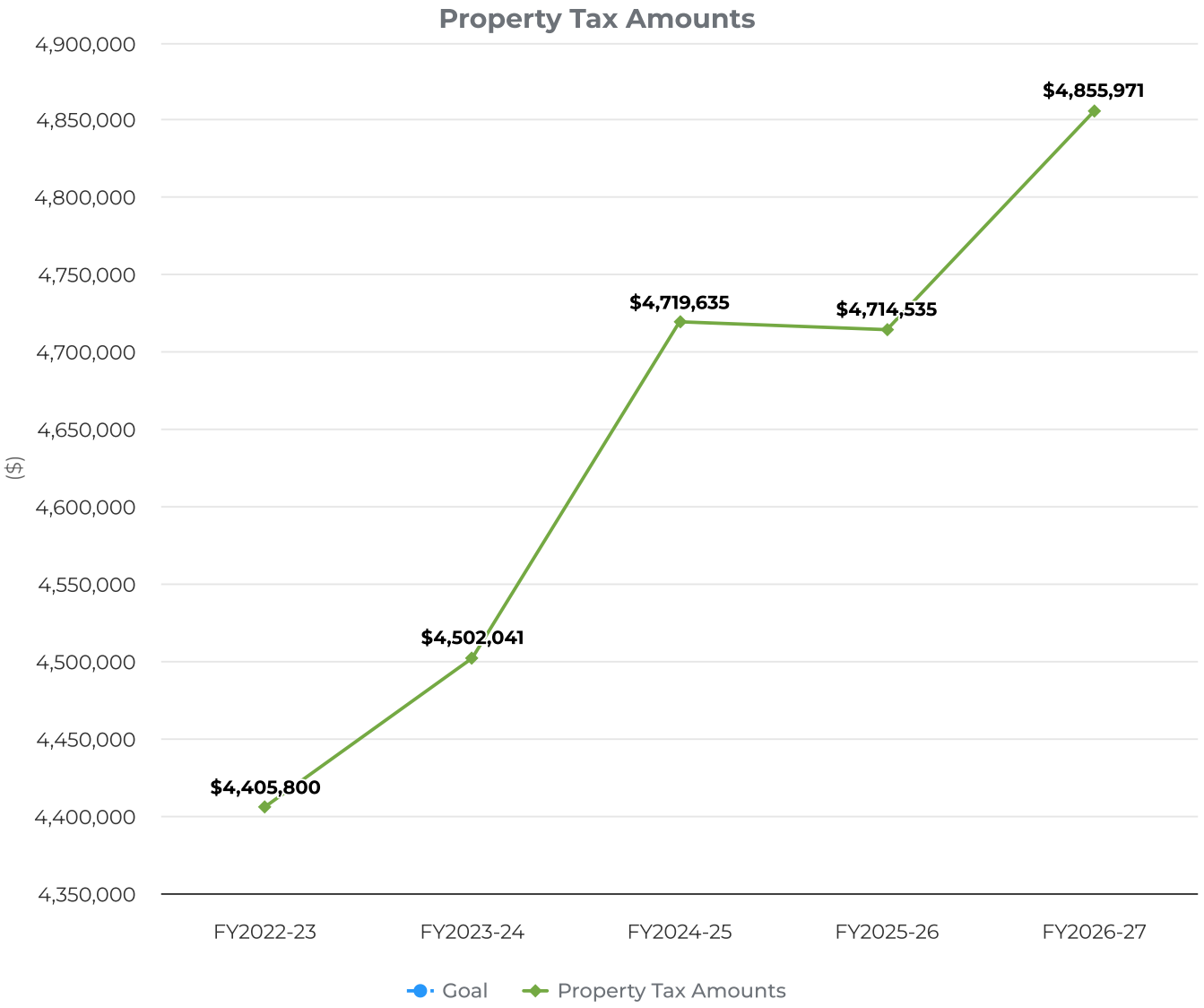
The primary revenue source of the City's General Fund is franchise fees, while intergovernmental and restrictive purpose fees fund special revenue funds. For enterprise and internal service funds, the primary revenue sources are user and internal charges for services.

The City's permanent tax rate is $3.0155 per $1,000 of taxable assessed value. Collected permanent rate property taxes are allocated to the General Fund as discretionary revenue to support core city operations.

PROPERTY TAXES

Property taxes have been budgeted at a 93% collection rate in FY2026-27. Property taxes are 30% of General Fund Revenues. Franchise fees are 44% of General Fund Revenues.

Taxable Assessed Value Growth:



ENTERPRISE ZONE & SIP FUNDS

In 2005, the City of The Dalles and Wasco County signed an Enterprise Zone Tax Abatement Agreement with Design, LLC for the construction of the first Design, LLC site. This agreement called for Design, LLC to make an initial payment of $280,000. After this initial project fee Design, LLC has agreed to make a $250,000 payment for each year that the facility receives a tax exemption up to 15 years. This abatement has been completed and no additional payments will be received.

The distribution of the initial fee is as follows:

• City of The Dalles	$140,000
• Wasco County	$140,000
Total	$280,000

For the first six yearly payments, the distribution has been as follows:

• Columbia Gorge Community College Information Technology Program	$100,000
• Quality Life Intergovernmental Agency	$50,000
• Wasco County Economic Development	$75,000
• Project related costs to Wasco County	$25,000
Total	$250,000

The payment distribution for FY14/15 has changed to the following:

• Columbia Gorge Community College (computer science programs)	$75,000
• Wasco County	$87,500
• City of The Dalles	$87,500
Total	$250,000

The payment distribution for fiscal year FY15/16 and onward was changed to the following:

• Wasco County	$125,000
• City of The Dalles	$125,000
Total	$250,000

In 2013 the City of The Dalles and Wasco County signed a second Enterprise Zone Tax abatement agreement for the construction of the second Design, LLC site. The initial project fee for this project was 1.2 million. After this initial project fee Design, LLC has agreed to make an $800,000 payment for each year that the facility receives a tax exemption up to 15 years.

The distribution of the initial fee is as follows:

• Mid-Columbia Fire and Rescue Fire Station #2	$484,646*
• Northern Wasco County Parks and Rec	$100,000
• Wasco County	$425,845
• City of The Dalles	$129,691
• Columbia Gorge Regional Airport	$60,000
Total	$1,200,182

*Per ASR dated 6/22/15 after accounting for a higher construction cost, architectural fees, and a State Homeland Security Grant the total cost of the Fire Station was $557,356.00. As such, $68,000 of funds originally allocated to a student intern program to begin in 2017 for the Mid-Columbia Fire and Rescue district were used for the remodel of Station #2. This changed the start date for the student intern program to 2019.

The distribution of the second agreement's annual fee is as follows:

- Wasco County $280,000
- City of The Dalles $280,000
- Northern Wasco County School District 21 $240,000

Total $800,000

In FY15/16, a third Enterprise Zone agreement was established with Design, LLC. The initial payment for this agreement was 1.45 million paid to the County/City and 250,000 to the Port of The Dalles. The City and County agreed to divide the initial payment of $1.45 million as follows:

- Set aside for shovel ready projects approved by County and City $250,000
- Wasco County $600,000
- City of The Dalles $600,000

Total $1,450,000

Per the agreement, an additional fee was paid computed as the difference between the initial payment and the amount calculated based on cubic feet as stated on the development's initial permit. This amount was 78,737.76. The City received $39,763.80.

Following the distribution of the second letter the initial agreement a second initial payment was made as follows:

The payment distribution for fiscal year FY21/22 is as follows:

- Wasco County $508,800
- City of The Dalles $508,800

Total $1,017,601

With the completion of the first and second phase of construction associated with the third Enterprise Zone Agreement with Design LLC, an annual payment is due based on cubic footage of the facilities in service. Under the initial three years of the agreement this fee changed as the facility was finalized and put into operation. After the third year the fee is currently projected to remain the same. The figures below are split between the City and County.

- 2019/20 $1,190,454
- 2020/21 $1,233,744
- 2021/22 $1,814,266

BUDGET IMPLICATIONS: From the second Design, LLC agreement the City receives $280,000 each year. In FY22/23 the City received $907,133 from the third Design, LLC Agreement.

Beginning in FY17/18, the funds from the second Design LLC abatement are allocated as follows: $56,000.00 for up to fifteen years to the Mid-Columbia Fire and Rescue District for the retirement of debt associated with the construction of a training tower at Station #1. Nine payments have been made with another six payments expected as long as Design, LLC continues to qualify under the abatement agreement.

Beginning in January of 2017, an additional $34,000.00 each year for up to thirteen years will be allocated to the Mid-Columbia Fire and Rescue District to establish and maintain a student volunteer program. These allocations are per an Inter-Governmental Agreement (IGA) dated July 31, 2015. Nine payments have been made with another four payments expected as long as Design, LLC continues to qualify under the abatement agreement.

Beginning in FY19/20, a special reserve fund will receive the annual payment from the third Design LLC agreement. These funds were used for the Columbia Gorge Community College Skill Center per the IGA date January 25, 2019 and

this obligation has been completed. These funds will also support Safe Routes to School project matching dollars, community sidewalk rehabilitation programs, and reserved for the future City Infrastructure Mast Plan projects.

STRATEGIC INVESTMENT PROGRAM (SIP) FUNDS

In 2021, the City of The Dalles and Wasco County entered into a Strategic Investment Program (SIP) agreement with Design LLC for the construction of up to two (2) data centers located at the former aluminum plant site. Funds received under this agreement will follow budgetary guidance under Resolution 24-030. Please see the below summary.

1. Initial Payment (IP) Revenue shall be received in the Special Enterprise Reserve Fund and reserved for proposed special projects.
2. Property Tax Revenue shall be received in the General Fund and used to support general fund operations.
3. Community Service Fee (CSF) Revenue shall be received in the Capital Improvement Fund until sufficient reserves are established to support the City's General Facility Capital Improvement Plan, then received in the Special Enterprise Reserve Fund for proposed special projects.
4. Guaranteed Annual Payment (GAP) Revenue shall be received in the Special Enterprise Reserve Fund and utilized to support City Public Works Master Plan projects. Funds shall be transferred to the appropriate Public Works fund to support said projects as they commence.

STATE SHARED REVENUE

ORS 221.770 requires the State of Oregon to apportion among and distribute to Oregon's cities for general purposes a share of certain revenues received by the state (the so-called "state shared revenue"). Those revenues include revenues from the state's *Highway Trust Fund, Cigarette Tax, Liquor Tax, 9-1-1 Emergency Communication Tax,* and *Marijuana Tax.*

The City typically opts-in to receive the distribution of state shared revenue by adopting a Resolution indicating the City:

1. Elects to receive distributions under that law for the fiscal year;
2. Held at least one public hearing at which citizens have the opportunity to provide written and oral testimony to the Budget Committee on *the City's possible uses of those distributions*;
3. Held at least one public hearing at which citizens have the opportunity to provide written and oral testimony to the City Council on *the proposed use of the distributions in relation to the entire City budget for the fiscal year*;
4. Certifies to the state that it held the public hearings described above; and
5. Levied a property tax for the year preceding the year in which revenue sharing is due.

Based on the hearing record generated at the Budget Committee's public hearing, the Budget Committee should make a motion to recommend to the City Council to designate state shared revenue distributions for a certain purpose. Consistent with best practices supporting the City's budget flexibility, Budget Committees have historically recommended such distributions be used to support activities in the General Fund (which allows the maximum possible number of uses) and Street Fund.

The League of Oregon Cities produces an annual report of the estimated state shared revenue projected for distribution to Oregon cities for cities to utilize when formulating their budgets—that projection is calculated based on certified population statistics, legislative changes, and historical actuals. The City used that projection to prepare the budget for the fiscal year here. If the Budget Committee determines those distributions should be used for a different purpose, the City would need to reduce General Fund and/or Street Fund expenditures and associated services by a similar amount and bring a revised budget to the City Council for adoption.

This year, the Budget Committee's public hearing is scheduled to occur at the Budget Committee meeting on May 11, 2026, and the City Council's public hearing is scheduled to occur at the City Council meeting on June 08, 2026, where the required Resolution for the fiscal year will be included as an action item.

EXPENDITURE OVERVIEW

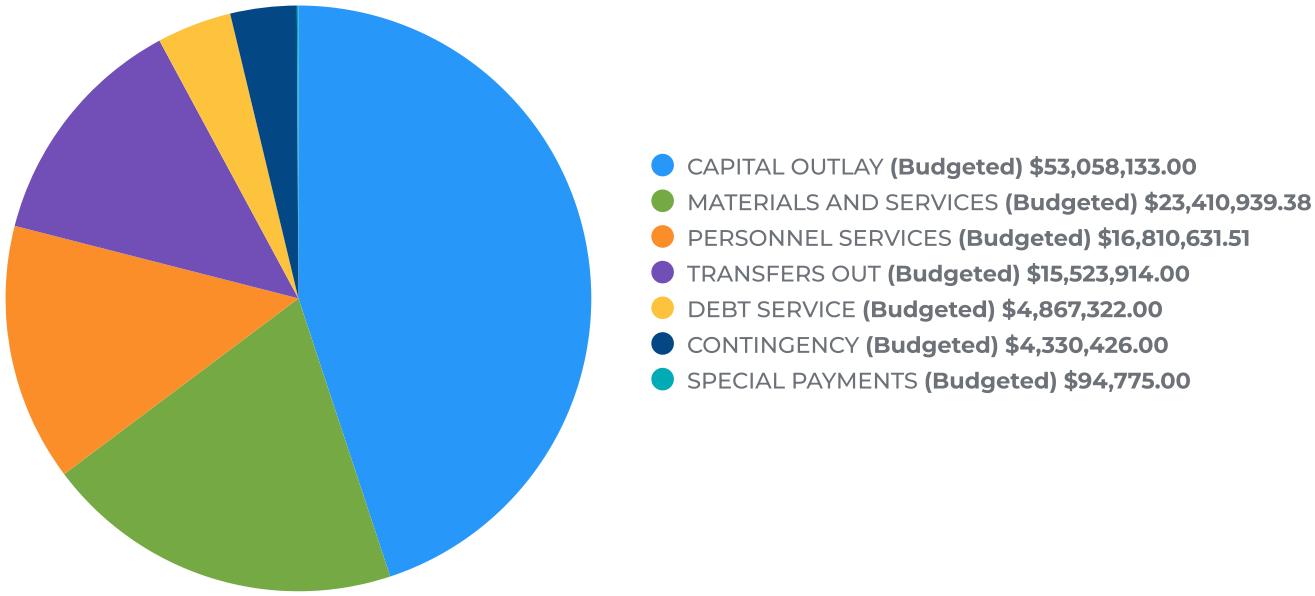
Budget appropriations authorize the expenditure of government funds. Appropriations provide the City of The Dalles with legal spending authority throughout the fiscal year. Appropriations are based on the adopted budget, including any supplemental budgets, as presented in a resolution or ordinance proposed by the governing body [ORS 294.311(3)].

EXPENDITURE CATEGORIES

Expenditures are recognized in accordance to Generally Accepted Accounting Principles (GAAP) and categorized by the City as Personnel services, Materials and Services, Capital Outlay, Capital Projects, Interfund Transfers, Special Payments, Debt Services and Contingency.

- Personnel Services include all wages and benefits for employees. Benefits include retirement, health insurance, workers' compensation insurance, social security taxes and other associated payroll costs.
- Material and Services include materials (such as maintenance repairs, office supplies), contractual services (bond council, council-supported programs, support services), and other operating expenses (such as utilities, lease payments, insurance, or professional development).
- Capital outlays are expenditures that result in the acquisition of, or addition to, fixed assets. Fixed assets are defined as assets of a long-term character that are intended to continue to be held or used, such as land, machinery, buildings, furniture, and other equipment. The City's Capital Outlay threshold is $5,000 or more.
- Capital Projects represents the Capital Improvement Program. The Capital Improvement Program (CIP) is a 5-year plan identifying capital improvement expenditures throughout the community.
- Interfund Transfers are budgeted transfers of resources from one fund to another. The fund making the transfer shows the amount transferred as a budget requirement.
- Debt Service includes the repayment of any loan, bond or other borrowing.
- Contingency may be budgeted in any fund. Contingency may be used to address items that may occur during the year that cannot, or are not, foreseen in the preparation of the budget. In order for the City to utilize contingency appropriations, the Council must pass a resolution to move the funds held in contingency to the actual category where the expenditure is needed.

All Fund Expenditure Overview



GENERAL FUND CONTINGENCY

- Contingency: The proposed City Council Policy is to maintain a 10% General Fund Contingency. The General Fund Contingency this year is proposed at $1,496,727.68, which meets the 10% policy. This is calculated by taking the total operating budgets of the departments and transfers out.

- Unappropriated Ending Fund Balance: The City Council has a policy to maintain an Unappropriated General Fund Balance equal to the first four months of net operating expenses. We average the first four months from the prior five years' average to set the unappropriated amount for the coming year. This allows us to have sufficient cash flow until property tax revenues begin to come in during November.

  We have proposed an Unappropriated Ending Fund Balance of $2,085,000. This is an increase of $906,598 from FY25/26. This amount has met the City Goal.

- Non-Recurring Revenues: Each year the resources for the General Fund include a portion that are one-time or non-recurring revenues that will not necessarily be available in future years. In expending those funds, we need to use caution, to make sure they are not spent on operational expenses that will require continuation of the resource in future years. For example, it would be unwise to budget for positions that we know you will have to find funds for next year.

This year in the General Fund, we have identified a portion of the Beginning Fund Revenue as one-time revenue of $1.5 million to be moved into the Capital Project Fund.

General Fund Transfers

BACKGROUND

The following seven General Fund departments provide services to the City's Airport, Library and Public Works Funds: City Council, City Manager, City Clerk, City Attorney, Finance, Technology, and Personnel. To compensate the General Fund for the cost of the services, a percentage of the expenses of each department is charged to the three Public Works operating Funds, Library and Airport Funds. The calculations of these services are based on the levels of services provided. Four indicators of services are used: proposed operating budgets for the coming fiscal year, prior fiscal year information on the number of employees, number of invoices processed, and number of agenda items for each of the Public Works, Library and Airport Funds. The services provided by the Technology Department were distributed based on the IT Manager's time and the actual hardware, software, applications, and server share used by each department.

Please note that the Library Operating Fund Budget has not been considered in any of the allocations to the General Fund Departments because the majority of those revenues come from one source, the distribution of the Library District taxes.

These indicators are weighted for each of the General Fund Departments assigned to the Library and each of the Public Works funds as follows:

City Council Department:

- The Contractual Services line item is designated to the General Fund. The remaining City Council operating budget is spread based on the number of agenda items (40%) and the Airport, Library and PW operating budgets (60%).

City Clerk Department:

- This department has two main aspects: City Clerk (based on budgets and agenda items); and General Services (considered to be General Fund activities). Each aspect is considered to be 1/3 of the department's time on average, although work fluctuates somewhat. The City Clerk portion is affected by both items on the Council Agendas and other documents generated on non-agenda items represented by the size of the PW budgets. The 1/3 of the City Clerk functions is split between those two items.

City Manager Department:

- The City Manager department considers the Airport and PW operating budgets at 40%; the number of agenda items at 20%; and the number of employees at 40%.

Economic Development Sub-Dept:

- This sub-department to the CDD Department has 10% of the Airport and 90% of the General Fund.

Legal Department:

- The Legal Department uses the Airport and PW operating budgets (40%); number of employees (40%); and number of agenda items (20%). This considers that the more activity in a fund, the more time spent on legal documents and other issues for that fund.

Judicial Sub-Dept:

- This sub-department of the Legal Department is designated as General Fund only.

Finance Department:

- Since the Finance Department processes all billing, receipting, and payroll, the spread is calculated using the Airport and PW operating budgets at 40%, the number of Accounts Payable invoices at 30%, and the number of employees at 30%.

Utility Billing Sub-Dept:

- The percent of the current rates for in-city residential are rounded at 54% water and 46% wastewater (includes storm drain fees). These percentages are used to spread this total sub-department to the Water and Sewer Funds.

Community Development Dept:

- All of the Community Development cost are designated to the General Fund

Police Dept.:

- All of the Police Department costs are designated to the General Fund.

Technology Department:

- The costs of the downtown Wi-Fi system are removed before the following calculations are made. The time spent in each PW department for departmental projects is considered when spreading the IT Personnel costs, and the cost of hardware, software, server share, applications, etc., for each of the PW departments is considered when spreading the IT M&S and Capital Outlay, with both items receiving equal weight.

Personnel Department:

- The number of employees in each of the PW departments and Library Fund determines the percent of the Personnel Department costs. Human Resources (based on the number of employees) and Safety Officer;

The attachment shows the cost of distribution of the General Fund departments' costs between the General Fund, Street Fund, Water Fund, Wastewater Fund, Library and Airport as adopted for FY26/27.

City of The Dalles, Oregon

Detail of Transfers for Services Provided by the General Fund

To the Airport, Library and Public Works Funds for FY26/27.

Department	Total Expenditures	General Fund %	Amount
City Council	870,986	56.91%	775,765
City Clerk	175,333	86.88%	152,326
City Manager	432,938	51.37%	222,394
Economic Development	205,814	95.00%	195,523
City Attorney	371,763	51.37%	190,969
Finance	678,766	41.80%	283,712
Utility Billing	243,961	0.00%	-
Technology	1,151,883	59.24%	682,375
Personnel	473,229	46.78%	221,377

Judicial	112,233	100.0%	112,233
Community Development	782,805	100.0%	782,805
Police	6,941,572	100.0%	6,941,572
General Services	674,068	100.0%	674,068
Code Enforcement	337,545	100.0%	337,545
Dog Control	186,047	100.0%	186,047
Totals	13,638,943		11,758,712
Total Interfund Transfer from Other Funds for Admin Services			

(continued from above)

Street Fund		**Water Fund**		**W. Water Fund**			**Library Fund**
%	**Amount**	**%**	**Amount**	**%**	**Amount**	**% Total**	**%**
6.32%	13,965	11.65%	25,740	11.14%	24,630	86.02%	4.05%
1.99%	3,496	3.55%	6,231	3.41%	5,986	95.84%	1.16%
7.92%	34,304	15.69%	67,917	11.20%	48,468	86.17%	7.49%
0.00%	-	0.00%	-	0.00%	-	95.00%	0.00%
7.92%	29,457	15.69%	58,320	11.20%	41,620	86.17%	7.49%
10.52%	71,418	18.31%	124,280	13.15%	89,230	83.78%	9.88%
0.00%	-	53.50%	130,519	46.50%	113,442	100.00%	0.00%
7.34%	84,517	14.80%	170,494	12.38%	142,634	93.76%	8.64%
9.99%	47,283	20.76%	98,237	10.37%	49,052	87.90%	12.10%
0.0%	-	0.0%	-	0.0%	-	100.00%	
0.0%	-	0.0%	-	0.0%	-	100.00%	
0.0%	-	0.0%	-	0.0%	-	100.00%	
0.0%	-	0.0%	-	0.0%	-	100.00%	
0.0%	-	0.0%	-	0.0%	-	100.00%	
0.0%	-	0.0%	-	0.0%	-	100.00%	
	284,441		681,739		515,062		
							City attorney
	284,441		**681,739**		**515,062**		

(continued from above)

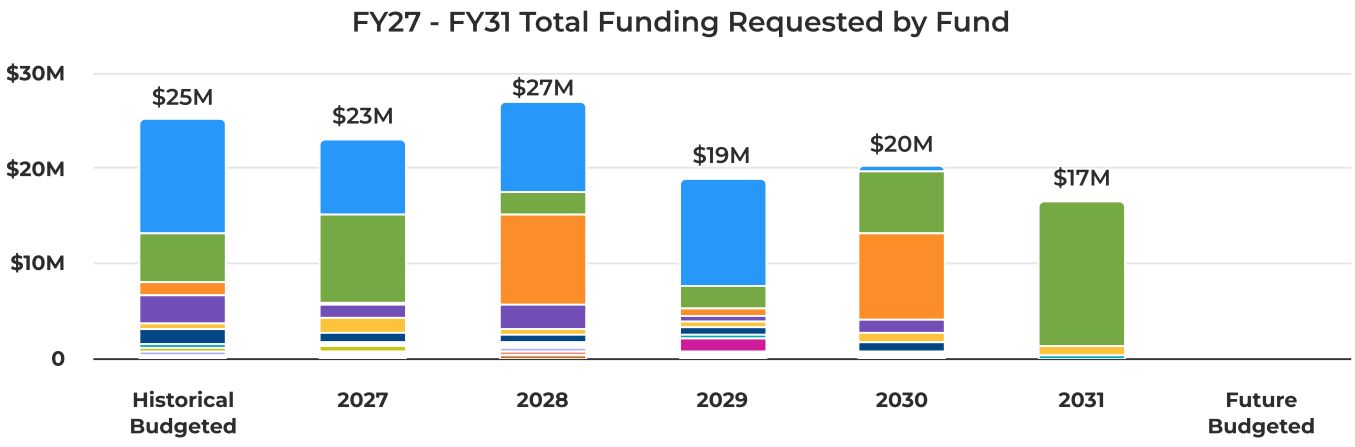
	Airport Fund		GRAND
Amount	%	Amount	TOTALS
8,951	9.93%	21,935	100.00%
2,042	3.00%	5,252	100.00%
32,444	6.01%	26,039	99.68%
-	5.00%	10,291	100.00%
27,860	6.33%	23,537	100.00%
67,063	6.34%	43,063	100.00%
-	0.00%	-	100.00%
99,487	0.00%	-	102.40%
57,279	0.00%	-	100.00%
	0.00%	-	100.00%
	0.00%	-	100.00%
	0.00%	-	100.00%
	0.00%	-	100.00%
	0.00%	-	100.00%
	0.00%	-	100.00%
295,127		130,117	-
(27,860)			
267,267		**130,117**	

Interfund Transfers

Transfer From	Transfer To	Amounts
General Fund	Airport Fund	$ 65,000.00
General Fund	Capital Projects Fund	$ 1,500,000.00
General Fund	Service Continuity Fund	$ 2,750,000.00
General Fund	Unemployment Fund	$ 12,351.00
Library Fund	Capital Projects Fund	$ 458,241.00
Library Fund	General Fund	$ 267,267.00
Sewer Plant Construction/Debt Fu	Utility Bond Debt Fund	$ 304,736.00
Sewer Reserve Fund	2009 FFCO Debt Fund	$ 7,130.00
Special Assessments Fund	2009 FFCO Debt Fund	$ 105,050.00
Special Assessments Fund	General Fund	$ 10,300.00
Street Fund	General Fund	$ 284,441.00
Street Fund	Public Works Reserve Fund	$ 70,748.00
Street Fund	Transportation Reserve	$ 128,860.00
Tourism Fund	General Fund	$ 750,544.00
Wastewater Fund	General Fund	$ 515,062.00
Wastewater Fund	Public Works Reserve Fund	$ 280,326.00
Wastewater Fund	Sewer Plant Construction/Debt Fu	$ 287,128.00
Wastewater Fund	Sewer Reserve Fund	$ 936,979.00
Wastewater Fund	Street Fund	$ 287,834.00
Water Capital Reserve Fund	2009 FFCO Debt Fund	$ 33,320.00
Water Capital Reserve Fund	Utility Bond Debt Fund	$ 504,549.00
Water Utility Fund	General Fund	$ 681,739.00
Water Utility Fund	Public Works Reserve Fund	$ 137,275.00
Water Utility Fund	Street Fund	$ 414,129.00
Water Utility Fund	Water Capital Reserve Fund	$ 1,724,379.00
	TOTAL	$ 12,517,388.00

CAPITAL IMPROVEMENT PLAN

Capital Improvement Multi-Year Plan

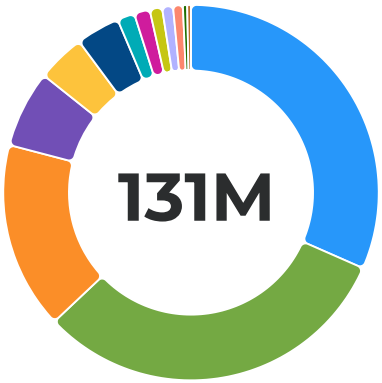


Funding by Department Totals (all years)

SEWER PLANT CONSTRUCTION AND DEBT SERVICE	**$41,315,490**	31.59%
WATER CAPITAL RESERVE	**$41,003,584**	31.36%
TRANSPORTATION SYSTEM RESERVE FUND	**$21,088,328**	16.13%
SEWER SPECIAL RESERVE	**$8,665,000**	6.63%
PUBLIC WORKS RESERVE FUND	**$5,418,626**	4.14%
STREET FUND	**$4,911,619**	3.76%
WATER UTILITY	**$1,956,400**	1.50%
AIRPORT	**$1,788,890**	1.37%
CAPITAL PROJECTS FUND	**$1,375,000**	1.05%
WASTEWATER	**$1,245,000**	0.95%
POLICE	**$1,096,000**	0.84%
LIBRARY FUND	**$472,000**	0.36%
STATE OFFICE BUILDING	**$430,000**	0.33%

Capital Improvement Plan - Funds

FY26 - FY29 Capital Costs by Funds



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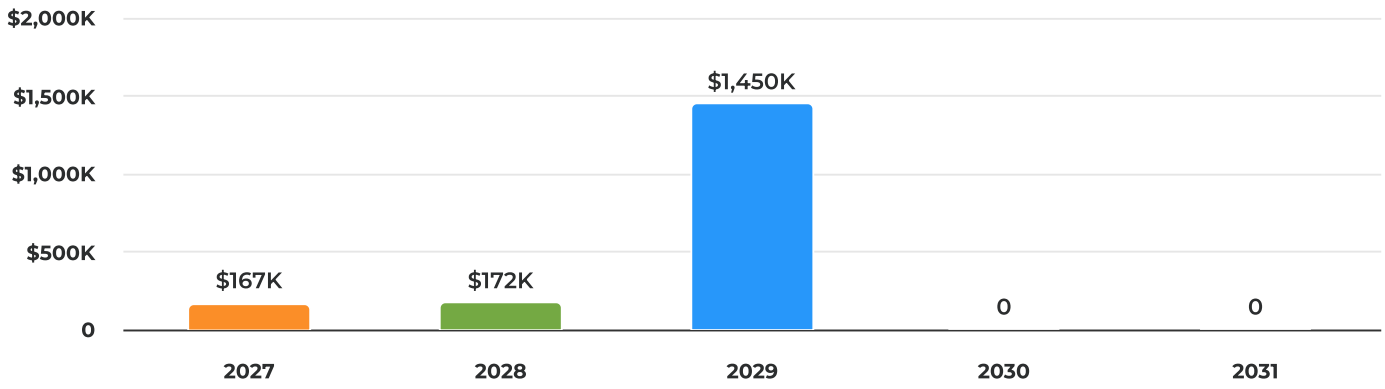
CAPITAL PROJECTS

AIRPORT

FY27 - FY31 AIRPORT Projects



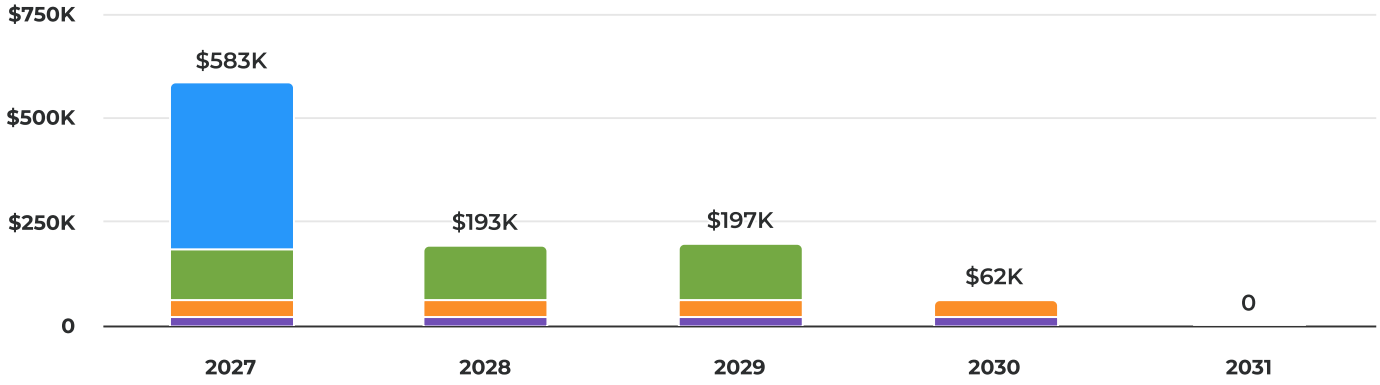
Taxiway D Reconstruction Phase II	**$1,450,000**	81.06%
Taxiway D Reconstruction - Phase 1: Design & Bidding (AIP)	**$172,223**	9.63%
Airport Fencing Project Phase 1	**$166,667**	9.32%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Taxiway D Reconstruction Phase II	$0	$0	$1,450,000	$0	$0	**$1,450,000**
Taxiway D Reconstruction - Phase 1: Design & Bidding (AIP)	$0	$172,223	$0	$0	$0	**$172,223**
Airport Fencing Project Phase 1	$166,667	$0	$0	$0	$0	**$166,667**
Total Summary of Requests	**$166,667**	**$172,223**	**$1,450,000**	**$0**	**$0**	**$1,788,890**

CAPITAL PROJECTS FUND

FY27 - FY31 CAPITAL PROJECTS FUND Projects



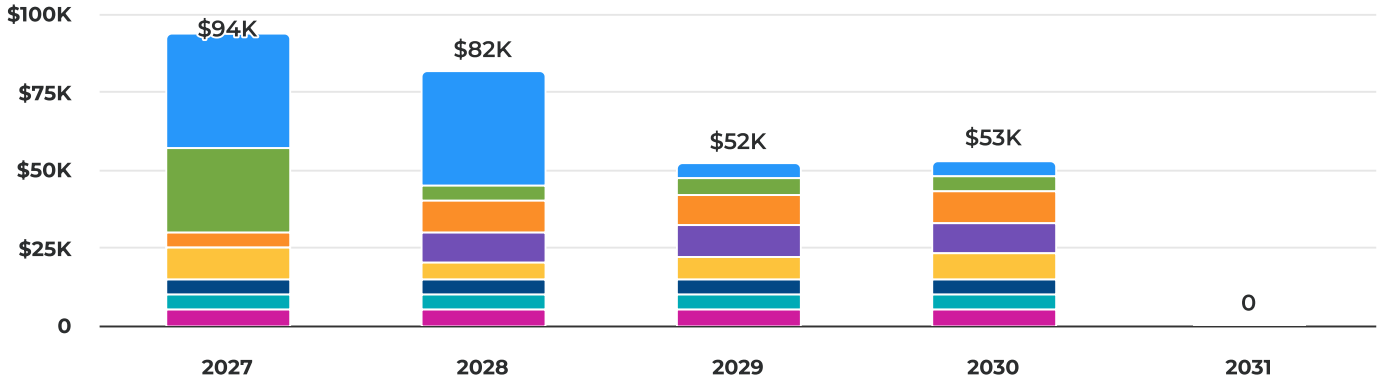
Maintenance Building - Book Barn and Library Storage	**$400,000**	38.65%
Dock Maintenance	**$385,000**	37.20%
Roof Library	**$166,000**	16.04%
Elevator Library	**$84,000**	8.12%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Maintenance Building - Book Barn and Library Storage	$400,000	$0	$0	$0	$0	**$400,000**
Dock Maintenance	$120,000	$130,000	$135,000	$0	$0	**$385,000**
Roof Library	$42,000	$42,000	$41,000	$41,000	$0	**$166,000**
Elevator Library	$21,000	$21,000	$21,000	$21,000	$0	**$84,000**
Total Summary of Requests	**$583,000**	**$193,000**	**$197,000**	**$62,000**	**$0**	**$1,035,000**

LIBRARY FUND

FY27 - FY31 LIBRARY FUND Projects



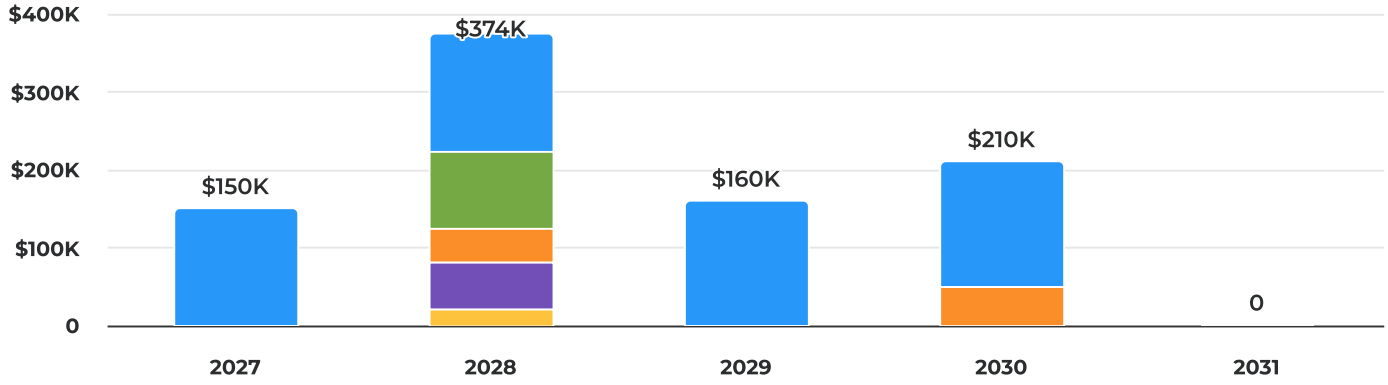
Library Roof Project	**$83,000**	29.64%
Elevator Project at the Library	**$42,000**	15.00%
Painting at the Library	**$35,000**	12.50%
Fire Suppression System for Library	**$30,000**	10.71%
Library Security Cameras	**$30,000**	10.71%
Re-Shingle Library Roof Project	**$20,000**	7.14%
Ventilation Project at the Library	**$20,000**	7.14%
Security Cage/Backroom Lighting Project at Library	**$20,000**	7.14%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Library Roof Project	$36,500	$36,500	$5,000	$5,000	$0	**$83,000**
Elevator Project at the Library	$27,000	$5,000	$5,000	$5,000	$0	**$42,000**
Painting at the Library	$5,000	$10,000	$10,000	$10,000	$0	**$35,000**
Fire Suppression System for Library	$0	$10,000	$10,000	$10,000	$0	**$30,000**
Library Security Cameras	$10,000	$5,000	$7,000	$8,000	$0	**$30,000**
Re-Shingle Library Roof Project	$5,000	$5,000	$5,000	$5,000	$0	**$20,000**
Ventilation Project at the Library	$5,000	$5,000	$5,000	$5,000	$0	**$20,000**
Security Cage/Backroom Lighting Project at Library	$5,000	$5,000	$5,000	$5,000	$0	**$20,000**
Total Summary of Requests	**$93,500**	**$81,500**	**$52,000**	**$53,000**	**$0**	**$280,000**

POLICE

FY27 - FY31 POLICE Projects



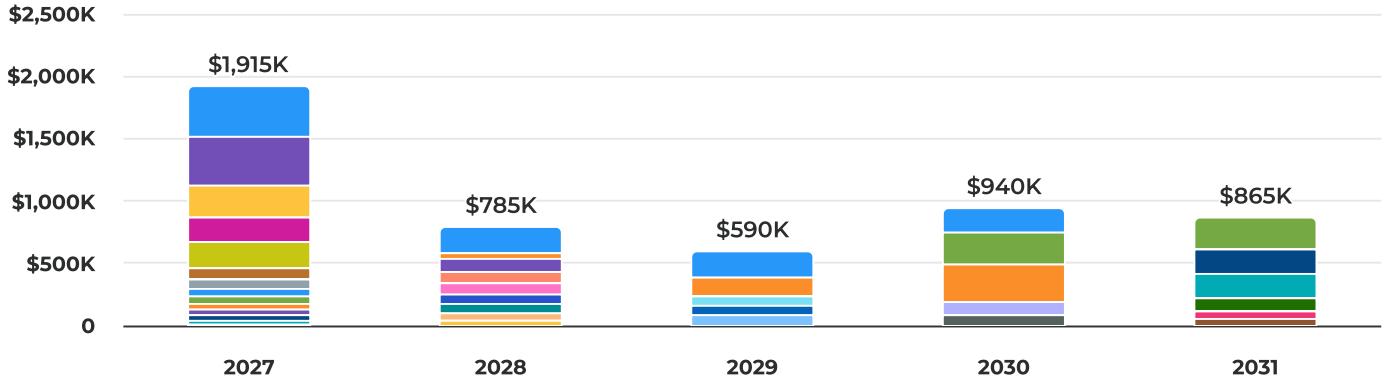
(2) Marked Police Patrol Vehicles	**$620,000**	69.35%
Drone as a First Responder	**$100,000**	11.19%
Unmarked Detective Vehicle	**$94,000**	10.51%
Virtual or Augmented Reality Range	**$60,000**	6.71%
Interview Room Camera Upgrade at the Police Department	**$20,000**	2.24%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
(2) Marked Police Patrol Vehicles	$150,000	$150,000	$160,000	$160,000	$0	**$620,000**
Drone as a First Responder	$0	$100,000	$0	$0	$0	**$100,000**
Unmarked Detective Vehicle	$0	$44,000	$0	$50,000	$0	**$94,000**
Virtual or Augmented Reality Range	$0	$60,000	$0	$0	$0	**$60,000**
Interview Room Camera Upgrade at the Police Department	$0	$20,000	$0	$0	$0	**$20,000**
Total Summary of Requests	**$150,000**	**$374,000**	**$160,000**	**$210,000**	**$0**	**$894,000**

PUBLIC WORKS RESERVE FUND

FY27 - FY31 PUBLIC WORKS RESERVE FUND Projects



Replace International Elgin Crosswind Sweeper #143	**$1,000,000**	19.63%
Replace Global Sweeper #126 Waste Water	**$500,000**	9.81%
Replace 10-YD Dump Truck #03 Streets	**$500,000**	9.81%
Replace Camera Van #99 Waste Water	**$500,000**	9.81%
Replace Sno-Cat	**$250,000**	4.91%
Replace #134 ST	**$200,000**	3.93%
Replace #47 WWC	**$200,000**	3.93%
Volumetric Concrete Truck	**$200,000**	3.93%
Small Paving Machine -Streets	**$200,000**	3.93%
Replace Excavator #101 Water Distribution	**$100,000**	1.96%
Replace Bucket Truck #59 Streets	**$100,000**	1.96%
Replace Truck #128 Water Distribution	**$95,000**	1.86%
Replace #40 WD	**$95,000**	1.86%
Replace #2 Streets	**$90,000**	1.77%
Replace #67 Waste Water	**$80,000**	1.57%
Replace Fuel Truck #41	**$80,000**	1.57%
Replace #61 Streets	**$80,000**	1.57%
Replace #96 Waste Water	**$80,000**	1.57%
Replace Mechanic Service Pickup #32	**$80,000**	1.57%
Replace Pickup #83	**$80,000**	1.57%
Side by side	**$70,000**	1.37%
Wicks Truck	**$60,000**	1.18%
Replace forklift	**$60,000**	1.18%
Replace forklift WICKS	**$60,000**	1.18%
Replace #33 (Engineers)	**$60,000**	1.18%

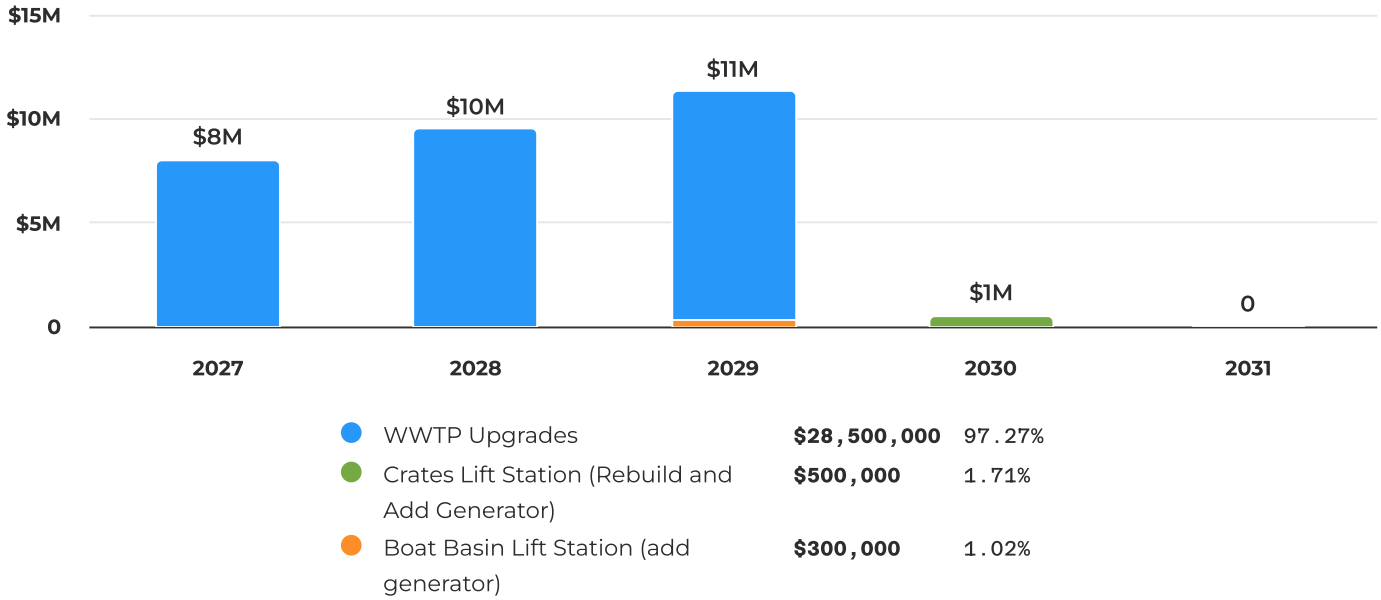
Replace #163	**$50,000**	0.98%
Replace #164 ST	**$50,000**	0.98%
Replace #31 WD	**$50,000**	0.98%
Replace #95	**$45,000**	0.88%
Replace Pickup #77	**$45,000**	0.88%
WD Trailer - Pipe Repair	**$20,000**	0.39%
Dump Trailer WICKS	**$15,000**	0.29%
Mobile Column Lifts	**$0**	0.00%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Replace International Elgin Crosswind Sweeper #143	$400,000	$200,000	$200,000	$200,000	$0	**$1,000,000**
Replace Global Sweeper #126 Waste Water	$0	$0	$0	$250,000	$250,000	**$500,000**
Replace 10-YD Dump Truck #03 Streets	$0	$50,000	$150,000	$300,000	$0	**$500,000**
Replace Camera Van #99 Waste Water	$400,000	$100,000	$0	$0	$0	**$500,000**
Replace Sno-Cat	$250,000	$0	$0	$0	$0	**$250,000**
Replace #134 ST	$0	$0	$0	$0	$200,000	**$200,000**
Replace #47 WWC	$0	$0	$0	$0	$200,000	**$200,000**
Volumetric Concrete Truck	$200,000	$0	$0	$0	$0	**$200,000**
Small Paving Machine -Streets	$200,000	$0	$0	$0	$0	**$200,000**
Replace Excavator #101 Water Distribution	$0	$0	$0	$100,000	$0	**$100,000**
Replace Bucket Truck #59 Streets	$0	$100,000	$0	$0	$0	**$100,000**
Replace Truck #128 Water Distribution	$0	$0	$0	$0	$95,000	**$95,000**
Replace #40 WD	$95,000	$0	$0	$0	$0	**$95,000**
Replace #2 Streets	$0	$0	$0	$90,000	$0	**$90,000**
Replace #67 Waste Water	$0	$0	$80,000	$0	$0	**$80,000**
Replace Fuel Truck #41	$0	$0	$80,000	$0	$0	**$80,000**
Replace #61 Streets	$0	$0	$80,000	$0	$0	**$80,000**
Replace #96 Waste Water	$0	$80,000	$0	$0	$0	**$80,000**
Replace Mechanic Service Pickup #32	$0	$80,000	$0	$0	$0	**$80,000**
Replace Pickup #83	$80,000	$0	$0	$0	$0	**$80,000**
Side by side	$0	$70,000	$0	$0	$0	**$70,000**
Wicks Truck	$0	$60,000	$0	$0	$0	**$60,000**
Replace forklift	$0	$0	$0	$0	$60,000	**$60,000**
Replace forklift WICKS	$0	$0	$0	$0	$60,000	**$60,000**
Replace #33 (Engineers)	$60,000	$0	$0	$0	$0	**$60,000**
Replace #163	$50,000	$0	$0	$0	$0	**$50,000**
Replace #164 ST	$50,000	$0	$0	$0	$0	**$50,000**
Replace #31 WD	$50,000	$0	$0	$0	$0	**$50,000**
Replace #95	$0	$45,000	$0	$0	$0	**$45,000**
Replace Pickup #77	$45,000	$0	$0	$0	$0	**$45,000**
WD Trailer - Pipe Repair	$20,000	$0	$0	$0	$0	**$20,000**
Dump Trailer WICKS	$15,000	$0	$0	$0	$0	**$15,000**
Mobile Column Lifts	$0	$0	$0	$0	$0	**$0**
Total Summary of Requests	**$1,915,000**	**$785,000**	**$590,000**	**$940,000**	**$865,000**	**$5,095,000**

SEWER PLANT CONSTRUCTION AND DEBT SERVICE

FY27 - FY31 SEWER PLANT CONSTRUCTION AND DEBT SERVICE Projects

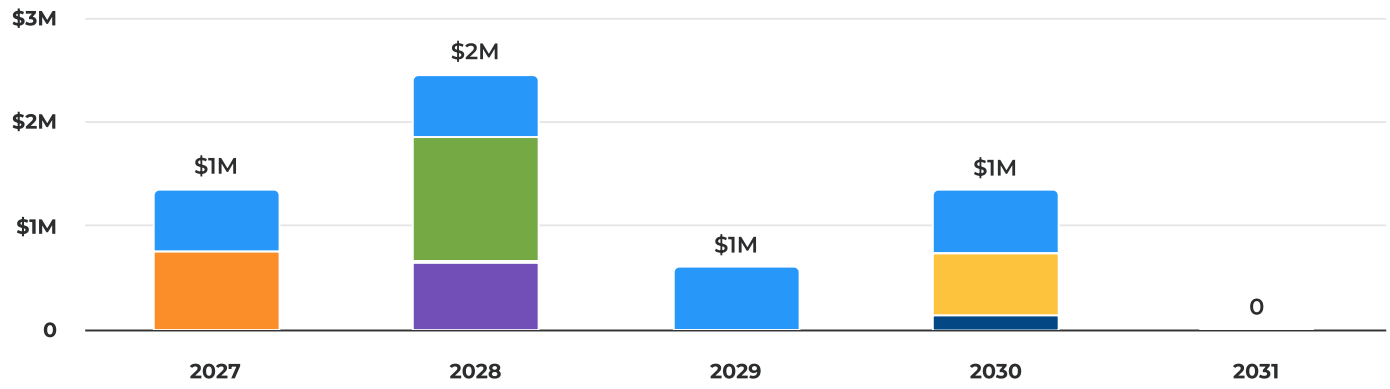


Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
WWTP Upgrades	$8,000,000	$9,500,000	$11,000,000	$0	$0	**$28,500,000**
Crates Lift Station (Rebuild and Add Generator)	$0	$0	$0	$500,000	$0	**$500,000**
Boat Basin Lift Station (add generator)	$0	$0	$300,000	$0	$0	**$300,000**
Total Summary of Requests	**$8,000,000**	**$9,500,000**	**$11,300,000**	**$500,000**	**$0**	**$29,300,000**

SEWER SPECIAL RESERVE

FY27 - FY31 SEWER SPECIAL RESERVE Projects



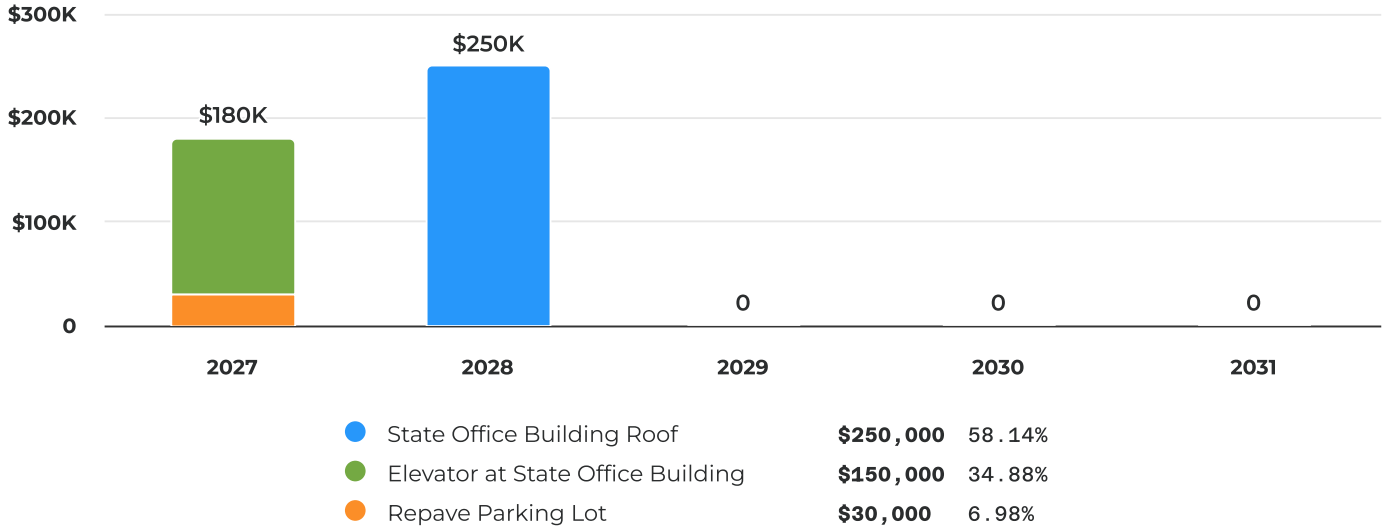
Slipline Projects	**$2,400,000**	41.77%
Trevitt Street Phase 2: W 12th to W 14th Sanitary	**$1,200,000**	20.88%
SCADA System Upgrade Phase 2	**$756,305**	13.16%
Storm Water Master Plan	**$650,000**	11.31%
14th Street: Quinton to Thompson Storm line phase 1	**$600,000**	10.44%
Trevitt Street Phase 3: W 14th to W 17th Sanitary	**$140,000**	2.44%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Slipline Projects	$600,000	$600,000	$600,000	$600,000	$0	**$2,400,000**
Trevitt Street Phase 2: W 12th to W 14th Sanitary	$0	$1,200,000	$0	$0	$0	**$1,200,000**
SCADA System Upgrade Phase 2	$750,000	$6,305	$0	$0	$0	**$756,305**
Storm Water Master Plan	$0	$650,000	$0	$0	$0	**$650,000**
14th Street: Quinton to Thompson Storm line phase 1	$0	$0	$0	$600,000	$0	**$600,000**
Trevitt Street Phase 3: W 14th to W 17th Sanitary	$0	$0	$0	$140,000	$0	**$140,000**
Total Summary of Requests	**$1,350,000**	**$2,456,305**	**$600,000**	**$1,340,000**	**$0**	**$5,746,305**

STATE OFFICE BUILDING

FY27 - FY31 STATE OFFICE BUILDING Projects

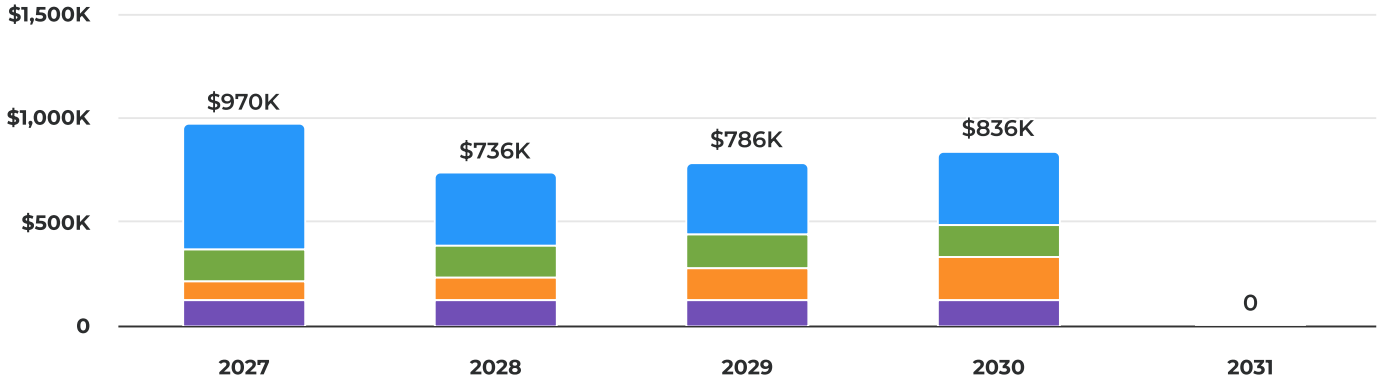


Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
State Office Building Roof	$0	$250,000	$0	$0	$0	**$250,000**
Elevator at State Office Building	$150,000	$0	$0	$0	$0	**$150,000**
Repave Parking Lot	$30,000	$0	$0	$0	$0	**$30,000**
Total Summary of Requests	**$180,000**	**$250,000**	**$0**	**$0**	**$0**	**$430,000**

STREET FUND

FY27 - FY31 STREET FUND Projects



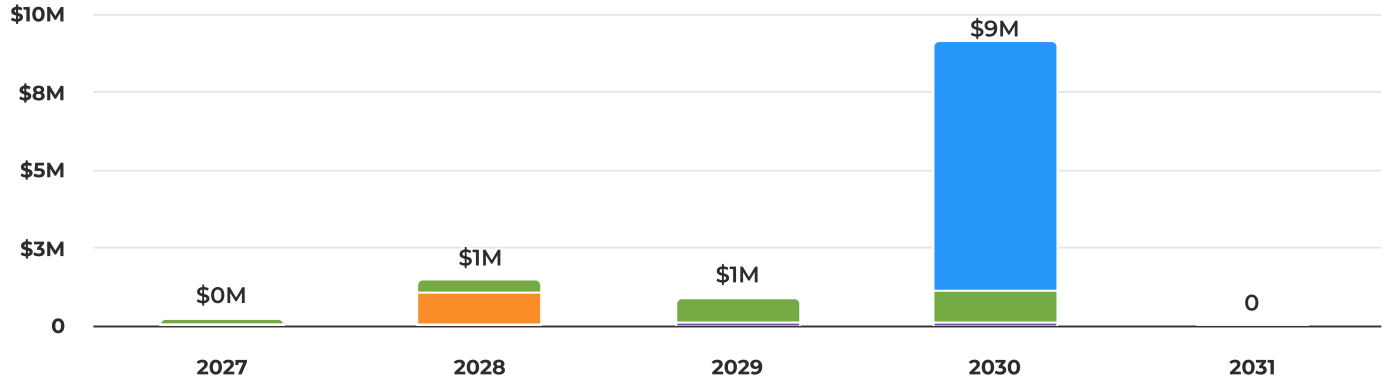
ADA Sidewalk Program	**$1,650,000**	49.58%
Asphalt Overlay/Inlay Program	**$640,000**	19.23%
Front Entry Elevator & Safety Upgrade (1/3) - Streets	**$558,000**	16.77%
ADA Upgrades from Paving Projects	**$480,000**	14.42%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
ADA Sidewalk Program	$600,000	$350,000	$350,000	$350,000	$0	**$1,650,000**
Asphalt Overlay/Inlay Program	$160,000	$160,000	$160,000	$160,000	$0	**$640,000**
Front Entry Elevator & Safety Upgrade (1/3) - Streets	$90,000	$106,000	$156,000	$206,000	$0	**$558,000**
ADA Upgrades from Paving Projects	$120,000	$120,000	$120,000	$120,000	$0	**$480,000**
Total Summary of Requests	**$970,000**	**$736,000**	**$786,000**	**$836,000**	**$0**	**$3,328,000**

TRANSPORTATION SYSTEM RESERVE FUND

FY27 - FY31 TRANSPORTATION SYSTEM RESERVE FUND Projects



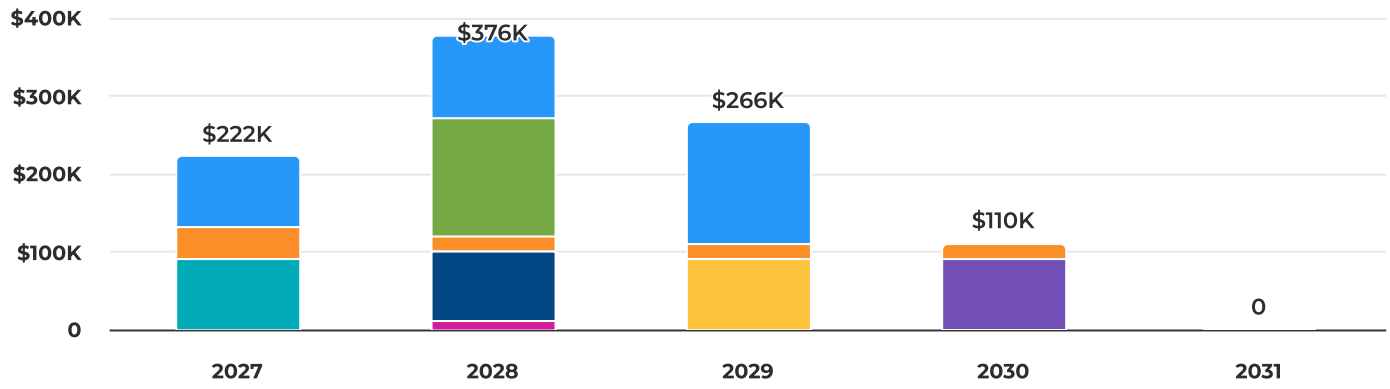
Replace W 6th Street Bridge	**$8,000,000**	68.20%
East Scenic Drive Stabilization Phase 4	**$2,430,000**	20.72%
Trevitt Pave 3rd Pl to W 10th	**$1,000,000**	8.53%
Future SDC Eligible Projects	**$300,000**	2.56%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Replace W 6th Street Bridge	$0	$0	$0	$8,000,000	$0	**$8,000,000**
East Scenic Drive Stabilization Phase 4	$203,000	$406,000	$809,000	$1,012,000	$0	**$2,430,000**
Trevitt Pave 3rd Pl to W 10th	$0	$1,000,000	$0	$0	$0	**$1,000,000**
Future SDC Eligible Projects	$30,000	$60,000	$90,000	$120,000	$0	**$300,000**
Total Summary of Requests	**$233,000**	**$1,466,000**	**$899,000**	**$9,132,000**	**$0**	**$11,730,000**

WASTEWATER

FY27 - FY31 WASTEWATER Projects



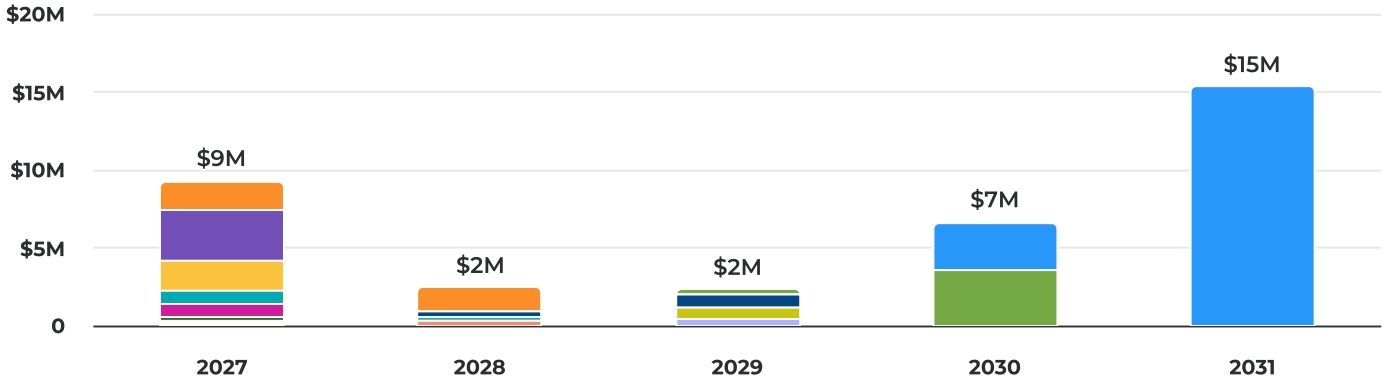
Front Entry Elevator & Safety Upgrade (1/3)- WWC	**$352,000**	36.14%
Washington Street Sanitary	**$150,000**	15.40%
ADA Project/Catch Basins	**$102,000**	10.47%
W 10th: Union to Mt Hood In house Sanitary & Storm	**$90,000**	9.24%
9th/Liberty to 10th East Sanitary	**$90,000**	9.24%
9th Street & Lincoln to 10th & East Sanitary	**$90,000**	9.24%
9th ST: B/T Trevitt/Union 464' East Sanitary	**$90,000**	9.24%
Washington Street Storm	**$10,000**	1.03%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Front Entry Elevator & Safety Upgrade (1/3)- WWC	$90,000	$106,000	$156,000	$0	$0	**$352,000**
Washington Street Sanitary	$0	$150,000	$0	$0	$0	**$150,000**
ADA Project/Catch Basins	$42,000	$20,000	$20,000	$20,000	$0	**$102,000**
W 10th: Union to Mt Hood In house Sanitary & Storm	$0	$0	$0	$90,000	$0	**$90,000**
9th/Liberty to 10th East Sanitary	$0	$0	$90,000	$0	$0	**$90,000**
9th Street & Lincoln to 10th & East Sanitary	$0	$90,000	$0	$0	$0	**$90,000**
9th ST: B/T Trevitt/Union 464' East Sanitary	$90,000	$0	$0	$0	$0	**$90,000**
Washington Street Storm	$0	$10,000	$0	$0	$0	**$10,000**
Total Summary of Requests	**$222,000**	**$376,000**	**$266,000**	**$110,000**	**$0**	**$974,000**

WATER CAPITAL RESERVE

FY27 - FY31 WATER CAPITAL RESERVE Projects



Wicks WTP Replacement Design	**$18,304,000**	50.96%
ASR Additional Wells	**$3,932,000**	10.95%
Wicks WTP Replacement Concept Design	**$3,392,000**	9.44%
Lupine Forest (Arrowhead Ranch) Purchase - Watershed	**$3,180,000**	8.85%
Garrison Reservoir Painting Int/Ext	**$2,000,000**	5.57%
Sorosis to 16th and Liberty Way pipe and add PRV	**$1,200,000**	3.34%
SCADA System Upgrade Phase 2 ($3.53M divided by 2 over 3 Years)	**$1,015,000**	2.83%
Backup Generators for Wells and Pump Station	**$844,277**	2.35%
Crow Creek Dam Conceptual Design	**$722,000**	2.01%
Crow Creek Dam Seismic Evaluation & ERP	**$465,000**	1.29%
ASR Expansion Planning	**$266,000**	0.74%
Jordan Well Rehab	**$250,000**	0.70%
18th/Morton PRV Control Upgrades	**$206,000**	0.57%
Mill Creek Tunnel Flood Analysis	**$120,000**	0.33%
Watershed Fire Fuels Reduction	**$20,000**	0.06%

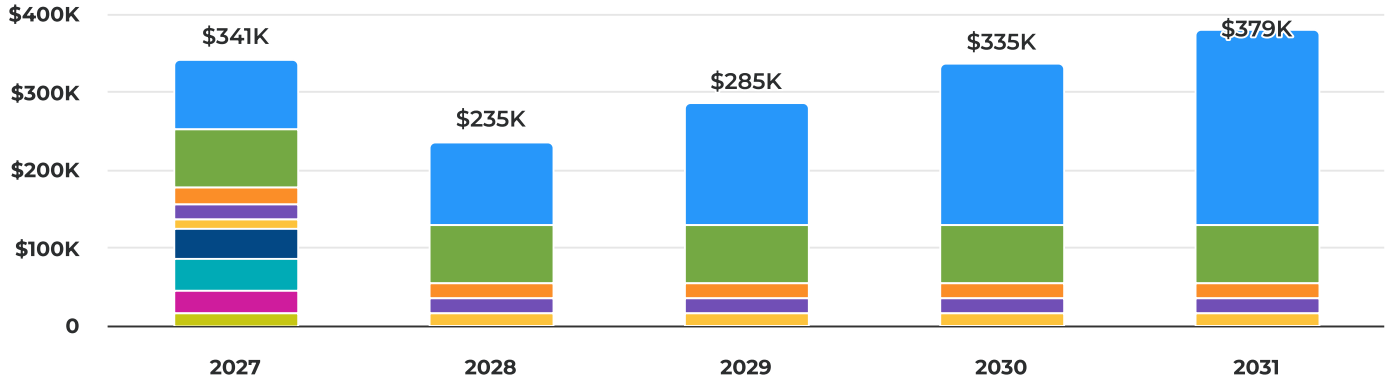
Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Wicks WTP Replacement Design	$0	$0	$0	$3,000,000	$15,304,000	**$18,304,000**
ASR Additional Wells	$0	$0	$338,000	$3,594,000	$0	**$3,932,000**
Wicks WTP Replacement Concept Design	$1,892,000	$1,500,000	$0	$0	$0	**$3,392,000**
Lupine Forest (Arrowhead Ranch) Purchase - Watershed	$3,180,000	$0	$0	$0	$0	**$3,180,000**
Garrison Reservoir Painting Int/Ext	$2,000,000	$0	$0	$0	$0	**$2,000,000**
Sorosis to 16th and Liberty Way pipe and add PRV	$0	$400,000	$800,000	$0	$0	**$1,200,000**

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
SCADA System Upgrade Phase 2 ($3.53M divided by 2 over 3 Years)	$750,000	$265,000	$0	$0	$0	**$1,015,000**
Backup Generators for Wells and Pump Station	$844,277	$0	$0	$0	$0	**$844,277**
Crow Creek Dam Conceptual Design	$0	$0	$722,000	$0	$0	**$722,000**
Crow Creek Dam Seismic Evaluation & ERP	$0	$0	$465,000	$0	$0	**$465,000**
ASR Expansion Planning	$0	$266,000	$0	$0	$0	**$266,000**
Jordan Well Rehab	$250,000	$0	$0	$0	$0	**$250,000**
18th/Morton PRV Control Upgrades	$206,000	$0	$0	$0	$0	**$206,000**
Mill Creek Tunnel Flood Analysis	$120,000	$0	$0	$0	$0	**$120,000**
Watershed Fire Fuels Reduction	$20,000	$0	$0	$0	$0	**$20,000**
Total Summary of Requests	**$9,262,277**	**$2,431,000**	**$2,325,000**	**$6,594,000**	**$15,304,000**	**$35,916,277**

WATER UTILITY

FY27 - FY31 WATER UTILITY Projects



Front Entry Elevator & Safety Upgrade (1/3) - Water	**$808,000**	51.27%
Residential Water Meter Replacement	**$375,000**	23.79%
PRV Vault Replacement	**$100,000**	6.35%
Meter Lid Replacement Program	**$96,000**	6.09%
Commercial Water Meter Replacement	**$72,000**	4.57%
Inspection - WICKS Clear Well 2	**$40,000**	2.54%
Replace 2" Galvanized Water Line 16th /Pentland	**$40,000**	2.54%
9th and Clark Replace 2" Gal.	**$30,000**	1.90%
Rotork Valve Replacement Spare	**$15,000**	0.95%

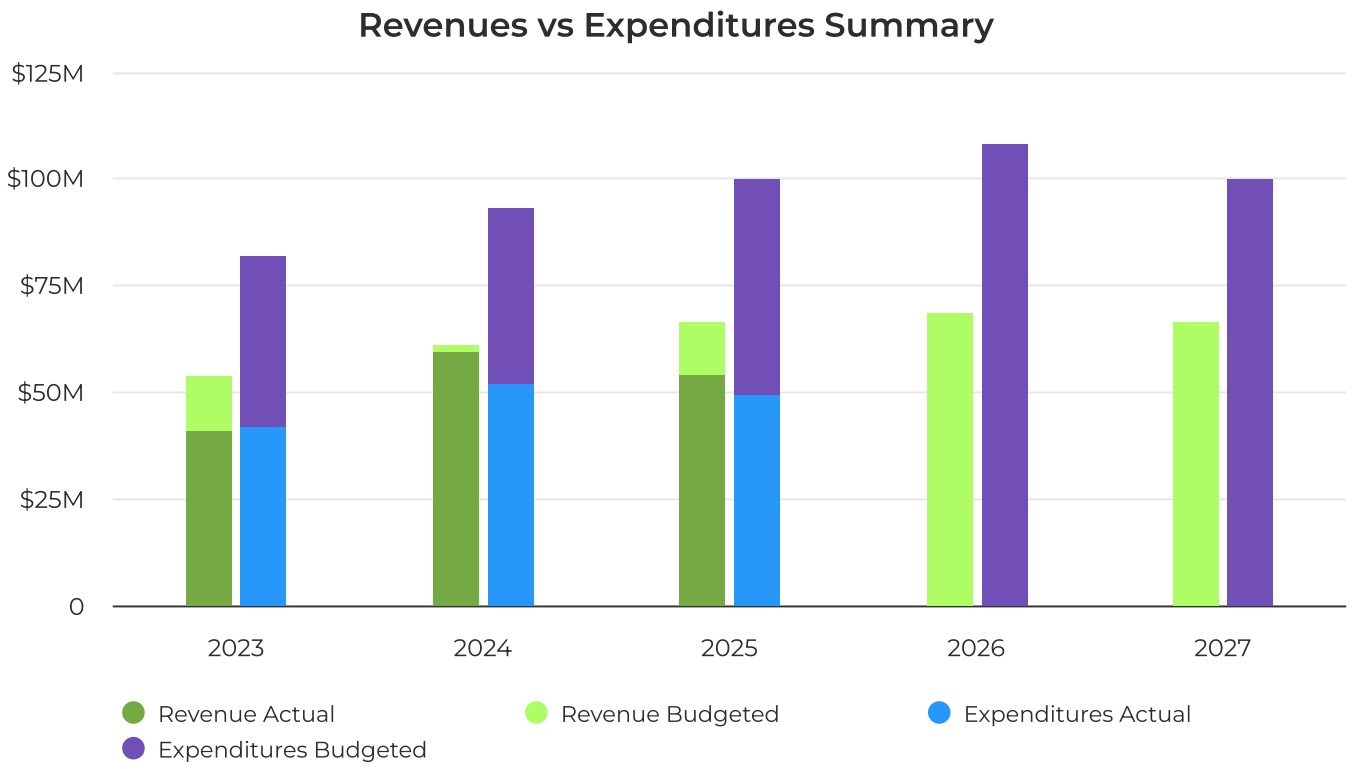
Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Front Entry Elevator & Safety Upgrade (1/3) - Water	$90,000	$106,000	$156,000	$206,000	$250,000	**$808,000**
Residential Water Meter Replacement	$75,000	$75,000	$75,000	$75,000	$75,000	**$375,000**
PRV Vault Replacement	$20,000	$20,000	$20,000	$20,000	$20,000	**$100,000**
Meter Lid Replacement Program	$19,200	$19,200	$19,200	$19,200	$19,200	**$96,000**
Commercial Water Meter Replacement	$12,000	$15,000	$15,000	$15,000	$15,000	**$72,000**
Inspection - WICKS Clear Well 2	$40,000	$0	$0	$0	$0	**$40,000**
Replace 2" Galvanized Water Line 16th /Pentland	$40,000	$0	$0	$0	$0	**$40,000**
9th and Clark Replace 2" Gal.	$30,000	$0	$0	$0	$0	**$30,000**
Rotork Valve Replacement Spare	$15,000	$0	$0	$0	$0	**$15,000**
Total Summary of Requests	**$341,200**	**$235,200**	**$285,200**	**$335,200**	**$379,200**	**$1,576,000**

BUDGETS BY FUND

All Fund Summary

Summary



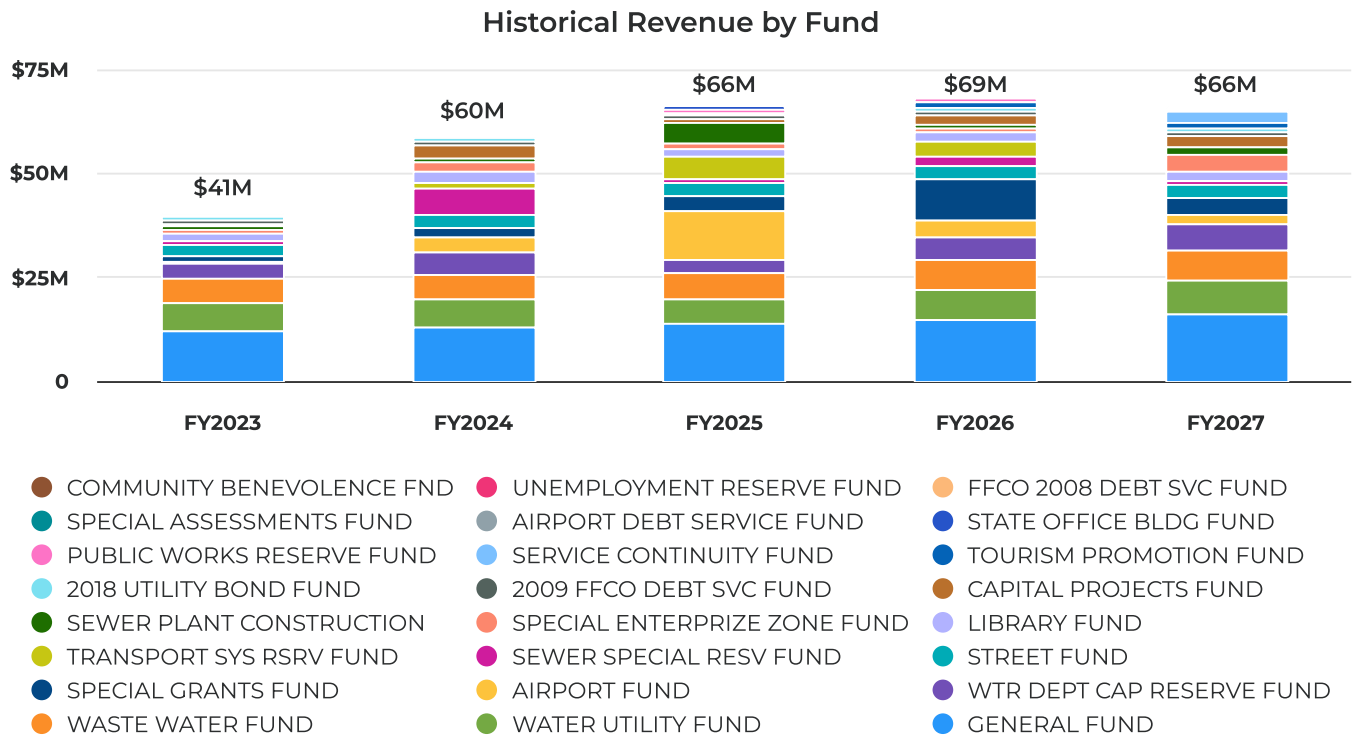
Comprehensive Fund Summary

Comprehensive Fund Summary

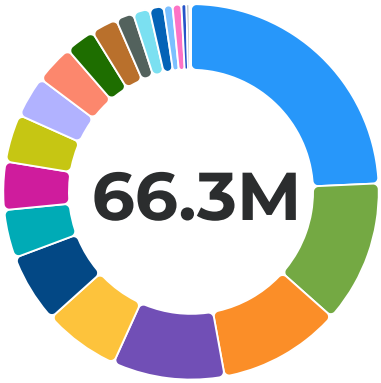
Category	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$41,573,924**	**$42,792,735**	**$40,849,930**
Revenues			
PROPERTY TAXES	$6,601,291	$6,775,630	$7,121,955
FRANCHISE FEES	$489,873	$463,799	$459,983
OTHER TAXES	$2,836,014	$3,100,943	$3,042,153
LICENSES & FEES	$50,692	$46,900	$48,307
INTERGOVERNMENTAL	$9,241,119	$21,081,407	$18,307,918
MISCELLANEOUS	$1,001,953	$252,701	$1,882,180
FINES & FORFEITURES	$189,770	$89,200	$92,181
INTEREST ON INVESTMENTS	$1,644,507	$1,044,910	$918,421
RENTAL INCOME	$1,145,514	$1,415,204	$1,258,147
OTHER FINANCING SOURCES - ISSUANCE OF LEASE	$36,447	$43,000	$44,290
OTHER FINANCING SOURCES	$4,611	$1	$2,878,639
TRANSFERS IN	$13,809,317	$14,905,928	$12,229,614
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$2,870	$20,100	$25,000
SYSTEM DEVELOPMENT CHARGES	$355,931	$118,960	$118,960

Category	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
GRANTS	$465,645	$3,246,685	$1,407,800
ASSESSMENTS	$16,258	$30,003	$30,903
OTHER FINANCING SOURCES - TRANSFER IN	$801,925	$802,000	$804,000
CHARGES FOR SERVICES	$13,893,461	$14,162,758	$15,027,040
OTHER FINANCING SOURCES - LOAN PROCEEDS	$1,317,198	$1,010,000	$650,000
INTERFUND LOAN	-	$82,005	-
FEDERAL GRANTS - FAA	$337,993	-	-
Total Revenues	**$54,242,388**	**$68,692,134**	**$66,347,490**
Expenditures			
PERSONNEL SERVICES	$14,076,282	$16,835,700	$18,867,630
MATERIALS AND SERVICES	$11,241,359	$20,467,621	$27,733,523
CAPITAL OUTLAY	$6,762,922	$49,145,297	$33,893,759
DEBT SERVICE	$2,300,880	$3,261,322	$3,261,212
SPECIAL PAYMENTS	$925,511	$90,000	$90,000
TRANSFERS OUT	$13,809,317	$15,555,914	$12,980,158
CONTINGENCY	-	$2,785,133	$2,928,014
Total Expenditures	**$49,116,271**	**$108,140,987**	**$99,754,296**
Total Revenues Less Expenditures	**$5,126,117**	**-$39,448,853**	**-$33,406,805**
Ending Fund Balance	**$46,700,041**	**$3,343,882**	**$7,443,125**

Revenues by Fund



FY27 Revenues by Fund



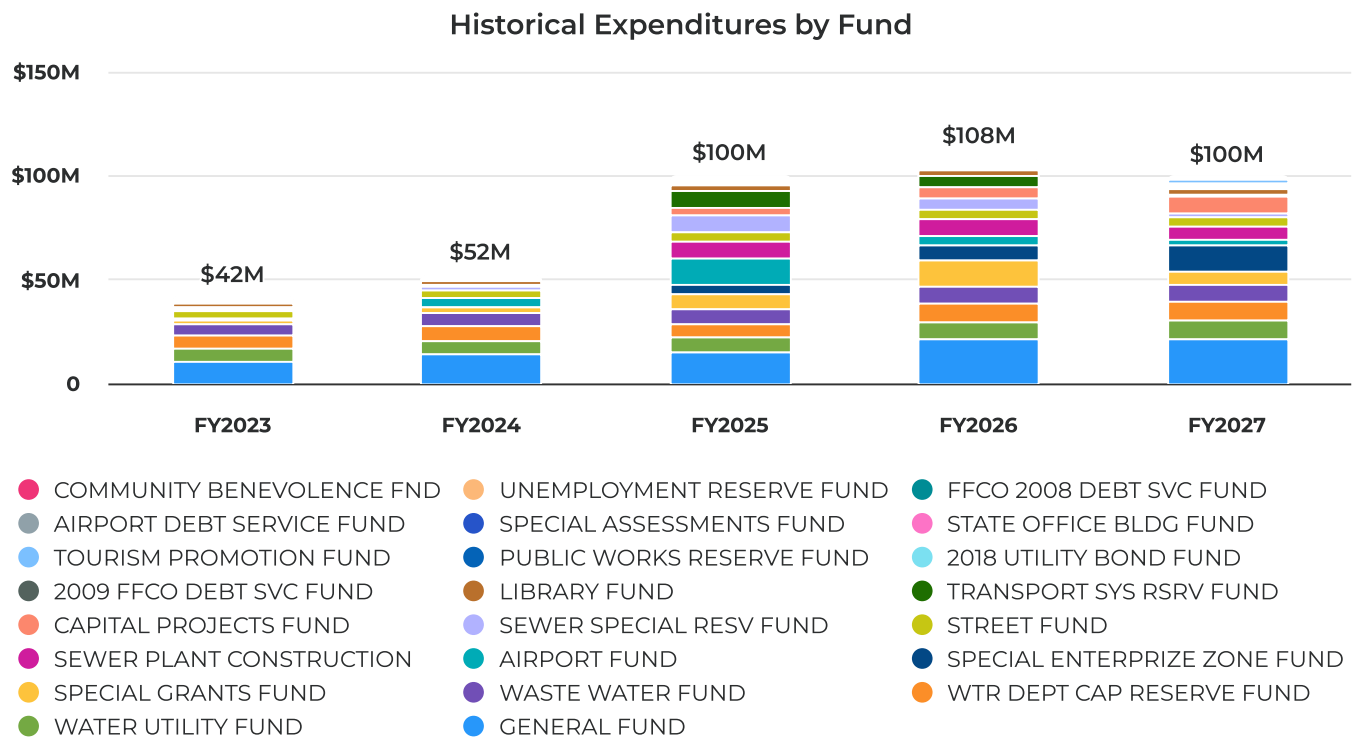
GENERAL FUND	**$16,110,664**	24.28%
WATER UTILITY FUND	**$8,138,190**	12.27%
WASTE WATER FUND	**$7,016,340**	10.58%
WTR DEPT CAP RESERVE FUND	**$6,403,411**	9.65%
SPECIAL GRANTS FUND	**$4,353,658**	6.56%
SPECIAL ENTERPRIZE ZONE FUND	**$3,950,572**	5.95%
STREET FUND	**$2,757,794**	4.16%
SERVICE CONTINUITY FUND	**$2,750,000**	4.14%
CAPITAL PROJECTS FUND	**$2,718,223**	4.10%
LIBRARY FUND	**$2,361,178**	3.56%
AIRPORT FUND	**$2,248,100**	3.39%
SEWER PLANT CONSTRUCTION	**$1,697,128**	2.56%
TOURISM PROMOTION FUND	**$1,507,268**	2.27%
SEWER SPECIAL RESV FUND	**$1,018,099**	1.53%
2009 FFCO DEBT SVC FUND	**$949,500**	1.43%
2018 UTILITY BOND FUND	**$809,285**	1.22%
STATE OFFICE BLDG FUND	**$507,870**	0.77%
PUBLIC WORKS RESERVE FUND	**$503,349**	0.76%
AIRPORT DEBT SERVICE FUND	**$291,332**	0.44%
TRANSPORT SYS RSRV FUND	**$162,725**	0.25%
SPECIAL ASSESSMENTS FUND	**$78,798**	0.12%
UNEMPLOYMENT RESERVE FUND	**$13,896**	0.02%
COMMUNITY BENEVOLENCE FND	**$110**	0.00%

Revenues by Fund

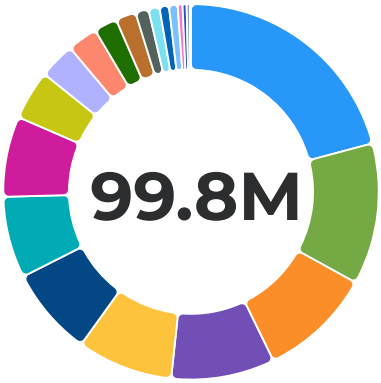
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
GENERAL FUND	$12,053,665	$12,980,613	$14,344,836	$14,734,832	$16,110,664
LIBRARY FUND	$1,515,057	$2,535,699	$2,079,334	$2,152,003	$2,361,178
STREET FUND	$2,822,254	$3,124,788	$3,287,663	$3,079,265	$2,757,794
TOURISM PROMOTION FUND	-	-	-	$1,463,367	$1,507,268
PUBLIC WORKS RESERVE FUND	$563,316	$292,794	$700,291	$719,289	$503,349
UNEMPLOYMENT RESERVE FUND	$1,331	$37,874	$19,243	$13,851	$13,896
SERVICE CONTINUITY FUND	-	-	-	-	$2,750,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
COMMUNITY BENEVOLENCE FND	$167	$240	$214	$110	$110
TRANSPORT SYS RSRV FUND	$175,942	$1,538,035	$2,415,551	$3,607,176	$162,725
SPECIAL GRANTS FUND	$1,322,067	$2,464,572	$414,336	$9,658,557	$4,353,658
STATE OFFICE BLDG FUND	$628,347	$279,155	$344,121	$457,901	$507,870
SPECIAL ENTERPRIZE ZONE FUND	$963,051	$2,511,014	$2,612,538	$1,149,139	$3,950,572
SPECIAL ASSESSMENTS FUND	$70,777	$333,534	$218,331	$76,503	$78,798
CAPITAL PROJECTS FUND	$406,830	$2,988,479	$1,316,328	$2,085,001	$2,718,223
FFCO 2008 DEBT SVC FUND	$305,180	-	-	-	-
2009 FFCO DEBT SVC FUND	$948,915	$946,613	$947,890	$947,500	$949,500
WATER UTILITY FUND	$6,586,748	$6,545,450	$7,299,436	$7,402,908	$8,138,190
WTR DEPT CAP RESERVE FUND	$3,647,777	$5,328,682	$2,934,377	$5,413,516	$6,403,411
WASTE WATER FUND	$5,864,686	$6,169,161	$7,023,960	$6,901,500	$7,016,340
SEWER SPECIAL RESV FUND	$850,101	$6,019,505	$1,009,695	$2,327,620	$1,018,099
SEWER PLANT CONSTRUCTION	$874,177	$987,030	$5,135,140	$1,084,410	$1,697,128
2018 UTILITY BOND FUND	$808,174	$807,448	$806,085	$809,285	$809,285
AIRPORT FUND	$492,142	$3,525,511	$1,111,029	$4,366,980	$2,248,100
AIRPORT DEBT SERVICE FUND	$202,529	$207,374	$221,991	$241,421	$291,332
Total Revenues	**$41,103,232**	**$59,623,570**	**$54,242,388**	**$68,692,134**	**$66,347,490**

Expenditures by Fund



FY27 Expenditures by Fund



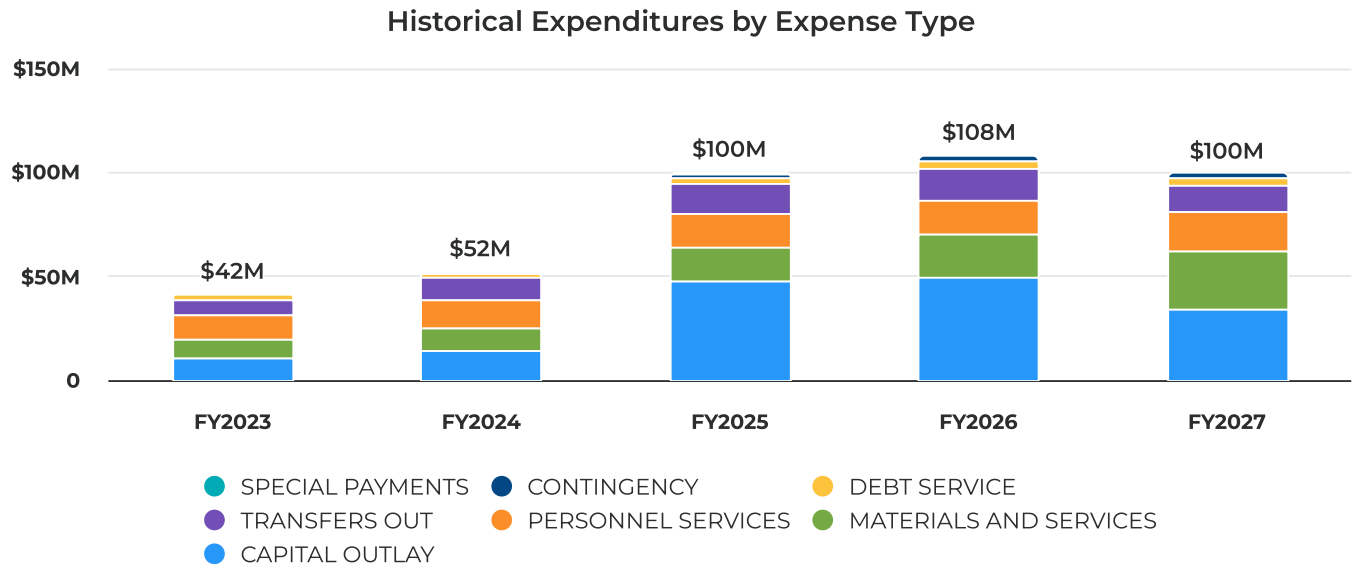
GENERAL FUND	**$20,797,896**	20.85%
SPECIAL ENTERPRIZE ZONE FUND	**$12,137,531**	12.17%
WATER UTILITY FUND	**$9,741,434**	9.77%
WTR DEPT CAP RESERVE FUND	**$8,892,229**	8.91%
CAPITAL PROJECTS FUND	**$8,213,913**	8.23%
WASTE WATER FUND	**$7,615,427**	7.63%
SPECIAL GRANTS FUND	**$6,994,993**	7.01%
SEWER PLANT CONSTRUCTION	**$6,899,209**	6.92%
STREET FUND	**$4,257,235**	4.27%
LIBRARY FUND	**$3,120,991**	3.13%
AIRPORT FUND	**$2,586,106**	2.59%
SEWER SPECIAL RESV FUND	**$1,984,003**	1.99%
TOURISM PROMOTION FUND	**$1,748,134**	1.75%
PUBLIC WORKS RESERVE FUND	**$1,127,000**	1.13%
2009 FFCO DEBT SVC FUND	**$948,500**	0.95%
2018 UTILITY BOND FUND	**$806,644**	0.81%
STATE OFFICE BLDG FUND	**$745,862**	0.75%
SPECIAL ASSESSMENTS FUND	**$409,212**	0.41%
TRANSPORT SYS RSRV FUND	**$356,122**	0.36%
AIRPORT DEBT SERVICE FUND	**$291,332**	0.29%
UNEMPLOYMENT RESERVE FUND	**$76,281**	0.08%
COMMUNITY BENEVOLENCE FND	**$4,242**	0.00%

Expenditures by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
GENERAL FUND	$10,420,881	$13,820,760	$12,619,963	$21,054,075	$20,797,896
LIBRARY FUND	$1,640,934	$1,865,814	$2,179,877	$2,740,348	$3,120,991
STREET FUND	$2,961,661	$3,280,956	$2,839,113	$4,923,357	$4,257,235
TOURISM PROMOTION FUND	-	-	-	$1,463,367	$1,748,134
PUBLIC WORKS RESERVE FUND	$395,352	$234,159	$825,416	$1,014,626	$1,127,000
UNEMPLOYMENT RESERVE FUND	$31,570	$12,792	$7,403	$71,780	$76,281
COMMUNITY BENEVOLENCE FND	$1,339	$702	$779	$4,097	$4,242
TRANSPORT SYS RSRV FUND	$556,201	$161,864	$1,178,051	$5,186,833	$356,122

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
SPECIAL GRANTS FUND	$1,309,662	$2,401,750	$2,263,309	$13,083,519	$6,994,993
STATE OFFICE BLDG FUND	$345,449	$293,233	$368,387	$786,268	$745,862
SPECIAL ENTERPRIZE ZONE FUND	$500,000	$700,000	$1,932,542	$6,337,904	$12,137,531
SPECIAL ASSESSMENTS FUND	$131,608	$280,211	$208,935	$487,278	$409,212
CAPITAL PROJECTS FUND	$392,343	$593,215	$545,110	$5,499,627	$8,213,913
FFCO 2008 DEBT SVC FUND	$302,180	-	$3,000	-	-
2009 FFCO DEBT SVC FUND	$948,913	$946,613	$947,888	$947,502	$948,500
WATER UTILITY FUND	$6,114,699	$6,749,529	$6,444,307	$8,656,491	$9,741,434
WTR DEPT CAP RESERVE FUND	$6,328,129	$7,371,376	$2,565,389	$8,471,267	$8,892,229
WASTE WATER FUND	$5,929,025	$5,999,338	$5,957,396	$8,361,991	$7,615,427
SEWER SPECIAL RESV FUND	$1,567,901	$1,917,443	$5,335,175	$5,225,825	$1,984,003
SEWER PLANT CONSTRUCTION	$449,632	$517,454	$989,846	$7,833,209	$6,899,209
2018 UTILITY BOND FUND	$807,089	$807,125	$806,037	$809,283	$806,644
AIRPORT FUND	$461,028	$3,825,491	$910,693	$4,892,135	$2,586,106
AIRPORT DEBT SERVICE FUND	$211,883	$184,775	$187,652	$290,205	$291,332
Total Expenditures	**$41,807,479**	**$51,964,600**	**$49,116,271**	**$108,140,987**	**$99,754,296**

Expenditures by Expense Type



FY27 Expenditures by Expense Type

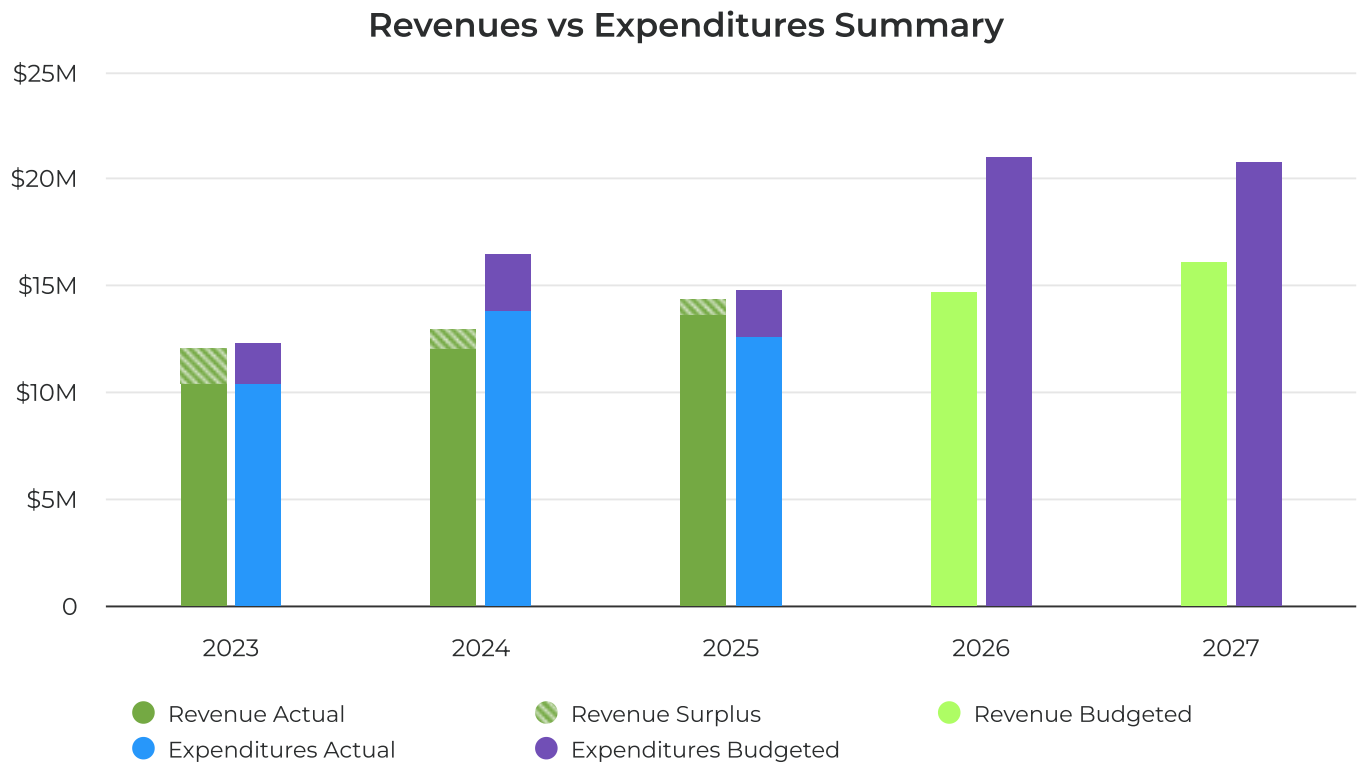
CAPITAL OUTLAY	$33,893,759	33.98%
MATERIALS AND SERVICES	$27,733,523	27.80%
PERSONNEL SERVICES	$18,867,630	18.91%
TRANSFERS OUT	$12,980,158	13.01%
DEBT SERVICE	$3,261,212	3.27%
CONTINGENCY	$2,928,014	2.94%
SPECIAL PAYMENTS	$90,000	0.09%

Expenditures by Expense Type

No data available

General Fund

Summary



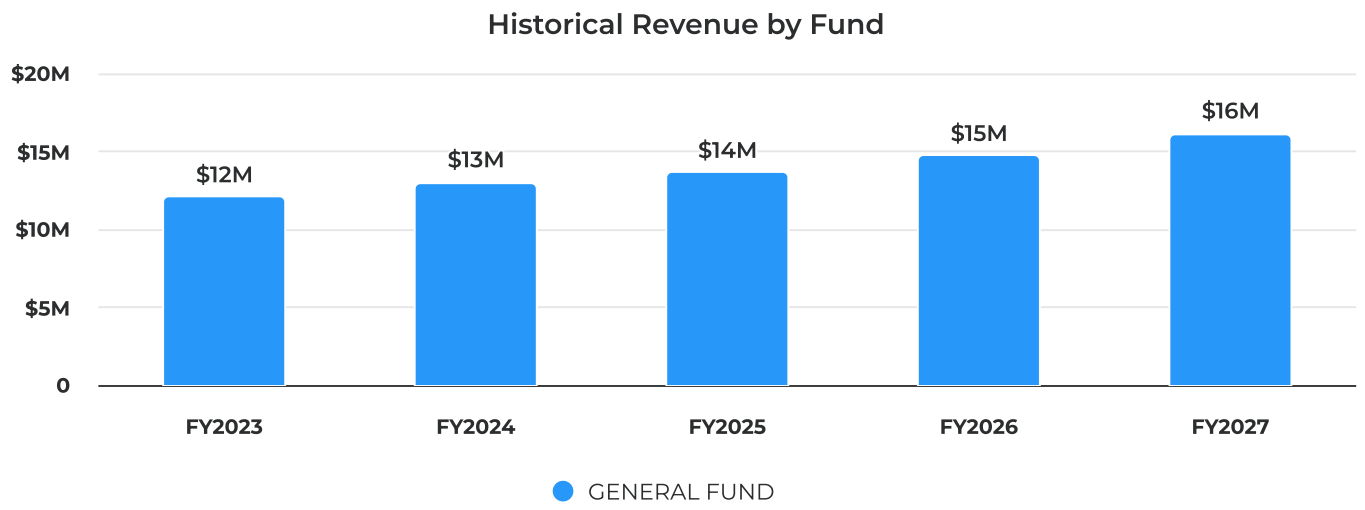
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$6,541,954**	**$8,174,953**	**$7,334,806**	**$7,870,649**	**$6,772,603**
Revenues					
PROPERTY TAXES	$4,644,867	$4,947,513	$4,656,863	$4,714,535	$4,855,971
FRANCHISE FEES	$289,098	$284,535	$271,147	$320,461	$315,790
OTHER TAXES	$1,865,739	$1,866,178	$2,322,035	$1,118,576	$1,018,065
LICENSES & FEES	$53,957	$44,818	$50,692	$46,900	$48,307
INTERGOVERNMENTAL	$3,208,133	$3,839,816	$4,657,305	$6,119,308	$7,473,139
MISCELLANEOUS	$306,234	$264,164	$105,944	$106,000	$126,180
FINES & FORFEITURES	$80,198	$85,350	$182,186	$82,700	$85,181
INTEREST ON INVESTMENTS	$199,534	$312,713	$331,977	$300,000	$300,000
RENTAL INCOME	$77,692	$81,553	$76,032	$82,692	$84,933
OTHER FINANCING SOURCES - ISSUANCE OF LEASE	$22,108	-	$36,447	$43,000	$44,290
OTHER FINANCING SOURCES	-	$560	-	-	-
TRANSFERS IN	$1,306,106	$1,253,412	$1,654,208	$1,800,660	$1,758,809
Total Revenues	**$12,053,665**	**$12,980,613**	**$14,344,836**	**$14,734,832**	**$16,110,664**
Expenditures					

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
PERSONNEL SERVICES	$6,059,916	$6,675,994	$7,501,725	$9,036,011	$10,136,142
MATERIALS AND SERVICES	$2,319,720	$2,419,504	$2,696,533	$4,344,240	$4,543,176
CAPITAL OUTLAY	$341,046	$366,879	$257,546	$503,690	$202,160
DEBT SERVICE	$23,391	$22,669	$30,056	$41,137	$42,371
SPECIAL PAYMENTS	$874,800	$871,523	$925,511	$90,000	$90,000
TRANSFERS OUT	$802,008	$3,464,192	$1,208,592	$5,718,250	$4,327,351
CONTINGENCY	-	-	-	$1,320,746	$1,456,697
Total Expenditures	**$10,420,881**	**$13,820,760**	**$12,619,963**	**$21,054,075**	**$20,797,896**
Total Revenues Less Expenditures	**$1,632,783**	**-$840,147**	**$1,724,873**	**-$6,319,243**	**-$4,687,232**
Ending Fund Balance	**$8,174,737**	**$7,334,806**	**$9,059,679**	**$1,551,406**	**$2,085,371**

Revenues by Fund

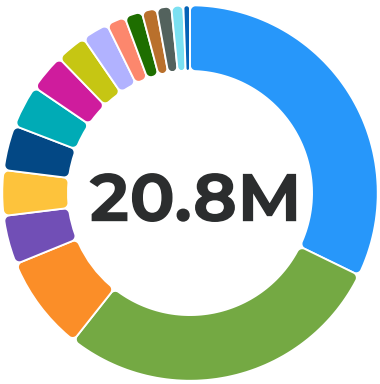


Revenues by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
GENERAL FUND	$12,053,665	$12,980,613	$14,344,836	$14,734,832	$16,110,664
Total Revenues	**$12,053,665**	**$12,980,613**	**$14,344,836**	**$14,734,832**	**$16,110,664**

Expenditures by Department

FY27 Expenditures by Department



POLICE	**$6,697,532**	32.20%
OTHER USES	**$5,916,419**	28.45%
TECHNOLOGY	**$1,702,126**	8.18%
COMMUNITY DEVELOPMENT	**$877,777**	4.22%
FINANCE	**$813,177**	3.91%
GENERAL SERVICES BUILDINGS AND GROUNDS	**$803,764**	3.86%
HUMAN RESOURCES	**$764,042**	3.67%
LEGAL	**$672,955**	3.24%
CITY COUNCIL	**$554,253**	2.66%
CITY MANAGER	**$478,623**	2.30%
CODES ENFORCEMENT	**$340,169**	1.64%
ECONOMIC DEVELOPMENT	**$316,665**	1.52%
ANIMAL CONTROL	**$266,259**	1.28%
UTILITY BILLING	**$262,459**	1.26%
CITY CLERK	**$215,164**	1.03%
JUDICIAL	**$116,514**	0.56%

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
CITY COUNCIL	$343,140	$292,004	$433,618	$870,986	$554,253
CITY CLERK	$180,952	$181,549	$161,687	$175,333	$215,164
CITY MANAGER	$280,864	$326,210	$362,815	$432,938	$478,623
LEGAL	$466,806	$444,173	$551,496	$616,763	$672,955
JUDICIAL	$157,602	$170,844	$93,677	$112,233	$116,514
FINANCE	$473,935	$531,301	$569,721	$678,766	$813,177
UTILITY BILLING	$169,838	$202,193	$212,624	$243,961	$262,459
HUMAN RESOURCES	$302,265	$388,880	$323,382	$473,229	$764,042
COMMUNITY DEVELOPMENT	$486,019	$578,875	$598,249	$782,805	$877,777
ECONOMIC DEVELOPMENT	$25,270	$199,443	$174,860	$205,814	$316,665
CODES ENFORCEMENT	$157,495	$173,478	$269,314	$337,545	$340,169
POLICE	$4,701,043	$4,782,883	$5,241,259	$6,941,572	$6,697,532
TECHNOLOGY	$399,026	$445,162	$646,057	$1,151,883	$1,702,126
GENERAL SERVICES BUILDINGS AND GROUNDS	$431,562	$568,730	$661,407	$674,068	$803,764
ANIMAL CONTROL	$144,866	$176,650	$155,637	$186,047	$266,259

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
OTHER USES	$1,700,199	$4,358,384	$2,164,159	$7,170,133	$5,916,419
Total Expenditures	**$10,420,881**	**$13,820,760**	**$12,619,963**	**$21,054,075**	**$20,797,896**

CITY COUNCIL

FTE: 6.0

Department Purpose
The City Council is the governing body of the City of The Dalles. Its five voting members and the Mayor set the direction for the City by establishing policies and laws. Specific voter approved powers for the Council are detailed in the City Charter and Council policies are adopted by ordinance or resolution.

City Council is charged with the appointment of the City Manager, City Attorney, and Municipal Judge. The Council adopts the annual budget and perform all other actions necessary to guide the government while representing concerns of the citizens of The Dalles.

All City Council positions are elected at-large by the voters of the City of The Dalles, with each position serving a four-year term.

Goals (FY 2026/27 Budget Supported)

- City Council goals are outlined and described in the City Council Strategic Plan, which is included as a section of the budget book.

Major Changes & High-Impact Items

There have been several changes in the City Council budget. Resources have been shifted out of the City Council - Labor Negotiation and Auditing Services line items to the budgets of the Assistant City Manager/HR and Finance Department respectively to better reflect, track, and improve transparency around resources needed in these two areas.

The other major shift reflects updates on how the city considers outside funding requests from local agencies and nonprofits. Several ongoing city core service-related partnerships have been shifted to other funds that better reflect the nature of service being provided.

Council initiatives around beautification, art, and green parks remain in the Council budget. A single allocation has been budgeted to support the City's Local Agency and Non-profit Grant program. Funding decision for this program will not be made during the budget meetings and instead will be made by the City Council later in the year. A separate funding allocation has been made in the Tourism Fund to also support this program.

Grants & External Funding
No new grants are anticipated specifically for this department in FY 2026.

Expenditures by Department

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
CITY COUNCIL					
CITY COUNCIL | STIPENDS	$8,400	$8,988	$19,642	$30,000	$30,000
FICA	$643	$687	$1,503	$2,295	$2,294
OTHER EMPLOYEE BENEFITS	$16	$36	$78	$150	$150
CONTRACTUAL SERVICES	$115,797	$134,110	$242,539	$649,988	$417,766

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
The Dalles Main Street	-	-	-	$25,000	-
County Agreement-IFA	-	-	-	$40,000	$42,920
Wasco County-Karmer Field Facilities	-	-	-	$19,440	-
The Dalles Main Street Mural	-	-	-	$10,000	-
NWPRC-Parks IFA	-	-	-	$152,000	$163,096
NWPRC-Grant Request for Parks	-	-	-	$143,000	-
Columbia Gorge Humane Society	-	-	-	$50,000	$50,000
Link Public Transit	-	-	-	$50,000	-
Beautification Committee	-	-	-	$20,000	$20,000
The Art Center-Contract	-	-	-	$15,000	$15,000
The Art Center-round about project	-	-	-	$26,750	$26,750
Local Agency and Non-profit Grant Program	-	-	-	$25,000	$100,000
Discovery Center	-	-	-	$6,000	-
MISC	-	-	-	$67,798	-
CULTURAL PARTNERSHIPS	-	-	$18,193	-	-
LABOR NEGOTIATIONS	$28,388	$366	$16,570	$25,000	-
2) SEIU Contract Expires 06/30/26	-	-	-	$22,000	-
Reserve For Future Employment Related Issues	-	-	-	$3,000	-
AUDITING SERVICES	$34,660	$75,926	$65,447	$61,700	-
ACFR Audit	-	-	-	$55,350	-
Add $6,000 Per Year For A Single Audit If Needed	-	-	-	$6,000	-
Add $350 Per Year For Filing Audits With The Secretary Of State	-	-	-	$350	-
TRAVEL FOOD & LODGING	$18,915	$24,197	$17,323	$32,000	$33,300
Council Meals & Functions	-	-	-	$12,000	$12,000
CC Attendance At Annual LOC Convention & Other Official Meetings x 5	-	-	-	$10,000	$10,300
Community Outreach City To Washington, DC (1 Member, 2 Trips Spring/Fall Hotel, Air, Meals & Taxi)	-	-	-	$10,000	$11,000
TRAINING AND CONFERENCES	$2,225	$2,445	$3,935	$9,500	$9,785
LOC Conference x 5	-	-	-	$7,000	$7,210
OMA	-	-	-	$1,500	$1,545
Local Events	-	-	-	$1,000	$1,030
WORKSHOPS	-	$10,783	$12,882	$26,100	$25,000
Strategic Planning/Workshop	-	-	-	$20,000	$25,000
Local Government Academy	-	-	-	$6,100	-
MEMBERSHIPS/DUES/SUBSCRIP	$27,844	$30,576	$31,598	$32,553	$33,940
LOC	-	-	-	$14,709	$15,150
MCEDD	-	-	-	$15,037	$15,899
OR Mayor's Association	-	-	-	$230	$237
Chamber Of Commerce	-	-	-	$825	$850

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
National League Of Cities	-	-	-	$1,752	$1,805
OFFICE SUPPLIES	$414	$379	$530	$600	$618
Most Items Covered By CM or City Clerk's Office. This Line Item Is For Special Items	-	-	-	$600	$618
SAFETY SUPPLIES/EQUIP	$22,866	-	-	-	-
MISCELLANEOUS EXPENSES	$82,973	$3,509	$1,378	$1,100	$1,400
Surety Bond CM	-	-	-	$300	$300
Miscellaneous And Recruitment Expenses	-	-	-	$800	-
Venue Fee (for off-site City Council Meetings)	-	-	-	-	$1,100
ASSETS <$5000	-	-	$2,000	-	-
Total CITY COUNCIL	$343,140	$292,004	$433,618	$870,986	$554,253
Total Expenditures	**$343,140**	**$292,004**	**$433,618**	**$870,986**	**$554,253**

CITY CLERK

FTE: 1.0

Department Purpose
The City Clerk / Public Information Officer (PIO) manages the City's legislative processes, maintains official records, conducts elections, and provides timely, accurate communication to the community. The department serves as a hub for public engagement and transparency, supporting residents and staff with access to information and services while advancing City priorities through coordinated messaging and outreach.

Goals (FY 2026/27 Budget Supported)

- Strengthen public and internal engagement by providing clear, accessible information and fostering two-way communication with residents and staff.
- Develop and implement a practical, Citywide internal and external Communications Plan that establishes clear standards, roles, templates, and procedures for consistent communication across all departments.
- Improve coordination and information flow by identifying and addressing gaps in current communication practices that create inefficiencies or public confusion.
- Promote community involvement through educational programs, events, and opportunities for resident feedback and participation.
- Advance the digitization project by organizing scanned records for consistent department use, maximizing usability, and improving public accessibility through searchable platforms.
- Strengthen public trust and staff effectiveness through clearer, more consistent messaging, supported by staff training and a defined communication framework.
- Support cross-departmental collaboration by providing long-term communication tools and standards that align with Council goals and City priorities.

Major Changes & High-Impact Items

The City Clerk/PIO budget includes an increase in Contractual Services to support communication-related priorities that align with the City Council's Strategic Plan. These priorities center on improving transparency, strengthening community engagement, and creating more accessible and user-friendly avenues for residents to interact with the City.

Implementation during this fiscal year will require substantial work, including developing communication frameworks, enhancing digital platforms, and expanding outreach tools to improve public information and engagement. Additional support is needed to manage routine operational tasks so the Clerk/PIO can dedicate adequate time to these high-impact projects. This investment will advance strategic initiatives while maintaining essential services, ultimately improving efficiency, public trust, and the overall quality of communication with the community.

Grants & External Funding
No new grants are anticipated specifically for this department in FY 2026. External funding opportunities supporting public engagement, communications, or digital initiatives will be evaluated as they arise.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
CITY CLERK					
REGULAR SALARIES	$111,184	$123,973	$104,216	$109,349	$120,514
MEDICAL INSURANCE	$19,625	$14,435	$10,294	$12,997	$14,830
L-T DISABILITY INSURANCE	$602	$478	$566	$700	$771
LIFE INSURANCE	$48	$55	$52	$55	$55
WORKERS COMP INSURANCE	$109	$144	$125	$126	$103
FICA	$8,431	$9,502	$7,956	$8,365	$9,219
RETIREMENT CONTRIBUTIONS	$15,107	$5,381	$14,166	$14,762	$16,269
VEBA CONTRIBUTIONS	$6,360	$5,709	-	$2,944	$3,150
OTHER EMPLOYEE BENEFITS	$359	$497	$416	$547	$603
CONTRACTUAL SERVICES	$14,304	$17,557	$13,804	$8,600	$27,600
Misc.	-	-	-	$2,000	$1,000
Branding Services	-	-	-	$6,600	-
Comm Plan/Implementation	-	-	-	-	$25,000
Shredding Services	-	-	-	-	$1,600
POSTAGE	$799	$393	$287	$1,242	$900
TELEPHONE	$1,152	$1,198	$1,135	$780	$720
Cell Phone Allowance @ $60.00 a month	-	-	-	$780	$720
TRAVEL FOOD & LODGING	$1,180	$269	$3,759	$5,950	$5,950
OAMR Conferences Lodging & Meals	-	-	-	$1,100	$1,050
OAMR PD lodging & meals	-	-	-	$2,000	$1,500
Travel Reimbursement meals/mileage/misc.	-	-	-	$1,000	$1,500
PIO Conference & Trainings	-	-	-	$1,850	$1,900
TRAINING AND CONFERENCES	$550	$599	$1,195	$3,030	$3,000
OAMR	-	-	-	$880	$600
IIMC PD Courses	-	-	-	$500	$500
Northwest Clerk Inst.	-	-	-	$800	$800
NAGC 2026 Comm. School	-	-	-	$850	$1,100
MEMBERSHIPS/DUES/SUBSCRIP	$290	$630	$605	$485	$480
OAMR	-	-	-	$110	$100
National Ass. Gov. Communicators	-	-	-	$175	$180
IIMC	-	-	-	$200	$200
OFFICE SUPPLIES	$617	$530	$342	$600	$600
Office Material Supplies	-	-	-	$600	$600
BOOKS AND PERIODICALS	-	-	$67	$100	$100
MISCELLANEOUS EXPENSES	$236	$200	$219	$4,700	$10,300
Public Education Materials	-	-	-	$2,500	$2,000
Miscellaneous	-	-	-	$500	$500
Bill Inserts	-	-	-	$1,700	$1,700
Local Government Academy	-	-	-	-	$6,100
ASSETS <$5000	-	-	$2,482	-	-
Total CITY CLERK	$180,952	$181,549	$161,687	$175,333	$215,164
Total Expenditures	**$180,952**	**$181,549**	**$161,687**	**$175,333**	**$215,164**

CITY MANAGER

FTE: 2.0

Department Purpose
The City Manager's Office provides leadership and coordination for City operations and carries out the policies and direction established by the City Council. This office works across departments to ensure services are delivered efficiently, transparently, and in alignment with community priorities.

The City Manager's Office supports the City Council through analysis, recommendations, and implementation of Council direction. The office also partners with City departments, regional and state agencies, and community organizations to advance City goals and ensure consistent, high-quality services for the community.

Goals (FY 2026 – Budget Supported)

- Facilitate the execution of the City Council's 3-year Strategic Plan
- Complete construction of the Federal Street Plaza.
- Engage more frequently with Federal/State elected leaders to garner support and funding for City priority policies and projects such as replacement of the 6th St Bridge.
- Continue representing the City on the Oregon City/County Managers Association (OCCMA) Board, the League of Oregon Cities Finance and Tax Policy Committee, and other opportunities as they arise.
- Evaluate City Council assignments and clarify roles and expectations to improve transparency around City projects and progress.
- Engage with publicly owned entities, including the County, Port, and School District 21, to better understand current economic conditions and align long-term economic development objectives.
- Continue reviewing and updating all City franchise agreements.
- Explore the feasibility of a municipal court to support community safety priorities and ensure a well-supported Police Department that proactively addresses safety needs.
- Convene a joint meeting with the City Council and Northern Wasco County School District 21 School Board to identify opportunities for partnership.
- Advance updates to the Airport Joint Operating Agreement (JOA) to align City plans and services with job growth, private investment, and business development.
- Continue long term Urban Growth Boundary and National Scenic Area expansion efforts

Major Changes & High-Impact Items

The City Manager's budget does not include major changes for the upcoming fiscal year. The budget largely maintains current service levels and focuses on supporting ongoing operations and City Council priorities.

Grants & External Funding
No new grants are anticipated specifically for this department in FY 2026.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
CITY MANAGER					
REGULAR SALARIES	$188,886	$217,301	$244,973	$260,364	$280,221
OVERTIME SALARIES	$568	-	-	$500	$500
BILINGUAL INCENTIVE 5%	-	$1,837	$3,062	$3,196	$3,522

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
MEDICAL INSURANCE	$34,222	$36,519	$38,175	$50,637	$57,450
L-T DISABILITY INSURANCE	$853	$966	$1,045	$1,628	$1,755
LIFE INSURANCE	$85	$95	$107	$110	$110
WORKERS COMP INSURANCE	$259	$303	$401	$485	$397
FICA	$13,931	$16,247	$18,461	$20,201	$21,744
RETIREMENT CONTRIBUTIONS	$24,172	$27,243	$35,415	$40,484	$43,609
VEBA CONTRIBUTIONS	$5,519	$6,472	$952	$7,505	$8,200
OTHER EMPLOYEE BENEFITS	$477	$830	$1,000	$1,198	$1,292
CONTRACTUAL SERVICES	$703	$138	$66	$950	$876
Shred it	-	-	-	$100	-
Translation Services ($50.00/hr-interpretation $75/hr-$50 per page)	-	-	-	$850	$876
OFFICE EQUIPMENT	$1,136	$987	$1,635	-	-
POSTAGE	$70	$41	$69	$200	$206
TELEPHONE	$2,491	$2,599	$2,895	$1,920	$1,920
Cell Phone Expense	-	-	-	$1,920	$1,920
TRAVEL FOOD & LODGING	$2,033	$2,178	$3,485	$8,200	$9,660
ICMA Annual Conference	-	-	-	$1,600	$4,000
OCCMA Conference/Board Meetings	-	-	-	$3,500	$2,500
OLLG or related training	-	-	-	$800	$824
Misc Luncheons	-	-	-	$1,100	$1,100
Misc.	-	-	-	$1,200	$1,236
TRAINING AND CONFERENCES	$428	$1,228	$1,734	$3,100	$3,950
Admin Assistant Training	-	-	-	$1,100	$1,100
OCCMA Conference	-	-	-	$2,000	$2,000
ICMA Conference	-	-	-	-	$750
OLLG	-	-	-	-	$100
MEMBERSHIPS/DUES/SUBSCRIP	$1,115	$474	$1,423	$3,260	$2,441
ICMA	-	-	-	$1,200	$1,236
Oregon Latinos in Local Gov't	-	-	-	$185	$190
Local Gov't Hispanic Network	-	-	-	$1,000	-
Oregon City/County Managers	-	-	-	$500	$515
Oregonian & Columbia Gorge News	-	-	-	$375	$500
OFFICE SUPPLIES	$3,488	$3,433	$3,788	$9,000	$9,270
All copier supplies for City Hall-Bulk Buying	-	-	-	$5,500	$5,665
Misc Office Supplies	-	-	-	$3,500	$3,605
MISCELLANEOUS EXPENSES	$429	$1,175	$1,023	$20,000	$30,000
ASSETS <$5000	-	$6,145	$3,106	-	$1,500
Total CITY MANAGER	$280,864	$326,210	$362,815	$432,938	$478,623
Total Expenditures	**$280,864**	**$326,210**	**$362,815**	**$432,938**	**$478,623**

LEGAL

FTE: 2.0

Department Purpose

The Legal Department provides legal advice and representation to City Council, the Mayor, the City Manager, all City Departments, boards and commissions, and the Columbia Gateway Urban Renewal Agency. The Department supports City priorities by drafting and reviewing ordinances, resolutions, contracts, and real property instruments, and ensuring City actions comply with applicable law. The Department supports compliance with public meetings and public records requirements, and helps manage legal risk, claims, and litigation so City programs can move forward legally and efficiently.

Goals

- Support Council priorities and major projects by providing timely legal advice and clear, defensible ordinances, resolutions, and agreements.
- Update and implement key code and policy improvements, including land use and related Citywide legislative updates needed to stay current with Oregon law.
- Strengthen public transparency and compliance by supporting consistent practices for public meetings, public records, and ethics and by providing training and practical templates.
- Improve contracting outcomes by supporting City procurements and negotiations, using standard terms where appropriate, and focusing legal review on higher-risk agreements.
- Protect the City's legal and financial interests by managing claims and litigation strategically, coordinating insurer-provided defense services, and using special counsel when specialized expertise is needed.
- Enhance right-of-way management and utility coordination by developing and administering franchise and right-of-way documents that promote safety, orderly construction, and fair compensation.
- Provide Airport legal needs through transactional work and intergovernmental coordination, including compliance support tied to FAA requirements and grant obligations.
- Administer transient lodging tax and short-term rental compliance work through clear legislation, enforcement support, and reconciliation tools.

Major Changes & High-Impact Items

1. The FY 2027 budget maintains capacity for high-impact legal work driven by Citywide priorities and ongoing changes in state law.
2.
3. The Department's high-impact focus areas include continued livability enhancements to our community through:

- Public improvement contracting
- Legislative policy drafting
- Support for codes, law enforcement, and land use regulation
- Updates to land use and development code
- Modernization of public right-of-way and franchise agreements
- Enforcement of transient lodging tax and short-term rental compliance
- Support of Airport transactions and federal compliance
- Management of active claims and litigation

The department continues to rely on insurer-provided defense services and targeted special counsel support for complex or specialized matters when needed.

Grants & External Funding

The Legal Department does not anticipate direct grant funding. External resources include insurer-provided defense counsel and claim administration and limited special counsel support for specialized matters when required.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
LEGAL					
REGULAR SALARIES	$136,804	$155,169	$238,722	$254,584	$283,772
PARTTIME/TEMP SALARIES	$22,778	$30,606	-	-	-
MEDICAL INSURANCE	$8,881	$9,799	$20,503	$25,995	$29,660
L-T DISABILITY INSURANCE	$595	$594	$1,122	$1,629	$1,816
LIFE INSURANCE	$46	$46	$92	$110	$110
WORKERS COMP INSURANCE	$46	$334	$408	$285	$233
FICA	$12,263	$14,267	$18,175	$19,476	$21,709
RETIREMENT CONTRIBUTIONS	$18,443	$20,887	$28,430	$34,369	$38,310
VEBA CONTRIBUTIONS	$3,702	$1,555	$4,469	$4,805	$5,380
OTHER EMPLOYEE BENEFITS	$336	$692	$950	$1,181	$1,219
CONTRACTUAL SERVICES	$245,589	$186,996	$216,343	$245,000	$255,000
Special Counsel-Public Records (reimbursable expense)	-	-	-	$10,000	-
Special Counsel - Airport	-	-	-	$5,000	$75,000
Special Counsel - Public Nuisance Litigation	-	-	-	$50,000	-
Special Counsel - LUDO Enforcement	-	-	-	$15,000	-
Special Counsel - Other	-	-	-	$150,000	$180,000
Special Counsel - Franchise and Utilities	-	-	-	$15,000	-
SPECIAL LEGAL SERVICES	$592	$3,092	$2,827	$2,000	$5,000
Deed Recordings, Publication Of Legal Notices, Etc	-	-	-	$2,000	$5,000
POSTAGE	$142	$262	$430	$300	$300
TELEPHONE	$1,007	$1,343	$1,354	$720	$720
Cell Phone Allowance @ $60/Month	-	-	-	$720	$720
TRAVEL FOOD & LODGING	$645	$1,756	$1,871	$5,500	$6,300
OCAA Spring Conference lodging/mileage	-	-	-	$1,000	$1,000
OCAA/Government Law Section Fall Conference lodging/mileage	-	-	-	$1,000	$1,000
OSB Government Law Spring Forum lodging/mileage	-	-	-	$1,000	$1,000
Miscellaneous meals and mileage	-	-	-	$2,500	$1,000
ICMA Annual Conference Travel/Food/Lodging	-	-	-	-	$2,300
TRAINING AND CONFERENCES	$350	$763	$751	$3,250	$3,676
OCAA Spring Conference	-	-	-	$300	$309
OCAA/Government Law Section Fall Conference	-	-	-	$250	$258

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
OSB Government Law Spring Forum	-	-	-	$300	$309
Other CLE Seminars	-	-	-	$400	$400
Miscellaneous conferences and trainings	-	-	-	$2,000	$1,000
ICMA Annual Conference	-	-	-	-	$1,400
MEMBERSHIPS/DUES/SUBSCRIP	$2,250	$2,844	$3,254	$3,860	$6,250
Oregon State Bar Dues	-	-	-	$850	$800
Washington State Bar Dues	-	-	-	$500	$500
Oregon City Attorneys Association	-	-	-	$150	$110
Oregon Ethics Commission	-	-	-	$1,500	$1,700
Miscellaneous Memberships	-	-	-	$500	$500
Legal Research	-	-	-	$360	$2,640
OFFICE SUPPLIES	$636	$1,235	$1,250	$1,000	$1,000
BOOKS AND PERIODICALS	$5,411	$6,905	$8,835	$10,000	$10,000
Westlaw Subscription	-	-	-	$10,000	$10,000
MISCELLANEOUS EXPENSES	-	$98	$85	$2,700	$2,500
Refunds for Overpayment - Public Record Requests	-	-	-	$200	$500
Other Miscellaneous	-	-	-	$2,500	$2,000
ASSETS <$5000	$6,289	$4,930	$1,626	-	-
Total LEGAL	$466,806	$444,173	$551,496	$616,763	$672,955
Total Expenditures	**$466,806**	**$444,173**	**$551,496**	**$616,763**	**$672,955**

FINANCE/UTILITY BILLING/JUDICIAL

FTE: FINANCE 4 / UTILITY BILLING 1.5 / JUDICIAL .75

Department Purpose The finance department services to provide accurate and timely financial information, projections, and support services to the City Manager and Staff, City Council, and external users in support of their decision-making processes; and to respond to the needs of City Staff in their quest to provide quality services, while using the City's available resources in the best interests of all involved.

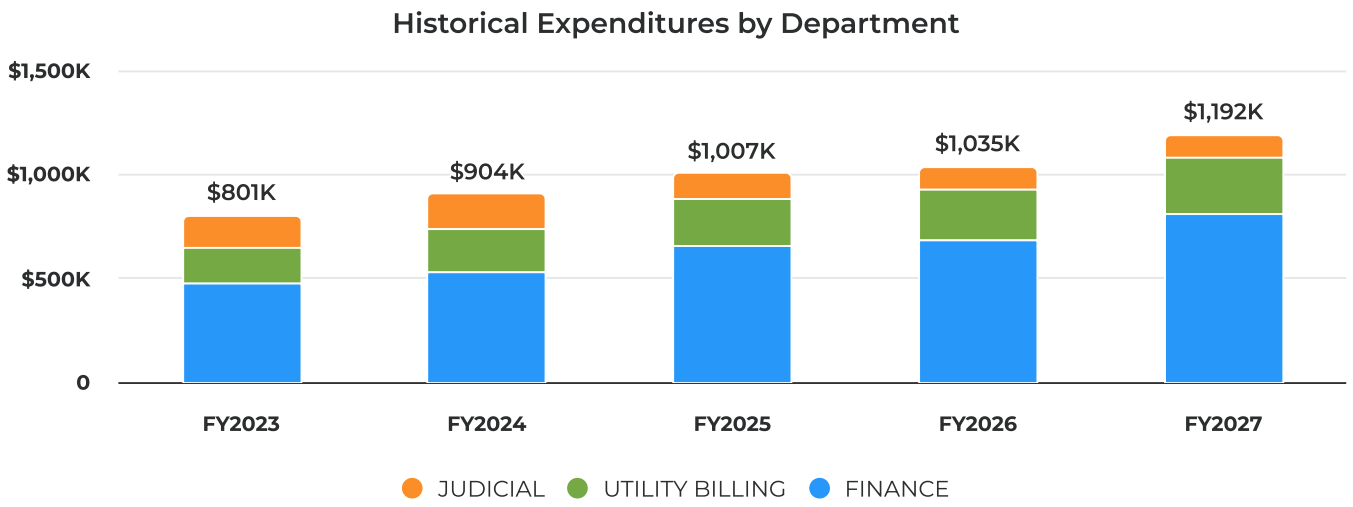
Goals (FY 2027 – Budget Supported)

- Continue to work with the Caselle software program and train employees to have complete knowledge of the software components
- Continue to improve policies, processes, and controls to increase compliance, efficiency, and security
- Continue to enhance the budget in ClearGov
- Continue to improve external service provided to city residents
- Begin quarterly fiscal updates to City Council to increase transparency

Major Changes & High-Impact Items

The FY 2027 budget reflects increased investment in initiatives that enhance transparency, and internal and external service. Funding supports staff training to improve efficiency, accountability, communication, and overall service quality across the organization.

Grants & External Funding No new grants are anticipated specifically for this department in FY 2027.



Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
JUDICIAL					
REGULAR SALARIES	$25,555	$32,675	$34,708	$34,792	$37,228
PARTTIME/TEMP SALARIES	$17,873	$20,043	$21,413	$28,419	$29,382
OVERTIME SALARIES	-	-	-	$2,250	$2,250
BILINGUAL INCENTIVE PAY	$1,278	$1,631	$1,718	$1,740	$1,861
MEDICAL INSURANCE	$4,869	$4,900	$5,039	$6,499	$7,415

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
L-T DISABILITY INSURANCE	$159	$158	$235	$223	$238
LIFE INSURANCE	$26	$26	$26	$28	$28
WORKERS COMP INSURANCE	$13	$297	$360	$134	$118
FICA	$3,420	$4,158	$4,425	$5,141	$5,410
RETIREMENT CONTRIBUTIONS	$3,622	$4,631	$4,870	$4,932	$5,277
VEBA CONTRIBUTIONS	-	-	$54	$90	$93
OTHER EMPLOYEE BENEFITS	$88	$217	$231	$336	$354
CONTRACTUAL SERVICES	$96,093	$97,281	$15,016	$16,250	$15,708
Annual Records Purge	-	-	-	$1,000	-
PaymentTech Fees	-	-	-	$1,200	$1,236
Western Collections For Delinquent Account Services	-	-	-	$8,500	$8,755
Contractual Services For Additional Court Cost	-	-	-	$5,000	$5,150
DMV Account For Registration Checks	-	-	-	$550	$567
WITNESS/JURY FEES	$51	-	-	$100	$100
Payments To Witnesses & Jurors In Municipal Court	-	-	-	$100	$100
COURT APPT ATTORNEY FEES	$593	$2,844	$1,966	$4,500	$4,635
Cost Of Providing Attorneys For Criminal Defendants Who Cannot Afford To Retain Their Own Private Legal Counsel	-	-	-	$4,500	$4,635
POSTAGE	$474	$717	$519	$800	$824
Includes Cost Of Quarterly Mass Mailings To Defendants With Delinquent Accounts	-	-	-	$800	$824
TELEPHONE	$401	$403	$401	-	-
TRAVEL FOOD & LODGING	$649	$221	$1,700	$2,800	$2,884
Travel & Lodging OR Municipal Judges Conference x 2	-	-	-	$1,000	$1,030
Travel & Lodging OACA Conference For Court Clerk & Finance Director	-	-	-	$1,800	$1,854
TRAINING AND CONFERENCES	$591	$300	$457	$2,000	$1,686
OR Municipal Judges Conference x 2	-	-	-	$600	$618
Conference Sponsored By ODOT & Other Conferences	-	-	-	$600	$618
OACA Conference For Court Clerk	-	-	-	$800	$450
MEMBERSHIPS/DUES/SUBSCRIP	$352	$200	$329	$900	$715
OR Municipal Judges Association x 2	-	-	-	$500	$515
OACA Membership Dues For Finance Director	-	-	-	$200	-
OACA Membership Dues	-	-	-	$200	$200
OFFICE SUPPLIES	$36	$140	$213	$300	$309
ASSETS <$5000	$1,459	-	-	-	-
Total JUDICIAL	$157,602	$170,844	$93,677	$112,233	$116,514
FINANCE					
REGULAR SALARIES	$319,306	$355,495	$370,452	$390,721	$391,901

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
OVERTIME SALARIES	$2,491	-	-	-	-
MEDICAL INSURANCE	$52,074	$61,981	$49,603	$91,321	$131,448
L-T DISABILITY INSURANCE	$1,783	$1,786	$1,803	$2,443	$2,509
LIFE INSURANCE	$194	$196	$166	$221	$220
WORKERS COMP INSURANCE	$352	$328	$418	$465	$359
FICA	$24,340	$26,793	$27,849	$29,890	$29,980
RETIREMENT CONTRIBUTIONS	$31,148	$43,610	$48,354	$51,532	$35,287
VEBA CONTRIBUTIONS	$6,473	$6,621	$5,056	$12,255	$8,720
OTHER EMPLOYEE BENEFITS	$958	$1,394	$1,502	$2,014	$2,019
CONTRACTUAL SERVICES	$1,782	$5,696	$35,336	$45,400	$92,738
Shredding Container Contract $43.00 x 12 / 2 (Split With UB)	-	-	-	$300	$309
Annual Record Purge	-	-	-	$800	-
Conduits ELD - Split With UB	-	-	-	$1,800	$1,854
Bank Fees - Interest Rates Down, So Rate Of Coverage Requires Too High A Balance To Be Maintained To Cover All The Fees	-	-	-	$12,500	$12,875
ClearGov Annual Fee	-	-	-	$30,000	$30,900
Misc. Accounting Assistance	-	-	-	-	$46,800
ACCOUNTING/ADVISORY SVCS	$11,600	$6,550	$5,550	$27,000	$91,000
Possible Accounting Assistance	-	-	-	$12,000	$5,000
OPEB Analysis for 100 Employees - GASB 75	-	-	-	$15,000	$15,000
Annual Audit	-	-	-	-	$57,000
Single Audit	-	-	-	-	$6,000
Financial Statement ACFR	-	-	-	-	$8,000
SPECIAL STUDIES & REPORTS	-	-	-	$200	$206
County Reports For Budgeting And Audit	-	-	-	$200	$206
OFFICE EQUIPMENT	$640	$689	$772	$935	$904
Check Signing Software/Ez-Signer	-	-	-	$295	$304
Four Calculators	-	-	-	$640	$600
POSTAGE	$2,991	$2,403	$3,276	$3,750	$3,863
TELEPHONE	$2,942	$2,945	$2,882	$720	$742
FD Cell Phone Allowance - $60 x 12 Month	-	-	-	$720	$742
LEGAL NOTICES	$1,192	$1,011	$1,323	$2,200	$2,266
PRINTING & BINDING	$2,332	$2,788	$1,826	$3,400	$3,502
Checks For All Accounts	-	-	-	$1,500	$1,545
City Envelopes - Window And Plain	-	-	-	$1,100	$1,133
Annual Budget Books	-	-	-	$800	$824
TRAVEL FOOD & LODGING	$4,296	$3,311	$3,785	$4,100	$4,957
OGFOA Fall Institute & Spring Conference	-	-	-	$2,200	$3,000
Caselle Conference	-	-	-	$1,500	$1,545
Payroll Trainings	-	-	-	$400	$412
TRAINING AND CONFERENCES	$2,820	$2,759	$2,035	$3,400	$3,700
OGFOA Fall & Spring Conferences x 2	-	-	-	$1,000	$1,500

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Caselle Conference	-	-	-	$700	$1,500
Payroll Trainings x 2	-	-	-	$700	$700
Excel Online Course x 2	-	-	-	$1,000	-
MEMBERSHIPS/DUES/SUBSCRIP	$1,300	$1,380	$1,250	$2,400	$2,451
OGFOA Membership x 3	-	-	-	$700	$721
State Procurement Membership	-	-	-	$1,000	$1,030
GFOA Membership & Books (Must Maintain For ACFR)	-	-	-	$700	$700
OFFICE SUPPLIES	$2,321	$1,915	$3,083	$4,200	$4,200
Printer Toner, Drums And Ribbons, Postage Machine Supplies, Binders, Storage Boxes, Receipt And Calculator Rolls, and All Miscellaneous Office Supplies	-	-	-	$4,200	$4,200
MISCELLANEOUS EXPENSES	$599	$798	$1,052	$200	$206
Advertising, Etc	-	-	-	$200	$206
CASH SHORT/LONG	-	-	$8	-	-
ASSETS <$5000	-	$850	$2,341	-	-
Total FINANCE	$473,935	$531,301	$569,721	$678,766	$813,177
UTILITY BILLING					
REGULAR SALARIES	$73,638	$93,135	$100,388	$103,244	$111,750
OVERTIME SALARIES	-	-	-	$8,175	$7,250
BILINGUAL INCENTIVE 5%	$1,278	$1,631	$1,718	$1,740	$1,861
MEDICAL INSURANCE	$22,371	$22,879	$24,447	$34,185	$38,793
L-T DISABILITY INSURANCE	$487	$484	$691	$661	$715
LIFE INSURANCE	$77	$77	$77	$83	$83
WORKERS COMP INSURANCE	$36	$164	$178	$145	$118
FICA	$5,537	$7,051	$7,503	$8,657	$9,245
RETIREMENT CONTRIBUTIONS	$10,114	$12,793	$13,736	$14,173	$15,337
VEBA CONTRIBUTIONS	$1,633	$1,849	$1,841	$1,933	$1,972
OTHER EMPLOYEE BENEFITS	$164	$409	$437	$626	$665
CONTRACTUAL SERVICES	$50,001	$57,897	$52,612	$62,340	$67,356
Shredding Container Contract $43.00 x 12 / 2 (Split With Finance)	-	-	-	$300	$309
Annual Record Purge	-	-	-	$800	-
Conduits ELD -Split With Finance	-	-	-	$1,740	$1,792
Low Income and Senior Discount Program Processing	-	-	-	$1,000	$5,000
Bend Mailing - Outsourcing For UB Mailing	-	-	-	$58,500	$60,255
OFFICE EQUIPMENT	$300	$615	$497	$400	$150
Calculators	-	-	-	$400	$150
POSTAGE	$1	$4	$124	$350	$361
TELEPHONE	$1,905	$1,907	$1,905	-	-
PRINTING & BINDING	-	$65	$27	$500	$500
Printing Treasurer Receipts & Work Order Books	-	-	-	$500	$500
TRAVEL FOOD & LODGING	$667	-	-	$2,200	$2,266

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Travel For Various Training Sessions For Staff	-	-	-	$1,000	$1,030
Lodging/Meals For Various Training Sessions For Staff (LOC,CIS,OAWU Conferences)	-	-	-	$1,200	$1,236
TRAINING AND CONFERENCES	$216	-	-	$1,100	$1,133
Registrations For Various Training Sessions For Staff	-	-	-	$500	$515
Caselle Conference	-	-	-	$600	$618
OFFICE SUPPLIES	$813	$807	$584	$1,800	$1,854
Printer Ribbons And Supplies, Printer Toner Cartridges, Cash Receipt Rolls, Calendars, Etc	-	-	-	$1,800	$1,854
MISCELLANEOUS EXPENSES	$424	$436	$436	$900	$900
Annual Lease Of PO Box For Utility Billing	-	-	-	$500	$500
Advertising & Miscellaneous	-	-	-	$400	$400
CASH SHORT/LONG	-$110	-$10	-	$150	$150
Not Budgeted, Used For Cash Balancing Of Over/Shorts	-	-	-	$150	$150
ASSETS <$5000	$287	-	$5,425	$600	-
Replacement Furniture: Chairs, Etc.	-	-	-	$600	-
Total UTILITY BILLING	$169,838	$202,193	$212,624	$243,961	$262,459
Total Expenditures	**$801,375**	**$904,339**	**$876,022**	**$1,034,959**	**$1,192,150**

HUMAN RESOURCES

FTE: 2.5

Department Purpose
The Human Resources Department supports City employees by coordinating the daily operations of the workforce, recruiting and retaining staff, and developing and implementing programs and policies that benefit staff and the City as an organization.

The Human Resources (HR) Department is responsible for multiple core function areas, including talent acquisition and management, organizational development, compliance and risk management, compensation and benefits, and employee and labor relations. Employees are the most valuable resources the City has. HR works to ensure compensation and benefit packages reflect that value and are fiscally sustainable given City resources. HR develops and administers policies to ensure the organization complies with labor laws and regulations, helping to mitigate risks while meeting the operational needs of the City. HR supports each department across the City by providing valuable information to employees and leadership teams to help individuals and teams perform at their best in an environment that supports their growth and success.

The HR Department is comprised of 2.5 full-time staff responsible for serving the needs of 128 City employees distributed across all Departments.

- Human Resources Director (1.0)
    - Safety & Risk Officer (1.0)
    - HR & IT Analyst (.5 for each department)

The Human Resources Director serves as the retirement plan administrator for the City, and oversees classification, compensation, and benefits administration, performance management, recruitment, training, collective bargaining, and administrative policy development and implementation for the City. The HR & IT Analyst is a new role and supports a variety of HR functions while also delivering IT support services.

The Safety & Risk Officer was established as full-time in 2018 and has evolved with the additions of enterprise risk management and emergency management responsibilities in 2025. The Safety & Risk Officer reports directly to the Assistant City Manager/HR Director. The position is responsible for developing and administering enterprise Safety and Risk programs and for collaborating and coordinating on the emergency management needs at City Hall with other City departments and partners.

Risk Management encompasses risk assessment, policy and plan updates, as well as the management of the City's insurance. This includes coverage for General Liability, Property, Auto Insurance, Cyber Insurance, and Workers' Compensation, in addition to Urban Renewal and Airport General Liability and Property Insurance. The management of City Cyber risk and insurance is conducted by Human Resources and is funded from the IT Budget.

This budget allocates resources for 2.5 full-time employees, contractual and other services, training, and materials to support the critical operating needs of the HR Department which benefit each employee in the City.

Goals (FY 2026/2027 Budget Supported)
- Develop a Human Resources Road Map to align department work with the City-Wide Strategic Plan
- Conduct a non-represented position classification and compensation evaluation
- Develop and implement robust City-Wide New Employee Orientation Program
- Develop and implement comprehensive New Employee Safety Orientation
- Update and streamline the Employee Handbook and Master Policy Book
- Conduct training and certification audit and gap analysis; establish role-based training assignments and improve training tracking and completion rates
- Develop and implement an Employee Satisfaction Survey
- Update the Performance Evaluation process for all employees
- Continue supporting the Latino Affinity Group; explore development of other affinity groups based on employee needs and interests
- Develop a Labor Management Committee
- Further develop and improve Safety culture at City
- Research technology tools and solutions to meet variety of organizational HR and Safety needs, including a Learning Management System and HRIS solutions

- Develop and implement training and change management plans in support of technology and policy changes
- Improve incident and claim reporting and administration process
- Mitigate risk claim exposure and liability through training, policy development, tracking, Safety Committee engagement, and transparent communication with employees
- Establish relationships with community colleges; participate in Career Fairs and identify outreach opportunities to fill future position vacancies
- Complete HR Department file digitization and archiving effort
- Develop and implement internal service process improvements in collaboration with partner departments

Major Changes and High Impact Items

- Increasing contractual services allocation to provide resource capacity for supplemental HR services given FY2026 goals, unpredictability of substantive, complex and time sensitive issues, and need to continue onboarding existing staff
- Moving legal services for labor law consultations (contract negotiations, etc.) from Council budget to HR budget
- Providing resources for temporary HR staff during the fiscal year while overall workload is evaluated
- Increase in training budget line item to meet City Wide training needs

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
HUMAN RESOURCES					
REGULAR SALARIES	$190,179	$198,635	$130,409	$224,658	$363,977
BILINGUAL INCENTIVE	-	-	-	-	$3,295
MEDICAL INSURANCE	$22,114	$18,487	$12,507	$50,637	$110,138
L-T DISABILITY INSURANCE	$1,065	$1,087	$648	$1,438	$2,330
LIFE INSURANCE	$98	$94	$54	$110	$193
WORKERS COMP INSURANCE	$268	$328	$362	$1,081	$329
FICA	$14,623	$15,259	$9,951	$17,185	$28,096
RETIREMENT CONTRIBUTIONS	$25,869	$17,591	$12,716	$17,450	$29,201
VEBA CONTRIBUTIONS	$2,981	$6,222	$5,119	$5,782	$8,650
OTHER EMPLOYEE BENEFITS	$386	$853	$540	$1,183	$1,956
OTHER CONTRACTUAL SVCS	$4,414	$12,233	$56,532	$41,675	$77,025
Driving Record Reports	-	-	-	$200	$500
Annual Social Security State Admin Fee	-	-	-	$175	$180
Plus Point/Verde Services	-	-	-	$1,500	$1,545
Fitness for Duty Evaluation x 2	-	-	-	$8,000	$8,000
CIS Deductible	-	-	-	$30,000	$30,000
Room Rental for CPR Training At CGCC	-	-	-	$1,000	-
Fall Protection Equipment Inspection	-	-	-	$800	$800
HR Consulting Services	-	-	-	-	$36,000
OTHER LEGAL SERVICES	$520	$2,512	$3,410	$3,000	$30,000
HR Related Legal Services	-	-	-	$3,000	$30,000
RECRUITMENT/ HIRING COSTS	$12,391	$24,041	$29,716	$30,000	$35,000
Recruitment Posting - We Are Anticipating Several Retirements	-	-	-	$30,000	$5,000
Executive Recruitments	-	-	-	-	$30,000
EMPLOYEE RELATIONS	$7,697	$13,544	$19,208	$32,500	$18,000
Employee Recognition Events Such As Holiday Gift	-	-	-	$22,500	$18,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Cards, Summer Picnic, Employee Appreciation, Wellness, Flowers, etc					
Leadership Training	-	-	-	$10,000	-
POSTAGE	$28	$2	$3	$200	$200
TELEPHONE	$2,265	$2,208	$1,485	$1,440	$1,440
Cell Phone Allowance	-	-	-	$1,440	$1,440
TRAVEL FOOD & LODGING	$879	$6,740	-	$4,000	$6,050
CIS	-	-	-	-	$250
ICMA	-	-	-	-	$4,000
Caselle Conference	-	-	-	-	$1,800
TRAINING AND CONFERENCES	$3,497	$50,043	$4,700	$4,700	$16,500
ICMA	-	-	-	-	$750
Caselle Conference	-	-	-	-	$750
Leadership and City-wide training	-	-	-	-	$15,000
MEMBERSHIPS/DUES/SUBS	$391	$1,320	$600	$1,245	$867
National Testing Network (Annual Membership, Police Testing)	-	-	-	$550	$567
OCCMA	-	-	-	$185	-
Public Service HR Association - PSHRA	-	-	-	$185	-
American Society of Safety Professionals - ASSP	-	-	-	$225	-
Oregon Public Risk Mgmt Association	-	-	-	$100	-
SHRM	-	-	-	-	$300
OFFICE SUPPLIES	$1,051	$2,475	$537	$2,750	$600
SAFETY SUPPLIES / EQUIPMENT	$11,459	$8,867	$26,653	$31,170	$24,170
Hazard Communication Program	-	-	-	$5,400	$5,400
Fall Protection Equipment	-	-	-	$7,350	-
YakTraks (Ice/Snow Foot Traction)	-	-	-	$500	$500
N95 Respirators For Fire Season (2 Week Supply)	-	-	-	$670	$670
Respirator Fit Test Equipment for 70 Personnel	-	-	-	$400	$500
Industrial Hygiene Sampling, Noise Dosimeter	-	-	-	$500	$500
CPR/First Aid Training (70 Personnel)	-	-	-	$1,400	$5,000
CPR/First Aid Training Equipment	-	-	-	$1,000	-
First Aid Kit Renewal (All Physical Locations)	-	-	-	$1,650	$300
AED Pad And Battery Replacement	-	-	-	$300	$300
Competent Person Inspections - PW	-	-	-	$5,000	-
Hearing Conservation Assessment/Physician	-	-	-	$3,500	$2,500

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Verification To Include Public Works, General Services and The Police Department					
AQI Monitor	-	-	-	$500	$500
AED Replacement	-	-	-	$3,000	$3,000
VelocityEHS	-	-	-	-	$5,000
BOOKS AND PERIODICALS	-	-	$225	$1,025	$1,025
BOLI Posters For All Facilities	-	-	-	$250	$250
BOLI Employment Law Booklets	-	-	-	$275	$275
Safety Standard Literature	-	-	-	$500	$500
MISCELLANEOUS EXPENSES	$91	-	-	-	-
ASSETS <5000	-	$6,341	$8,005	-	$5,000
Desk/chairs	-	-	-	-	$5,000
Total HUMAN RESOURCES	$302,265	$388,880	$323,382	$473,229	$764,042
Total Expenditures	**$302,265**	**$388,880**	**$323,382**	**$473,229**	**$764,042**

COMMUNITY DEVELOPMENT

FTE: 5.5

Department Purpose
The Community Development Department supports the long-term character and quality of life in The Dalles by administering the Comprehensive Plan, Land Use and Development Code, and other long-range planning efforts in coordination with Statewide Planning Goals and City Council priorities. The Department provides professional long-range and current planning services, including development application review, advancing policy and code initiatives, and administering the City's historic preservation program. Staff support the City Council, Planning Commission, and Historic Landmarks Commission while coordinating with residents, businesses, partner agencies, and the State Historic Preservation Office to ensure development aligns with adopted policies, regulatory requirements, and community goals.

Goals (FY 2026 – Budget Supported)

- Implement strategies identified in the City's Housing Production Strategy to support housing development and affordability.
- Partner with the University of Oregon's Sustainable City Year Program to advance City planning and design projects related to housing, economic development, transportation, and historic preservation.
- Manage and implement the West Side Renaissance Master Plan to guide coordinated land use, transportation, and infrastructure planning on the City's west side.
- Update the Comprehensive Plan and Land Use and Development Code to align with State law while engaging the Planning Commission in policy discussions that streamline development standards and improve customer service.
- Adopt updated Wasco County Flood Insurance Rate Maps to maintain regulatory compliance and reduce flood risk.
- Maintain the City's Certified Local Government status by administering historic preservation programs and grant-eligible activities.
- Support efficient and professional customer service for development review, land use inquiries, and public engagement.
- Promote continued education, training, and professional development for planning staff.

Major Changes & High-Impact Items

The FY 2027 budget reflects the Department's continued focus on planning, development review, housing policy implementation, and historic preservation. Funding supports implementation of the Housing Production Strategy, updates to the Comprehensive Plan and development regulations, adoption of updated Flood Insurance Rate Maps, and implementation of the new Hearings Officer model to improve development review efficiency and consistency. The budget also includes the addition of a new part-time Community Development Analyst position, management of the West Side Renaissance TGM Master Plan funded through ODOT and DLCD, and support for the University of Oregon's Sustainable City Year Program to advance priority projects.

Grants & External Funding
The Department will pursue State Historic Preservation Office grant funding to support ongoing historic preservation work. The West Side Renaissance TGM Master Plan is funded through a grant partnership between the Oregon Department of Transportation (ODOT) and the Department of Land Conservation and Development (DLCD). Additional external funding opportunities related to planning, historic preservation, and process improvement, including maintaining eligibility for Certified Local Government funding, will be evaluated as they arise.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
COMMUNITY DEVELOPMENT					
REGULAR SALARIES	$250,538	$357,712	$366,239	$428,189	$505,388
Wages - Temporary Community Development Analyst	-	-	-	-	$40,031
OVERTIME SALARIES	$1,398	$4,629	$3,587	$5,675	$5,650
BI-LINGUAL INCENTIVE 5%	-	$2,797	$3,490	$3,750	$4,042
MEDICAL INSURANCE	$58,412	$67,904	$64,175	$119,007	$120,095
L-T DISABILITY INSURANCE	$1,291	$1,793	$2,219	$2,740	$2,978
LIFE INSURANCE	$172	$218	$197	$276	$275
WORKERS COMP INSURANCE	$1,069	$1,377	$1,534	$1,865	$762
FICA	$19,596	$28,048	$27,696	$33,477	$36,341
RETIREMENT CONTRIBUTIONS	$28,929	$30,350	$36,699	$48,508	$63,369
VEBA CONTRIBUTIONS	$361	$373	$3,643	$6,369	$6,950
OTHER EMPLOYEE BENEFITS	$667	$1,577	$1,606	$2,368	$2,616
CONTRACTUAL SERVICES	$91,833	$50,480	$51,889	$103,100	$105,500
Miscellaneous Code Amendments/Project Mgmt	-	-	-	$65,000	$25,000
Spanish Translation/Interpretation Services	-	-	-	$500	$500
RARE Volunteer	-	-	-	$26,500	-
Caselle	-	-	-	$1,100	-
Hearings Officer	-	-	-	$10,000	$10,000
Historic Preservation Work	-	-	-	-	$30,000
Housing Production Strategy Work	-	-	-	-	$40,000
OTHER CONTRACTUAL SVCS	$5,300	$7,037	$4,485	-	-
BUILDINGS AND GROUNDS	$56	-	-	-	-
OFFICE EQUIPMENT	$1,136	$137	$22	-	-
POSTAGE	$1,130	$777	$1,371	$6,050	$3,350
Planning	-	-	-	$1,000	$1,000
HLC(Historic Landmark Commission)	-	-	-	$500	$250
Ballot Measure 56	-	-	-	$4,550	$2,100
TELEPHONE	$5,526	$6,544	$6,404	$1,150	$1,000
Staff Cell Phones	-	-	-	$1,150	$1,000
LEGAL NOTICES	$3,751	$1,237	$1,850	$2,200	$2,000
Planning Commission And Public Hearing Notices	-	-	-	$2,200	$2,000
ADVERTISING	-	-	-	$750	$250
Historical Usage, Long Range Planning, Comp Plan Amendments	-	-	-	$750	$250
PRINTING AND BINDING	$296	$405	$428	$5,050	$3,250
Ballot Measure 56	-	-	-	$4,550	$2,600
Misc Printing/Binding	-	-	-	$500	$650
TRAVEL FOOD & LODGING	-	$2,170	$2,153	$3,050	$4,050
OR Planning Conference, Travel and Lodging	-	-	-	$2,250	$2,550

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Legal Issues Seminar x 2	-	-	-	$300	$750
Opportunity Driven Conference Food/Lodging	-	-	-	$500	$750
TRAINING AND CONFERENCES	$978	$889	$3,405	$2,900	$3,711
OR Planning Conference	-	-	-	$1,200	$1,236
National Planning Conference Online x 1	-	-	-	$400	$450
Oregon Heritage Conference	-	-	-	-	$175
Legal Issues Seminar x 2	-	-	-	$300	$600
Board Member Training	-	-	-	$250	$250
Opportunity Driven Conferences	-	-	-	$750	$1,000
MEMBERSHIPS/DUES/SUBSCRIP	$1,947	-	$878	$2,130	$2,200
APA/AICP & OR APA Membership Fees @ Varying Levels x 4	-	-	-	$2,000	$2,200
National Historic Trust Membership (Aids In Grant Process)	-	-	-	$30	-
OR City Planning Director Association	-	-	-	$100	-
OFFICE SUPPLIES	$2,563	$2,779	$3,401	$2,700	$2,500
COMPUTER SOFTWARE	-	$3,911	$7,606	-	$500
ASSETS <$5000	$4,011	$5,730	$3,275	$1,500	$1,000
Other Miscellaneous Office Equipment	-	-	-	$1,500	$1,000
EXPENDITURES-CAPITAL OUTLAY	$5,060	-	-	-	-
Total COMMUNITY DEVELOPMENT	$486,019	$578,875	$598,249	$782,805	$877,777
Total Expenditures	**$486,019**	**$578,875**	**$598,249**	**$782,805**	**$877,777**

ECONOMIC DEVELOPMENT

FTE: 1.0

Department Purpose

The Economic Development Division is responsible for coordinating the City's economic development programs and overseeing the development and implementation of the City's overall economic development strategy, while crafting a long-term vision for the City's economic growth and sustainability. The division collaborates with local and regional partners to market the community and support the growth of a diversified business community. To carry out these initiatives, the division receives support from the City Manager's Office, Planning and Historic Landmarks Commissions, Columbia Gateway Urban Renewal Agency, Wasco County Economic Development Commission, and regional partners. The division also oversees the Enterprise Zone and Strategic Investment Programs, Opportunity Zones, Vertical Housing Zones, and Brownfields redevelopments, while coordinating efforts with The Dalles Community Outreach Team, The Dalles Main Street, and the Columbia Gorge Regional Airport.

The division seeks funding and partnership opportunities from both public and private sources to assist in furthering the economic development goals of the City Council. Such goals include the creation of a vibrant downtown, serving community needs, continued reinvestment of commercial districts, expansion of visitor-serving opportunities and continued growth of the industrial sector.

Goals (FY 2026 – 2027 Budget Supported)

- Partner with City Council, City departments, and community partners to implement the Community Vision Action Plan.
- Collaborate with MCEDD and other local and regional partners on regional economic development issues, programs, and strategies.
- Join efforts with the Community Outreach Team, Wasco County Economic Development Commission, and the Port of The Dalles to expand existing businesses or bring new industry to create jobs in the community.
- Assist in facilitation, implementation, and coordination of long-term financial investment of potential large-scale development opportunities through Enterprise Zone and Strategic Investment Programs.
- Seek out various grant opportunities for all City departments.
- Work in partnership with the Chamber of Commerce, the Main Street Program, and other local partners to encourage activities that support more downtown and community wide economic vitality.
- Provide assistance in developing and implementing the City's economic development strategies and activities.
- Work in partnership with the Community Outreach Team to support the work of state, regional, and federal lobbying strategies.
- Identify and assess at least five Brownfield sites annually through the City's EPA Community-Wide Brownfield grant and employ remediation resources through Oregon DEQ, Business Oregon.

Major Changes & High-Impact Items

Link Transit & Government affairs budgets have been included in the Economic Development Budget this year.

Grants & External Funding

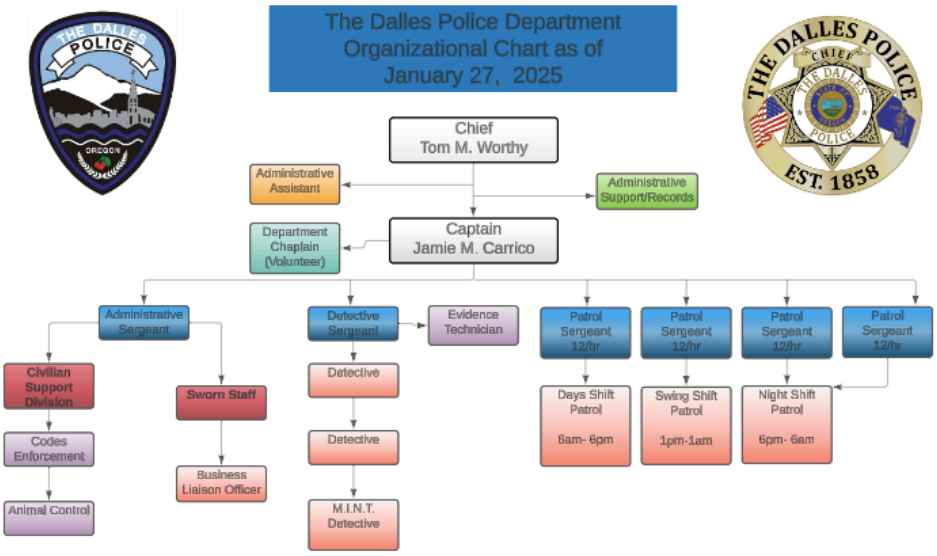
No new grants are anticipated specifically for this department in FY 2026-27.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
ECONOMIC DEVELOPMENT					
REGULAR SALARIES	-	$80,163	$95,389	$98,595	$108,120
MEDICAL INSURANCE	-	$17,779	$13,838	$37,640	$27,679
L-T DISABILITY INSURANCE	-	$592	$600	$621	$692
LIFE INSURANCE	-	$30	$34	$55	$55
WORKERS COMP INSURANCE	-	$603	$759	$214	$181
FICA	-	$6,070	$7,192	$7,543	$8,271
RETIREMENT CONTRIBUTIONS	-	-	$9,733	$4,437	$14,596
VEBA CONTRIBUTIONS	-	$675	$699	$1,896	$2,030
OTHER EMPLOYEE BENEFITS	-	$317	$391	$493	$601
CONTRACTUAL SERVICES	$25,000	$87,913	$44,767	$48,500	$148,500
Governmental Affairs Support	-	-	-	-	$32,000
Support Services/Consulting	-	-	-	$35,000	$40,000
Spanish Translation/Interpretation Services	-	-	-	$500	$1,500
Downtown Activation	-	-	-	$13,000	$25,000
LINK Transportation	-	-	-	-	$50,000
POSTAGE	-	-	$24	$200	$200
TELEPHONE	-	$720	$750	$720	$720
ADVERTISING	-	$202	$445	$500	$515
TRAVEL, FOOD & LODGING	-	-	$80	$1,750	$1,803
OEDA Conference	-	-	-	$750	$773
Miscellaneous UR & ED Opportunities	-	-	-	$500	$515
Opportunity Driven Conferences Food/Lodging	-	-	-	$500	$515
TRAINING & CONFERENCES	$20	$29	-	$1,600	$1,645
OEDA Conference	-	-	-	$500	$515
Economic Symposium	-	-	-	$100	$50
Miscellaneous OEDA Training	-	-	-	$500	$515
Opportunity Driven Conferences	-	-	-	$500	$565
MEMBERSHIP/DUES/SUBSCRIPTION	$250	-	-	$250	$258
OEDA Membership	-	-	-	$250	$258
OFFICE SUPPLIES	-	$26	-	$300	$300
Miscellaneous	-	-	-	$300	$300
SPECIAL SUPPLIES	-	$160	-	-	-
MISCELLANEOUS EXPENSES	-	-	-	$500	$500
ASSETS < $5000	-	$4,163	$158	-	-
Total ECONOMIC DEVELOPMENT	$25,270	$199,443	$174,860	$205,814	$316,665
Total Expenditures	**$25,270**	**$199,443**	**$174,860**	**$205,814**	**$316,665**

POLICE

FTE: 29.15



Department Purpose

The Police Department protects life and property, maintains public order, and promotes community safety and livability within the City of The Dalles. The department provides 24/7 emergency response, investigates crimes, enforces state laws and City ordinances, and partners with residents, businesses, and regional public safety agencies to prevent crime and address community concerns through community-oriented policing. In FY 2024–25, the department responded to 18,318 calls for service, completed 2,139 police reports, and made 864 arrests encompassing 1,683 criminal charges.

Goals (FY 2026–27 – Budget Supported)

- Implement new CAD and RMS software solutions for TDPD to include electronic ticketing and crash reporting. Realize the maximum return on investment possible in the robust systems.
- Execute organizational change management practices and communications to enable acceptance and full adoption of CAD/RMS solutions.
- Maintain a diverse workforce sufficient to meet the mission of the department, which means full staffing of all allocated positions, and every member fully trained and certified.
- Staff Traffic, Mid-Columbia Interagency Narcotics Team (MINT), Business Liaison Officer (BLO), specialty assignments.
- Continue and expand efforts to enhance officer wellness and work satisfaction.
- Further engage the business community to reduce all manners of theft including burglary, shoplifting and internal theft. BLO is key to this initiative.
- Execute community policing strategies including participating in National Night Out, community safety events, parades, and the downtown Halloween celebration.
- Gain consensus on requested staffing plan for TDPD, which increases staffing by five FTE over three years, per the OACP agency review recommendations. This staffing request was filed as a request for this budget cycle.

Major Changes & High-Impact Items

The FY 2026–27 budget emphasizes modernization and service effectiveness through implementation of CAD/RMS systems that support electronic ticketing, crash reporting, and improved data sharing. The budget maintains full staffing across 29.15 FTE and supports specialty functions that have demonstrated measurable impact, including

reinstatement of a Traffic Officer position, which resulted in more than 1,500 traffic offense charges issued in 2025, a 96 percent increase over the prior year. Continued participation in regional task forces, including MINT, supports complex investigations and narcotics enforcement. The department also continues to evaluate non-core duties to ensure resources are aligned with highest public safety impact.

Grants & External Funding

The Police Department participates in regional task forces and cooperative efforts supported by external funding, including the Mid-Columbia Interagency Narcotics Team (MINT). Grant opportunities that enhance public safety technology, training, traffic safety, and community-based initiatives will be pursued as available.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
POLICE					
REGULAR SALARIES	$2,325,726	$2,307,371	$2,702,564	$3,017,952	$3,216,812
PARTTIME/TEMP SALARIES	$32,797	$43,197	$2,755	-	-
OVERTIME SALARIES	$166,889	$236,011	$179,465	$190,676	$203,796
DUI OVERTIME SALARIES	$8,114	$4,433	$10,950	$15,000	$16,056
BI-LINGUAL INCENTIVE 5%	$12,152	$10,327	$13,913	$20,056	$21,370
MEDICAL INSURANCE	$493,637	$475,919	$569,035	$818,665	$966,336
L-T DISABILITY INSURANCE	$13,481	$12,646	$15,856	$17,404	$18,527
LIFE INSURANCE	$1,373	$1,263	$1,404	$1,660	$1,634
WORKERS COMP INSURANCE	$42,956	$40,944	$55,631	$77,683	$69,674
FICA	$191,747	$195,892	$216,079	$248,142	$264,539
RETIREMENT CONTRIBUTIONS	$399,001	$440,673	$479,033	$604,825	$650,244
VEBA CONTRIBUTIONS	$28,078	$25,351	$28,698	$33,866	$37,858
OTHER EMPLOYEE BENEFITS	$5,934	$10,482	$11,628	$16,603	$17,733
CONTRACTUAL SERVICES	$78,462	$38,781	$74,259	$22,663	$40,390
Range Outhouse	-	-	-	$720	$742
Charter (formerly wave) edited 3-26	-	-	-	-	$1,980
Clear - Law Enforcement Data Base 6% Increase	-	-	-	$4,776	$5,063
Emergency Operations Center (County) - City Share	-	-	-	$9,000	$11,000
LESO 1033 Program	-	-	-	$500	$500
Shred It	-	-	-	$650	$670
Speakwrite Transcription Services	-	-	-	$500	$515
Accreditation Yearly Service Fee	-	-	-	$3,000	$3,000
Caselle User Lic. $43.12/Month for 12 months	-	-	-	$517	$533
OACP Department Review	-	-	-	$2,500	-
Range Agreement	-	-	-	$500	$500
CAD/BWC Integration--$1339.45 Set up and $1320 Yearly	-	-	-	-	$3,324
Wellness Program Expense	-	-	-	-	$8,064
Evidence Assessment and Support	-	-	-	-	$4,500

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
WASCO CO COMMUNICATIONS	$285,859	$284,521	$305,515	$963,940	$495,812
Dispatch Agreement Police = 91%; PW = 9% Each Year	-	-	-	$428,867	$494,839
EIS CAD Dispatch System Split With Wasco County - PSNET	-	-	-	$750	$200
EIS STOP Data Portal (State Mandated)	-	-	-	$750	$773
CAD & RMS Expense, Collaboration with Wasco County	-	-	-	$403,541	-
CAD/RMS Project Change Order (Probable)	-	-	-	$45,000	-
ADCOM CAD/RMS Project Contracting and Implementation Support	-	-	-	$71,692	-
County Supplied Coding For Data Migration	-	-	-	$13,340	-
RECRUITING EXPENSES	-	-	-	$1,000	-
Social Media Ads, Promotion, Travel For Recruiting Team Has Moved to HR Budget	-	-	-	$1,000	-
INTERPRETOR FEES	-	-	-	$621	$300
Language Line	-	-	-	$621	$300
TOWING SERVICES	$2,497	$1,536	$1,468	$3,500	$3,605
All Tows The Dept Is Responsible For, Including Dept Vehicles, Evidence Tows and Abandoned Tows	-	-	-	$3,500	$3,605
SOFTWARE MAINTENANCE	$9,923	$13,033	$10,812	$5,900	$5,956
Digital Evidence Redaction (Veritone Full Service) Reimbursed Expense	-	-	-	$4,000	$4,120
Digital Evidence Redaction (Veritone In-House) 5 Hrs @ $100 Per Reimbursed Expense	-	-	-	$500	$515
Tailored Solutions Justice Lite LEDS Connection	-	-	-	$700	$360
Power DMS Subscription (Accreditation) Required	-	-	-	$700	$721
AI tool subscription	-	-	-	-	$240
WATER & SEWER	$2,275	$2,282	$2,291	$3,100	$3,326
GARBAGE SERVICES	$1,743	$1,854	$1,757	$2,300	$2,369
Garbage Service	-	-	-	$2,300	-
ELECTRICITY	$7,293	$7,149	$7,939	$7,866	$8,102
Electricity For Police Station	-	-	-	$7,866	-
JANITORIAL SERVICES	$13,507	$13,507	$13,507	$15,007	$15,457
Contracted Janitorial Services + $1,500 For Other Cleaning Jobs Not Covered By The Contract, Such As Carpet Cleaning and Floor Waxing (No Increase FY24/25)	-	-	-	$15,007	-
BUILDINGS AND GROUNDS	$5,137	$17,928	$8,686	$13,400	$17,912
Exterior Window Cleaning	-	-	-	$400	$412
Garage Door Repair	-	-	-	$4,000	$2,500

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Miscellaneous Expenses (Fire Extinguisher Testing, Fire System Tests, Misc. Building Repairs, Ice Melt, Vandalism, Minor Plumbing (Snaking) And Electric	-	-	-	$9,000	$8,500
Blinds and Window Coverings	-	-	-	-	$6,500
RADIO EQUIPMENT	$1,370	$2,202	$4,967	$11,612	$11,520
Radio Repairs, Batteries, Microphones etc.	-	-	-	$2,484	$2,559
Radio Maintenance Agreement	-	-	-	$9,128	$8,961
OFFICE EQUIPMENT	$110	$210	$496	$2,000	$4,760
Office Chair Repairs/Replacements	-	-	-	$1,000	$1,030
Miscellaneous Office Equipment	-	-	-	$1,000	$1,030
Conference Room Tables	-	-	-	-	$2,700
VEHICLES	$36,661	$30,178	$27,204	$26,975	$39,784
Repairs for Dept Vehicles	-	-	-	$25,875	$26,651
Accredited Stickers For Marked Cars	-	-	-	$100	$103
Fire Extinguisher Yearly Checks for All Cars	-	-	-	$1,000	$1,030
Ten (10) in car printers to use with new CAD	-	-	-	-	$8,000
Printer mounts	-	-	-	-	$4,000
GAS/OIL/DIESEL/LUBRICANTS	$62,187	$52,934	$52,190	$62,100	$68,310
5% Increase Projected	-	-	-	$62,100	-
TIRES AND TIRE REPAIRS	$8,351	$10,511	$8,840	$12,000	$12,360
Normal Wear And Tear And Purchase Of Studded Tires As Needed. Large Purchase Done FY23/24	-	-	-	$12,000	-
ELEVATOR MAINTENANCE	$3,009	$2,910	$7,369	$3,002	$3,440
Dept Elevator Maintenance Contract & Permit	-	-	-	$3,002	-
HVAC SYSTEMS	$465	-	-	$1,242	$1,279
Filters	-	-	-	$1,242	-
HEPATITIS PROGRAM	-	-	-	$207	-
Hep Vaccinations For Dept Personnel	-	-	-	$207	-
POSTAGE	$1,792	$1,608	$2,379	$2,070	$2,500
TELEPHONE	$28,263	$28,773	$34,014	$3,000	$3,000
Cell Phone Allowances	-	-	-	$3,000	$3,000
ADVERTISING	$128	$146	$129	$1,300	$1,050
Classified And Radio Ads For Release Of Seized Vehicles	-	-	-	$550	$550
Social Media Boosts (Expand Post Reach and Distribution)	-	-	-	$750	$500
DIGITAL STORAGE	$5,826	$11,099	$6,257	$36,972	$13,034
In Car Video Storage To The Cloud (1 x $495) --Dept Owned Cameras	-	-	-	$28,550	-
Filming Of Dept Records	-	-	-	$1,600	$2,066

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Lease/storage of seven in car video systems	-	-	-	$6,822	-
EVIDENCE LIBRARY VIDEO AS A SERVICE 14 LEASED BODY CAMERAS	-	-	-	-	$10,968
TRAVEL FOOD & LODGING	$14,910	$22,355	$28,015	$29,365	$28,894
Misc. Regional Training	-	-	-	$2,000	$2,000
Major Crimes Conference 3 days, 2 detectives	-	-	-	$1,118	$1,118
OPOA Grande Rhonde (five nights lodging and meals)	-	-	-	$1,181	$1,181
OACP Spring conference four supervisors 4 Nights	-	-	-	$2,562	$2,562
IACP 2 Supervisors 5 nights	-	-	-	$4,300	$4,000
International Homicide Conference 2 Detectives	-	-	-	$3,093	$3,093
ELTS SEASIDE three or four Supervisors	-	-	-	$1,225	$1,225
Oregon/California Narcotics Association Two Officers	-	-	-	$2,297	$2,297
Peer support Training--Two Officers	-	-	-	$1,118	$1,118
DUII Training Conference	-	-	-	$968	$968
Vehicle criminal interdiction development course--2 days $500 lodging and meals	-	-	-	$585	$585
Advanced Crisis Negotiation class	-	-	-	$1,075	$1,075
Use of Force Summit 2 People 3 days	-	-	-	$2,471	$2,471
Property and Evidence Conference--Oregon	-	-	-	$353	$353
LEDS Conference 2 people 3 Nights	-	-	-	$933	$933
Oregon Law Enforcement Records Association 3 nights	-	-	-	$674	$674
Law Enforcement Defensive Tactics instructor training	-	-	-	$1,366	$1,166
Law Enforcement Drone Association Conference--Utah April	-	-	-	$1,078	$1,078
Woman in Law Enforcement Leadership training-TBA	-	-	-	$968	$997
TRAINING AND CONFERENCES	$11,570	$16,024	$27,084	$31,335	$24,350
CIT (Crisis Intervention team) Training	-	-	-	$1,500	$1,500
OPOA Conference. Five days two Officers	-	-	-	$900	$900
OEDI Annual Training session. Meals and Lodging included	-	-	-	$1,800	$1,800
Peer support training	-	-	-	$1,000	$500
Major Crimes Conference--Location TBA Oregon	-	-	-	$700	$700
OACP Spring Conference. Four supervisors	-	-	-	$1,400	$1,400

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
ELTS Seaside--Four Supervisors	-	-	-	$1,400	$1,400
Police One Online Training Portal	-	-	-	$2,610	$2,610
DUII Conference and ARIDE Training	-	-	-	$1,000	$1,000
Oregon/Californa Narcotics Association Conference (May be paid by MINT)	-	-	-	$900	$900
IACP Conference	-	-	-	$900	$900
International Homicide Conference	-	-	-	$900	$900
NW Leadership Seminar--Portland	-	-	-	$700	$700
Use of Force Summit	-	-	-	$900	$900
Property and Evidence Conference	-	-	-	$350	$350
Vehicle Criminal Interdiction Course	-	-	-	$350	$350
Law Enforcement Defensive Tactics Training camp	-	-	-	$400	$400
Tactical Medic Instructor Updates	-	-	-	$1,000	$1,000
Emergence Vehicle Operations (EVOC)	-	-	-	$2,500	$2,500
Tuition Reimbursement	-	-	-	$8,000	$2,500
Law Enforcement Drone Association Conference--Utah	-	-	-	$625	$625
Honor Guard Training	-	-	-	$750	-
Woman in Law Enforcement leadership training	-	-	-	$750	$515
MEMBERSHIPS/DUES/SUBSCRIP	$1,770	$1,850	$2,084	$4,900	$5,032
Professional Publications And Subscriptions	-	-	-	$500	$500
Oregon Association Chiefs of Police (6)	-	-	-	$1,500	$1,545
International Associations Chiefs Of Police (4)	-	-	-	$1,000	$1,030
Notary Public Fees	-	-	-	$200	$206
FBI National Academy Associates (Chief)	-	-	-	$150	$155
Dept Wide LEDA (Drone Association) Membership	-	-	-	$500	$515
Oregon Law Enforcement Records Association	-	-	-	$300	$309
Woman Leaders in Law Enforcement (Nawlee, Wilef)	-	-	-	$750	$773
SERT TEAM	$11,730	$9,567	$16,859	$15,495	$21,000
Equipment & Supplies For SERT Team (Gas, Pepper Fog, Robot Batteries)	-	-	-	$4,000	$4,000
Tactical Officers Associations	-	-	-	$500	$500
Clothing	-	-	-	$1,000	$1,000
Basic SERT Training (Tuition And Travel)	-	-	-	$1,500	$1,500

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Less Lethal Beanbag, 40mm, Pepperball supplies	-	-	-	$2,000	$2,000
Advanced SWAT School (Tuition And Travel)	-	-	-	$2,500	$2,500
(DELETE) 8 Slot BWC Charging Station To Be Kept In SERT Vehicle	-	-	-	$1,495	-
SERT Drone supplies and repairs if needed	-	-	-	$500	$500
Rifle rated Ballistic Shield	-	-	-	-	$6,000
SERT Team Ammunition	-	-	-	$2,000	$2,000
MRAP Maintenance	-	-	-	-	$1,000
RESERVES	$1,688	$1,327	-	-	-
CRIME PREVENTION	$1,896	$2,482	$3,931	$2,600	$2,600
Crime Prevention & Neighborhood Watch Programs	-	-	-	$1,000	$1,000
Pink Back Patches (Breast Cancer)	-	-	-	$100	$100
Supplies And Community Promotional Material	-	-	-	$1,500	$1,500
OFFICE SUPPLIES	$4,451	$4,289	$4,691	$5,700	$4,500
JANITORIAL SUPPLIES	$4,436	$3,688	$3,268	$5,300	$4,000
AMMUNITION	$728	$11,161	$10,636	$11,000	$11,120
Duty & Practice Ammunition, Range Supplies	-	-	-	$9,000	$9,000
Simunition Firearms And Ammo	-	-	-	$2,000	$2,000
Electronic Ear Pro Ear Protection (30 @$60)	-	-	-	-	$120
DRUG TEAM ITEMS	-	-	$5,000	$500	$5,000
MINT Contribution	-	-	-	-	$5,000
CLOTHING	$26,899	$23,080	$48,843	$49,000	$34,825
External Load Bearing Vests	-	-	-	$7,500	$7,500
Soft Body Armor	-	-	-	$7,500	$6,180
Patrol Uniforms To Include Jackets, Boots, Repair, And Replacements (6)	-	-	-	$18,000	$18,000
Water Resistance Long Sleeve Shirts	-	-	-	$1,500	$515
Clothing Allowance For Detectives	-	-	-	$1,600	$1,600
Replacement Holsters	-	-	-	$600	$1,030
(DELETE)Uniform Badge Replacement	-	-	-	$9,300	-
Honor Guard Uniforms	-	-	-	$3,000	-
SPECIAL DEPT SUPPLIES	$14,714	$17,116	$23,485	$15,590	$16,735
Body Camera Mounts	-	-	-	$480	$494
Miscellaneous Items: Flares, Batteries, Citations, Stop Sticks, Etc	-	-	-	$1,000	$1,030
Narcotic Test Kits	-	-	-	$1,000	$1,030
Replacement Flashlights	-	-	-	$750	$1,075
Gun Cleaning Equipment/Supplies	-	-	-	$500	$515

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Nitrile Gloves	-	-	-	$2,000	$2,060
Employee Recognition	-	-	-	$3,000	$3,090
Police Notebooks & ORS Books	-	-	-	$750	$773
Personal Protection Kits - PPE	-	-	-	$1,000	$1,030
Computer Docks	-	-	-	$1,050	$1,082
Evidence Bags/Boxes	-	-	-	$500	$515
Blood and Urine Collection Kits	-	-	-	$500	$515
NARCAN Anti Opoid Medication	-	-	-	$1,000	$1,030
First Aid Supplies	-	-	-	$1,000	$1,030
Digital Recorders And Cameras	-	-	-	$100	$103
Stop Stick Piranha Pursuit Prevention Protection Devices	-	-	-	$150	$155
Soft Helmets Marked Vehicles as needed	-	-	-	$60	$62
H20 Oregon Water Supplies	-	-	-	$750	$773
Shoulder Mounted Lights	-	-	-	-	$375
COMPUTER SOFTWARE	$12,597	$12,824	$9,170	$480	$494
Fleet Management Software Marked Patrol Units Only ($7 Per Vehicle per Month) Fleetio	-	-	-	$480	$494
MISCELLANEOUS EXPENSES	$6,184	$50,174	$24,646	$110,680	$83,395
Reimbursement Expenses For Officer Buyout (Mandated)	-	-	-	$50,000	$25,000
Homeless Assistance Program (ID Program)	-	-	-	$500	-
Medical Expenses Not Covered By LEMLA	-	-	-	$3,500	$3,605
Radar/LIDAR Repairs	-	-	-	$500	$515
COVANTA Evidence Disposal	-	-	-	$1,500	-
Drone Maintenance (Batteries, Props, SD Cards)	-	-	-	$1,000	$1,000
State Storage Of Records (Secretary Of State)	-	-	-	$35	$36
Grant Revenue/Award place holder	-	-	-	$50,000	$50,000
MS Labs blood testing for DUIIs	-	-	-	$2,450	$2,524
Fire Extinguisher refill	-	-	-	$695	$716
Digital lock for evidence safe	-	-	-	$500	-
ASSETS <$5000	$23,984	$48,564	$10,804	$13,128	$19,581
Patrol rifles and optics	-	-	-	$5,428	$4,000
Vehicle Computer Docks as needed	-	-	-	$1,200	$1,236
Handheld radar/lidar replacement	-	-	-	$1,500	$1,545
4 Portable Motorola radios as replacements	-	-	-	$5,000	$12,800
VEHICLES	$140,691	$232,711	$129,204	$202,000	$151,410
Two SUV Marked Patrol Vehicles Loaded Cost	-	-	-	$147,000	$151,410
Unmarked Detective Vehicle (on 5 Year Plan)	-	-	-	$55,000	-
EXPENDITURES-CAPITAL OUTLAY EX	$17,048	-	$36,447	$45,000	$25,750

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
In-Car Camera Lease Overage	-	-	-	-	$4,500
25-26 2 Leased M-500 In-Car Cameras 1st Yr Lease Inception	-	-	-	$21,000	$4,500
1 Leased M-500 In-Car Camera 2nd Year Lease	-	-	-	-	$2,250
2 Leased M-500 In-Car Cameras 3rd Year Lease	-	-	-	-	$4,500
1 Leased 4RE (Watchguard) In-Car Cameras	-	-	-	-	$1,000
Addition of 6 Leased Body Worn Cameras For SERT Inception	-	-	-	$24,000	$4,500
26-27 2 Leased M-500 In-Car Cameras 1st Yr Lease Inception	-	-	-	-	$4,500
EQUIPMENT, OTHER	$129,008	-	-	$135,190	$20,000
Taser Purchase	-	-	-	$135,190	-
Drone new	-	-	-	-	$20,000
Total POLICE	$4,701,043	$4,782,883	$5,241,259	$6,941,572	$6,697,532
Total Expenditures	**$4,701,043**	**$4,782,883**	**$5,241,259**	**$6,941,572**	**$6,697,532**

CODES ENFORCEMENT

FTE: 2.0

Department Purpose
The Code Enforcement Division promotes community livability by ensuring compliance with City ordinances related to property maintenance, land use, and nuisance conditions. Through education, collaboration, and enforcement, the division works with residents, businesses, and partner agencies to resolve issues that affect neighborhood safety, appearance, and quality of life while respecting property rights. In FY 2025–26, the division opened 632 complaint and block inspection cases and conducted 635 problem property inspections.

Goals (FY 2026–27 – Budget Supported)

- Investigate public right-of-way complaints with the assistance of law enforcement Including:
    - Motorhomes and Recreational Vehicles
    - Trailers
    - Boats
    - Abandoned vehicles
- Partner with lending institutions and property management firms to abate nuisance conditions on properties during ownership or tenancy transition.
- Increase public education efforts for abatement of puncture vine, tree of heaven and other nuisance vegetation through public speaking opportunities, press releases, and radio public service announcements.
- Enforce burn season permit regulations.
- Ensure timely cleanup of graffiti within the city limits. This effort partners with Community Corrections for service.
- Expand compliance with transient merchant license requirements.
- Work with Mid-Columbia Fire & Rescue in promoting use of Burn-to-Learn Program.
- Increase participation in Annual Community Cleanup by targeting neighborhoods in greater need.
- Expand awareness and compliance with snow removal requirements.
- Secure Land Use Development Ordinance (LUDO) demolition opportunities for SERT training for city, county, state law enforcement.
- Use of Social Media for educational public service announcements.
- Continue working with Public Works tree trimming enforcement for street project preparation.
- Continue to work with community partners in homeless camp cleanups including Oregon Department of Transportation and Union Pacific Railroad.
- Expand efforts to abate and cleanup houseless camps.
- Work with second hand dealers to bring them into compliance with city code specifically maintaining daily records of transactions.
- Proactively address noxious vegetation that has the potential to cause a health hazard and fire hazard; specifically, during the summer months.
- Collaborate with the Community Development Department and Public Works Department to address cross over cases that may involve Right of Way (ROW) issues or LUDO violations.
- Respond to every complaint received during the year.

Major Changes & High-Impact Items
The FY 2026–27 budget supports sustained staffing levels following the addition of a second full-time Code Enforcement Officer in FY 2024–25. This capacity increase resulted in significant activity growth, including tagging 890 vehicles and towing 42 abandoned vehicles, posting 48 properties for nuisance abatement, and abating 13 properties that refused voluntary compliance. Maintaining current staffing enables earlier intervention on nuisance conditions,

increased proactive enforcement, and continued collaboration with partner agencies on cleanup and compliance efforts.

Grants & External Funding

No new grants are anticipated specifically for Code Enforcement in FY 2026–27. External partnership opportunities supporting cleanup, abatement, or public education efforts will be evaluated as they arise.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
CODES ENFORCEMENT					
REGULAR SALARIES	$54,638	$65,801	$122,898	$131,518	$141,515
OVERTIME SALARIES	-	$3,632	$2,405	$10,000	$10,000
BILINGUAL INCENTIVE	-	-	-	-	$3,246
MEDICAL INSURANCE	$9,674	$9,799	$33,606	$50,637	$29,660
L-T DISABILITY INSURANCE	$350	$349	$911	$842	$906
LIFE INSURANCE	$46	$32	$82	$110	$110
WORKERS COMP INSURANCE	$24	$466	$1,102	$1,613	$1,555
FICA	$4,018	$5,159	$8,962	$10,826	$11,839
RETIREMENT CONTRIBUTIONS	$7,473	$8,980	$9,186	$17,081	$17,978
OTHER EMPLOYEE BENEFITS	$201	$328	$523	$768	$774
CONTRACTUAL SERVICES	$21,425	$12,643	$15,365	$31,000	$30,000
Nuisance Abatements (Increase in Quantity And Intensity Of Work)	-	-	-	$25,000	$22,000
Neighborhood Clean up Expenses	-	-	-	$6,000	$8,000
OTHER CONTRACTUAL SERVICES	$48,955	$58,695	$53,418	$59,300	$66,079
Wasco County GIS Maintenance Costs	-	-	-	$2,200	$2,266
LEADS Online (annual) Pawn Shop Reporting Compliance	-	-	-	$3,500	$3,605
Towing Of RVs (Estimated 4 @ $2,500)	-	-	-	$10,000	$15,300
Youth Services Work Crew (Graffiti Abatement)	-	-	-	$13,600	$14,008
Transient Camp Clean up Labor And Disposal. Approx 50 Camps Per Year	-	-	-	$30,000	$30,900
VEHICLES	$1,000	$2,111	$3,425	$3,000	$3,090
Repairs for Codes Vehicles	-	-	-	$3,000	$3,090
GAS/OIL/DIESEL/LUBRICANTS	$2,450	$1,134	$956	$5,500	$6,050
Fuel	-	-	-	$5,500	$6,050
TIRES AND TIRE REPAIRS	$954	-	$872	$2,600	$2,678
Snow Tires x 2	-	-	-	$2,600	$2,678
POSTAGE	$1,776	$1,319	$1,883	$1,800	$2,300
TELEPHONE	$1,124	$1,126	$1,124	-	$1,200
TRAVEL FOOD & LODGING	$375	-	$1,476	$2,000	$2,030
Sept OCEA Bend Or Coast (Two Nights Lodging And Meals) x 2	-	-	-	$1,000	$1,000
April OCEA Location TBA (Two Nights Lodging And Meals) x 2	-	-	-	$1,000	$1,030
TRAINING AND CONFERENCES	$513	-	$1,011	$1,850	$1,906
Police One x 2	-	-	-	$1,000	$1,030

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Sept-- Oregon Codes Enforcement Association (Bend OR Coast) x 2	-	-	-	$450	$464
April -- Oregon Codes Enforcement Association (Location TBA) x 2	-	-	-	$400	$412
MEMBERSHIP/DUES/SUBSCRIPTIONS	$75	$136	$346	$300	$309
OFFICE SUPPLIES	$1,160	$1,277	$2,427	$2,000	$2,000
CLOTHING	-	-	$477	$750	$773
MISCELLANEOUS EXPENSES	$1,262	$491	$1,522	$1,650	$1,700
Printer Cartridges, Digital Recorder, Digital Camera,	-	-	-	$1,650	$1,700
ASSETS <5000	-	-	$5,338	$2,400	$2,472
Total CODES ENFORCEMENT	$157,495	$173,478	$269,314	$337,545	$340,169
Total Expenditures	**$157,495**	**$173,478**	**$269,314**	**$337,545**	**$340,169**

ANIMAL CONTROL

FTE: 1.0

Department Purpose

Animal Control protects public safety, animal welfare, and community livability by enforcing animal-related ordinances, responding to complaints, and educating the public on responsible pet ownership. The program works closely with residents, law enforcement, and regional partners to address animal-related concerns in a humane and effective manner and collaborates closely with Code Enforcement on cases with crossover impacts.

Goals (FY 2026–27 – Budget Supported)

- Implement new animal ordinance and dog control ordinance, including the licensing process.
- Educate the public and work with the City Public Information Officer to distribute information pertaining to new animal and dog ordinances.
- Respond to calls for service and capture dogs before bites occur or dogs are injured by traffic.
- Work to alleviate chronic barking complaints and find solutions for neighborhood harmony.
- Increase presence, community outreach, and enforcement to ensure community support and safety.
- Continue education and innovation to ensure best practices are met in animal control.
- Investigate new or improved tools to keep the community and dogs safe during enforcement.
- Engage and strengthen relationships with Columbia Gorge Humane Society, Oregon Humane Society, and other animal welfare organizations.

Major Changes & High-Impact Items

The FY 2026–27 budget maintains existing service levls for Animal Control, supporting continued response capacity and coordination with other City departments. In FY 2025–26, Animal Control collaborated with Code Enforcement on numerous cases involving nuisance properties and animal-related impacts, improving efficiency and outcomes across departments.

Grants & External Funding

No new grants are anticipated for Animal Control in FY 2026–27. Opportunities to leverage external resources or partnerships that support animal welfare, public safety, and education efforts will be considered as available.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
ANIMAL CONTROL					
REGULAR SALARIES	$46,128	$64,681	$69,962	$72,999	$78,883
OVERTIME SALARIES	-	$1,017	-	$5,000	$5,000
MEDICAL INSURANCE	$18,763	$19,218	$19,459	$27,687	$31,378
L-T DISABILITY INSURANCE	$237	$235	$460	$467	$505
LIFE INSURANCE	$52	$52	$52	$55	$55
WORKERS COMP INSURANCE	$25	$1,656	$507	$764	$650
FICA	$3,405	$4,830	$5,149	$5,967	$6,417
RETIREMENT	$526	$8,732	$9,445	$9,855	$10,649
VEBA CONTRIBUTIONS	-	-	$375	$600	$840
OTHER EMPLOYEE BENEFITS	$194	$308	$329	$450	$479
CONTRACTUAL SERVICES	$14,226	$23,775	$39,886	$45,864	$115,864
Spay and Neuter Program	-	-	-	-	$50,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Contract With Columbia Gorge Humane Society	-	-	-	$45,864	$45,864
License fee allocation	-	-	-	-	$20,000
CONTRACTUAL SVC - OTHER	$3,321	$2,752	$4,170	$6,000	$5,000
Veterinarian Services	-	-	-	$6,000	$5,000
VEHICLES	$1,230	$251	$75	$1,500	$1,545
Maintenance & Repair for Dog Control Truck	-	-	-	$1,500	$1,545
GAS/OIL/DIESEL/LUBRICANTS	$2,252	$2,763	$2,855	$3,600	$3,960
TIRES AND TIRE REPAIRS	$766	-	-	$1,500	$1,545
TRAINING AND CONFERENCES	$1,573	$305	$1,163	$1,640	$1,689
Training For Dog Control Officer	-	-	-	$500	$515
Travel, Food & Lodging	-	-	-	$1,000	$1,030
Police One Training Portal	-	-	-	$90	$93
Oregon Animal Control Association	-	-	-	$50	$52
CLOTHING	$2,677	$637	$837	$500	$300
SPECIAL DEPT	$252	$92	$913	$1,000	$1,000
Miscellaneous Expenses: Flashlight, Radio Maintenance, Radio Batteries, Citations, Clothing, Handouts, Etc	-	-	-	$1,000	$1,000
ASSETS <$5000	-	$1,432	-	$600	$500
For Items With A Durable Life Of Over 1 Year, But Cost Less Than $5,000, So Do Not Qualify As Capital Assets	-	-	-	$600	$500
VEHICLES	$49,239	$43,914	-	-	-
Total ANIMAL CONTROL	$144,866	$176,650	$155,637	$186,047	$266,259
Total Expenditures	**$144,866**	**$176,650**	**$155,637**	**$186,047**	**$266,259**

TECHNOLOGY

FTE: 4.5

Department Purpose
The Information Technology (IT) Department provides secure, reliable, and modern technology services that enable efficient delivery of City programs to residents, businesses, and visitors. We manage core infrastructure (network, servers, cloud services), business applications, data systems, and end-user support; protect City information through robust cybersecurity; and partner with all departments to improve service quality and accessibility through digital tools. Our work advances City Council priorities and the strategic plan by aligning technology investments with operational needs and community outcomes.

Goals (FY 2026/2027 Budget Supported)

- **Strengthen cybersecurity and resilience** by implementing multi-layer protections (advanced threat detection, MFA expansion, endpoint protection) and establishing regular risk assessments to safeguard City systems and data
- **Modernize critical infrastructure** by upgrading network equipment, refreshing core servers/storage, and optimizing cloud services to improve reliability, performance, and disaster recovery
- **Enhance digital services for the public** by improving website accessibility, expanding self-service portals (e.g., payments, permits, service requests), and supporting open data initiatives that increase transparency.
- **Improve staff productivity** through collaboration platforms, identity and access management, and streamlined workflows (e.g., e-forms, document management, and integrations between enterprise systems).
- **Advance data governance and analytics** by standardizing data practices, expanding reporting dashboards, and supporting evidence-based decision-making across departments.
- **Elevate customer service** by refining help desk processes, service level targets, and user training to ensure timely, effective support for City staff.
- **Promote digital equity** in partnership with community and regional stakeholders, exploring connectivity initiatives, public Wi-Fi enhancements, and inclusive access to online services.

Major Changes & High-Impact Items

- **Cybersecurity Program Expansion:** Funding supports a comprehensive security stack (endpoint detection and response, vulnerability management, end user training) and formal incident response drills, increasing organizational resilience.
- **Infrastructure Refresh & Cloud Optimization:** Targeted replacements of aging network gear and servers; cloud cost optimization and backup/DR improvements reduce risk and enhance continuity of operations.
- **Digital Services & Accessibility:** Investment in portal upgrades, ADA-aligned web improvements, and integrations with permitting/utility platforms to streamline resident interactions and reduce processing times.
- **Enterprise Application Modernization:** Phased upgrades for key business systems (finance, HR, asset management), integrations, and data quality initiatives that improve reporting and service delivery.
- **Help Desk & Training Enhancements:** Develop self-service knowledge base, improve New Employee training, and end-user training for increased user adoption of tools.

Grants & External Funding
No grants or external funding expected for this fiscal year. The IT department will be evaluating grant funding for future initiatives.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
TECHNOLOGY					
REGULAR SALARIES	$180,192	$223,518	$318,006	$418,118	$504,632
MEDICAL INSURANCE	$20,371	$27,939	$53,438	$85,879	$121,269
L-T DISABILITY INSURANCE	$884	$1,129	$2,026	$2,676	$3,229
LIFE INSURANCE	$90	$121	$168	$221	$248
WORKERS COMP INSURANCE	$1,142	$1,193	$2,477	$489	$443
FICA	$13,893	$17,180	$24,039	$31,986	$38,606

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
RETIREMENT	$20,574	$13,923	$32,846	$48,430	$64,120
VEBA CONTRIBUTIONS	$6,365	$1,785	$2,594	$9,540	$10,960
OTHER EMPLOYEE BENEFITS	$380	$898	$1,257	$2,091	$2,583
CONTRACTUAL SERVICES	$29,900	$5,900	$6,285	$77,610	$500,493
IT Project Services	-	-	-	-	$400,000
Website Hosting Contract	-	-	-	$30,000	$7,000
General Code Codification & Website	-	-	-	$20,600	$30,000
Records Management	-	-	-	$4,100	$6,000
Social Media Archiving	-	-	-	$2,820	$3,000
Live Streaming	-	-	-	$3,000	$3,090
Video Hosting Platform	-	-	-	$240	$247
Workstation Licenses for CAD/RMS	-	-	-	$11,900	$12,257
CAD/RMS Lite Use License	-	-	-	$1,750	$1,803
Tip411	-	-	-	$3,200	$3,296
GIS Support	-	-	-	-	$8,800
MSP	-	-	-	-	$25,000
COMPUTER SERVICES	$56,069	$60,933	$66,759	$71,100	$75,403
Caselle Software Maintenance Fees	-	-	-	$61,000	$65,000
Superion Court/Finance System Old Software	-	-	-	$8,000	$8,240
Caselle HR Module	-	-	-	$2,100	$2,163
WIFI USE FEE	$16,504	$16,020	$17,800	$19,200	$13,180
PUD	-	-	-	$6,000	$6,180
Maintenance	-	-	-	$13,200	$7,000
SOFTWARE MAINTENANCE	$15,166	$11,664	$40,291	$58,644	$83,731
1 Year Security Software	-	-	-	$10,000	$20,000
1 Year ITSM Platform	-	-	-	$10,000	$13,000
1 Year Backup Software	-	-	-	$9,000	$20,000
1 Year Log/Intrusion Analysis Software For Security Compliance	-	-	-	$6,000	$6,180
1 Year Network Monitor	-	-	-	$4,200	$4,326
Network Software Maintenance	-	-	-	$6,000	$6,000
MFA Solution for PD	-	-	-	$4,000	$4,500
CAD/RMS Essential Support	-	-	-	$5,345	$5,505
Administration Investigation Management	-	-	-	$1,700	$1,751
Tip411 Apple Developer	-	-	-	$99	$100
Network Device Management	-	-	-	$1,800	$1,854
Evidence Library Maintenance	-	-	-	$500	$515
OTHER CONTRACTUAL SVCS	$24,922	$25,159	$24,995	$38,150	$42,277
Cyber Security Insurance Policy	-	-	-	$25,000	$20,000
Internet Service Provider	-	-	-	$7,000	$16,000
Renewal Of City Domain Names	-	-	-	$250	$200
Application Tracking & Hiring Software	-	-	-	$3,900	$4,017
Dark Fiber	-	-	-	$2,000	$2,060
OFFICE EQUIPMENT	-	-	-	$7,000	$7,210
Copier Leases	-	-	-	$7,000	$7,210
TELEPHONE	$1,500	$1,800	$2,340	$59,630	$77,402

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Cell Phone Allowance - $60 x 12 Months X 5 Employees	-	-	-	$2,880	$3,600
VoIP	-	-	-	$15,000	$30,000
Radio Tower Connection	-	-	-	$4,800	$4,944
Police Switch	-	-	-	$1,030	$1,061
Satellite Phone	-	-	-	$3,500	$3,605
Secure WiFi for PD	-	-	-	$200	$206
Connectivity for Radio Receivers	-	-	-	$1,500	$1,545
Sorosis to Dispatch Phone line	-	-	-	$400	$412
PD Cellular Service	-	-	-	$13,000	$13,390
PD - VoIP	-	-	-	$16,700	$18,000
Gorge Networks	-	-	-	$620	$639
TRAVEL FOOD & LODGING	$102	$1,090	$977	$2,500	$3,260
Lodging For OAGITM Conference & CJIS Event	-	-	-	$2,000	$2,060
Mileage Reimbursement	-	-	-	$500	$1,200
TRAINING AND CONFERENCES	$4,242	$1,192	$700	$5,800	$5,800
OAGITM Conference (2x a Year)	-	-	-	$800	$800
Certifications	-	-	-	$5,000	$5,000
MEMBERSHIP/DUES/SUBSCRIPTIONS	-	-	$602	$410	$422
OFFICE SUPPLIES	$475	$618	$257	$500	$900
Water	-	-	-	-	$400
General Office Supplies	-	-	-	-	$500
COMPUTER SOFTWARE	$1,176	$1,602	$9,037	$51,910	$85,958
CISCO IOS Boost Performance Router License	-	-	-	$3,000	-
1 Year Amazon Business Account	-	-	-	$200	$200
1 Year IT Training	-	-	-	$1,200	$1,200
1 Year Diagramming Software	-	-	-	$600	$618
1 Year Adobe	-	-	-	$2,400	$3,600
1 Year SaaS	-	-	-	$16,000	$24,000
1 Year Virtualization Platform	-	-	-	$7,000	$15,000
Potential Software Upgrades Not Yet Identified	-	-	-	$5,000	$5,150
GIS Software	-	-	-	$1,510	$1,555
Project Management Software	-	-	-	$2,200	$2,266
Secure Remote Access Solution	-	-	-	$9,000	$9,000
Windows RDP Service for PD	-	-	-	$2,300	$2,369
AI Software	-	-	-	$500	$2,000
Meeting Hosting Software	-	-	-	$1,000	$1,300
Smartsheet Subscription	-	-	-	-	$700
Cyber Security Training Software	-	-	-	-	$12,000
DocuPet	-	-	-	-	$5,000
MISCELLANEOUS EXPENSES	$1,343	$6,220	$4,128	$15,000	$15,000
To Cover Unanticipated Expenses And Equipment Failures	-	-	-	$15,000	$15,000
ASSETS <$5000	$3,737	$10,363	$25,106	$55,000	$45,000
Items Costing Less Than $5,000 With A Life of Over One Year	-	-	-	$13,000	$20,000
End-Of-Support Replacements	-	-	-	$42,000	$25,000
COMPUTER EQUIPMENT	-	-	-	$70,000	-

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
NETWORK EQUIPMENT	-	$14,912	$9,929	$20,000	-
Total TECHNOLOGY	$399,026	$445,162	$646,057	$1,151,883	$1,702,126
Total Expenditures	**$399,026**	**$445,162**	**$646,057**	**$1,151,883**	**$1,702,126**

GENERAL SERVICES

FTE: 1.20

MISSION

To proactively maintain the City's facilities, structures and grounds.

DESCRIPTION

The General Services Budget supports the Facilities Maintenance Division which is responsible for the annual repairs and maintenance to preserve the appearance and integrity of City buildings and properties. Expenditures from this Division include normal repairs and maintenance line items for City owned buildings and properties. All insurance costs related to general government services are recorded in this department. Buildings and grounds under the supervision of the division include City Hall, the Police Department, the Library, State Office Buildings, the Maritime Dock, Lewis & Clark Festival Park, the Gitchell/Waldron Drug Building, all City parking lots, the Roundabout, Second Street streetscaping, Triangle Park, the Pioneer Cemetery, and all Urban Renewal properties. Currently, maintenance of the Public Works property is not included within this portfolio.

There are currently three permanent, full-time positions in the Facilities Maintenance Division of the Department; the Facilities Maintenance Supervisor and two Maintenance Workers. A fourth full-time position is proposed in the FY 26/27 budget anticipating additional facility needs associated with the Federal St Plaza, new public parking lots, shift in downtown tree maintenance from a contractor to City staff, and completion of the 1st St Streetscaping project.

The City adjusts the distribution of Facilities staff to reflect actual costs of the previous year. Maintenance provided to the Airport is billed on a per request basis. The distribution is as follows:

City Hall:	40%
Police Facility	5%
Library	15%
State Office Building	40%

Goals (FY 2026/27 Budget Supported)

- Support the partnership with The Dalles Art Center to complete a public art project at the Roundabout.
- Coordinate with projects of the Beautification and Tree Committee.
- Continue to provide robust and responsive Facility services.

Major Changes & High-Impact Items

A fourth full-time position is proposed in the FY 26/27 budget anticipating additional facility needs associated with the Federal St Plaza, new public parking lots, and completion of the 1st St Streetscaping project.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
GENERAL SERVICES BUILDINGS AND GROUNDS					
REGULAR SALARIES	$46,699	$67,950	$88,222	$91,722	$126,099
OVERTIME SALARIES	-	$1,860	$1,037	$5,406	$6,420
MEDICAL INSURANCE	$14,124	$21,582	$23,062	$31,047	$53,221
L-T DISABILITY INSURANCE	$322	$521	$627	$587	$806
LIFE INSURANCE	$42	$59	$60	$66	$88
WORKERS COMP INSURANCE	$675	$1,488	$4,080	$2,530	$2,492
FICA	$3,549	$5,304	$6,620	$7,430	$10,137
RETIREMENT	$6,264	$7,233	$9,315	$12,383	$13,407
VEBA CONTRIBUTIONS	-	$1,624	$2,282	$1,816	$1,944
OTHER EMPLOYEE BENEFITS	$1,592	$277	$346	$486	$711
CONTRACTUAL SERVICES	$12,900	$12,409	$29,537	$28,150	$22,500
Downtown Tree Replacement, Trimming, Maint.	-	-	-	$26,150	$17,000
Landscaping Services	-	-	-	$2,000	$5,500
WATER & SEWER	$4,572	$4,813	$4,890	$6,150	$8,800
GARBAGE SERVICES	$2,609	$2,875	$2,570	$2,900	$3,000
NATURAL GAS	$2,534	$2,331	$2,329	$2,600	$2,678
ELECTRICITY	$26,816	$25,285	$22,935	$23,000	$25,000
JANITORIAL SERVICES	$17,010	$17,010	$17,000	$18,000	$18,540
BUILDINGS AND GROUNDS	$20,153	$19,423	$20,226	$21,000	$50,000
General Maintenance	-	-	-	$21,000	$45,000
Tree trimming	-	-	-	-	$5,000
PARK / DOCK MAINTENANCE	$49,721	$48,674	-	-	-
ARCO LOT	-	$409	$101	-	-
GITCHELL BUILDING	-	-	$2,429	$10,000	$5,000
TRANSPORTATION BUILDING	$353	$4,412	$2,060	$6,000	$5,000
DOCK MAINTENANCE	-	-	$4,290	-	-
PARKING LOTS	-	-	$633	$7,500	$7,500
PARK MAINTENANCE	-	-	$44,283	$43,000	$73,000
Lewis & Clark Park	-	-	-	-	$43,000
Federal Street Plaza	-	-	-	-	$30,000
JOINT USE OF LABOR/EQUIP	-	$245	-	$500	$500
VEHICLES	$713	$2,009	$3,638	$3,000	$3,090
GAS/OIL/DIESEL/LUBRICANTS	$7,426	$6,541	$7,004	$8,500	$9,350
TIRES AND TIRE REPAIRS	$827	$1,475	$850	$2,000	$2,060
GENERAL EQUIPMENT	$1,905	$1,250	$15,736	$7,000	$4,500
Equipment Repair	-	-	-	$3,500	$3,500
Equipment Rental	-	-	-	$3,500	$1,000
ELECTRICAL SYSTEMS	$443	$450	$1,932	$6,500	$6,500
Licensed Electrician	-	-	-	$6,500	$6,500
PLUMBING	$35	-	-	$1,200	$1,200
ELEVATORS	$3,990	$3,925	$8,642	$4,500	$4,635
HVAC SYSTEMS	$1,563	$1,827	$4,301	$3,500	$3,500
HVAC Cleaning And Filters	-	-	-	$3,500	$3,500
SHOP EQUIPMENT	$282	$969	$5,131	$6,500	$6,500
MIsc tools for new shop	-	-	-	$6,500	$6,500
PEST CONTROL	$350	$38	-	$3,000	$1,500

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
LIABILITY	$139,583	$158,819	$167,303	$187,380	$215,487
PROPERTY	$22,741	$30,363	$33,121	$37,100	$42,665
AUTOMOTIVE	$26,617	$22,111	$25,159	$28,200	$31,020
TELEPHONE	$5,632	$7,072	$8,059	$864	$864
Cell Phone Allowance $60 x 3 Employees	-	-	-	$864	$864
TRAINING AND CONFERENCES	-	-	-	$500	$1,500
OFFICE SUPPLIES	$156	$205	$355	$550	$550
Adobe Pro	-	-	-	-	$550
Water Cooler	-	-	-	$550	-
JANITORIAL SUPPLIES	$5,441	$4,898	$4,509	$5,000	$5,500
CLOTHING	$1,070	$1,650	$3,096	$5,000	$3,000
MISCELLANEOUS EXPENSES	$844	$908	$244	$6,500	-
Downtown Banners for streets	-	-	-	$5,000	-
Misc	-	-	-	$1,500	-
ASSETS <$5000	$2,009	$3,094	$1,429	$3,500	$18,500
Cabinets/Racks	-	-	-	$1,500	$3,500
Furniture	-	-	-	$2,000	$15,000
VEHICLES	-	$75,342	$81,966	$31,500	$5,000
Kabota	-	-	-	$24,000	-
Leaf Goat	-	-	-	$7,500	-
Blower	-	-	-	-	$5,000
Total GENERAL SERVICES BUILDINGS AND GROUNDS	$431,562	$568,730	$661,407	$674,068	$803,764
Total Expenditures	**$431,562**	**$568,730**	**$661,407**	**$674,068**	**$803,764**

OTHER USES

DESCRIPTION

Other Financing Uses is broken into five (5) groups. They are the following:

- Charges for Services or Special Payments
    - $90,000 has been reserved from the City's portion of the Enterprise Zone #2 revenues. These funds will be distributed to the Mid Columbia Fire and Rescue District, as agreed to, to be applied to debt associated with improvements to Fire Station #2, Fire Training Tower, and an internship program. Operating Transfers Out is funding other operating funds of the City. This year we are making the following transfers:
- Operating Transfers Out
    - $65,000 to support operations at the Columbia Gorge Regional Airport. This amount is matched by Klickitat County.
    - To fulfill Capital Maintenance and upgrade needs for the City will be doing a transfer to the Capital Projects Fund, in the amount of $1,500,000.
    - $2,750,000 will be transferred to support the new Service Continuity Fund. This fund is a purpose-specific reserve fund to help maintain continuity of existing General Fund services during material revenue disruptions or extraordinary operating cost increases outside the City's control while the City evaluates and implements longer-term fiscal adjustments
    - $12,351 will be transferred to the Unemployment Fund for unemployment needs.
- General Fund Contingency
- General Fund Unappropriated Ending Fund Balance
- Debt Service used to pay for the leases within the general fund to follow GASB rules.

Goals (FY 2026/27 Budget Supported)

- To maintain all revenue resources to cover all five groups above with sufficient funding to meet the needs of the City and other entities.
- Recover and maintain an unappropriated ending fund balance that can support the General Fund activities through the months of July through October pending general tax receipts, ensuring the City does not have to borrow funds to maintain recurring expenses.

Major Changes & High-Impact Items

- Transfers to the Transportation Fund (Street Fund) have been suspended in this proposed budget. The City Council will be discussing Transportation Funding options in this FY and an increase from 3%-5% have been made to the City internal charge applied to the Water and Wastewater funds to support the Transportation Fund.

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
OTHER USES					
DEBT SERVICE - LEASE PRINCIPAL	$22,778	$22,153	$29,426	$39,165	$40,340
DEBT SERVICE - LEASE INTEREST	$614	$516	$630	$1,972	$2,031

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
MAIN STREET TOURISM	$20,000	-	-	-	-
TOURISM	$425,785	$439,626	$452,304	-	-
MID-COLUMBIA FIRE & RESCU	$90,000	$90,000	$90,000	$90,000	$90,000
Payment of $68,000 in FY14/15 From Enterprise Zone, Was In Advance And Will Push Back Further EZ Pmts to Fire Dept an Additional 2 years. $34,000 Per Year Starting in FY17/18 & Continue for 13 years or Until Debt is Paid	-	-	-	$90,000	$90,000
TO SERVICE CONTINUITY FUND	-	-	-	-	$2,750,000
TO STREET FUND	$450,000	$750,000	$750,000	$600,000	-
CC Goal To Provide Additional Funds To Street Fund	-	-	-	$600,000	-
TO UNEMPLOYMENT RESV FUND	-	$13,834	$5,097	$12,351	$12,351
Actual Numbers From The Past Year To Replenish Fund	-	-	-	$12,351	$12,351
SPECIAL GRANTS FUND	-	-	$3,495	$3,540,899	-
CAPITAL PROJECTS FUND	$287,008	$2,680,435	$385,000	$1,500,000	$1,500,000
To Transfer Funds To Fulfill Capital Maintenance And Upgrade Needs	-	-	-	$1,500,000	$1,500,000
TO AIRPORT FUND	$65,000	$19,923	$65,000	$65,000	$65,000
City's 50% Share Of Support For Airport Fund. Klickitat County Pays The Same Amount. Maintain For One More Year. Minus Out The Transfer In For Services	-	-	-	$65,000	$65,000
N.W. COUNTY PARKS & REC	$339,014	$341,897	$383,207	-	-
CONTINGENCY	-	-	-	$1,320,746	$1,456,697
General Fund Total (Excluding Other Dept)	-	-	-	$1,320,746	-
Adjusted General Fund Total Expenses x 10%	-	-	-	-	$1,456,697
Total OTHER USES	$1,700,199	$4,358,384	$2,164,159	$7,170,133	$5,916,419
Total Expenditures	**$1,700,199**	**$4,358,384**	**$2,164,159**	**$7,170,133**	**$5,916,419**

Tourism Fund

TRANSIENT LODGING TAX

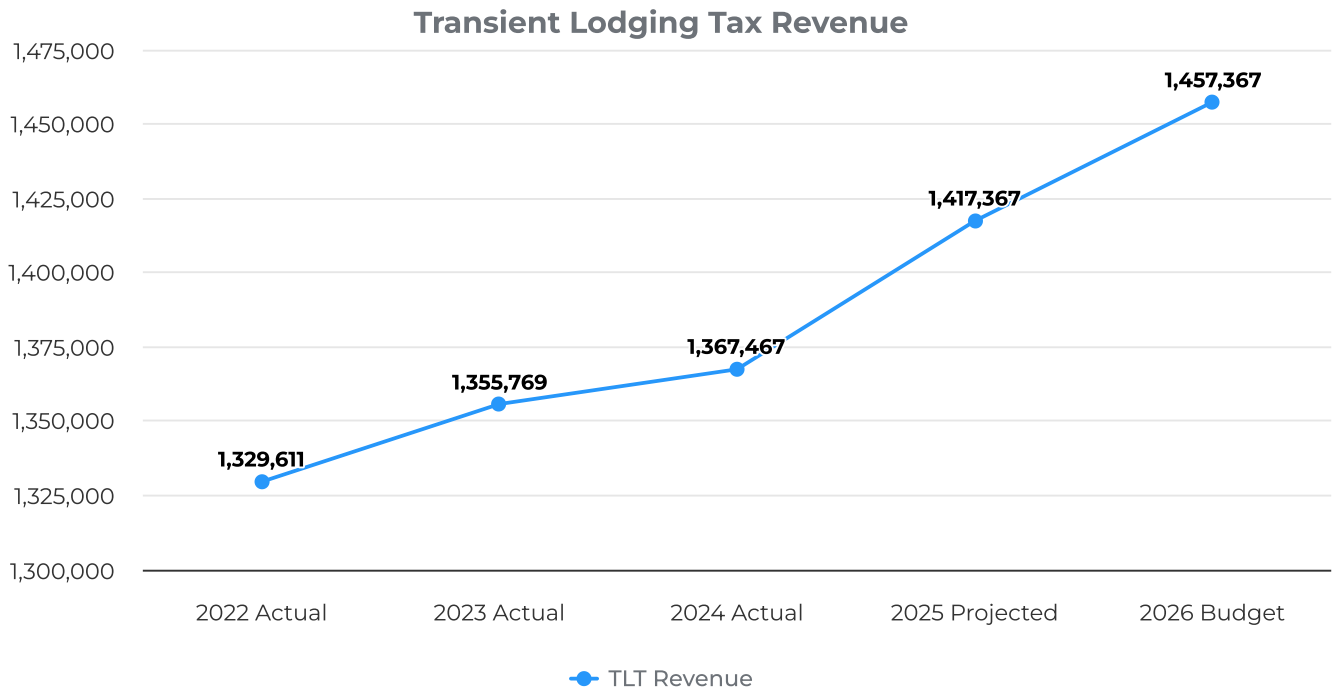
FINANCIAL OVERVIEW

TRANSIENT LODGING TAX

The City's Transient Lodging Tax (TLT) rate is 8.00% and is administered in accordance with The Dalles Municipal Code Chapter 8.04 Transient Lodging Tax. TLT is allocated to the newly established Tourism Promotion Fund (TPF). Revenue projections are based on historical actuals.

- This year, 50% of received TLT is reserved in the Tourism Promotion Fund to be used for tourism promotion/advertising, tourism-related facilities, and other permitted tourism uses under Oregon State law, while 50% is transferred to the General Fund per HB4148.
- In 2003, the State Legislature adopted legislation that is now contained in ORS 320.300 to 320.350. The law requires that "A local government that imposed a local transient lodging tax on July 1, 2003, may not decrease the percentage of total local transient lodging tax revenues that are actually expended to fund tourism promotion or tourism-related facilities on or after July 2, 2003..." (ORS 320.350(3)).

Transient Lodging Tax Revenue

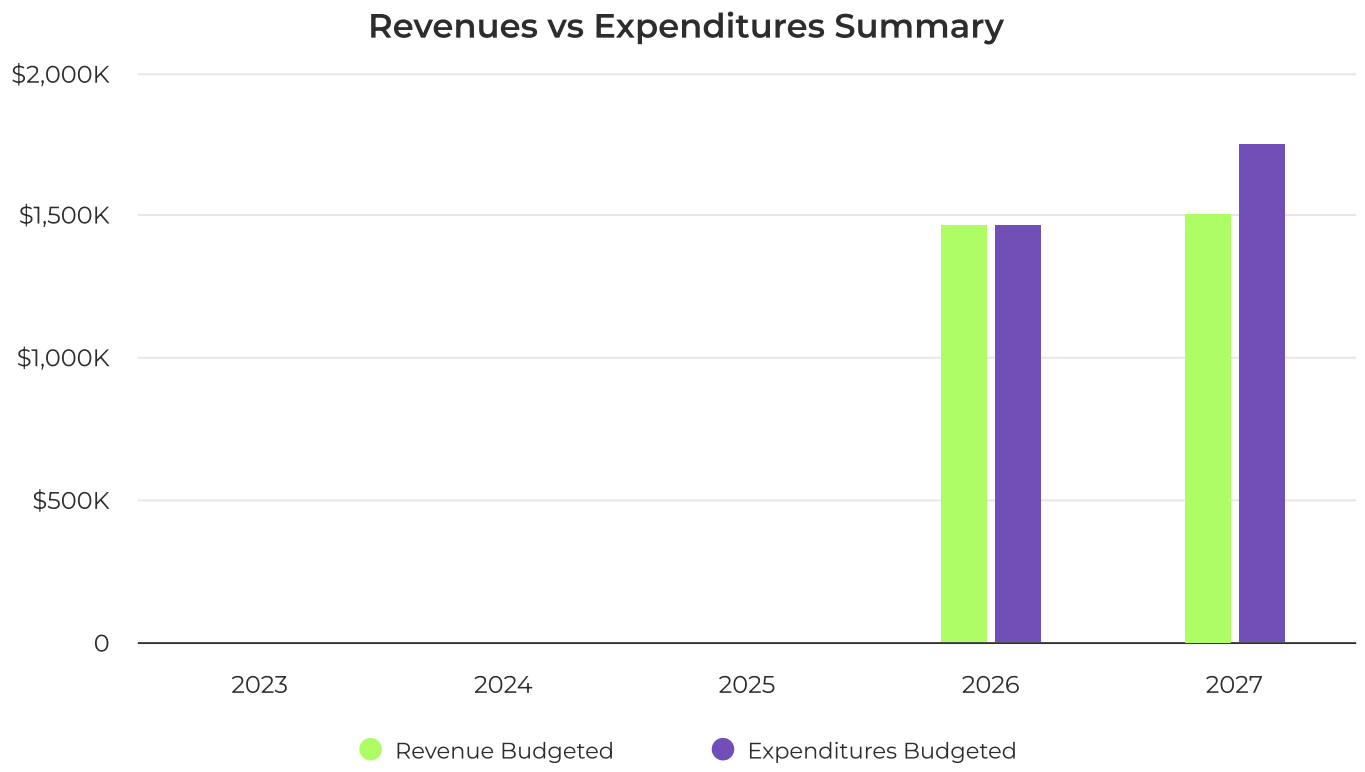


The Dalles Area Chamber of Commerce
2024-2025 Tourism Budget

RFP Budget 2025.2026

		25/26 Budget	26/27 Budget with 3% increase	Allocations for each line item	Final Budget 26/27
Personnel					
076-7600-750.31-10	Salaries & Benefits	$ 210,000.00	$ 216,300.00	$ 1,500.00	$ 217,800.00
Facilities					
076-7600-750.43-10	Utilites	$ 6,500.00	$ 6,695.00	$ (195.00)	$ 6,500.00
076-7600-750.43-40	Equipment Maint & Repair	$ 3,000.00	$ 3,090.00	$ (90.00)	$ 3,000.00
076-7600-750.44-10	Rent	$ 9,600.00	$ 9,888.00	$ (288.00)	$ 9,600.00
Operations					
076-7600-750.39-00	Administration	$ 12,000.00	$ 12,360.00	$ (360.00)	$ 12,000.00
076-7600-750.53-20	Postage	$ 400.00	$ 412.00	$ (12.00)	$ 400.00
076-7600-750.53-30	Communications	$ 3,000.00	$ 3,090.00	$ (90.00)	$ 3,000.00
	IT / Technology	$ 6,000.00	$ 6,180.00	$ 1,320.00	$ 7,500.00
076-7600-750.58-10	Travel & Mileage	$ 4,500.00	$ 4,635.00	$ (35.00)	$ 4,600.00
076-7600-750.58-50	Professional Development	$ 3,000.00	$ 3,090.00	$ (90.00)	$ 3,000.00
076-7600-750.58-70	Dues & Subscriptions	$ 1,000.00	$ 1,030.00	$ (30.00)	$ 1,000.00
076-7600-750.60-10	Office Supplies	$ 2,000.00	$ 2,060.00	$ (60.00)	$ 2,000.00
	Datafy Data Software	$ 20,000.00	$ 20,600.00	$ (2,600.00)	$ 18,000.00
Marketing					
076-7600-750.37-10	Marketing	$ 135,000.00	$ 139,050.00	$ 2,500.00	$ 141,550.00
076-7600-750.37-20	Public Relations	$ 5,000.00	$ 5,150.00	$ (150.00)	$ 5,000.00
076-7600-750.37-30G	Grants	$ 34,000.00	$ 35,020.00	$ (1,020.00)	$ 34,000.00
076-7600-750.55-00	Printing & Binding	$ 10,000.00	$ 10,300.00	$ (300.00)	$ 10,000.00
		$ 465,000.00	**$ 478,950.00**		**$ 478,950.00**

Summary

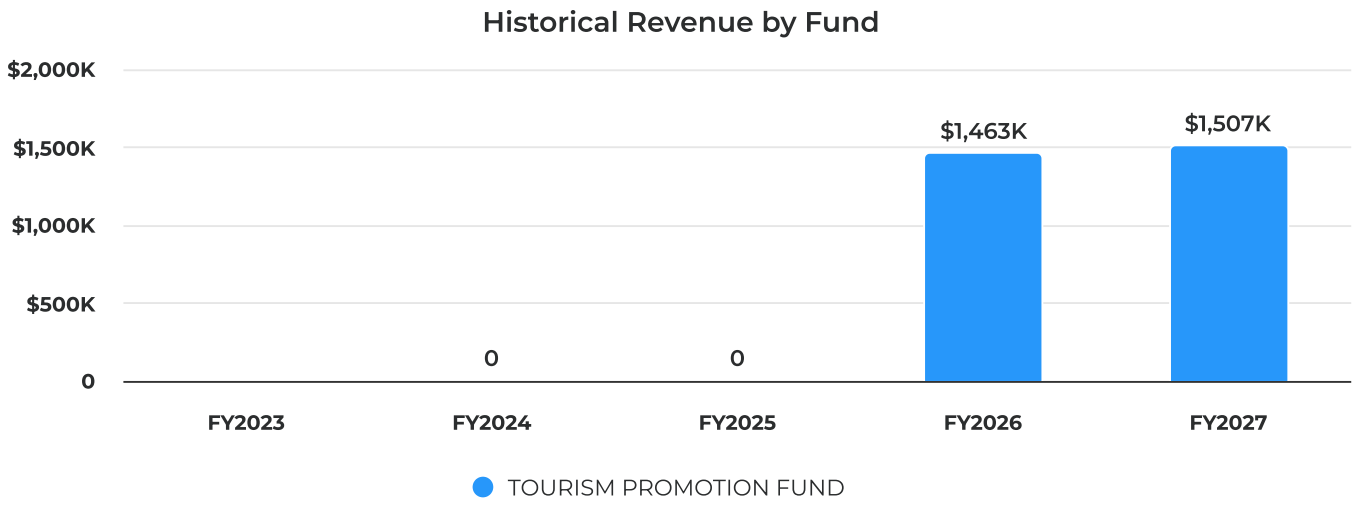


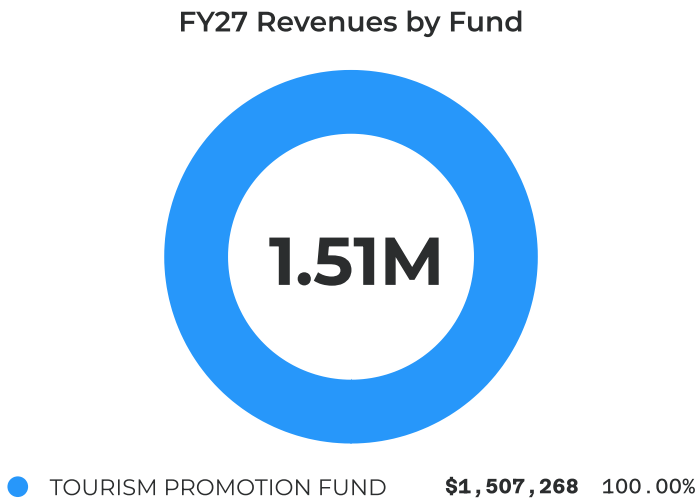
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	-	-	-	-	**$240,866**
Revenues					
OTHER TAXES	-	-	-	$1,457,367	$1,501,088
INTEREST ON INVESTMENTS	-	-	-	$6,000	$6,180
Total Revenues	-	-	-	**$1,463,367**	**$1,507,268**
Expenditures					
MATERIALS AND SERVICES	-	-	-	$613,381	$754,753
CAPITAL OUTLAY	-	-	-	$200,000	$242,837
TRANSFERS OUT	-	-	-	$649,986	$750,544
Total Expenditures	-	-	-	**$1,463,367**	**$1,748,134**
Total Revenues Less Expenditures	-	-	-	-	**-$240,866**
Ending Fund Balance	-	-	-	-	-

Revenues by Fund

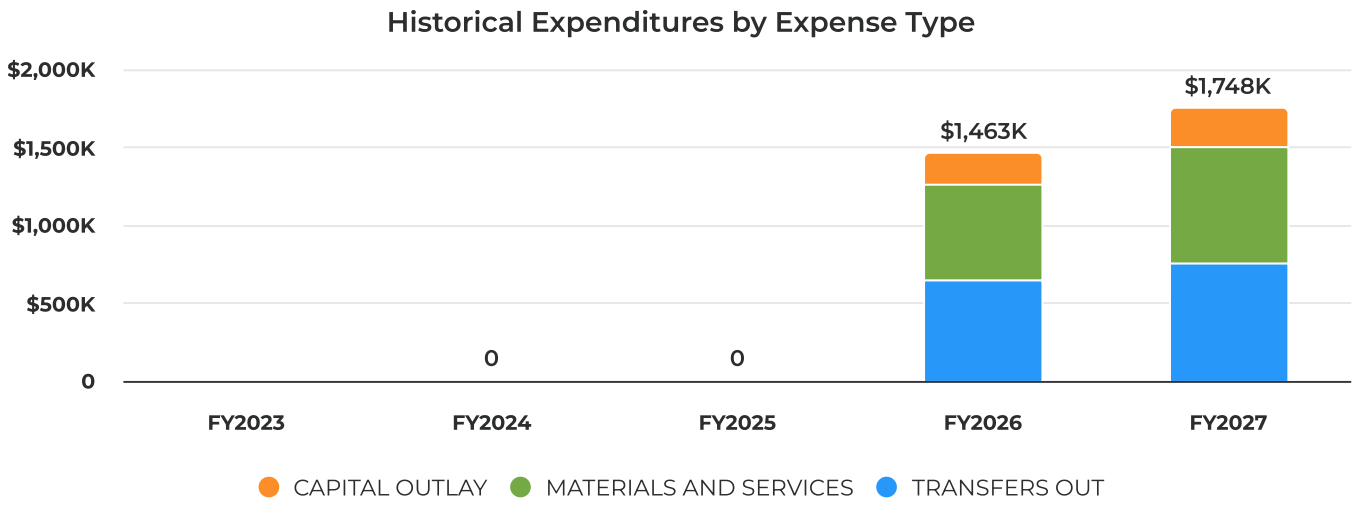


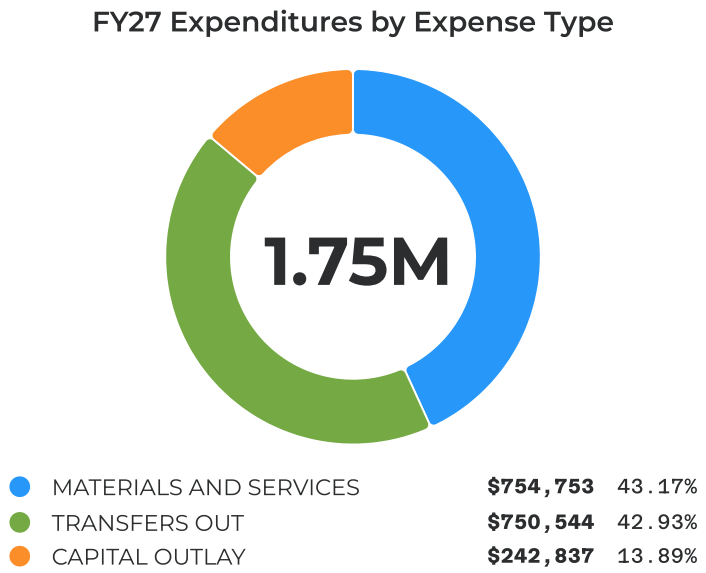


Revenues by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
TOURISM PROMOTION FUND	-	-	-	$1,463,367	$1,507,268
Total Revenues	**-**	**-**	**-**	**$1,463,367**	**$1,507,268**

Expenditures by Expense Type

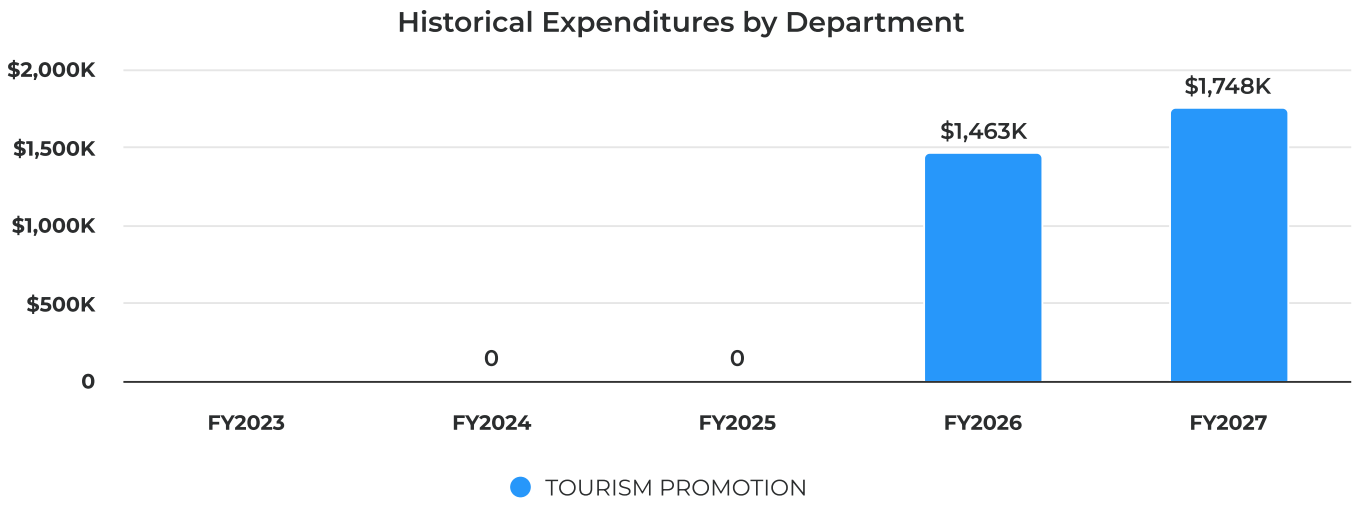


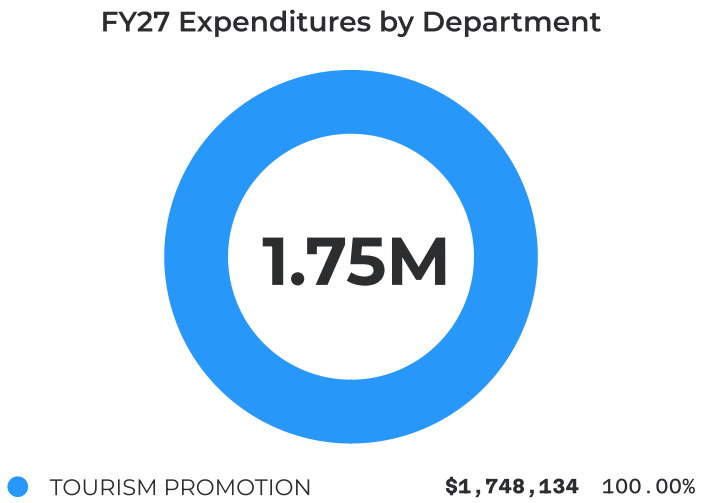


Expenditures by Expense Type

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
MATERIALS AND SERVICES	-	-	-	$613,381	$754,753
CAPITAL OUTLAY	-	-	-	$200,000	$242,837
TRANSFERS OUT	-	-	-	$649,986	$750,544
Total Expenditures	**-**	**-**	**-**	**$1,463,367**	**$1,748,134**

Expenditures by Department





Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
TOURISM PROMOTION					
CONTRACTUAL SERVICE (55.4%)	-	-	-	$570,881	$700,153
University of Oregon Partnership	-	-	-	-	$26,000
Tourism Grant Program	-	-	-	-	$25,000
Fort Dalles Museum	-	-	-	$22,500	$22,500
Fort Dalles Displays	-	-	-	$40,000	$30,000
Tourism Promotion Contract	-	-	-	$450,000	$478,950
Otocast App	-	-	-	$5,000	$5,000
Host Compliance Software	-	-	-	$4,080	$4,950
Tourism Opportunity Projects	-	-	-	$49,301	$107,753
CULTERAL PARTNERSHIPS	-	-	-	$22,500	$24,500
Sisters City Cultural Exchange	-	-	-	$22,500	$24,500

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
MAINTENANCE	-	-	-	$20,000	$30,100
Fish Net	-	-	-	-	$3,000
Crane Inspection	-	-	-	-	$800
Dock Phone	-	-	-	-	$800
Dock Electricity	-	-	-	-	$500
Cruise Ship Dock Maintenance and Repair	-	-	-	$20,000	$25,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	$200,000	$242,837
Bike Hub (Plaza)	-	-	-	-	$242,837
Discovery Center/FDM	-	-	-	$200,000	-
TRANSFERS TO GENERAL FUND (44.6%)	-	-	-	$649,986	$750,544
Transfer (50% Per HB 4148)	-	-	-	-	$750,544
Total TOURISM PROMOTION	-	-	-	$1,463,367	$1,748,134
Total Expenditures	**-**	**-**	**-**	**$1,463,367**	**$1,748,134**

LIBRARY FUND

FTE: 13.5

Summary

Purpose

The Dalles-Wasco County Public Library provides Wasco County's citizens with free and equal access to materials relevant to their informational needs. The library serves as an unbiased source of information with opportunities provided for personal, educational, cultural and recreational enrichment.

The Dalles-Wasco County Public Library serves the residents of the Wasco County Library Service District as well as the residents of surrounding areas who pay an annual fee or are included in reciprocal borrowing agreements. The Library Service District provides the library's operating funds through an intergovernmental agreement with the City and Wasco County Commissioners. The library is a member of Sage, an automated library system shared by seventy-seven libraries in a fifteen-county area.

Services provided by the library each year include more than 325,000 loans of books, magazines, audiobooks, Wi-Fi hotspots, DVDs, maps, and other various media; reference assistance and instruction; interlibrary loans and reserve requests; public access to computers and the Internet; mobile app access; downloadable audiobooks, videos and e-books; outreach services; privacy booths; public programs; ESL and literacy services; and children's story-times and many other programs for all ages.

Goals (FY 2026 – Budget Supported)

- Plan for roof and shingle replacements, as well as a new storage shed.
- Promote the self-checkout kiosk and STEAM kits.
- Continued immersion of the new outreach van into the Wasco County Library District.
- Work to steadily boost patron base, outreach, programs, and program attendance.
- Increase "Take & Make" kits and passive programming.
- Partner with schools, park district, Head Start, preschools, and assisted care/senior centers.
- Purchase more Library2Go digital and audiobook content for Wasco County patrons and promote the service - as well as the Kanopy video platform.
- Buy more library materials for circulation to the public.

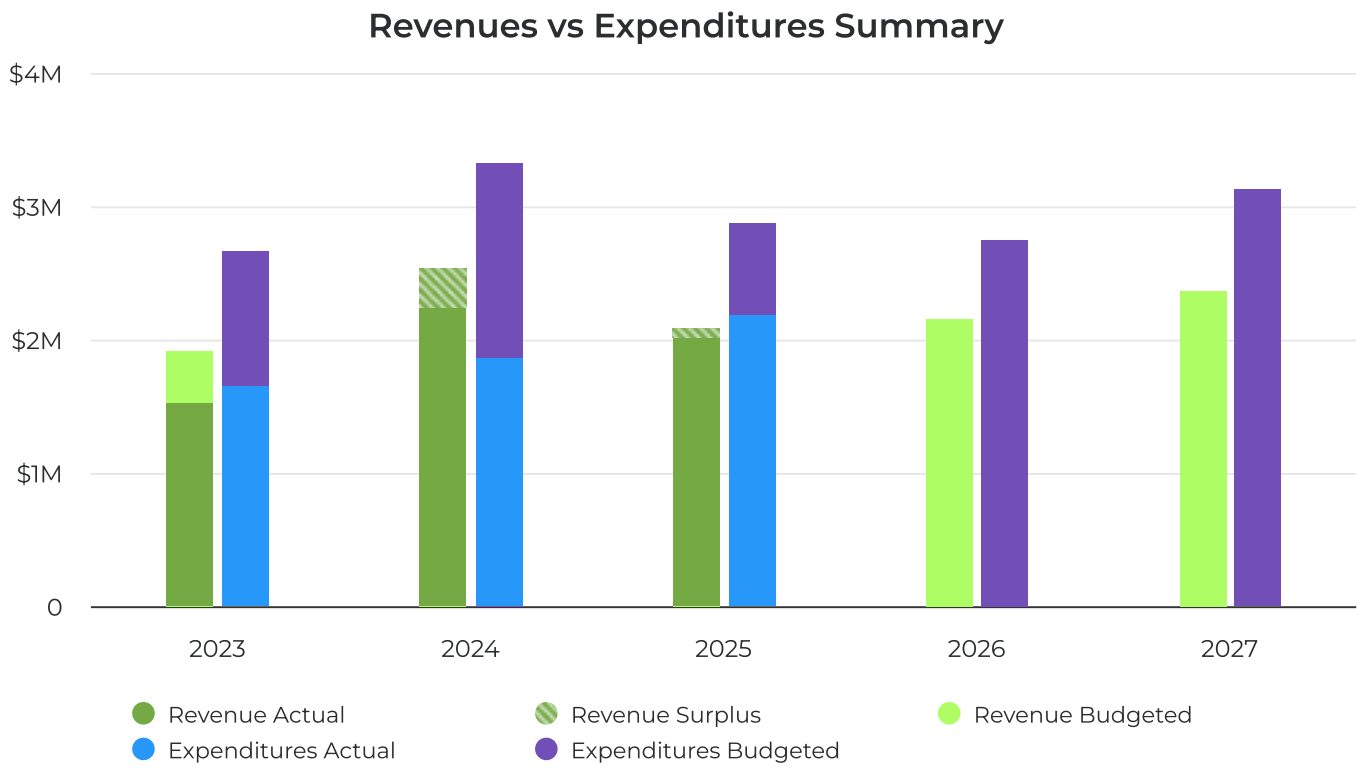
- Evaluate the library's book and non-book collection frequently and consider materials for withdrawal based on criteria such as use, currency, and condition.
- Install manga and graphic novel shelving and update library furniture while redesigning reading areas.
- Create fresh displays and promotions for newly purchased library materials and older items.
- Refine and upgrade the monthly newsletter in English and Spanish.
- Continued development of website and Library District brand while utilizing new logo.
- Produce more "hybrid events" combining Zoom and in-person programming.
- Add new interactive, educational play equipment into the John & Jean Thomas Children's Wing.
- Facilitate professional development and training opportunities for staff.

Major Changes & High Impact Items

- The FY26/27 budget reflects an investment in a shared facilities building with the maintenance department on the upper parking lot. The library is desperately short of storage space, and this space will help keep the library safe for all, while helping to organize materials. It will also allow the library to stop paying for storage outside the library and across town.
- The library will add two part-time, nonunion, minimum wage Library Page positions, replacing an Easter Seals program which has ended. The library will recruit 16- to 18-year-old bilingual students to fill these positions. They will help the library attend to the underserved Spanish-speaking population in The Dalles, while at the same time teaching young people work-related job skills.

Grants & External Funding

The Ready to Read grant from the Oregon State Library will be used to support the summer reading program at the library to prevent the "summer slide." Moreover, external funding opportunities that boost library initiatives and its' mission will be aggressively pursued.

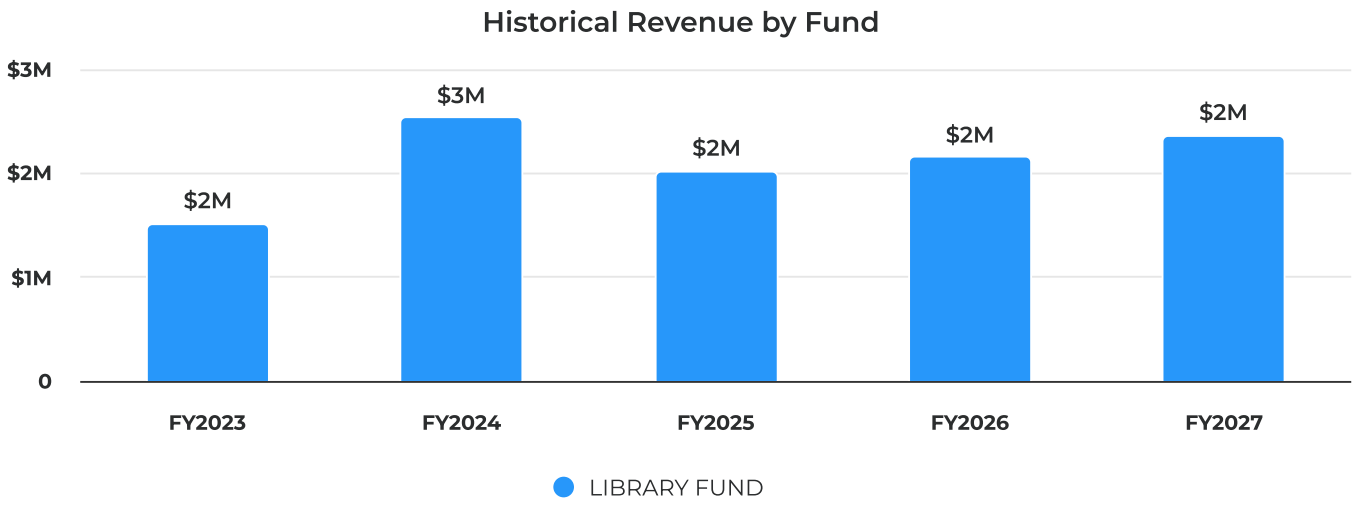


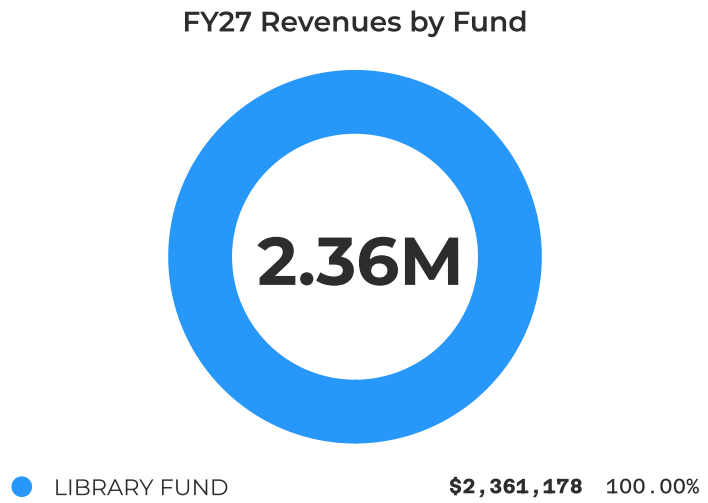
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$2,210,675**	**$2,084,798**	**$2,754,682**	**$2,276,047**	**$2,070,062**
Revenues					
PROPERTY TAXES	$1,445,846	$2,416,377	$1,944,428	$2,061,095	$2,265,984
INTERGOVERNMENTAL	$4,010	$9,147	$10,908	$3,908	$7,694
MISCELLANEOUS	$1,687	$11,157	$13,213	$500	$500
FINES & FORFEITURES	$7,425	$8,415	$7,585	$6,500	$7,000
INTEREST ON INVESTMENTS	$56,089	$90,603	$103,201	$80,000	$80,000
Total Revenues	**$1,515,057**	**$2,535,698**	**$2,079,334**	**$2,152,003**	**$2,361,178**
Expenditures					
PERSONNEL SERVICES	$860,981	$1,071,002	$1,145,579	$1,323,792	$1,522,448
MATERIALS AND SERVICES	$582,712	$635,812	$422,778	$722,830	$720,258
CAPITAL OUTLAY	$59,200	-	$280,678	$47,000	$48,410
TRANSFERS OUT	$138,040	$159,000	$330,843	$358,596	$492,875
CONTINGENCY	-	-	-	$288,130	$337,000
Total Expenditures	**$1,640,934**	**$1,865,814**	**$2,179,877**	**$2,740,348**	**$3,120,991**
Total Revenues Less Expenditures	**-$125,877**	**$669,885**	**-$100,544**	**-$588,345**	**-$759,813**
Ending Fund Balance	**$2,084,798**	**$2,754,683**	**$2,654,139**	**$1,687,702**	**$1,310,249**

Revenues by Fund

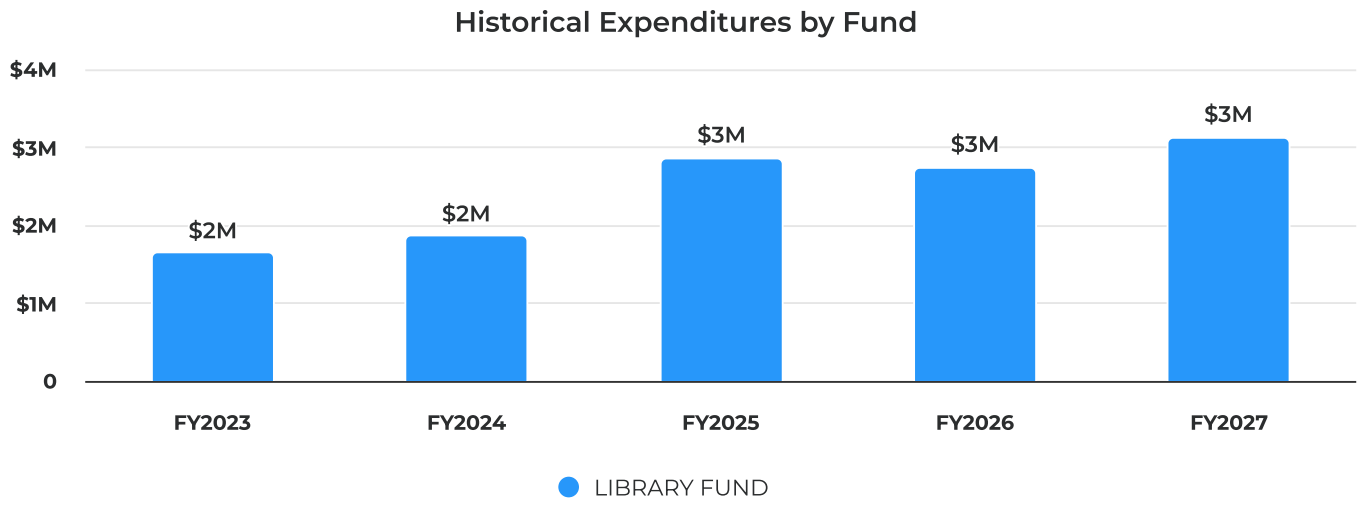


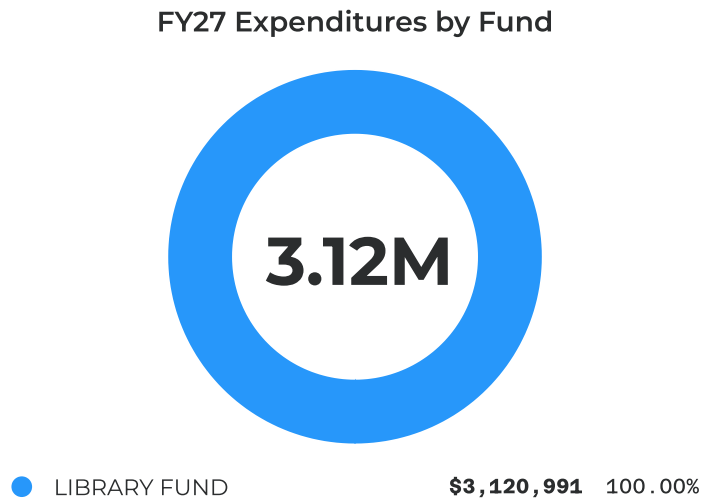


Revenues by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
LIBRARY FUND	$1,515,057	$2,535,699	$2,079,334	$2,152,003	$2,361,178
Total Revenues	**$1,515,057**	**$2,535,699**	**$2,079,334**	**$2,152,003**	**$2,361,178**

Expenditures by Fund

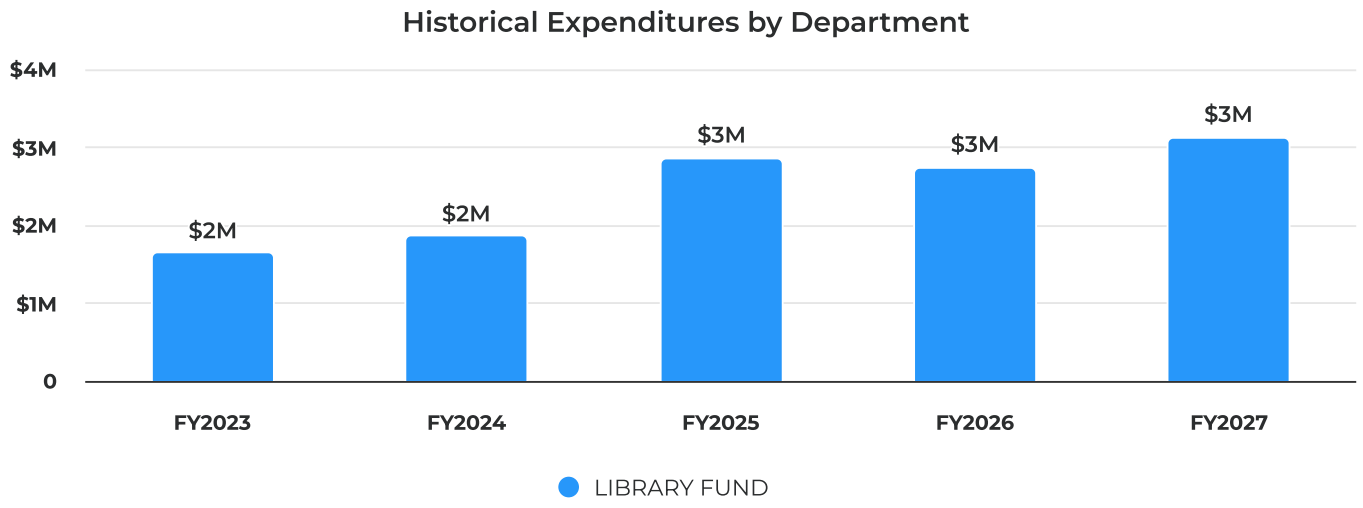


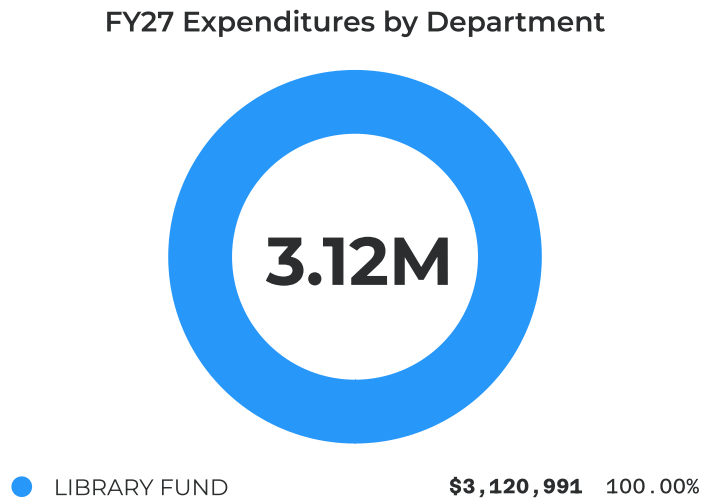


Expenditures by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
LIBRARY FUND	$1,640,934	$1,865,814	$2,179,877	$2,740,348	$3,120,991
Total Expenditures	**$1,640,934**	**$1,865,814**	**$2,179,877**	**$2,740,348**	**$3,120,991**

Expenditures by Department





Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
LIBRARY FUND					
REGULAR SALARIES	$557,508	$702,984	$776,506	$845,994	$921,455
PARTTIME/TEMP SALARIES	$43,737	$51,970	$45,235	$50,737	$112,335
OVERTIME SALARIES	$189	$697	$789	$12,027	$12,408
BILINGUAL INCENTIVE	-	-	-	-	$909
MEDICAL INSURANCE	$137,048	$153,682	$143,883	$206,942	$242,257
L-T DISABILITY INSURANCE	$3,855	$4,184	$4,828	$5,414	$5,898
LIFE INSURANCE	$500	$522	$488	$687	$692
WORKERS COMP INSURANCE	$1,256	$1,694	$1,986	$2,168	$1,972
FICA	$45,321	$56,717	$61,115	$69,520	$80,102
RETIREMENT CONTRIBUTIONS	$60,897	$85,649	$95,872	$109,023	$120,870
VEBA CONTRIBUTIONS	$9,060	$9,820	$11,547	$16,556	$18,059
OTHER EMPLOYEE BENEFITS	$1,610	$3,083	$3,331	$4,724	$5,491
CONTRACTUAL SERVICES	$108,954	$121,988	$30,486	$153,150	$111,342
Staff and Leadership Dev.	-	-	-	-	$20,000
Wave Internet	-	-	-	$1,500	-

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Dark Fiber @ $725/Mo	-	-	-	$8,700	-
Ready to Read & Performers	-	-	-	$29,000	$16,600
T&L - Fire Alarm & Sprinkler	-	-	-	$1,450	$1,300
Monthly Alarm & Fire Monitoring	-	-	-	$1,400	$1,442
Feasability Study	-	-	-	$50,000	-
Janitorial Services ($4,650 per Month)	-	-	-	$55,800	$66,000
Other (Social Archiving, etc.)	-	-	-	$5,300	$6,000
SPECIAL LEGAL SERVICES	$62	-	-	$725	$300
Cost of Sending 3 Overdue Accounts to Small Claims Court. Rare.	-	-	-	$725	$300
WATER & SEWER	$3,573	$3,226	$2,998	$5,800	$6,100
GARBAGE SERVICES	$1,305	$2,135	$2,174	$3,900	$3,400
Weekly Dumpster Services	-	-	-	$3,900	$3,400
ELECTRICITY	$22,947	$24,382	$23,309	$30,650	$31,570
BUILDINGS AND GROUNDS	$24,949	$31,209	$27,484	$76,250	$78,975
Yard Maintenance (Weed Control, Pruning Trees) Plant Maintenance, Spraying, and Mowing	-	-	-	$15,000	$15,000
Miscellaneous Ground Maintenance (Sprinklers, Vandalism, etc.)	-	-	-	$3,500	$3,605
Building Maintenance: Elevator Permit, Washing Windows, Fire Extinguisher Inspection, Painting, UV Lights, etc.	-	-	-	$23,000	$23,000
Snow Removal and Ice Melt Supplies	-	-	-	$950	$950
Courtyard Landscaping	-	-	-	$20,000	$20,000
Carpet Cleaning (Children's Room Quarterly & Main as Needed)	-	-	-	$6,000	$8,000
Floors Cleaned and Waxed	-	-	-	$3,800	$4,300
Miscellaneous	-	-	-	$4,000	$4,120
OFFICE EQUIPMENT	$30,577	$20,144	$613	-	-
JOINT USE OF LABOR/EQUIP	-	-	-	$350	$361
Having PW Staff Assist with Building & Grounds Maintenance as Needed	-	-	-	$350	$361
LIBRARY VEHICLE	$1,823	$2,645	$3,568	$22,600	$16,000
Van Repairs & Maintenance	-	-	-	$6,800	$3,000
Van Gas & Oil	-	-	-	$15,800	$13,000
HVAC SYSTEMS	$1,649	$3,642	$1,050	$15,425	$31,538
Duct Cleaning	-	-	-	-	$18,600
Replacement Filters	-	-	-	$3,000	$6,500
Routine Maintenance Calls (2 per Year)	-	-	-	$6,500	$4,000
Miscellaneous Repairs	-	-	-	$5,500	$2,000
Boiler Pressure Permit	-	-	-	$425	$438
LIABILITY	$6,370	$7,247	$10,610	$12,500	$14,375
PROPERTY	$9,485	$11,381	$13,486	$15,600	$17,940

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
AUTOMOTIVE	$638	$467	$1,281	$3,850	$4,235
POSTAGE	$168	$506	$563	$1,900	$1,500
TELEPHONE	$7,401	$8,613	$9,201	$10,480	$10,503
Blue Mountain Services	-	-	-	$6,500	$6,500
Emergency Management Systems: Elevator & Backup Lines	-	-	-	$3,200	$3,200
Cell Phones ($40+$25 = $65/mo) Prorated Maintenance Staff Cell Phone Costs	-	-	-	$780	$803
TRAVEL FOOD & LODGING	$2,686	$2,923	$351	-	-
TRAINING AND CONFERENCES	$2,793	$1,820	$200	$10,800	$10,000
Misc. Staff Training	-	-	-	-	$10,000
CGCC Tuition $9,000 OLA (6X298=$1,788) ALA ($682)	-	-	-	$10,800	-
MEMBERSHIPS/DUES/SUBSCRIP	$1,123	$931	$1,072	$3,600	$1,773
TD Chamber of Commerce Membership	-	-	-	$350	$361
Service Club Membership	-	-	-	$400	$412
Miscellaneous	-	-	-	$2,850	$1,000
OFFICE SUPPLIES	$23,153	$22,926	$21,763	$20,000	$16,000
TD Library	-	-	-	$20,000	$16,000
JANITORIAL SUPPLIES	$5,246	$6,070	$6,036	$7,400	$6,317
Cintas	-	-	-	$3,900	$4,017
Miscellaneous	-	-	-	$3,500	$2,300
SPECIAL DEPT SUPPLIES	$158,162	$186,320	$202,012	$196,500	$222,500
TD Library: Reading Incentives, Story Hour, Craft & Activity Supplies, Children's Activity Programming	-	-	-	$30,000	$43,500
Programs at Child Care Sites, Adult Programming at Mill Creek, Veterans Home, etc.	-	-	-	$15,000	$27,000
Library Programming, Supplies, Equipment & Fees	-	-	-	$151,500	$152,000
LIBRARY BOOKS AND BINDING	$109,482	$125,659	$12,743	$10,000	$15,000
LIBRARY PERIODICALS	$2,480	$3,425	$2,431	$4,000	$4,000
AUDIO/VISUAL MATERIALS	$35,569	$33,447	$22,915	$58,350	$25,000
COMPUTER SOFTWARE	$5,048	$5,757	$105	-	$6,500
MISCELLANEOUS EXPENSES	-	$79	-	$1,000	$1,030
Advertising, Legal Notices, etc.	-	-	-	$1,000	$1,030
ASSETS < $5000	$17,070	$8,870	$26,324	$58,000	$84,000
Library Furniture	-	-	-	$45,000	$75,000
3D Printers/Lasers	-	-	-	$5,000	$1,000
Book/DVD/Board Book Shelving Units	-	-	-	$6,000	$5,000
Print Management Hardware	-	-	-	$2,000	$3,000
BUILDINGS	$59,200	-	$42,602	$47,000	$48,410
Elevator	-	-	-	$47,000	$48,410
VEHICLES	-	-	$220,639	-	-
FURNITURE AND FIXTURES	-	-	$17,438	-	-
TO GENERAL FUND	$128,040	$149,000	$220,843	$263,596	$267,267

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
From Admin Transfers Worksheet Prepared BY Finance	-	-	-	$263,596	$267,267
TO CAPITAL PROJECT FUND	$10,000	$10,000	$110,000	$95,000	$225,608
Elevator	-	-	-	$33,000	$42,367
HVAC	-	-	-	$42,000	$6,575
Shared Bldg with Facilities	-	-	-	$20,000	$166,666
Lower Library Parking Lot	-	-	-	-	$10,000
CONTINGENCY	-	-	-	$288,130	$337,000
Goal is 10% or Greater of Operating Budget	-	-	-	$288,130	$337,000
Total LIBRARY FUND	$1,640,934	$1,865,814	$2,179,877	$2,740,348	$3,120,991
Total Expenditures	**$1,640,934**	**$1,865,814**	**$2,179,877**	**$2,740,348**	**$3,120,991**

Public Works Summary

FTE: 47

PUBLIC WORKS FUND

Street Reconstruction Project 2023

DEPARTMENT PURPOSE

The Public Works Department plans, operates, maintains, and improves the City's essential infrastructure systems. These systems include transportation, drinking water, wastewater, stormwater, engineering services, regulatory compliance programs, fleet maintenance, and departmental administrative support. Public Works protects public health and safety, supports economic vitality, preserves environmental resources, and ensures dependable service to residents, businesses, and visitors.

The Department is composed of multiple operating divisions supported by three primary dedicated funds: the Street Fund, Water Fund, and Wastewater Fund. Each fund operates independently and revenues are restricted to their intended purpose. Shared services and personnel costs are proportionally allocated to ensure transparency, accountability, and compliance with financial regulations.

Engineering Services provides professional engineering support, capital project design, construction management, inspection, and infrastructure records management. The Division supports development standards, ordinance updates, and long-term infrastructure planning within the Urban Growth Boundary.

The Department also maintains the City's Public Works fleet and has expanded services to include maintenance of Police Department patrol vehicles. Providing in-house fleet maintenance reduces external service costs, shortens vehicle downtime, and improves operational readiness across departments.

Public Works collaborates with state and federal regulatory agencies, regional partners, utilities, and contract operators to meet environmental standards, secure external funding, and advance long-term infrastructure investments.

GOALS (FY 2027 – BUDGET SUPPORTED)

- Preserve and extend the life of transportation infrastructure through pavement preservation, chip seal operations, ADA curb ramp upgrades, striping improvements, and preventive maintenance strategies.
- Implement generational water system investments identified in the 2024 Drinking Water Master Plan to improve reliability, reduce operational risk, and support future growth.
- Maintain uninterrupted delivery of safe drinking water through 24-hour treatment plant operations, voluntary compliance with AWWA Partnership for Safe Water standards, and proactive maintenance of wells, reservoirs, and pipelines.
- Advance wastewater and stormwater system resiliency by expanding trenchless rehabilitation, improving inspection technology, and implementing priority projects from the Wastewater Facilities Master Plan.
- Deliver capital improvement projects efficiently and professionally through in-house engineering design, construction oversight, quality control, and infrastructure record management.
- Implement a unified Public Works Asset Management Program to replace four separate legacy systems, modernize work order tracking, improve lifecycle planning, strengthen capital forecasting, reduce software redundancy, and support data-driven infrastructure investment decisions.
- Strengthen regulatory compliance programs by coordinating Lead Service Line Inventory requirements, maintaining NPDES permit compliance, administering industrial pretreatment permits, and completing required federal and state reporting.
- Enhance emergency preparedness and operational resiliency through installation of backup generators at critical facilities, wildfire risk reduction within the municipal watershed, flood analysis studies, and regular emergency response training.
- Improve customer service and operational efficiency by expanding digital service request tools, cross-training staff, improving fleet maintenance turnaround times, and streamlining internal processes.
- Protect and preserve the City's municipal watershed through land acquisition, fuels reduction, and long-term source water protection strategies.

MAJOR CHANGES AND HIGH IMPACT ITEMS

The FY 2027 budget reflects continued investment in infrastructure preservation, regulatory compliance, modernization, and long-term resiliency.

Department-Wide Modernization

- Implementation of a new unified Asset Management System replacing four separate legacy platforms currently used across divisions.
    - Standardize work order management across all Public Works functions.
    - Improve tracking of asset condition and maintenance history.
    - Support long-term capital improvement planning.
    - Increase reporting transparency to City Council and the public.
    - Reduce administrative duplication and improve operational coordination.

Engineering & Capital Projects

- Design and preparation of contract documents for ADA ramp improvements, sewer CIPP lining, pipeline upgrades, storm drainage improvements, and utility upgrades.
- Construction oversight and inspection for major projects including the First Street Urban Renewal Streetscape Project, Federal Street Plaza, and SCADA Phase 2 upgrade.
- Mill Creek Tunnel Flood Analysis supporting Natural Hazard Mitigation Plan goals.
- 6th Street Bridge Structural Analysis in response to Oregon Department of Transportation bridge condition ratings.
- Update of the Wastewater Facilities Master Plan to support compliance with NPDES permit schedule

Transportation Infrastructure

- Full-width paving of East 13th Street and East 14th Street.
- Chip seal operations on more than 20 City streets.
- Pavement patching and surface improvements to address safety concerns.
- Installation of catch basins coordinated with paving and ADA upgrades.

Water System Investments

- SCADA System Upgrade, Phase 2 (Water and Wastewater).
- Garrison Reservoir system improvements, including well rehabilitation, electrical upgrades, and pressure-reducing valve improvements.
- Installation of new double-wall sodium hypochlorite storage tanks.
- Sediment basin repairs and replacement of aging treatment components.
- Owner Advisor procurement and geotechnical evaluation to support planning for future replacement of the Wicks Water Treatment Plant.

Wastewater & Stormwater Improvements

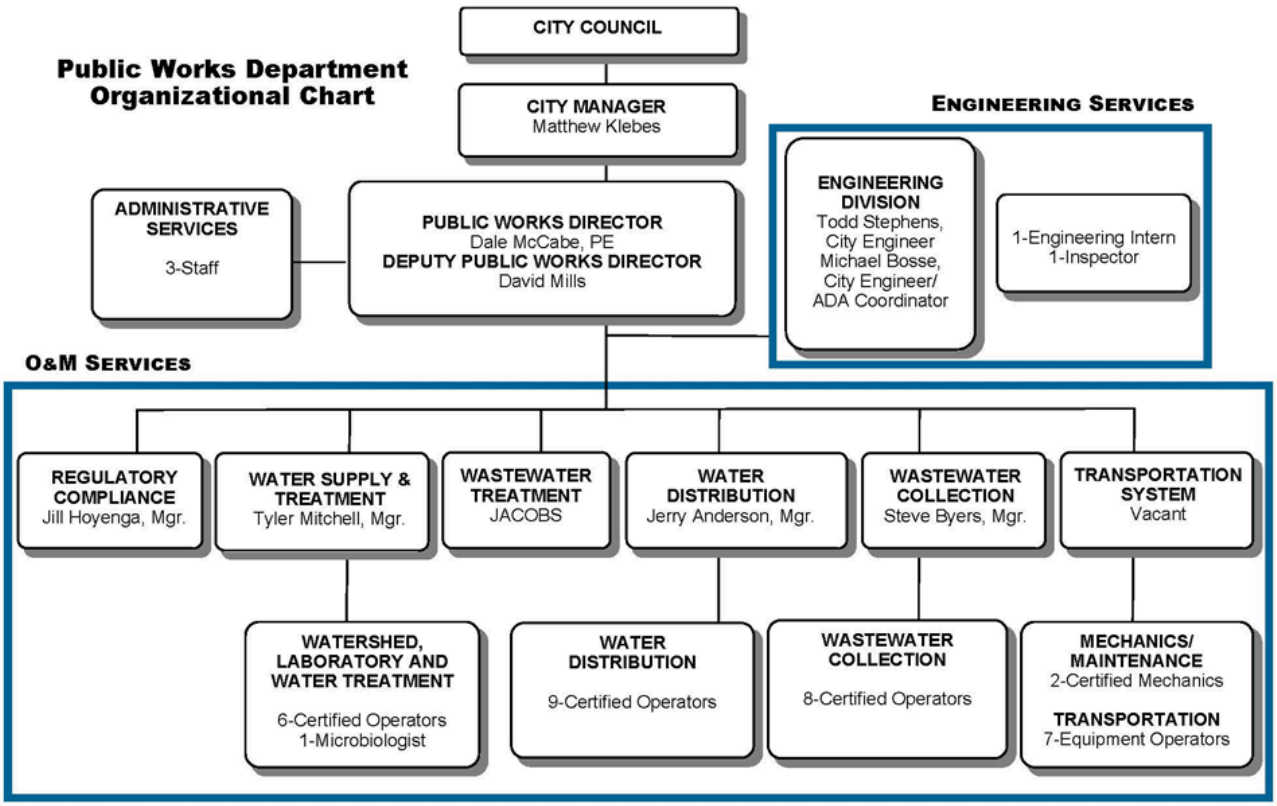
- Camera van replacement.
- Automated valve upgrades and operational safety improvements at the Wastewater Treatment Plant.
- Increased NPDES-required sampling and analysis.
- Implementation of priority improvements identified in the Wastewater Facilities Master Plan.
- Expansion of trenchless pipe rehabilitation and acoustic inspection technologies.

GRANTS AND EXTERNAL FUNDING

The FY 2027 budget leverages significant external funding to strengthen infrastructure resiliency and reduce financial impacts on ratepayers.

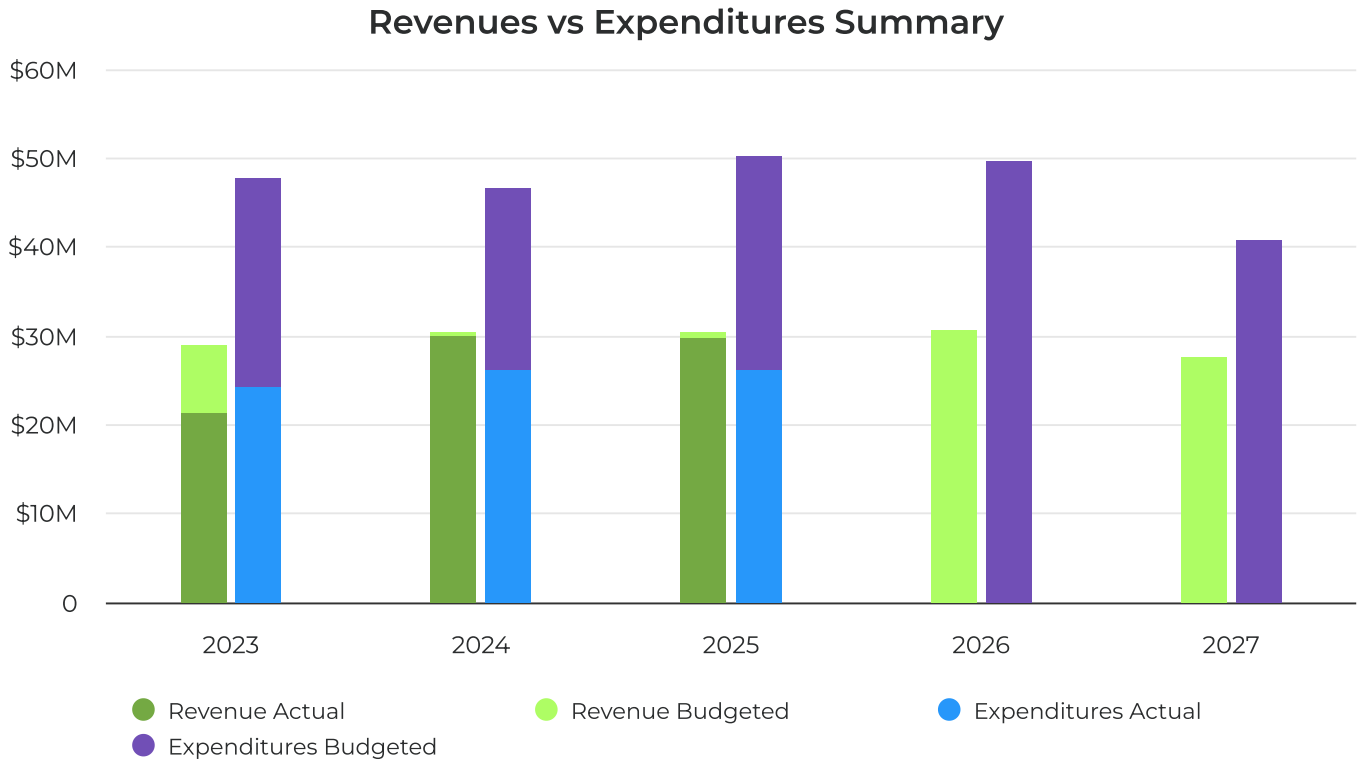
- **$875,001.12 Hazard Mitigation Assistance Grant** from the Oregon Department of Emergency Management for installation of backup generators at three well sites and two booster pump stations that will support emergency power resiliency.
- Oregon Department of Forestry Joint Chiefs funding for watershed fuels reduction.
- U.S. Forest Service Forest Legacy Program, Oregon Watershed Enhancement Board, and Oregon DEQ Source Water Protection grants to support watershed land acquisition.
- City County Insurance Services (CIS) risk management grant to support sewer inspection and cleaning ahead of rehabilitation projects.
- Safe Routes to School (pending) supporting W. 7th Street survey and design.

Public Works continues to pursue strategic grant opportunities that support regulatory compliance, capital investment, hazard mitigation, and long-term infrastructure sustainability.



April 2026

Public Works Funds Summary Overview



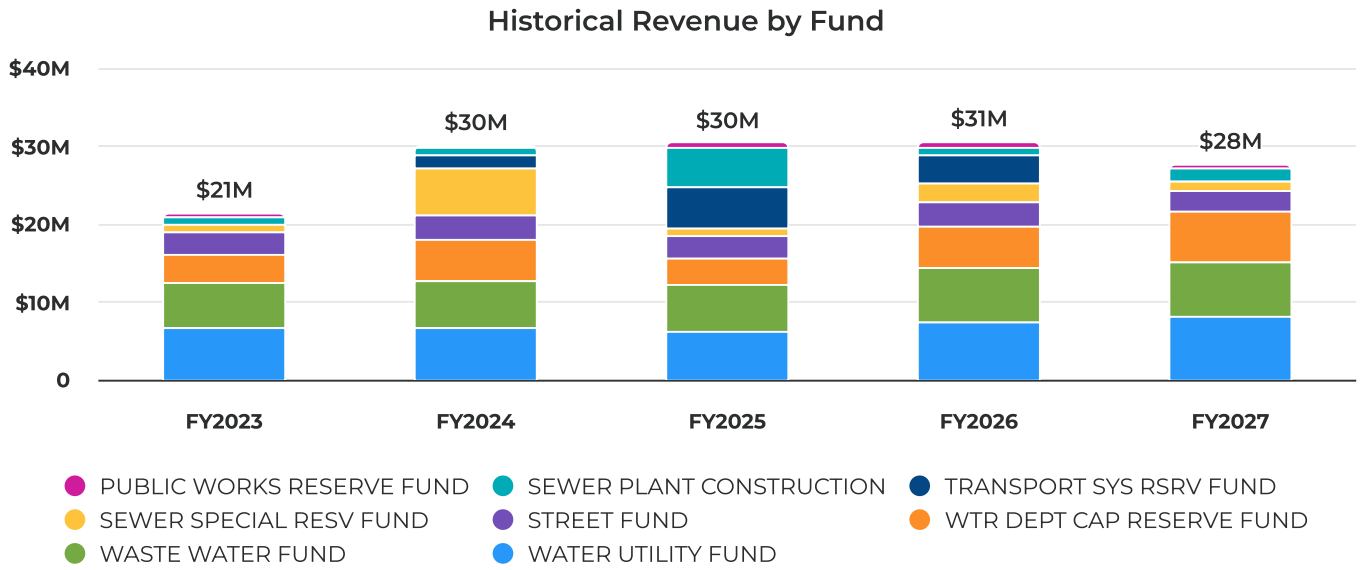
Comprehensive Fund Summary

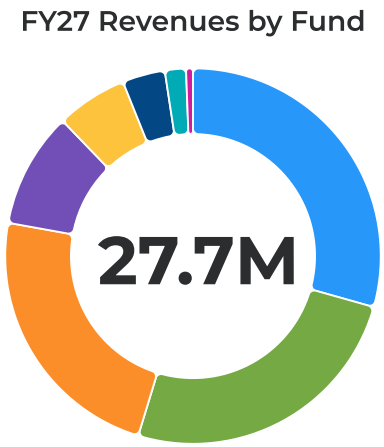
Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$19,102,841**	**$16,185,244**	**$19,958,568**	**$19,137,914**	**$13,175,624**
Revenues					
FRANCHISE FEES	$120,597	$113,957	$181,820	$114,838	$114,838
OTHER TAXES	$492,181	$504,942	$513,979	$525,000	$523,000
INTERGOVERNMENTAL	$1,517,166	$1,753,396	$1,825,034	$7,658,400	$5,701,294
MISCELLANEOUS	$202,789	$331,419	$863,159	$136,200	$1,013,000
INTEREST ON INVESTMENTS	$421,391	$643,793	$802,031	$383,000	$331,246
RENTAL INCOME	$4,428	$4,428	$185	-	-
TRANSFERS IN	$4,059,314	$5,405,792	$10,461,530	$6,841,428	$4,267,658
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$56,111	$17,625	$2,870	$20,100	$25,000
SYSTEM DEVELOPMENT CHARGES	$358,395	$5,311,486	$355,931	$118,960	$118,960
CHARGES FOR SERVICES	$12,218,229	$12,344,521	$13,482,378	$14,087,758	$14,952,040
OTHER FINANCING SOURCES - LOAN PROCEEDS	$1,934,400	$3,574,087	$1,317,198	$650,000	$650,000
Total Revenues	**$21,385,001**	**$30,005,444**	**$29,806,112**	**$30,535,684**	**$27,697,036**
Expenditures					
PERSONNEL SERVICES	$4,853,422	$5,272,886	$5,288,630	$6,250,642	$6,917,434
MATERIALS AND SERVICES	$4,133,368	$5,199,285	$5,251,181	$6,444,395	$7,398,752
CAPITAL OUTLAY	$9,166,517	$9,105,374	$4,978,926	$26,653,553	$17,914,777

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
DEBT SERVICE	$334,694	$334,375	$334,049	$1,173,195	$1,172,365
TRANSFERS OUT	$5,814,599	$6,320,198	$10,281,909	$8,562,227	$6,598,635
CONTINGENCY	-	-	-	$589,587	$870,696
Total Expenditures	**$24,302,600**	**$26,232,119**	**$26,134,695**	**$49,673,599**	**$40,872,659**
Total Revenues Less Expenditures	**-$2,917,599**	**$3,773,326**	**$3,671,417**	**-$19,137,915**	**-$13,175,623**
Ending Fund Balance	**$16,185,241**	**$19,958,570**	**$23,629,985**	**-$1**	**$1**

Revenues by Fund



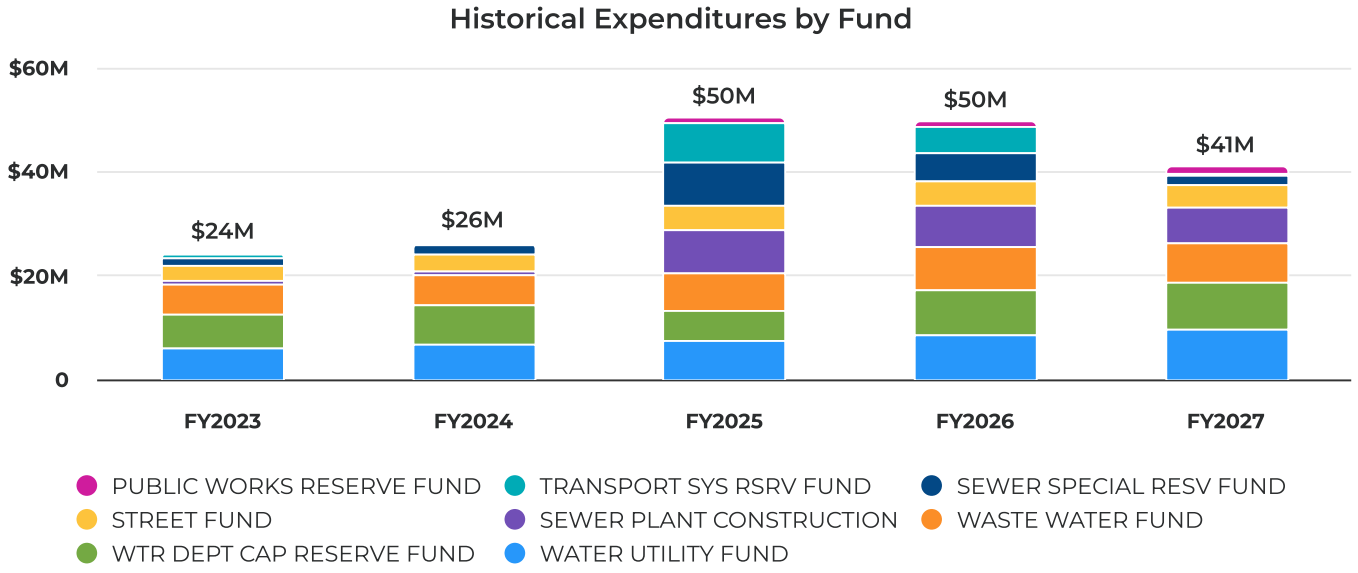


WATER UTILITY FUND	**$8,138,190**	29.38%
WASTE WATER FUND	**$7,016,340**	25.33%
WTR DEPT CAP RESERVE FUND	**$6,403,411**	23.12%
STREET FUND	**$2,757,794**	9.96%
SEWER PLANT CONSTRUCTION	**$1,697,128**	6.13%
SEWER SPECIAL RESV FUND	**$1,018,099**	3.68%
PUBLIC WORKS RESERVE FUND	**$503,349**	1.82%
TRANSPORT SYS RSRV FUND	**$162,725**	0.59%

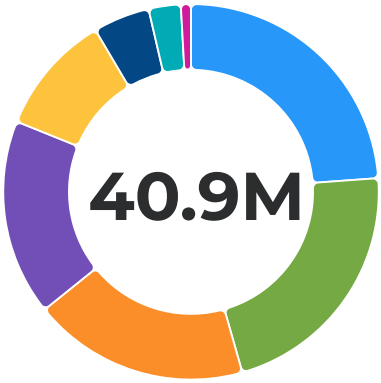
Revenues by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
STREET FUND	$2,822,254	$3,124,788	$3,287,663	$3,079,265	$2,757,794
PUBLIC WORKS RESERVE FUND	$563,316	$292,794	$700,291	$719,289	$503,349
TRANSPORT SYS RSRV FUND	$175,942	$1,538,035	$2,415,551	$3,607,176	$162,725
WATER UTILITY FUND	$6,586,748	$6,545,450	$7,299,436	$7,402,908	$8,138,190
WTR DEPT CAP RESERVE FUND	$3,647,777	$5,328,682	$2,934,377	$5,413,516	$6,403,411
WASTE WATER FUND	$5,864,686	$6,169,161	$7,023,960	$6,901,500	$7,016,340
SEWER SPECIAL RESV FUND	$850,101	$6,019,505	$1,009,695	$2,327,620	$1,018,099
SEWER PLANT CONSTRUCTION	$874,177	$987,030	$5,135,140	$1,084,410	$1,697,128
Total Revenues	**$21,385,001**	**$30,005,444**	**$29,806,112**	**$30,535,684**	**$27,697,036**

Expenditures by Fund



FY27 Expenditures by Fund

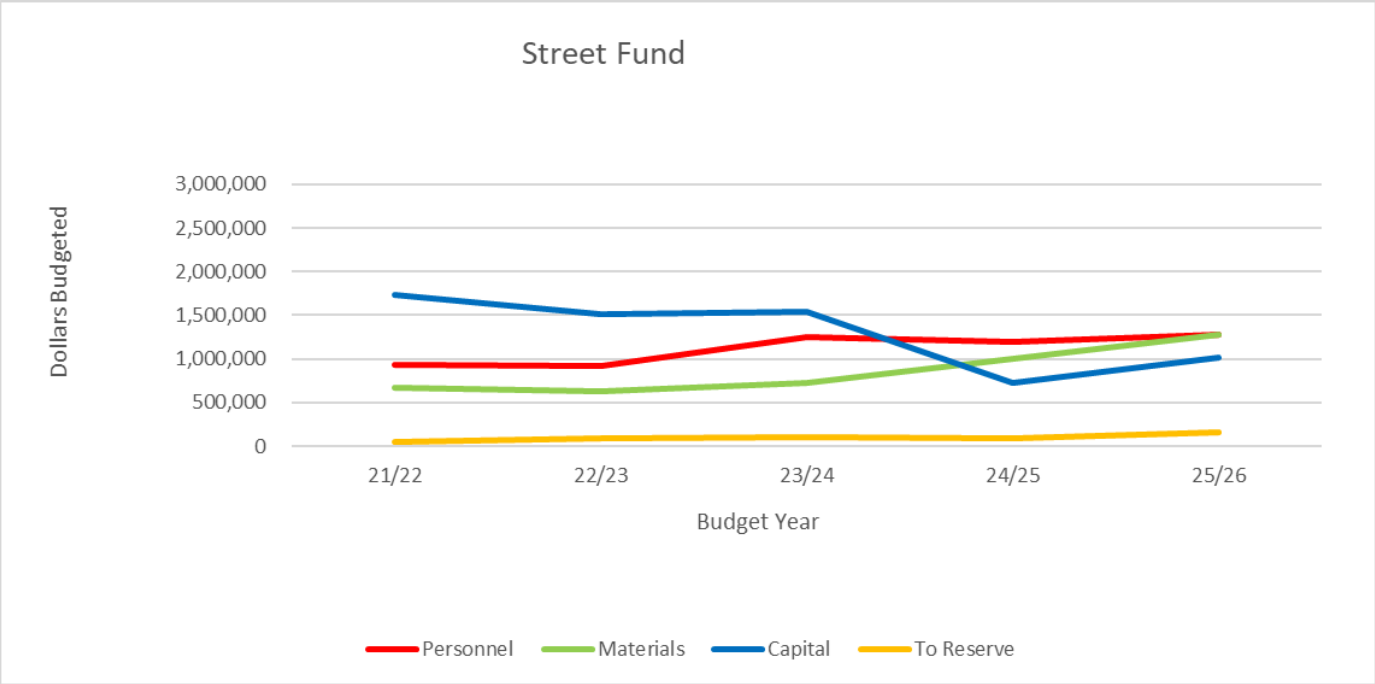


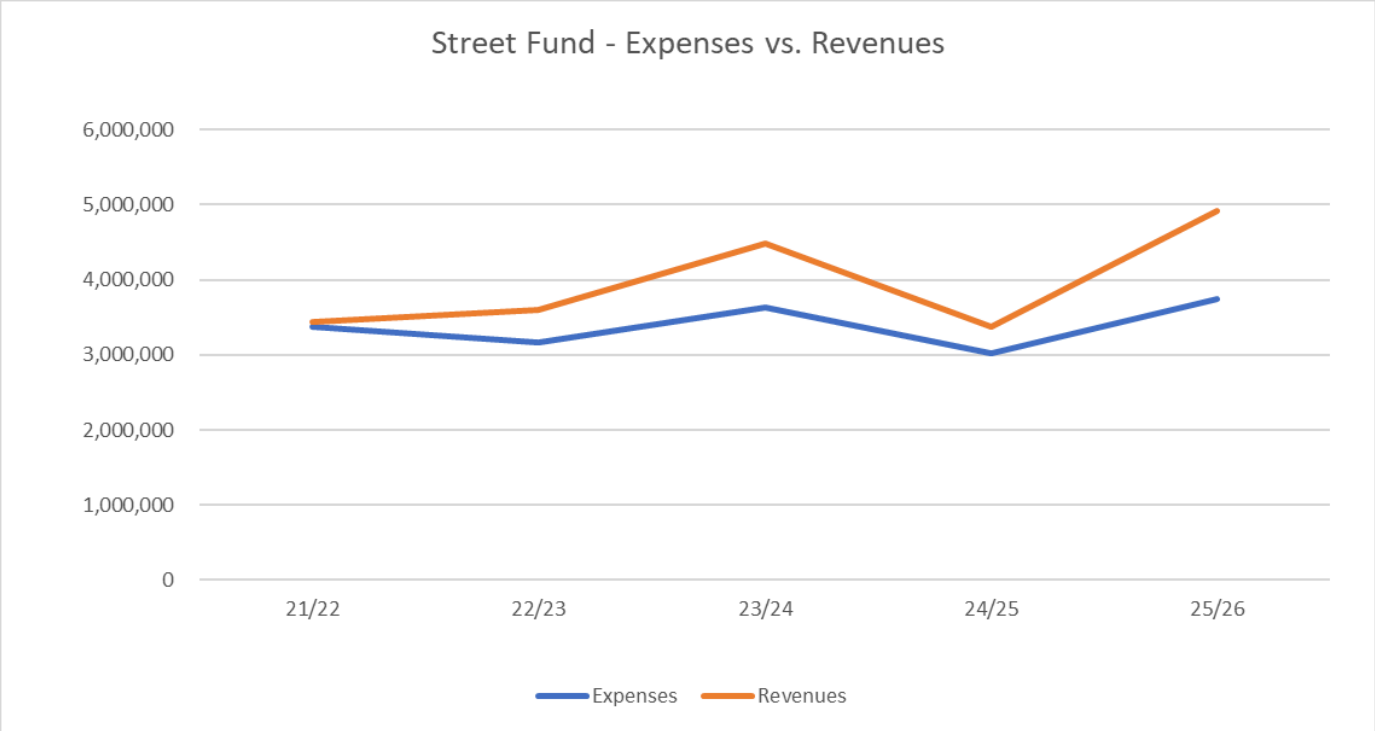
WATER UTILITY FUND	**$9,741,434**	23.83%
WTR DEPT CAP RESERVE FUND	**$8,892,229**	21.76%
WASTE WATER FUND	**$7,615,427**	18.63%
SEWER PLANT CONSTRUCTION	**$6,899,209**	16.88%
STREET FUND	**$4,257,235**	10.42%
SEWER SPECIAL RESV FUND	**$1,984,003**	4.85%
PUBLIC WORKS RESERVE FUND	**$1,127,000**	2.76%
TRANSPORT SYS RSRV FUND	**$356,122**	0.87%

Expenditures by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
STREET FUND	$2,961,661	$3,280,956	$2,839,113	$4,923,357	$4,257,235
PUBLIC WORKS RESERVE FUND	$395,352	$234,159	$825,416	$1,014,626	$1,127,000
TRANSPORT SYS RSRV FUND	$556,201	$161,864	$1,178,051	$5,186,833	$356,122
WATER UTILITY FUND	$6,114,699	$6,749,529	$6,444,307	$8,656,491	$9,741,434
WTR DEPT CAP RESERVE FUND	$6,328,129	$7,371,376	$2,565,389	$8,471,267	$8,892,229
WASTE WATER FUND	$5,929,025	$5,999,338	$5,957,396	$8,361,991	$7,615,427
SEWER SPECIAL RESV FUND	$1,567,901	$1,917,443	$5,335,175	$5,225,825	$1,984,003
SEWER PLANT CONSTRUCTION	$449,632	$517,454	$989,846	$7,833,209	$6,899,209
Total Expenditures	**$24,302,600**	**$26,232,119**	**$26,134,695**	**$49,673,599**	**$40,872,659**

Street Fund Summary





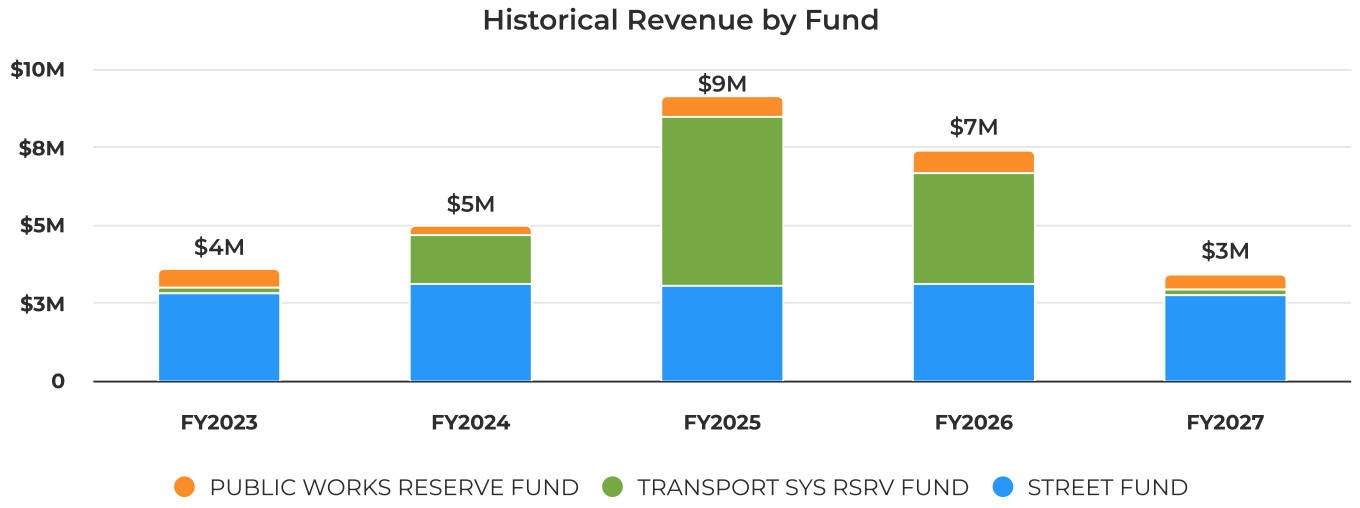
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	$3,252,388	$2,900,687	$4,179,325	$3,719,086	$2,316,490

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Revenues					
FRANCHISE FEES	$120,597	$113,957	$181,820	$114,838	$114,838
OTHER TAXES	$492,181	$504,942	$513,979	$525,000	$523,000
INTERGOVERNMENTAL	$1,283,386	$1,707,563	$1,569,898	$4,189,665	$1,313,993
MISCELLANEOUS	$29,031	$45,184	$119,169	$750	$13,000
INTEREST ON INVESTMENTS	$81,252	$166,213	$179,053	$130,000	$89,865
TRANSFERS IN	$1,360,981	$2,264,125	$3,772,640	$2,395,477	$1,319,172
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$39,345	$7,406	$152	$20,000	$20,000
SYSTEM DEVELOPMENT CHARGES	$154,740	$146,229	$66,794	$30,000	$30,000
Total Revenues	**$3,561,512**	**$4,955,617**	**$6,403,504**	**$7,405,730**	**$3,423,868**
Expenditures					
PERSONNEL SERVICES	$960,265	$1,088,874	$1,000,491	$1,284,354	$1,415,513
MATERIALS AND SERVICES	$610,105	$1,101,086	$866,842	$1,276,708	$1,396,504
CAPITAL OUTLAY	$1,936,328	$556,901	$2,205,784	$7,222,145	$2,226,722
TRANSFERS OUT	$406,515	$930,118	$769,463	$1,155,998	$484,049
CONTINGENCY	-	-	-	$185,611	$217,569
Total Expenditures	**$3,913,214**	**$3,676,979**	**$4,842,580**	**$11,124,816**	**$5,740,357**
Total Revenues Less Expenditures	**-$351,702**	**$1,278,637**	**$1,560,924**	**-$3,719,086**	**-$2,316,489**
Ending Fund Balance	**$2,900,686**	**$4,179,324**	**$5,740,248**	**-**	**$1**

Revenues by Fund



FY27 Revenues by Fund

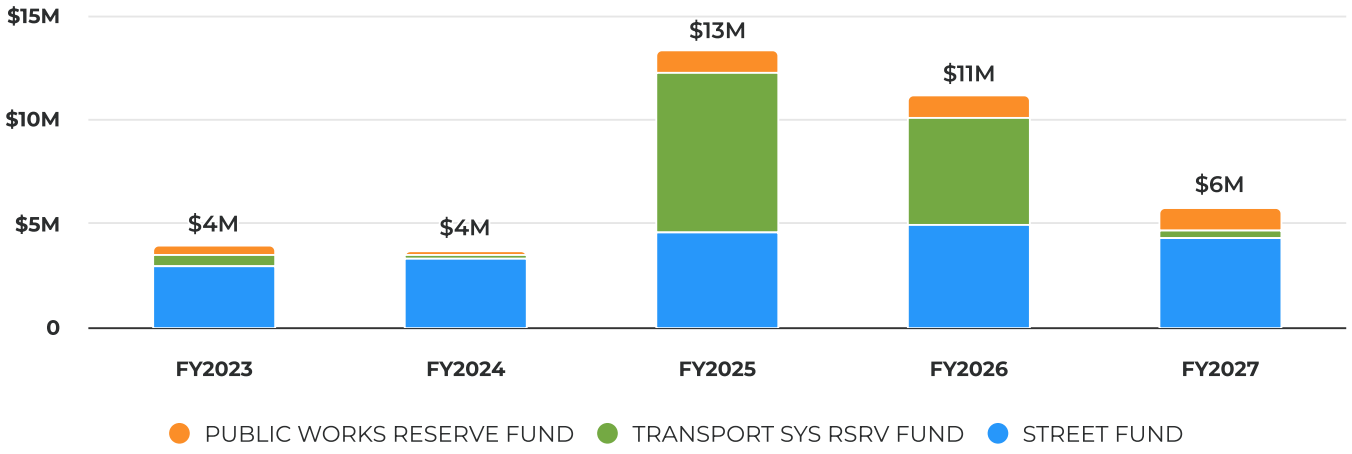
STREET FUND	**$2,757,794**	80.55%
PUBLIC WORKS RESERVE FUND	**$503,349**	14.70%
TRANSPORT SYS RSRV FUND	**$162,725**	4.75%

Revenues by Fund

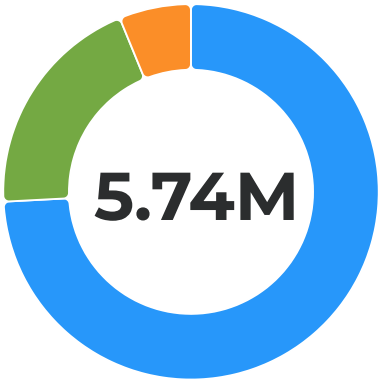
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
STREET FUND	$2,822,254	$3,124,788	$3,287,663	$3,079,265	$2,757,794
PUBLIC WORKS RESERVE FUND	$563,316	$292,794	$700,291	$719,289	$503,349
TRANSPORT SYS RSRV FUND	$175,942	$1,538,035	$2,415,551	$3,607,176	$162,725
Total Revenues	**$3,561,512**	**$4,955,617**	**$6,403,504**	**$7,405,730**	**$3,423,868**

Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund



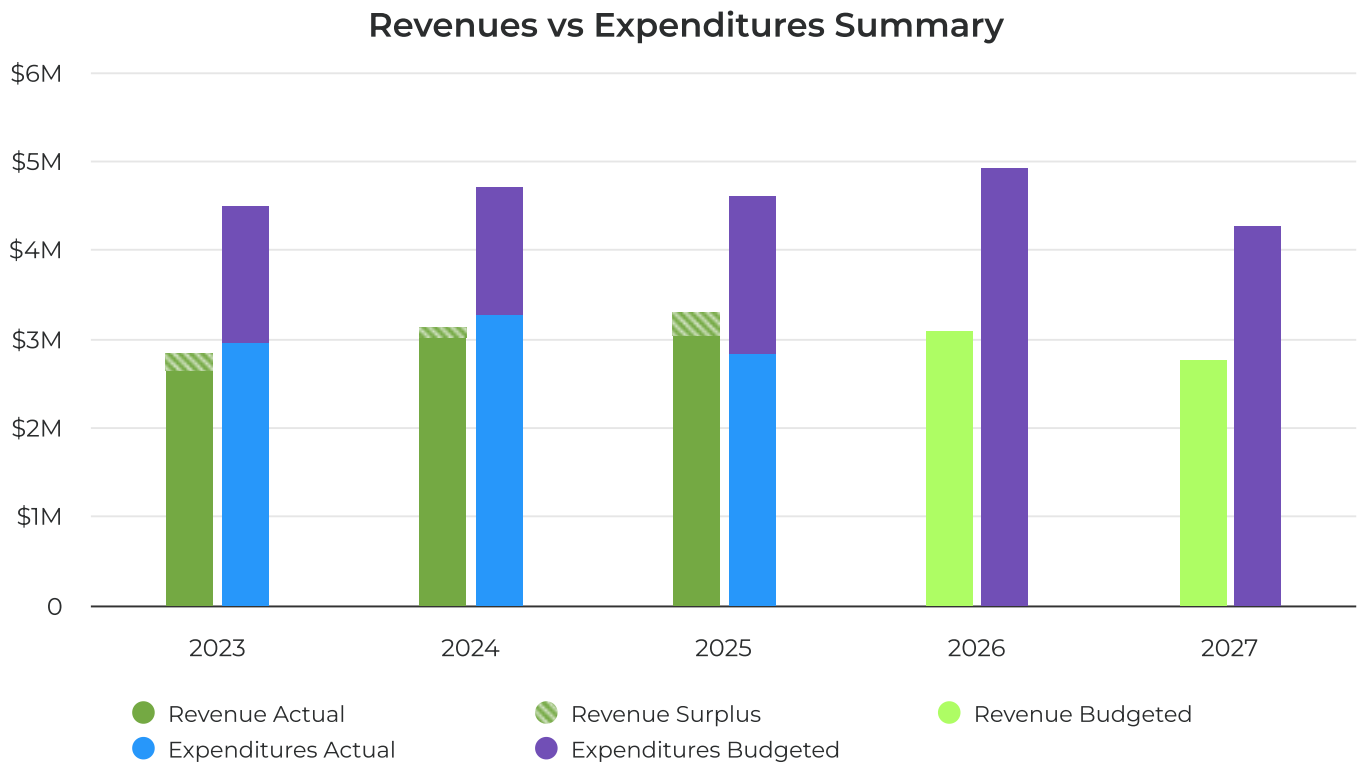
STREET FUND	**$4,257,235**	74.16%
PUBLIC WORKS RESERVE FUND	**$1,127,000**	19.63%
TRANSPORT SYS RSRV FUND	**$356,122**	6.20%

Expenditures by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
STREET FUND	$2,961,661	$3,280,956	$2,839,113	$4,923,357	$4,257,235
PUBLIC WORKS RESERVE FUND	$395,352	$234,159	$825,416	$1,014,626	$1,127,000
TRANSPORT SYS RSRV FUND	$556,201	$161,864	$1,178,051	$5,186,833	$356,122
Total Expenditures	**$3,913,214**	**$3,676,979**	**$4,842,580**	**$11,124,816**	**$5,740,357**

Street Fund

Summary



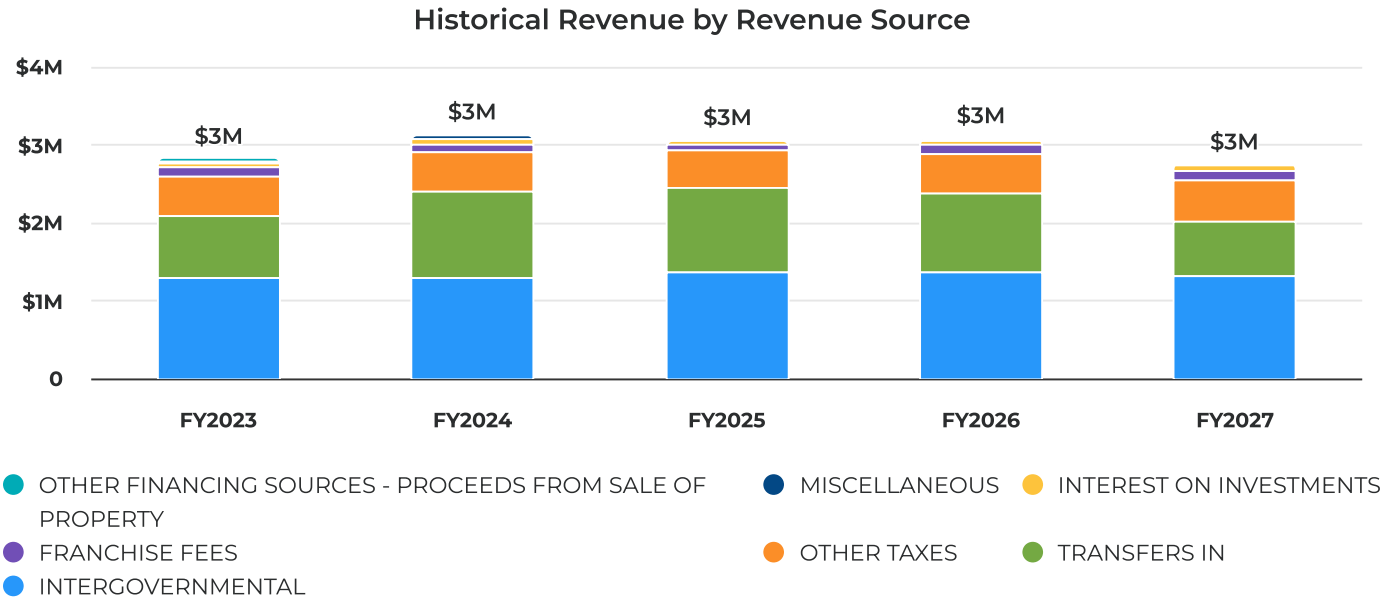
Comprehensive Fund Summary

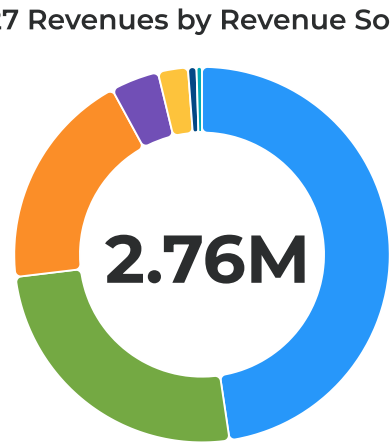
Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$1,844,941**	**$1,705,535**	**$1,549,366**	**$1,844,092**	**$1,499,442**
Revenues					
FRANCHISE FEES	$120,597	$113,957	$181,820	$114,838	$114,838
OTHER TAXES	$492,181	$504,942	$513,979	$525,000	$523,000
INTERGOVERNMENTAL	$1,283,386	$1,299,033	$1,343,294	$1,369,965	$1,313,993
MISCELLANEOUS	$29,031	$45,184	$86,119	$750	$13,000
INTEREST ON INVESTMENTS	$51,733	$65,143	$71,213	$55,000	$71,000
TRANSFERS IN	$805,981	$1,089,125	$1,091,086	$993,712	$701,963
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$39,345	$7,406	$152	$20,000	$20,000
Total Revenues	**$2,822,254**	**$3,124,788**	**$3,287,663**	**$3,079,265**	**$2,757,794**
Expenditures					
PERSONNEL SERVICES	$960,265	$1,088,874	$1,000,491	$1,284,354	$1,415,513
MATERIALS AND SERVICES	$610,105	$1,101,086	$866,842	$1,276,708	$1,396,504
CAPITAL OUTLAY	$984,775	$160,878	$202,316	$1,020,686	$743,600
TRANSFERS OUT	$406,515	$930,118	$769,463	$1,155,998	$484,049
CONTINGENCY	-	-	-	$185,611	$217,569

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Total Expenditures	$2,961,661	$3,280,956	$2,839,113	$4,923,357	$4,257,235
Total Revenues Less Expenditures	-$139,407	-$156,168	$448,550	-$1,844,092	-$1,499,441
Ending Fund Balance	$1,705,534	$1,549,367	$1,997,916	-	$1

Revenues by Revenue Source



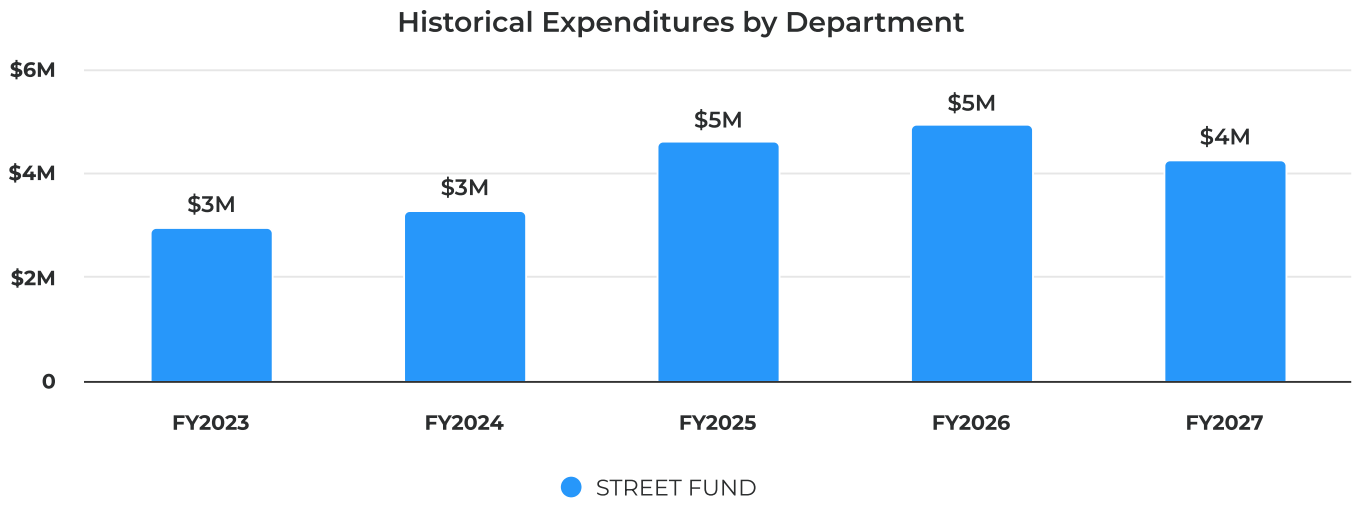


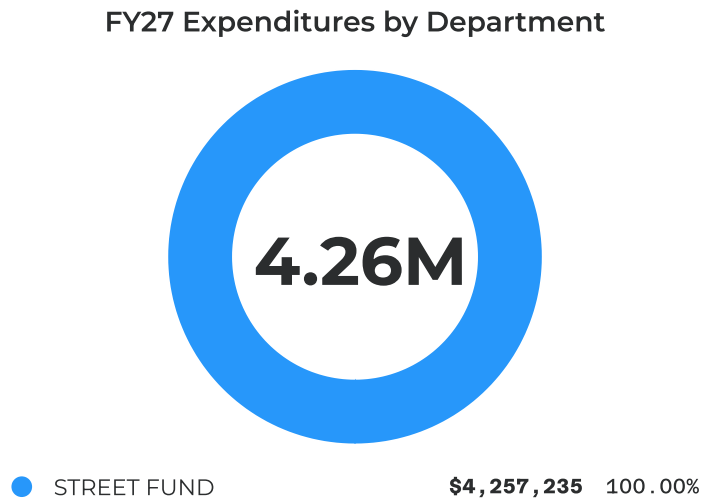
INTERGOVERNMENTAL	**$1,313,993**	47.65%
TRANSFERS IN	**$701,963**	25.45%
OTHER TAXES	**$523,000**	18.96%
FRANCHISE FEES	**$114,838**	4.16%
INTEREST ON INVESTMENTS	**$71,000**	2.57%
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	**$20,000**	0.73%
MISCELLANEOUS	**$13,000**	0.47%

Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
FRANCHISE FEES					
NORTHWEST NATURAL GAS	$120,597	$113,957	$117,512	$81,402	$81,402
ZAYO GROUP	-	-	$64,308	$33,436	$33,436
Total FRANCHISE FEES	$120,597	$113,957	$181,820	$114,838	$114,838
OTHER TAXES					
LOCAL 3 CENT FUEL TAX	$492,181	$504,942	$513,979	$525,000	$523,000
Total OTHER TAXES	$492,181	$504,942	$513,979	$525,000	$523,000
INTERGOVERNMENTAL					
STATE MOTOR VEHICLE FUND	$1,268,107	$1,278,949	$1,317,170	$1,332,965	$1,292,493
URBAN RENEWAL	-	-	-	$15,000	-
INTERDEPARTMENTAL REVENUE	$15,280	$20,083	$26,125	$22,000	$21,500
Total INTERGOVERNMENTAL	$1,283,386	$1,299,033	$1,343,294	$1,369,965	$1,313,993
MISCELLANEOUS					
MISC SALES AND SERVICES	$2,230	$21,015	$82,281	$450	$10,000
OTHER MISC REVENUES	$26,801	$24,169	$3,838	$300	$3,000
Total MISCELLANEOUS	$29,031	$45,184	$86,119	$750	$13,000
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$51,733	$65,143	$71,213	$55,000	$71,000
Total INTEREST ON INVESTMENTS	$51,733	$65,143	$71,213	$55,000	$71,000
TRANSFERS IN					
GENERAL FUND	$450,000	$750,000	$750,000	$600,000	-
FFCO 2008 DEBT SRVS	-	-	$3,000	-	-
WATER UTILITY FUND	$197,976	$181,707	$179,603	$216,712	$414,129
WASTEWATER UTILITY FUND	$158,005	$157,418	$158,483	$177,000	$287,834
Total TRANSFERS IN	$805,981	$1,089,125	$1,091,086	$993,712	$701,963
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY					
SALE OF FIXED ASSETS	$39,345	$7,406	$152	$20,000	$20,000
Total OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$39,345	$7,406	$152	$20,000	$20,000
Total Revenues	**$2,822,254**	**$3,124,788**	**$3,287,663**	**$3,079,265**	**$2,757,794**

Expenditures by Department





Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
STREET FUND					
REGULAR SALARIES	$637,724	$726,040	$680,487	$801,681	$856,930
PARTTIME/TEMP SALARIES	$18,097	$16,558	$21,632	$20,800	$25,594
OVERTIME SALARIES	$11,133	$33,319	$14,859	$29,450	$31,575
BILINGUAL INCENTIVES 5%	-	-	-	$3,173	$3,749
MEDICAL INSURANCE	$137,217	$139,111	$129,109	$227,856	$277,191
L-T DISABILITY INSURANCE	$3,846	$4,129	$4,364	$5,075	$5,425
LIFE INSURANCE	$172	$496	$450	$571	$566
WORKERS COMP INSURANCE	$18,591	$15,658	$17,846	$27,770	$23,008
FICA	$50,498	$58,809	$53,561	$65,416	$70,214
RETIREMENT CONTRIBUTIONS	$75,688	$84,711	$70,438	$90,435	$107,921
VEBA CONTRIBUTIONS	$5,807	$6,945	$4,902	$7,803	$8,625
OTHER EMPLOYEE BENEFITS	$1,494	$3,098	$2,841	$4,323	$4,715
CONTRACTUAL SERVICES	$60,828	$45,635	$87,208	$71,875	$83,350
Arboculturist Services	-	-	-	$1,000	$1,000
Weed Spray	-	-	-	$12,000	$12,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Soils/Material Testing	-	-	-	$2,000	$2,000
Tree Trimming	-	-	-	$2,200	$2,200
Alarm Testing/Monitoring/Fire Extinguisher Service	-	-	-	$1,514	$1,581
Internet Provider - Sawtooth Technologies	-	-	-	$350	$350
Drug/Alcohol Testing/DMV Records	-	-	-	$880	$880
Solvent Services	-	-	-	$193	$193
Copier Services	-	-	-	$1,727	$1,779
Generator Service Agreement (BI-Annual 24/25)	-	-	-	$500	$500
ODOT Signal Maintenance	-	-	-	$19,860	$20,655
Geoforce Strive Safe	-	-	-	$6,612	$6,812
County Street Striping	-	-	-	$21,840	$28,000
Invarion - Subscription (Traffic Control Plan Software)	-	-	-	$1,199	$1,200
PW Landscaping Services	-	-	-	-	$600
Landscaping Services - Islands	-	-	-	-	$3,600
WASCO CO COMMUNICATIONS	$9,339	$9,339	$9,839	$12,866	$16,314
ENGINEERING SERVICES	-	$10,492	$1,620	$51,000	$51,000
Engineering ROW	-	-	-	$1,000	$1,000
ADA Ramp Design Contract	-	-	-	$50,000	$50,000
COMPUTER SERVICES	$18,906	$9,459	$9,155	$11,886	$63,776
CAT ET Program ÷3	-	-	-	$860	$500
Lucity (1/4 PW Support)	-	-	-	$3,292	$2,042
Arcview (ESRI) ÷3	-	-	-	$7,734	$1,275
Snap-On Repair Connect ÷3	-	-	-	-	$320
Q-Life ÷3	-	-	-	-	$1,714
WC GIS Base Map ÷3	-	-	-	-	$1,470
Auto Turn (Transoft) + International fee MC	-	-	-	-	$1,800
Enercalc (Mastercard)	-	-	-	-	$1,800
Asset Management Program Subscription ÷3	-	-	-	-	$30,025
Asset Management Program Migration Fee ÷3	-	-	-	-	$16,600
Adobe Annual Subscription - $120ea	-	-	-	-	$480
MS Office 365 Annual Subscription - $375/user	-	-	-	-	$4,250
AutoDesk Auto CAD (DLT Solutions) ÷3	-	-	-	-	$1,500
SPECIAL STUDIES & REPORTS	-	-	-	$267,852	$280,852
Study for 6th Street Bridge Replacement Options	-	-	-	$247,852	$247,852
W 6th St Pedestrian Study	-	-	-	$20,000	$20,000
Walkability & Shared use path study by Kramer Field (U of O)	-	-	-	-	$13,000
WATER & SEWER	$3,839	$3,179	$3,304	$6,270	$6,696
Water Service - Shop ÷3	-	-	-	-	$2,566

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Sanitary Sewer Service - 4 units ÷3	-	-	-	-	$794
Water Service - Islands	-	-	-	-	$3,336
GARBAGE SERVICES	$3,462	$3,282	$3,637	$15,860	$16,304
Public Works Shop ÷3	-	-	-	-	$2,500
Material Disposal	-	-	-	-	$6,804
Oil Water Separator Spoils Disposal	-	-	-	-	$7,000
NATURAL GAS	$5,037	$4,754	$5,085	$8,034	$8,296
Public Works Shop ÷3	-	-	-	-	$4,946
Public Works Building 3 ÷2	-	-	-	-	$2,250
Propane for Crack Seal	-	-	-	-	$950
Propane Annual Fee ÷3	-	-	-	-	$150
ELECTRICITY	$4,780	$3,936	$3,616	$6,162	$6,409
Public Works Shop ÷3	-	-	-	-	$5,528
Public Works Yard Lights ÷3	-	-	-	-	$881
STREET & TRAFFIC LIGHTING	$169,299	$170,679	$164,811	$189,368	$192,969
W 6th & Cherry Heights Traffic Signal	-	-	-	-	$658
Union 110 Meter	-	-	-	-	$1,001
W 10th & Irvine St.	-	-	-	-	$399
War Memorial Sorosis Meter E 12297	-	-	-	-	$691
E 2nd 212 on Washington	-	-	-	-	$424
E 2nd 422 Laughlin	-	-	-	-	$424
W 6th St Bridge Lights	-	-	-	-	$336
Street Period Lighting	-	-	-	-	$3,114
E 10th & Quinton Park	-	-	-	-	$311
Stop Light 2nd & Webber	-	-	-	-	$799
Stop Light 6th & Webber	-	-	-	-	$473
Street Lights	-	-	-	-	$175,000
3rd & Union	-	-	-	-	$461
3rd & Laughlin	-	-	-	-	$896
3rd & Washington	-	-	-	-	$448
2nd & Union	-	-	-	-	$405
E 2nd St Overpass	-	-	-	-	$2,111
Lights - Highway West	-	-	-	-	$701
Union 110 Street Lights	-	-	-	-	$2,850
Union 110 Clock	-	-	-	-	$91
War Memorial - Sorosis	-	-	-	-	$1,308
Pole Contract for Attached Signs	-	-	-	-	$68
JANITORIAL SERVICES	$8,300	$8,300	$8,549	$8,549	$8,549
Public Works Site ÷3	-	-	-	-	$8,549
BUILDINGS AND GROUNDS	$4,723	$11,302	$5,701	$12,025	$10,635
Electrical Supplies ÷3	-	-	-	$1,560	$324
Calibrate CO Monitor ÷3	-	-	-	$520	$333
Building Roof Repair ÷3	-	-	-	$5,004	$520
Building Electrical Maintenance	-	-	-	$2,868	$2,080
A/C Heat System Maint. ÷3	-	-	-	$2,073	$2,600
Flags ÷3	-	-	-	-	$156

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Grounds Weed Control ÷3	-	-	-	-	$50
Irrigation System Maintenance ÷3	-	-	-	-	$243
Lumber Stock/Hardware ÷3	-	-	-	-	$208
Exterior Building Paint Maintenance ÷3	-	-	-	-	$500
Interior Painting Maintenance ÷3	-	-	-	-	$175
Restroom Maintenance ÷3	-	-	-	-	$500
Plumbing Maintenance ÷3	-	-	-	-	$250
Shop Light Maintenance ÷3	-	-	-	-	$162
Security Fence Maintenance ÷3	-	-	-	-	$260
Shop Wall/Door Repair ÷3	-	-	-	-	$1,750
Yard Light Repair ÷3	-	-	-	-	$324
Island Maintenance (5)	-	-	-	-	$200
COMPUTERS	-	-	-	$1,200	$1,200
Computers & Printers ÷3	-	-	-	$1,200	$200
Engineering Computers ÷3	-	-	-	-	$1,000
RADIO EQUIPMENT	$417	$257	-	$785	$985
Base Radio Maintenance ÷3	-	-	-	$785	$300
Engineering Division ÷3	-	-	-	-	$50
Hand Held Radio Batteries	-	-	-	-	$160
Vehicle/Handheld Radio Repair	-	-	-	-	$475
OFFICE EQUIPMENT	$67	-	$55	$500	$500
Phones & Fax ÷3	-	-	-	$500	$250
Office Equipment ÷3	-	-	-	-	$250
JOINT USE OF LABOR/EQUIP	$1,768	$15,968	$2,530	$4,000	$6,000
To Wastewater Fund	-	-	-	$2,000	$2,000
To Water Fund	-	-	-	$2,000	$4,000
VEHICLES	$53,259	$39,784	$49,426	$43,134	$43,210
#2 2012 Dodge 5500 4X4	-	-	-	$43,134	$2,500
#5 1991 Vermeer Wood Chipper	-	-	-	-	$200
#7 1980 Toro Lawn Mower	-	-	-	-	$100
#11 1988 Intl 3000 Gal Water Truck	-	-	-	-	$1,200
#12 2016 232y message board ÷3	-	-	-	-	$125
#14 1999 Cat 120 Road Grader	-	-	-	-	$2,000
#15 2016 232y message board ÷3	-	-	-	-	$100
#16 1993 Cat Loader 936F	-	-	-	-	$1,200
#17 1994 Trail Max Tilt Deck Trailer	-	-	-	-	$100
#19 1993 Ingersoll Roller	-	-	-	-	$845
#21 1996 Blawknox Paver	-	-	-	-	$2,700
#25 1993 Ingersoll Rand Air Comp. 185 cfm	-	-	-	-	$390
#29-1996 Boom Flail Mower + flails	-	-	-	-	$200
#32 1999 Ford F350 (Mechanic truck)÷3	-	-	-	-	$250
#33 2007 Ford Expedition (Engineers)÷3	-	-	-	-	$150

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
#34 2000 Freightliner Dump Truck 5 yd	-	-	-	-	$1,400
#41 1995 Ford PU (fuel truck)÷3	-	-	-	-	$125
#46 Ingersoll Rand SD-100D Grade Roller	-	-	-	-	$500
#50 2016 Cat 305.5E2 Excavator (WWC/ST)	-	-	-	-	$2,000
#51 1973 Peerless 10 yd. pup trailer	-	-	-	-	$450
#59 1994 F350 Bucket Truck	-	-	-	-	$1,200
#61 1998 Dodge Ram 3500	-	-	-	-	$300
#66 2002 Sterling Aqua Tech (ST/WD)	-	-	-	-	$2,000
#69 Polaris Sportsman 07	-	-	-	-	$200
#79 99 Sterling Dump Truck	-	-	-	-	$2,500
#92 John Deere Tractor 5425	-	-	-	-	$300
#95 2013 Dodge Charger ÷3	-	-	-	-	$75
#97 09 Asphalt Zipper	-	-	-	-	$2,400
#98 Asphalt Zipper Trailer	-	-	-	-	$60
#105 16" Split deck tilt flatbed trailer	-	-	-	-	$300
#108 2012 Versatile 12' Trailer	-	-	-	-	$250
#113 CMS-T333 Message Sign Board ÷3	-	-	-	-	$400
#117 11 Trailmax Trailer 54-T	-	-	-	-	$500
#122 Read 150A Powerscreen ÷3	-	-	-	-	$650
#130 2014 CMS-T333 Message Sign Board ÷3	-	-	-	-	$300
#135 2016 Dodge 5500 Flatbed	-	-	-	-	$2,500
#134 2009 Freightliner Dump Truck	-	-	-	-	$2,000
#144 2018 Volvo DD30B Asphalt Roller	-	-	-	-	$600
#147 2018 Allmand Night-Lite Tower NLV-P11 ÷3	-	-	-	-	$75
#150 2019 Genie GS 2632 Scissor Lift ÷3	-	-	-	-	$100
#154 2021 Dodge 5500 Flatbed	-	-	-	-	$750
#159 2021 Maxey G8X-21K Tilt Deck Trailer	-	-	-	-	$50
#164 2017 Ford Explorer (Transportation Mgr)	-	-	-	-	$60
#165 2017 Ford Explorer (PW Director) ÷4	-	-	-	-	$15
#167 2021 Toyota RAV4 Hybrid (City Engineer) ÷3	-	-	-	-	$50
#169 2022 CAT 303.5 Trackhoe (ST&WWC)	-	-	-	-	$200
#170 2022 CAT 430 Backhoe	-	-	-	-	$215
#171 2022 Dodge Ram 5500 Flatbed	-	-	-	-	$900
#172 2022 GK Toilet Trailer ÷3	-	-	-	-	$50
#173 2022 GK Toilet Trailer ÷3	-	-	-	-	$50

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
#176 2024 Dodge Ram 3500 (Mechanic)÷3	-	-	-	-	$80
#178 2024 Crack Pro Crack Seal Machine	-	-	-	-	$100
#179 2024 Windstorm Ride on Blower	-	-	-	-	$100
#187 2025 Broce Broom (ST&WWC)	-	-	-	-	$200
#808 2013 Tac King Heated Tac Tank	-	-	-	-	$200
#809 2014 Patch King Asphalt Hot Box PK-40H	-	-	-	-	$300
Street Sanders (801,802,812,813,847)	-	-	-	-	$3,000
Snow Plows (805,807,810,816,947)	-	-	-	-	$2,500
#811 Mag Chloride Sprayer	-	-	-	-	$100
Misc. Parts - #200 headlights/bulbs ÷3	-	-	-	-	$400
Misc. Fluids-#200 deicer/windshield ÷3	-	-	-	-	$125
Mud Flaps #200 ÷3	-	-	-	-	$120
Equip Safety Stickers ÷3	-	-	-	-	$400
GAS/OIL/DIESEL/LUBRICANTS	$38,004	$40,283	$29,950	$36,794	$52,026
Unleaded Fuel	-	-	-	-	$12,650
Diesel Fuel	-	-	-	-	$36,400
Two Stroke Oil ÷3	-	-	-	-	$84
Antifreeze ÷3	-	-	-	-	$230
DEF Fluid (pallet)÷3	-	-	-	-	$400
Grease ÷3	-	-	-	-	$442
Lube & Oil Additives ÷3	-	-	-	-	$1,664
Transmission Fluid ÷3	-	-	-	-	$156
TIRES AND TIRE REPAIRS	$10,535	$6,284	$10,435	$7,598	$8,300
Tire Repair Service	-	-	-	-	$1,500
Tire Chains	-	-	-	-	$300
New Tire Purchases	-	-	-	-	$3,400
Engineering Division ÷3	-	-	-	-	$400
Tire Recycling ($4/passenger & $11/semi) ÷3	-	-	-	-	$200
Excavator Tracks ÷3	-	-	-	-	$2,500
GENERAL EQUIPMENT	$3,341	$3,474	$1,295	$8,248	$8,991
GEN # 001 - Shop Generator ÷3	-	-	-	$2,332	$108
#131 Small Zipper Teeth ÷3	-	-	-	$4,176	$208
#27A Sorosis Radio Generator ÷3	-	-	-	$1,000	$312
Compactor Maintenance ÷3	-	-	-	$320	$108
Concrete Saw Maintenance ÷3	-	-	-	$420	$520
Engineer Survey Equipment Maintenance ÷3	-	-	-	-	$1,000
Jack Hammer ÷3	-	-	-	-	$500
Steam Cleaner Maintenance ÷3	-	-	-	-	$350
Asphalt Saw Blades ÷3	-	-	-	-	$300
Chain Saw Maintenance	-	-	-	-	$400

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Handheld Blower	-	-	-	-	$100
ICS Saw & Chain	-	-	-	-	$50
Paint Machine Maintenance	-	-	-	-	$1,700
Paint Stripe Pump	-	-	-	-	$225
Weed Eater Maintenance	-	-	-	-	$250
Weed Spray Equipment	-	-	-	-	$60
Zipper Teeth & Blocks (200)	-	-	-	-	$1,200
#163 B58 Hammer ÷3	-	-	-	-	$800
#166 Backhoe hammer + bits ÷3	-	-	-	-	$800
SPCL UTILITY EQUIPMENT	$396	$40	$1,060	$2,350	$5,850
Lifting Devices Certification	-	-	-	$1,350	$1,350
Aqua Tech Parts and Tools (1/2)	-	-	-	$1,000	$3,500
Broce Broom Wafers (ST&WWC)	-	-	-	-	$1,000
SHOP EQUIPMENT	$6,815	$6,317	$6,340	$7,349	$7,331
Band Saw Blades ÷3	-	-	-	$1,398	$108
Drill Bits ÷3	-	-	-	$2,872	$216
Engineering Division ÷3	-	-	-	$698	$150
Metal Stock ÷3	-	-	-	$1,844	$433
Nuts/Bolts/Washers ÷3	-	-	-	$537	$1,768
Lawson Nut/Bolt Bin ÷3	-	-	-	-	$1,000
Shop Air compressor ÷3	-	-	-	-	$50
Shop grinder ÷3	-	-	-	-	$130
Shop Solvent ÷3	-	-	-	-	$243
Shop Tools ÷3	-	-	-	-	$1,300
Shovels Round Point ÷3	-	-	-	-	$379
Shovels Square Point ÷3	-	-	-	-	$541
Spray Lubricant & Sealants	-	-	-	-	$104
Street Brooms ÷3	-	-	-	-	$270
Welding Supply ÷3	-	-	-	-	$104
Cross/Rip Saws	-	-	-	-	$150
One Digging Bar	-	-	-	-	$100
Hack Saw Blades	-	-	-	-	$35
Street Maintenance Tools	-	-	-	-	$250
SERVICE PICKUP TOOLS	$581	$221	$281	$1,800	$1,300
Truck Tools	-	-	-	-	$800
New Vehicle Tools	-	-	-	-	$500
UTILITIES LOCATES	$166	$166	$167	$1,190	$1,420
Utility Notification Center	-	-	-	$650	$750
Locate Supplies	-	-	-	$540	$670
RENTAL OF EQUIPMENT	-	$1,002	$229	$2,000	$2,000
LIABILITY	$16,745	$19,053	$22,107	$24,760	$28,474
PROPERTY	$11,999	$7,192	$9,153	$10,252	$11,790
AUTOMOTIVE	$12,338	$10,097	$11,905	$13,334	$14,667
DEDUCTIBLE	$10,510	$1,184	-	$4,500	$4,500
Liability Deductible	-	-	-	-	$4,000
Auto Deductible	-	-	-	-	$500
POSTAGE	$380	$236	$633	$600	$600
Direct Mail ÷3	-	-	-	$350	$600
Shipping for Parts/Core Returns	-	-	-	$250	-
TELEPHONE	$8,216	$8,872	$8,851	$10,575	$11,020

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Cell Service - US Cellular	-	-	-	$3,145	$5,000
Cell Phone Allowance	-	-	-	$5,115	$560
Gorge Net Phones	-	-	-	$2,315	$3,145
Cherry Heights Signals - Century Link	-	-	-	-	$833
Webber Signals - Century Link	-	-	-	-	$833
Downtown Traffic Lights - Wireless	-	-	-	-	$649
LEGAL NOTICES	-	-	$779	$260	$260
Capital Improvement Notice	-	-	-	$260	$260
PUBLIC EDUCATION/INFO	$3,916	$1,608	$797	$2,064	$2,028
Bill Insert for Sidewalk Rehabilitation Program	-	-	-	$250	$728
Community Clean-Up	-	-	-	$150	$150
Bill Insert: Snow Event Information	-	-	-	$1,664	$900
Brochures	-	-	-	-	$250
PRINTING AND BINDING	$13	$56	$377	$1,030	$730
Logos and Decals (1/3)	-	-	-	$400	$400
Engineering-Construction Plans (1/3)	-	-	-	$500	$100
Business Cards	-	-	-	$100	$200
Envelopes	-	-	-	$30	$30
PERMITS	$198	$880	$442	$1,100	$550
Shop Compressor License 2025/26 (1/3) ($200)	-	-	-	$200	-
Business Radio License (1/4) (Due 2025)	-	-	-	$200	$250
Propane Hazardous Substance Fee	-	-	-	$150	$150
Acetylene Hazardous Substance Fee	-	-	-	$150	$150
Nuclear Density Guage	-	-	-	$400	-
TRAVEL FOOD & LODGING	$1,044	$1,057	$854	$1,456	$1,650
Traffic Safety Meeting	-	-	-	$156	$200
NSPE/ASCE Meeting	-	-	-	$150	$150
Employee Meetings ÷4	-	-	-	$1,150	$200
Meeting Room Rental ÷3	-	-	-	-	$100
Street Team Safety Meetings	-	-	-	-	$1,000
TRAINING AND CONFERENCES	$9,734	$13,477	$9,102	$17,923	$18,373
APWA Conference - Transportation Manager	-	-	-	$1,350	$850
Supervisory Training	-	-	-	$16,433	$300
Flagging	-	-	-	$140	$140
Engineer Training ÷3	-	-	-	-	$2,500
Engineer Lodging ÷3	-	-	-	-	$833
Mechanic Training ÷3	-	-	-	-	$1,600
Admin Staff Training ÷3	-	-	-	-	$350
On Site Training ÷3	-	-	-	-	$500
Safety Conference	-	-	-	-	$250
Online Training	-	-	-	-	$300

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
NWPMA Conference - Transportation Manager	-	-	-	-	$750
Transportation Team Training	-	-	-	-	$6,800
Transportation Team Lodging for Training	-	-	-	-	$3,200
MEMBERSHIPS/DUES/SUBSCRIP	$1,484	$1,092	$863	$1,910	$1,660
APWA Membership Dues - McCabe ÷3	-	-	-	$205	$105
ASCE ÷3	-	-	-	$177	$210
CDL Medical Exams	-	-	-	$600	$600
National Society for PE ÷3	-	-	-	$125	$125
Oregon Impact	-	-	-	$200	$200
OSBEELS ÷3	-	-	-	$130	$80
Columbia Gorge News/Office Subscription ÷3	-	-	-	$53	$20
Project Engineer Licenses ÷3	-	-	-	$400	$200
Local OUCC Dues ÷3	-	-	-	$20	$20
Public Works APWA Dues ÷3	-	-	-	-	$100
OFFICE SUPPLIES	$1,452	$1,903	$3,039	$3,480	$3,480
Batteries ÷3	-	-	-	$2,680	$180
Copy Paper - Engineering ÷3	-	-	-	$800	$300
Copy Paper - Standard ÷3	-	-	-	-	$400
Copy Paper - Large ÷3	-	-	-	-	$100
Engineering Division ÷3	-	-	-	-	$100
Office Supplies ÷3	-	-	-	-	$2,200
Toner - Large format ÷3	-	-	-	-	$200
JANITORIAL SUPPLIES	$3,740	$2,853	$2,696	$4,200	$4,200
Contracted Supplies - Rugs/Coveralls ÷3	-	-	-	$3,500	$3,500
Cleaning Supplies ÷3	-	-	-	$700	$700
CLOTHING	$3,288	$3,294	$3,231	$3,268	$3,618
Clothing Allowance	-	-	-	$2,918	$2,918
Rubber Boots Steel Toe	-	-	-	$150	$300
Rain Gear	-	-	-	$200	$400
SPECIAL DEPT SUPPLIES	$4,670	$5,986	$8,677	$8,128	$8,478
Disposable Ear Plugs ÷3	-	-	-	$1,075	$75
AED Supplies ÷3	-	-	-	$2,075	$75
Safety Toe Boots	-	-	-	$3,793	$3,793
Safety Vests & Logos ÷3	-	-	-	$650	$650
Respirator Tests	-	-	-	$535	$100
Ear Muffs ÷3	-	-	-	-	$40
First Aid Supplies - Vehicles ÷3	-	-	-	-	$400
Work Gloves ÷3	-	-	-	-	$400
Goggles ÷3	-	-	-	-	$50
Hard Hats ÷3	-	-	-	-	$200
Lockout Tagout Items ÷3	-	-	-	-	$300
Safety Glasses ÷3	-	-	-	-	$50
Signs, Labels & Posters ÷3	-	-	-	-	$50
Waterless Hand Cleaner ÷3	-	-	-	-	$300
Non-Latex Gloves	-	-	-	-	$350
Face Shields	-	-	-	-	$35

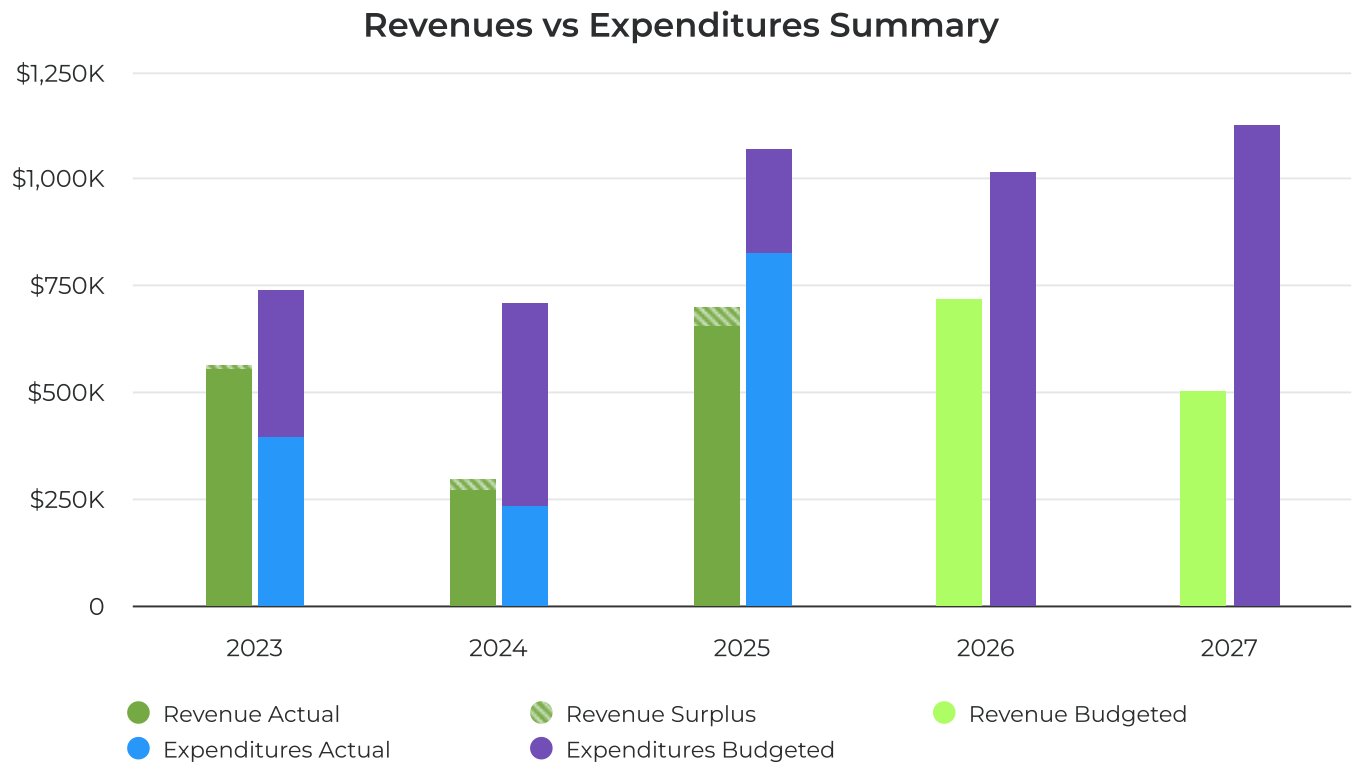
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Respirators & Filters	-	-	-	-	$385
HBV Vaccine	-	-	-	-	$50
Electrolyte Drink Mix	-	-	-	-	$400
First Aid Kit Supplies (Cintas) ÷3	-	-	-	-	$600
Bagged Ice ÷3	-	-	-	-	$175
CHEMICAL/LAB SUPPLIES	$785	$2,998	$3,032	$4,312	$4,382
Vector Control	-	-	-	$50	$50
Absorbents for Spills	-	-	-	$832	$832
Hazmat Testing	-	-	-	$500	$500
Rhoma-Sol Cleaner	-	-	-	$2,930	$400
Pave-Safe (specialty cleaner)	-	-	-	-	$2,600
STREET CONST SUPPLIES	$104,328	$614,393	$369,239	$362,700	$375,299
Construction Signs/Cones/Barricades ÷3	-	-	-	$4,100	$4,100
Asphalt - Cold Mix ÷3	-	-	-	$25,782	$4,290
Asphalt Hot Mix	-	-	-	$23,430	$23,100
Rock - 3/4" Minus	-	-	-	$10,125	$6,875
Rock - 1 1/2" Minus	-	-	-	$2,818	$3,625
Sanding Material	-	-	-	$9,050	$6,300
Asphalt Emulsion Oil	-	-	-	$10,758	$11,198
Magnesium Chloride	-	-	-	$2,750	$2,750
6th Street Bridge Globes	-	-	-	$10,161	-
Regulatory Street Name Signs	-	-	-	$29,726	$13,382
Chip Seal Program	-	-	-	$175,500	$179,500
Crack Seal Program	-	-	-	$58,500	$60,000
Sanding Salt	-	-	-	-	$2,750
Pre-Mix Concrete ÷3	-	-	-	-	$1,000
Concrete for Curb Repair - Delivered	-	-	-	-	$1,818
Traffic Paint - 2 totes yellow & 2 totes white	-	-	-	-	$13,500
Paint - Bicycle Lanes - 2 totes white	-	-	-	-	$6,750
Thermoplastic Striping Material - non-ped crossings	-	-	-	-	$2,800
Thermoplastic Striping Material - pedestrian crossings	-	-	-	-	$8,000
Street Sign Posts	-	-	-	-	$4,400
Solar LED Blinking Signs	-	-	-	-	$9,000
Catch Basin Risers	-	-	-	-	$1,100
Manhole - Rapid Set Cement (pallet)	-	-	-	-	$1,030
Manhole Risers - Concrete	-	-	-	-	$1,872
Paving Riser Rings	-	-	-	-	$6,159
BOOKS AND PERIODICALS	$86	-	$228	$1,034	$1,034
Manuals	-	-	-	$1,034	$200
Engineering Technical Manuals ÷3	-	-	-	-	$834
COMPUTER SOFTWARE	$2,033	$1,601	$1,188	$2,000	$1,000
MS Office for Computers Listed in 6980	-	-	-	$500	-

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Engineering Software	-	-	-	$1,000	$1,000
Adobe Annual	-	-	-	$500	-
MISCELLANEOUS EXPENSES	-	-	-	$10	$10
ASSETS < $5000	$9,285	$9,099	$5,354	$19,117	$14,438
Survey Equipment	-	-	-	$1,000	$1,000
PW Shared Computers ÷3	-	-	-	$4,633	$870
Engineer Furniture ÷3	-	-	-	$3,167	$1,000
Transmission Jack	-	-	-	$1,300	-
Air Axle Jack	-	-	-	$900	-
Turn Table for Alignments	-	-	-	$367	-
Snow Plow LED light upgrade	-	-	-	$4,050	-
Multiquip Plate compactor	-	-	-	$1,800	-
Portable Table Saw	-	-	-	$650	-
Asphalt Cut Off Saw	-	-	-	$1,250	-
Laptop Webcast ÷3	-	-	-	-	$267
Engineering Computer Equipment ÷3	-	-	-	-	$200
Engineering Printers ÷3	-	-	-	-	$166
New iPads	-	-	-	-	$1,500
Ground Air Sensor for MagChloride Truck	-	-	-	-	$1,700
Stihl MS 311 String Trimmer/Brush Cutter	-	-	-	-	$1,000
Desks - PW Director & Deputy Director	-	-	-	-	$1,000
Desks - Admin Staff	-	-	-	-	$600
Pneumatic Floor Jack ÷3	-	-	-	-	$834
Hydraulic Flow Meters (shop) ÷3	-	-	-	-	$1,167
Stihl MS 311 Chainsaw	-	-	-	-	$800
Lunch Room Chairs ÷3	-	-	-	-	$667
Ice Machine for Public Works ÷3	-	-	-	-	$1,667
BUILDINGS	$10,596	$15,923	$32,398	$170,000	$115,000
Public Works Building Upgrades ÷3	-	-	-	-	$90,000
Shop Insulation & Heater Upgrade ÷3	-	-	-	-	$25,000
MACHINERY	$17,944	$24,662	$47,805	-	$5,000
Walk Behind Saw ÷3	-	-	-	-	$5,000
FURNITURE AND FIXTURES	-	-	$11	-	-
EQUIPMENT, OTHER	$3,196	-	$31	-	$14,000
Engineering Survey Equipment ÷3	-	-	-	-	$14,000
CAPITAL PROJECTS	$953,040	$120,294	$122,072	$850,686	$609,600
Overlay Program	-	-	-	$173,686	$75,600
ADA Sidewalk Program	-	-	-	$600,000	$210,000
ADA Upgrades for Paving Projects	-	-	-	$77,000	$91,000
Plaza Ramps/bumpouts	-	-	-	-	$233,000
TO GENERAL FUND	$260,046	$220,118	$253,033	$325,847	$284,441
TO PUBLIC WKS RESV FUND	$87,000	$110,000	$95,000	$164,675	$70,748
TO STREET & BRIDGE FUND	-	$600,000	$421,430	$665,476	$128,860

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
TO FFCO DEBT SVC FUND	$59,469	-	-	-	-
CONTINGENCY	-	-	-	$185,611	$217,569
Total STREET FUND	$2,961,661	$3,280,956	$2,839,113	$4,923,357	$4,257,235
Total Expenditures	**$2,961,661**	**$3,280,956**	**$2,839,113**	**$4,923,357**	**$4,257,235**

Public Works Reserve Fund

Summary

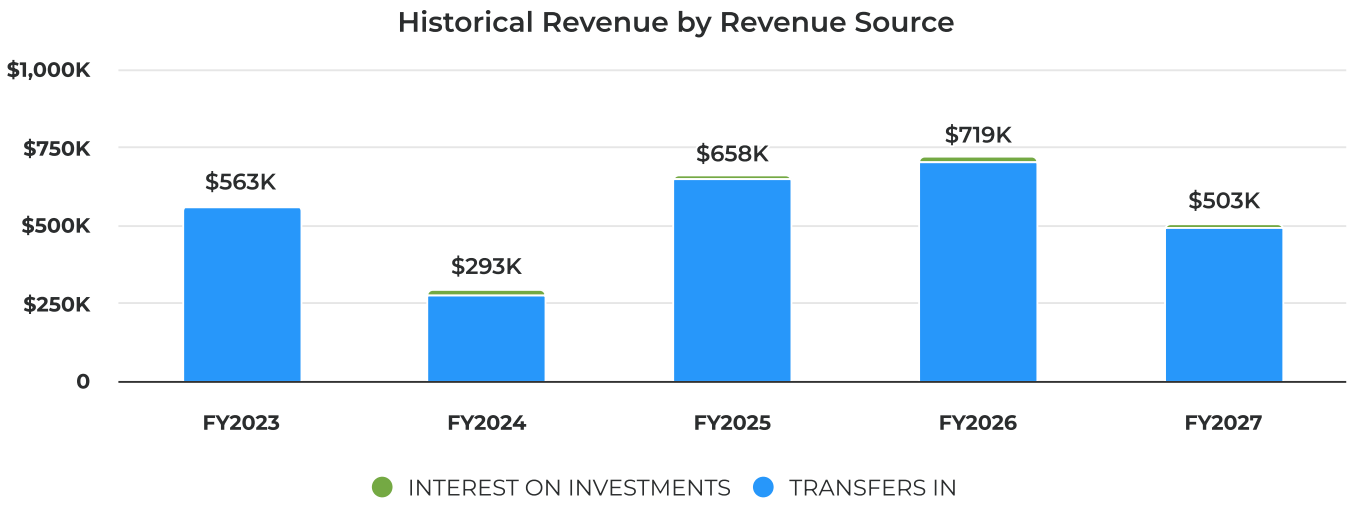


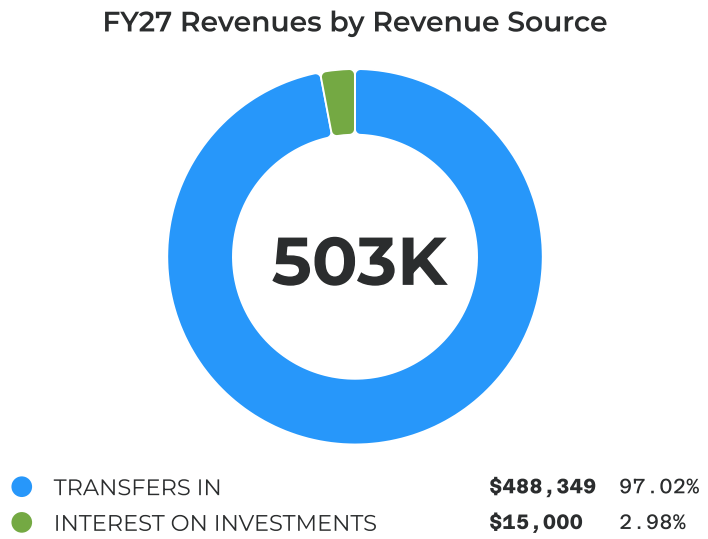
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$185,418**	**$353,382**	**$412,018**	**$295,337**	**$623,651**
Revenues					
MISCELLANEOUS	-	-	$33,050	-	-
INTEREST ON INVESTMENTS	$8,316	$17,794	$19,599	$15,000	$15,000
TRANSFERS IN	$555,000	$275,000	$647,642	$704,289	$488,349
Total Revenues	**$563,316**	**$292,794**	**$700,291**	**$719,289**	**$503,349**
Expenditures					
CAPITAL OUTLAY	$395,352	$234,159	$825,416	$1,014,626	$1,127,000
Total Expenditures	**$395,352**	**$234,159**	**$825,416**	**$1,014,626**	**$1,127,000**
Total Revenues Less Expenditures	**$167,965**	**$58,635**	**-$125,126**	**-$295,337**	**-$623,651**
Ending Fund Balance	**$353,383**	**$412,017**	**$286,892**	**-**	**-**

Revenues by Revenue Source

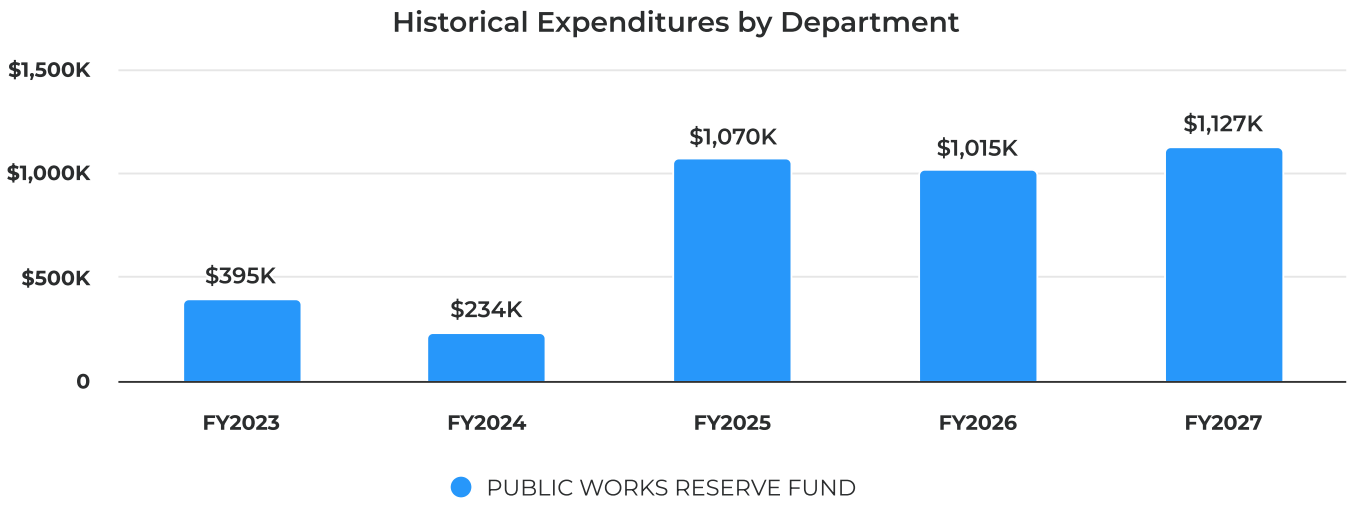


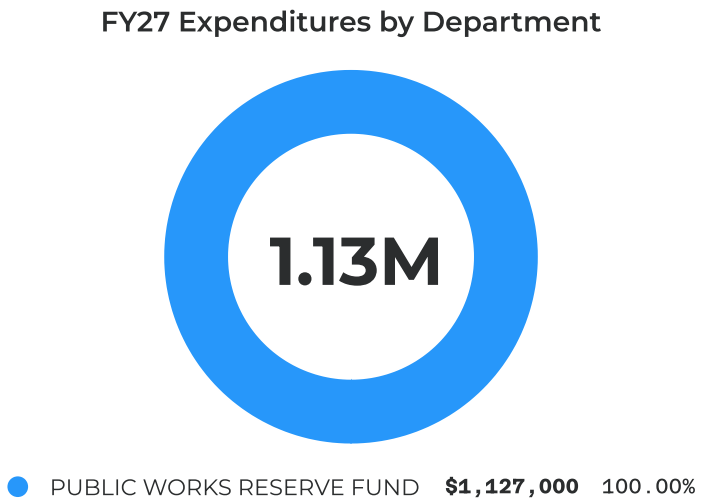


Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
MISCELLANEOUS					
OTHER MISC REVENUES	-	-	$33,050	-	-
Total MISCELLANEOUS	-	-	$33,050	-	-
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$8,316	$17,794	$19,599	$15,000	$15,000
Total INTEREST ON INVESTMENTS	$8,316	$17,794	$19,599	$15,000	$15,000
TRANSFERS IN					
STREET FUND	$87,000	$110,000	$95,000	$164,675	$70,748
WATER UTILITY FUND	$181,000	$80,000	$140,000	$209,614	$137,275
WASTEWATER UTILITY FUND	$287,000	$85,000	$412,642	$330,000	$280,326
Total TRANSFERS IN	$555,000	$275,000	$647,642	$704,289	$488,349
Total Revenues	**$563,316**	**$292,794**	**$700,291**	**$719,289**	**$503,349**

Expenditures by Department





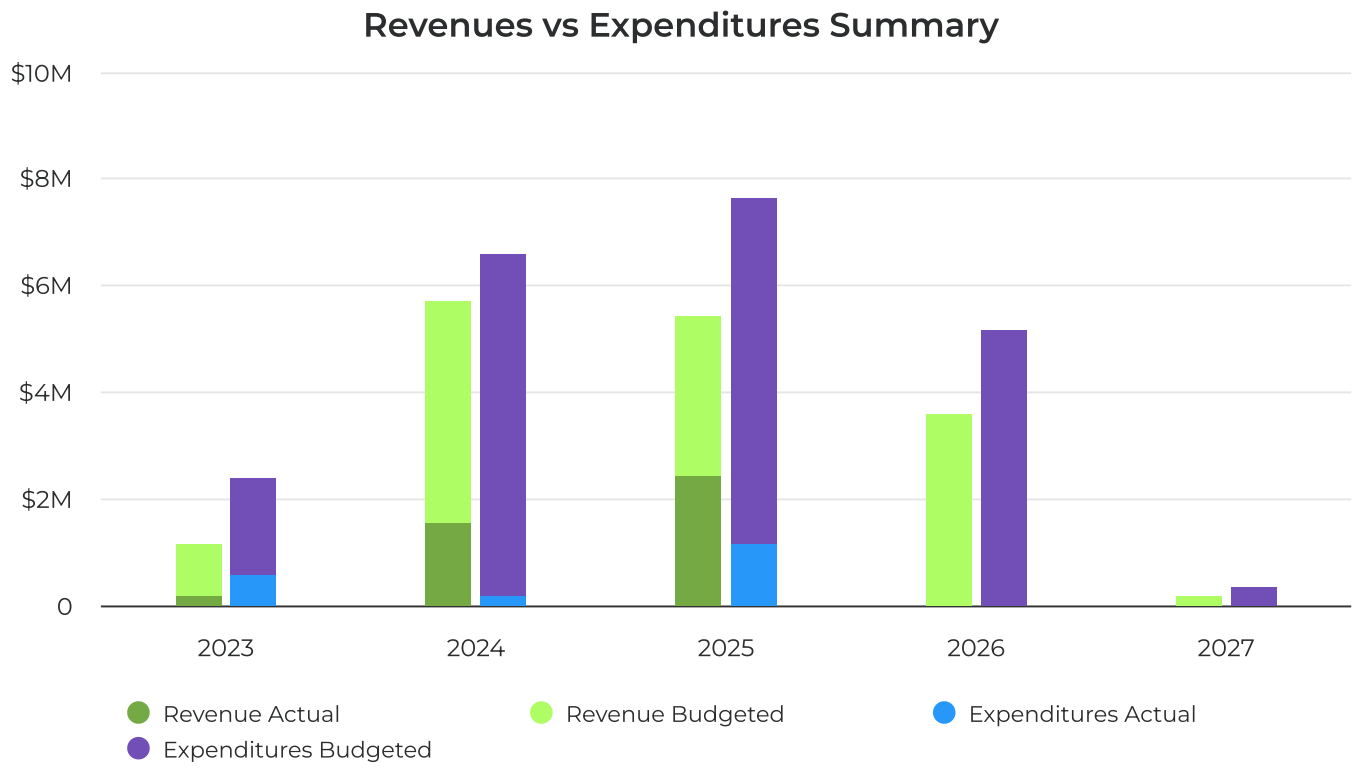
Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
PUBLIC WORKS RESERVE FUND					
MACHINERY	$241,376	-	$87,675	$190,000	$127,000
Small Paving Machine ST $200K 26/27	-	-	-	$100,000	-
Mobile Column Lifts 6@$15K ($90K 1/3)	-	-	-	$90,000	-
Mastic Machine $90k - Streets	-	-	-	-	$90,000
Brushing Attachment for Skid Steer - Wicks	-	-	-	-	$37,000
VEHICLES	$153,976	$234,159	$737,741	$824,626	$1,000,000
Inspector PU ÷ 3 ($45K)	-	-	-	$45,000	-
Broce Broom ST/WWC $106K	-	-	-	$106,000	-
Volumetric Concrete Truck ÷ 3 $90K	-	-	-	$90,000	-

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Replace Truck #75 WT $65K	-	-	-	$65,000	-
Replace WWC Service Truck $80K (26/27)	-	-	-	$80,000	$80,000
Replace #121 WD $45K	-	-	-	$45,000	-
Service Truck WWC $80K	-	-	-	$80,000	-
New Sweeper WWC $500K (26/27)	-	-	-	$313,626	-
Replace #164 ST Manager ($50k)	-	-	-	-	$50,000
Replace #33 (Engineers) $80k ÷3	-	-	-	-	$80,000
Replace Snow Cat - Wicks ($300k) (27/28)	-	-	-	-	$80,000
Replace #99 Camera Van - WWC ($550k)	-	-	-	-	$550,000
Replace #40 - Water Distribution $80k	-	-	-	-	$80,000
Replace Truck #83 - Wicks $80K	-	-	-	-	$80,000
Total PUBLIC WORKS RESERVE FUND	$395,352	$234,159	$825,416	$1,014,626	$1,127,000
Total Expenditures	**$395,352**	**$234,159**	**$825,416**	**$1,014,626**	**$1,127,000**

Transportation System Reserve Fund

Summary

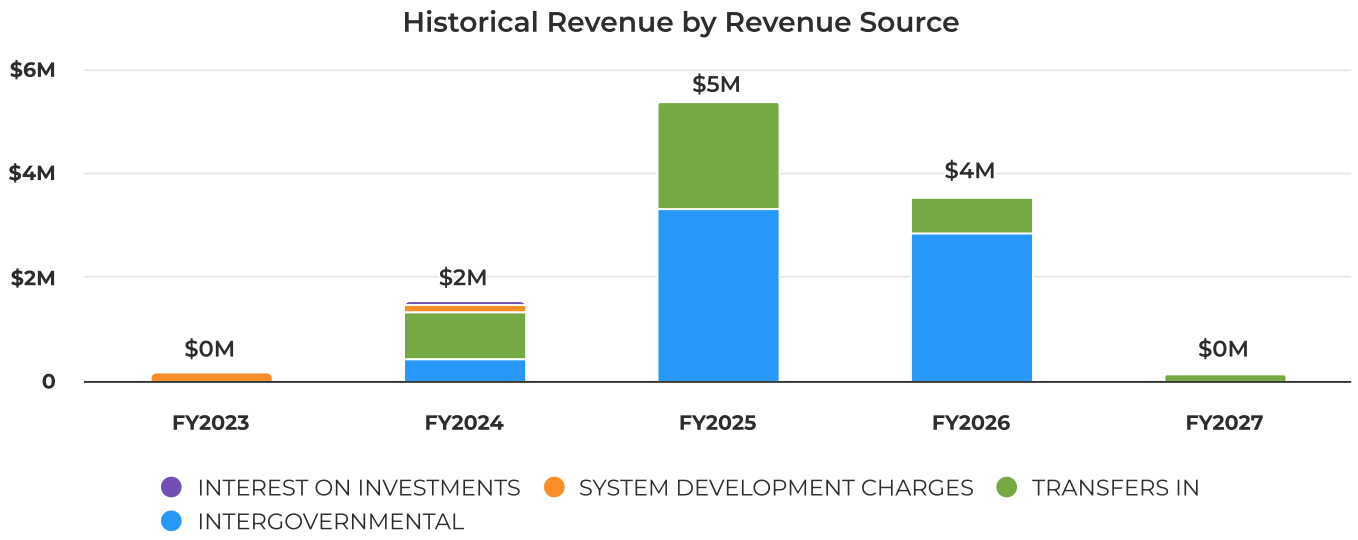


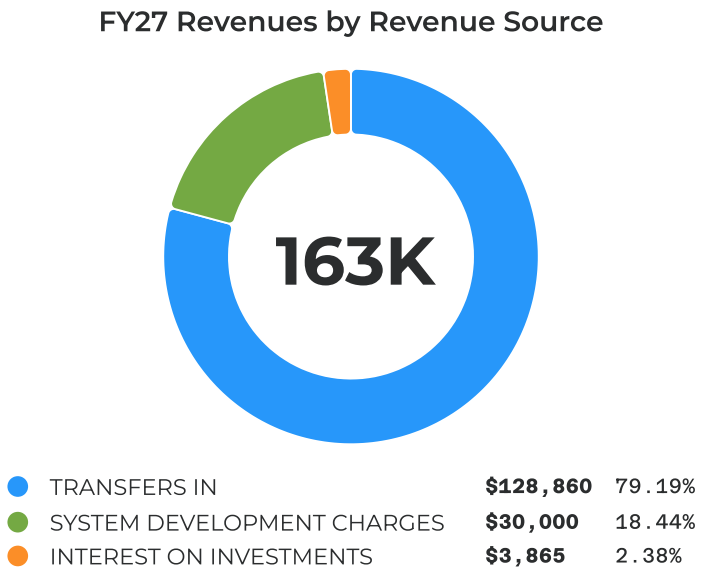
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$1,222,029**	**$841,770**	**$2,217,941**	**$1,579,657**	**$193,397**
Revenues					
INTERGOVERNMENTAL	-	$408,530	$226,604	$2,819,700	-
INTEREST ON INVESTMENTS	$21,202	$83,276	$88,241	$60,000	$3,865
TRANSFERS IN	-	$900,000	$2,033,912	$697,476	$128,860
SYSTEM DEVELOPMENT CHARGES	$154,740	$146,229	$66,794	$30,000	$30,000
Total Revenues	**$175,942**	**$1,538,035**	**$2,415,551**	**$3,607,176**	**$162,725**
Expenditures					
CAPITAL OUTLAY	$556,201	$161,864	$1,178,051	$5,186,833	$356,122
Total Expenditures	**$556,201**	**$161,864**	**$1,178,051**	**$5,186,833**	**$356,122**
Total Revenues Less Expenditures	**-$380,260**	**$1,376,171**	**$1,237,499**	**-$1,579,657**	**-$193,397**
Ending Fund Balance	**$841,769**	**$2,217,941**	**$3,455,440**	**-**	**-**

Revenues by Revenue Source



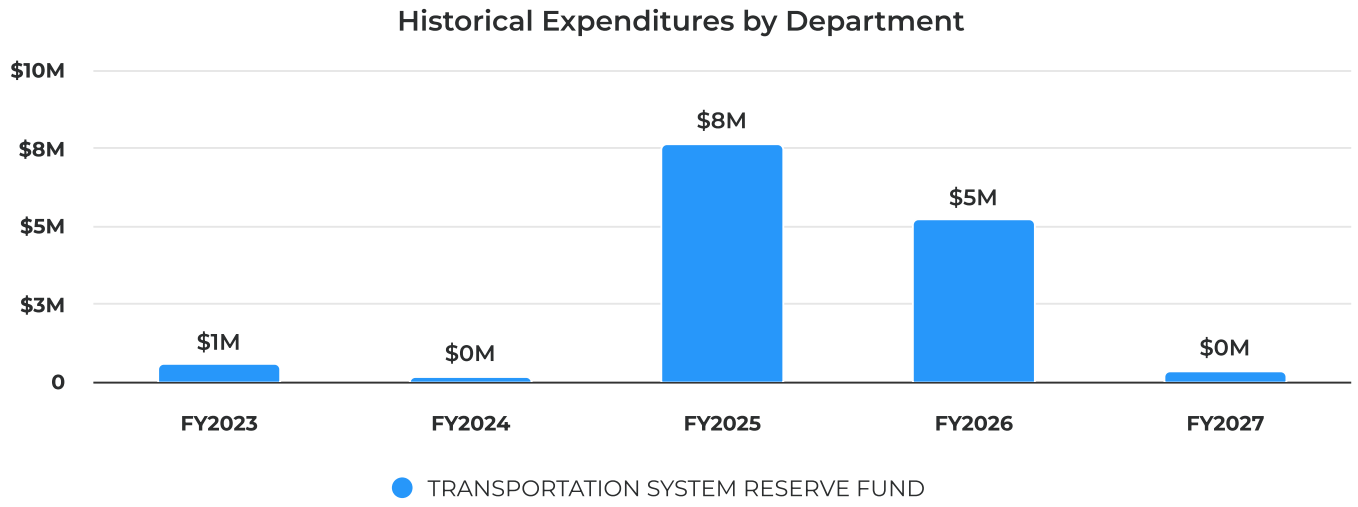


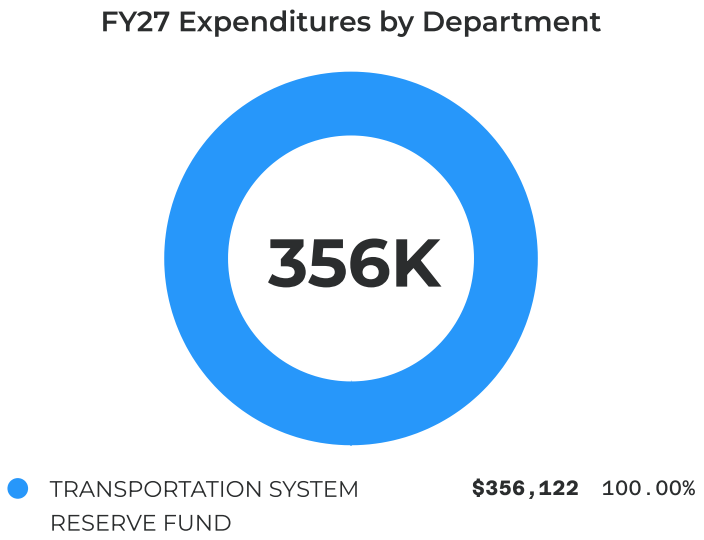
Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTERGOVERNMENTAL					
FAU EXCHANGE FUNDS	-	$408,530	$203,484	$203,484	-
ODOT AGMT GRANT	-	-	-	$422,200	-
ODOT SAFE ROUTES TO SCHOOL GNT	-	-	$23,120	$1,994,016	-
D21 SAFE ROUTES TO SCH GRNT MA	-	-	-	$200,000	-
Total INTERGOVERNMENTAL	-	$408,530	$226,604	$2,819,700	-
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$21,202	$83,276	$88,241	$60,000	$3,865
Total INTEREST ON INVESTMENTS	$21,202	$83,276	$88,241	$60,000	$3,865
TRANSFERS IN					

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
STREET FUND	-	$600,000	$421,430	$665,476	$128,860
SPECIAL GRANTS FUND	-	$100,000	$1,612,482	$32,000	-
ENTERPRISE ZONE FUND	-	$200,000	-	-	-
Total TRANSFERS IN	-	$900,000	$2,033,912	$697,476	$128,860
SYSTEM DEVELOPMENT CHARGES					
SYSTEM DEVELOPMENT CHRGS	$154,740	$146,229	$66,794	$30,000	$30,000
Total SYSTEM DEVELOPMENT CHARGES	$154,740	$146,229	$66,794	$30,000	$30,000
Total Revenues	**$175,942**	**$1,538,035**	**$2,415,551**	**$3,607,176**	**$162,725**

Expenditures by Department



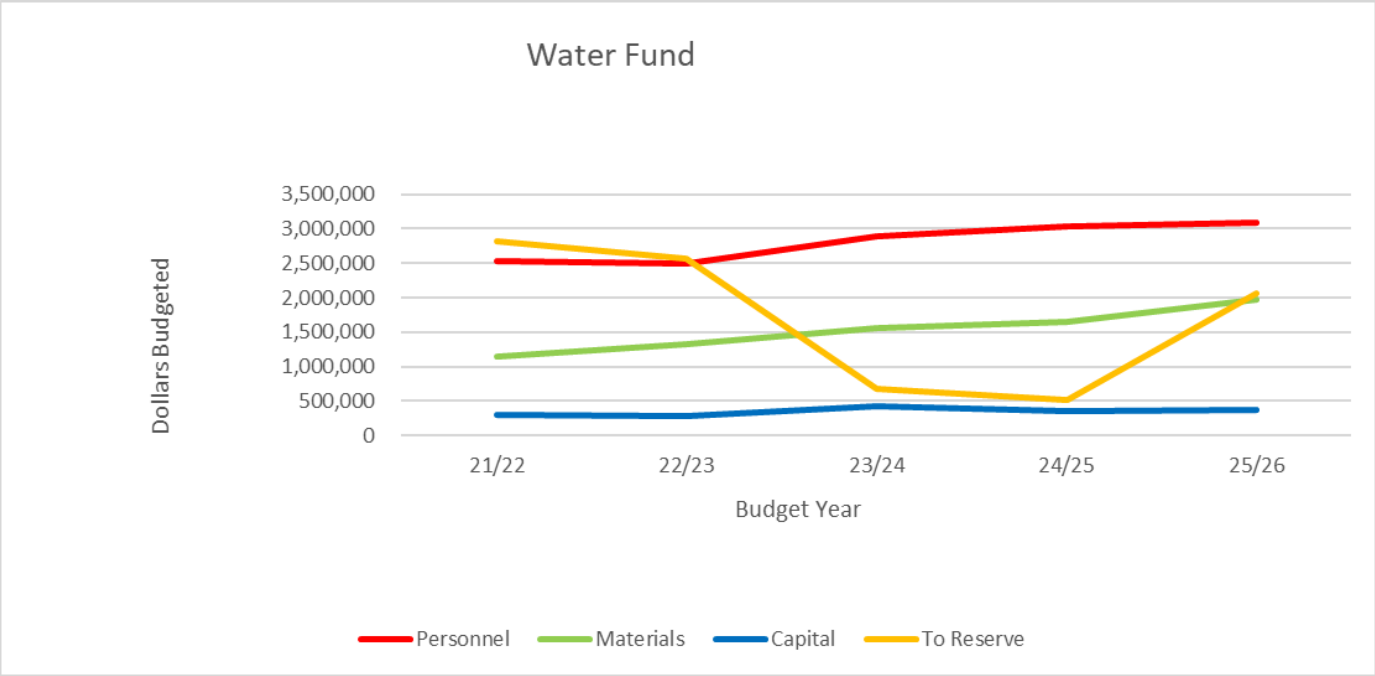


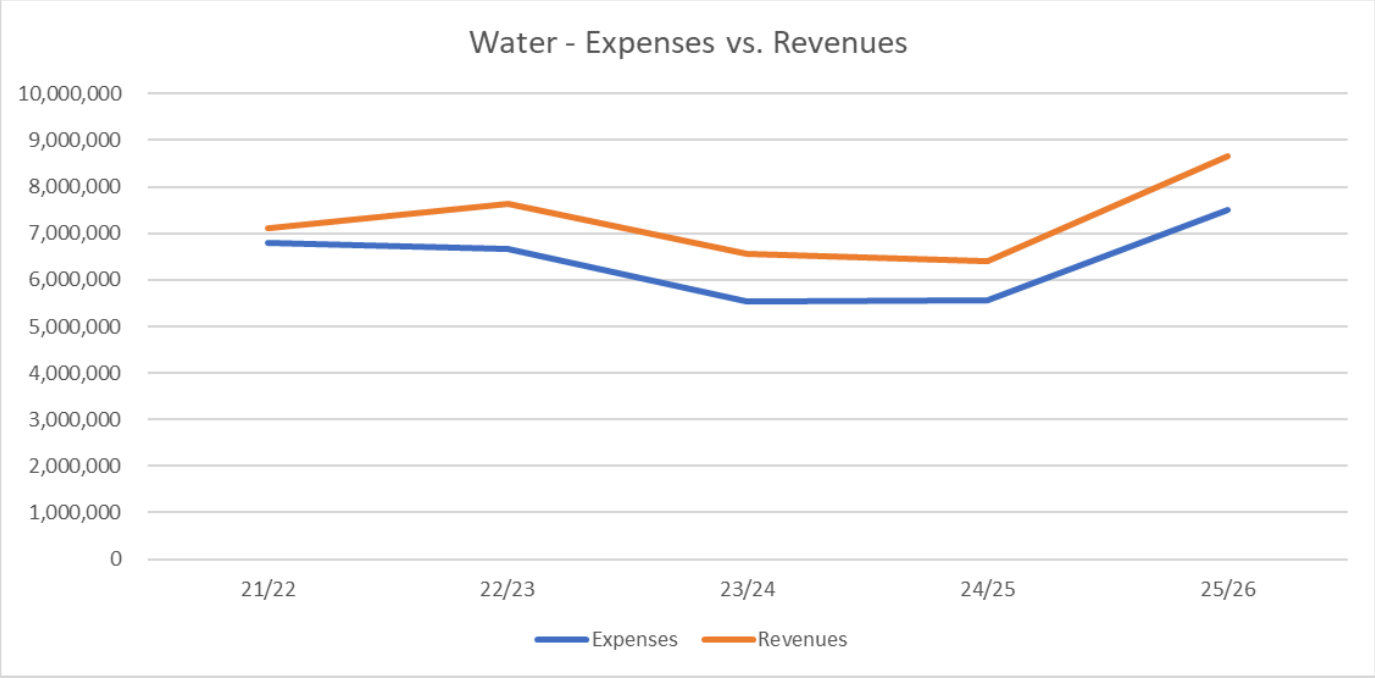
Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
TRANSPORTATION SYSTEM RESERVE FUND					

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
CAPITAL PROJECTS	$556,201	$161,864	$1,178,051	$5,186,833	$356,122
W 6th St Full Width Pave Snipes to Hostetler	-	-	-	$2,024,611	-
Trevitt St Pave 3rd PL to W 10th (Phase 1)	-	-	-	$450,000	-
E 12th ST Sidewalks ($1,933,455)	-	-	-	$965,455	-
SRTS W 10th ST project ($2,492,520)	-	-	-	$1,742,520	-
Reserve for Opp-driven projects	-	-	-	$4,247	-
Scenic Drive Stabilization - Phase 4 ($1.5M)	-	-	-	-	$356,122
Total TRANSPORTATION SYSTEM RESERVE FUND	$556,201	$161,864	$1,178,051	$5,186,833	$356,122
Total Expenditures	**$556,201**	**$161,864**	**$1,178,051**	**$5,186,833**	**$356,122**

Water Utility Fund Summary





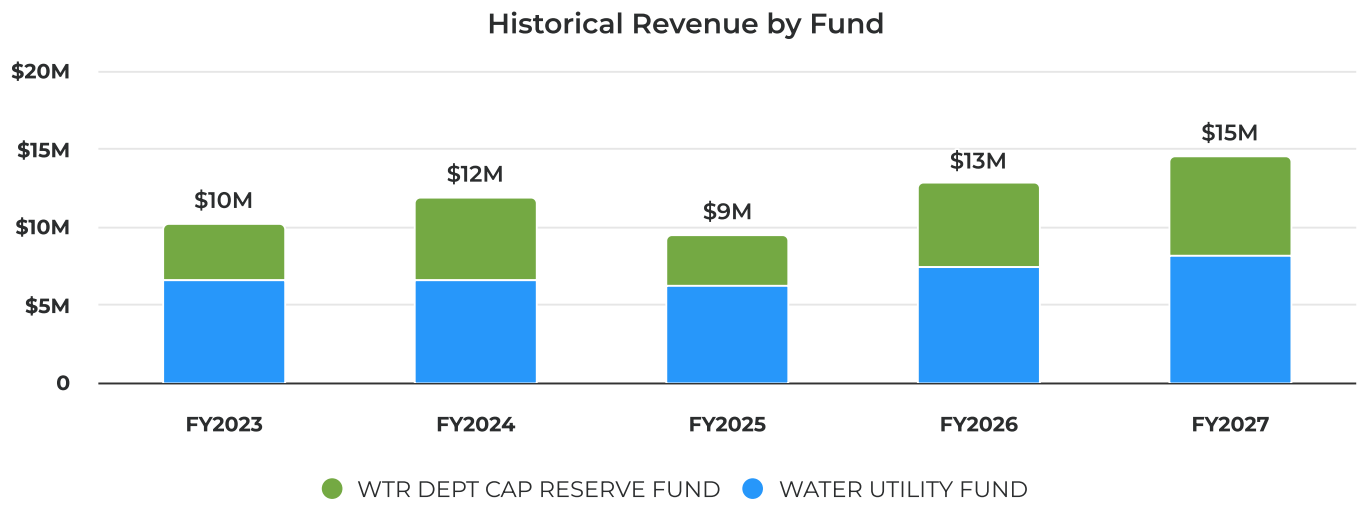
Comprehensive Fund Summary

Comprehensive Fund Summary

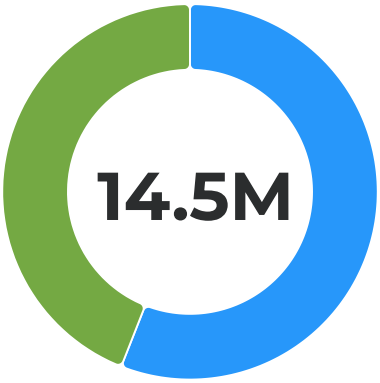
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$8,227,355**	**$6,019,056**	**$3,772,282**	**$4,311,333**	**$4,092,062**
Revenues					
INTERGOVERNMENTAL	$217,990	$5,662	$230,253	$3,446,735	$3,726,001

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
MISCELLANEOUS	$163,307	$262,921	$162,343	$135,450	$995,000
INTEREST ON INVESTMENTS	$160,172	$160,620	$141,410	$103,000	$76,381
RENTAL INCOME	$4,428	$4,428	$185	-	-
TRANSFERS IN	$1,298,333	$1,541,667	$1,053,890	$1,861,541	$1,724,379
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$308	$2,599	$2,476	$100	$5,000
SYSTEM DEVELOPMENT CHARGES	$44,024	$58,218	$227,408	$46,340	$46,340
CHARGES FOR SERVICES	$6,411,562	$6,263,929	$7,098,650	$7,223,258	$7,968,500
OTHER FINANCING SOURCES - LOAN PROCEEDS	$1,934,400	$3,574,087	$1,317,198	-	-
Total Revenues	**$10,234,525**	**$11,874,132**	**$10,233,813**	**$12,816,424**	**$14,541,601**
Expenditures					
PERSONNEL SERVICES	$2,481,698	$2,669,234	$2,744,141	$3,097,129	$3,536,959
MATERIALS AND SERVICES	$1,376,168	$1,892,656	$2,024,970	$2,109,544	$2,879,743
CAPITAL OUTLAY	$5,552,945	$6,453,570	$1,444,623	$7,638,277	$7,645,791
DEBT SERVICE	$238,378	$238,378	$238,378	$527,856	$532,283
TRANSFERS OUT	$2,793,637	$2,867,068	$2,557,584	$3,505,285	$3,495,391
CONTINGENCY	-	-	-	$249,667	$543,496
Total Expenditures	**$12,442,827**	**$14,120,905**	**$9,009,696**	**$17,127,758**	**$18,633,663**
Total Revenues Less Expenditures	**-$2,208,302**	**-$2,246,773**	**$1,224,116**	**-$4,311,334**	**-$4,092,062**
Ending Fund Balance	**$6,019,053**	**$3,772,283**	**$4,996,399**	**-$1**	**-**

Revenues by Fund



FY27 Revenues by Fund



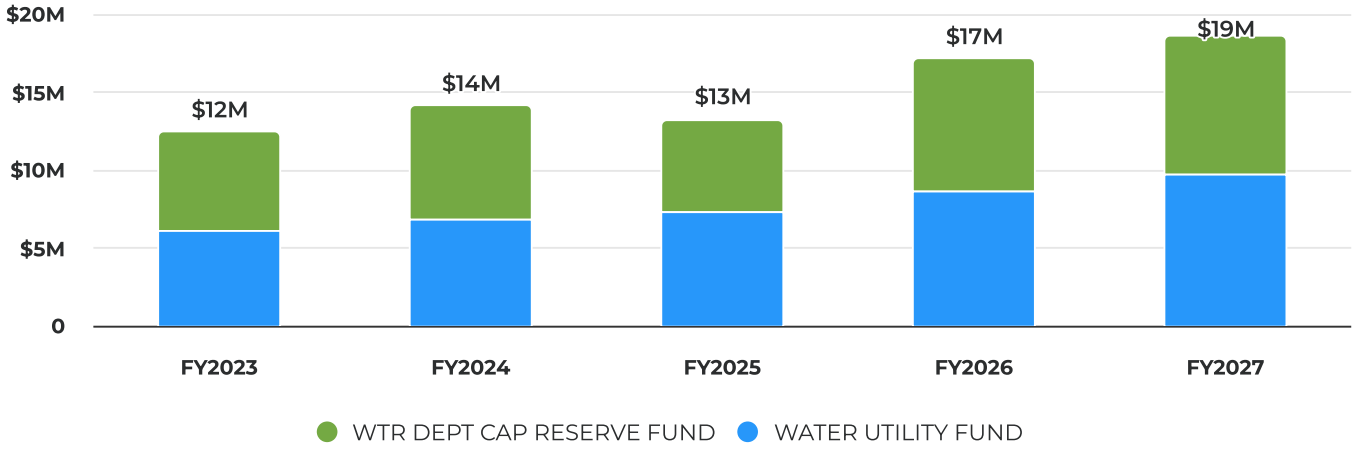
WATER UTILITY FUND	**$8,138,190**	55.96%
WTR DEPT CAP RESERVE FUND	**$6,403,411**	44.04%

Revenues by Fund

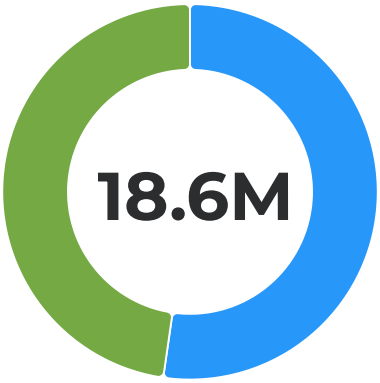
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
WATER UTILITY FUND	$6,586,748	$6,545,450	$7,299,436	$7,402,908	$8,138,190
WTR DEPT CAP RESERVE FUND	$3,647,777	$5,328,682	$2,934,377	$5,413,516	$6,403,411
Total Revenues	**$10,234,525**	**$11,874,132**	**$10,233,813**	**$12,816,424**	**$14,541,601**

Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund



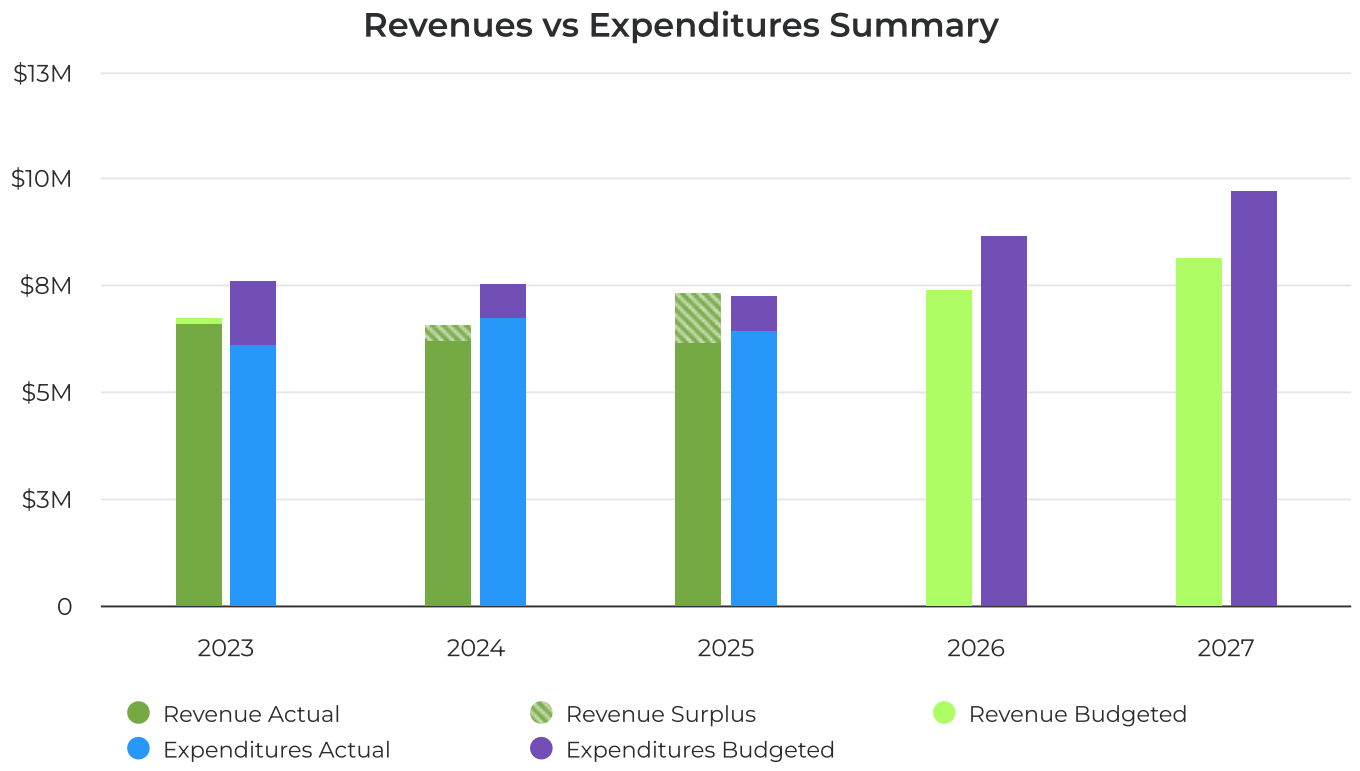
WATER UTILITY FUND	**$9,741,434**	52.28%
WTR DEPT CAP RESERVE FUND	**$8,892,229**	47.72%

Expenditures by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
WATER UTILITY FUND	$6,114,699	$6,749,529	$6,444,307	$8,656,491	$9,741,434
WTR DEPT CAP RESERVE FUND	$6,328,129	$7,371,376	$2,565,389	$8,471,267	$8,892,229
Total Expenditures	**$12,442,827**	**$14,120,905**	**$9,009,696**	**$17,127,758**	**$18,633,663**

Water Utility Fund

Summary



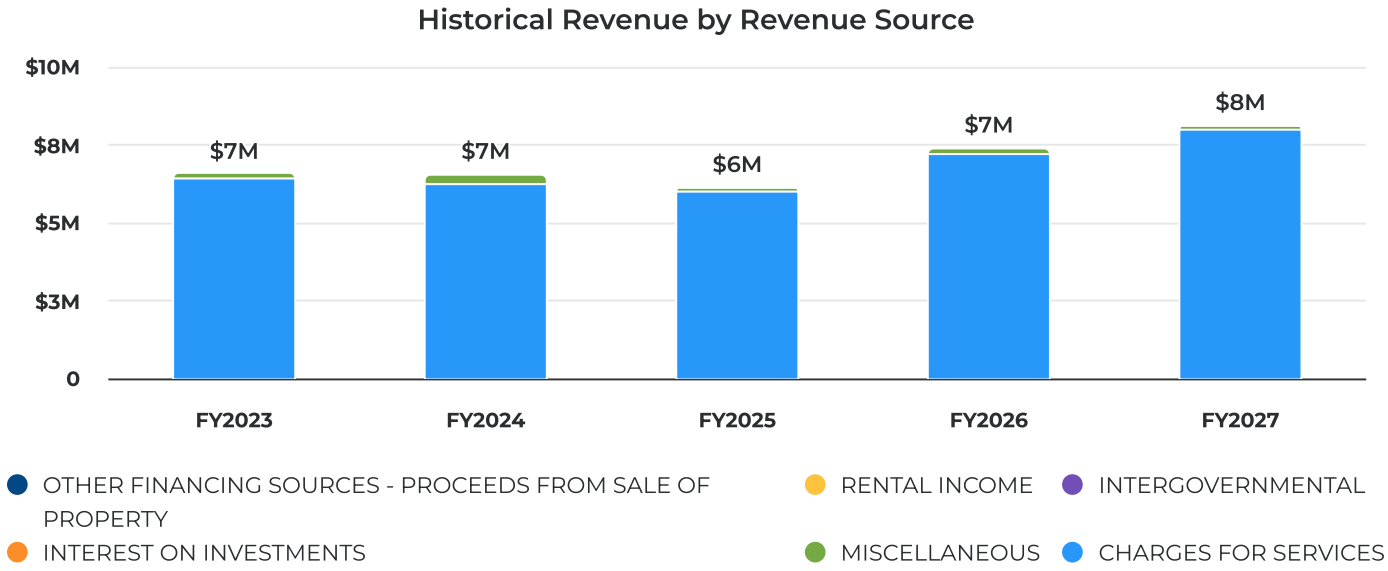
Comprehensive Fund Summary

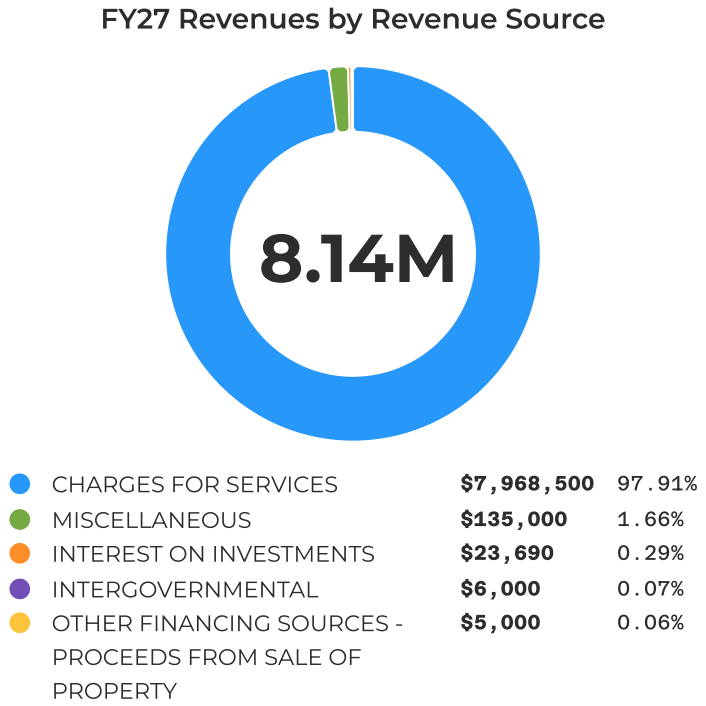
Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$825,263**	**$1,297,316**	**$1,093,236**	**$1,253,582**	**$1,603,244**
Revenues					
INTERGOVERNMENTAL	$2,990	$5,662	$1,670	$21,100	$6,000
MISCELLANEOUS	$163,307	$245,997	$162,343	$135,450	$135,000
INTEREST ON INVESTMENTS	$4,153	$22,834	$34,112	$23,000	$23,690
RENTAL INCOME	$4,428	$4,428	$185	-	-
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$308	$2,599	$2,476	$100	$5,000
CHARGES FOR SERVICES	$6,411,562	$6,263,929	$7,098,650	$7,223,258	$7,968,500
Total Revenues	**$6,586,748**	**$6,545,450**	**$7,299,436**	**$7,402,908**	**$8,138,190**
Expenditures					
PERSONNEL SERVICES	$2,481,698	$2,669,234	$2,744,141	$3,097,129	$3,536,959
MATERIALS AND SERVICES	$1,219,466	$1,551,016	$1,515,222	$1,975,079	$2,330,407
CAPITAL OUTLAY	$156,809	$198,400	$162,136	$367,200	$373,050
TRANSFERS OUT	$2,256,725	$2,330,880	$2,022,809	$2,967,416	$2,957,522
CONTINGENCY	-	-	-	$249,667	$543,496

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Total Expenditures	$6,114,699	$6,749,529	$6,444,307	$8,656,491	$9,741,434
Total Revenues Less Expenditures	$472,049	-$204,080	$855,129	-$1,253,583	-$1,603,244
Ending Fund Balance	$1,297,312	$1,093,236	$1,948,365	-$1	-

Revenues by Revenue Source



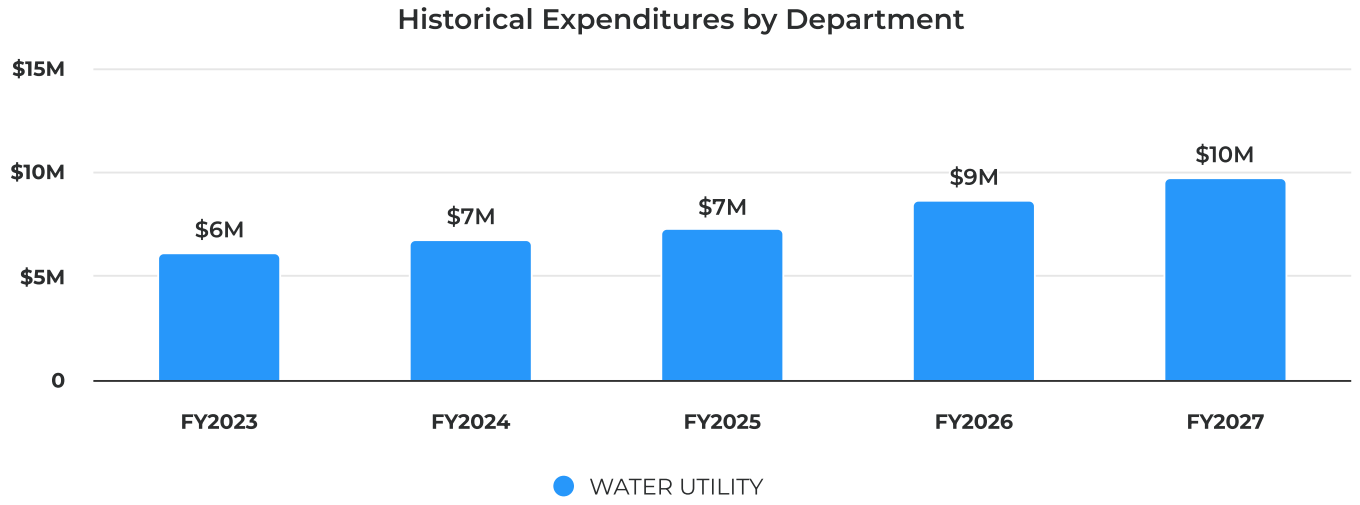


Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTERGOVERNMENTAL					
URBAN RENEWAL	-	-	-	$15,000	-

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTERDEPARTMENTAL REVENUE	$2,990	$5,662	$1,670	$6,100	$6,000
Total INTERGOVERNMENTAL	$2,990	$5,662	$1,670	$21,100	$6,000
MISCELLANEOUS					
MISC SALES AND SERVICES	$160,447	$204,297	$155,782	$135,000	$135,000
OTHER MISC REVENUES	$2,860	$41,701	$6,561	$450	-
Total MISCELLANEOUS	$163,307	$245,997	$162,343	$135,450	$135,000
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$4,153	$22,834	$34,112	$23,000	$23,690
Total INTEREST ON INVESTMENTS	$4,153	$22,834	$34,112	$23,000	$23,690
RENTAL INCOME					
PROPERTY RENTALS	$4,428	$4,428	$185	-	-
Total RENTAL INCOME	$4,428	$4,428	$185	-	-
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY					
SALE OF FIXED ASSETS	$308	$2,599	$2,476	$100	$5,000
Total OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$308	$2,599	$2,476	$100	$5,000
CHARGES FOR SERVICES					
UTILITY SVC CHARGES - WATER	$6,425,195	$6,283,667	$7,075,619	$7,223,758	$7,960,000
DELINQUENT ACCT INTEREST	$10,499	$7,823	$8,337	$4,000	$4,000
UNCOLLECTIBLE ACCOUNTS	-$24,282	-$27,561	$14,693	-$4,500	$4,500
WATERSHED UTILIZATION FEE	$150	-	-	-	-
Total CHARGES FOR SERVICES	$6,411,562	$6,263,929	$7,098,650	$7,223,258	$7,968,500
Total Revenues	**$6,586,748**	**$6,545,450**	**$7,299,436**	**$7,402,908**	**$8,138,190**

Expenditures by Department



FY27 Expenditures by Department

WATER UTILITY **$9,741,434** 100.00%

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
WATER UTILITY					
REGULAR SALARIES	$631,768	$718,619	$691,573	$761,700	$913,178
PARTTIME/TEMP SALARIES	$53,063	$36,099	-	-	-
OVERTIME SALARIES	$37,772	$23,141	$27,262	$28,000	$30,120
	-	-	-	-	$375
MEDICAL INSURANCE	$152,124	$152,637	$144,451	$232,578	$273,328
L-T DISABILITY INSURANCE	$3,908	$4,122	$4,285	$4,692	$5,656
LIFE INSURANCE	$416	$443	$411	$521	$573
WORKERS COMP INSURANCE	$8,291	$8,705	$10,549	$14,083	$12,621
FICA	$52,944	$58,100	$53,785	$60,412	$72,191
RETIREMENT CONTRIBUTIONS	$85,378	$79,857	$70,496	$87,345	$101,408
VEBA CONTRIBUTIONS	$9,910	$6,556	$11,432	$10,933	$12,187
OTHER EMPLOYEE BENEFITS	$1,666	$3,175	$3,016	$4,157	$5,089
CONTRACTUAL SERVICES	$35,173	$102,456	$45,679	$90,650	$110,525
Internet Provider	-	-	-	$500	-
Copier Lease - Wicks	-	-	-	$1,250	$1,300
Drug/Alcohol Testing/DMV Records	-	-	-	$800	$825
Fire Extinguisher Service	-	-	-	$600	$600
Sludge Lagoon Cleaning x2	-	-	-	$75,000	$80,000
Generator Service and Maintenance	-	-	-	$2,500	-
Corrosion Mitigation/painting of Pipe Gallery	-	-	-	$10,000	-
WAVE	-	-	-	-	$500
Basin #2 Concrete Repair	-	-	-	-	$7,500
Update to Watershed Management Plan	-	-	-	-	$15,000
Geoforce	-	-	-	-	$4,800
FIRE PATROL	$25,246	$31,933	$31,010	$45,000	$72,000
ODF Assessment	-	-	-	$45,000	$72,000
ENGINEERING SERVICES	-	-	-	$50,000	$75,000
Settling Tubes/Laundering Pipes Eng'ing for Repairs	-	-	-	$50,000	-
Geotech Engineering - Rock Slide at Wicks	-	-	-	-	$75,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
COMPUTER SERVICES	$8,859	$10,681	$15,593	$13,300	$40,375
Jacobs SCADA Maint. Service ÷3	-	-	-	$5,000	$21,000
Rockwell North Coast Electric	-	-	-	$3,000	$3,000
Wonderware PW	-	-	-	$4,000	$3,600
Lucity (1/4 PW Support)	-	-	-	$1,300	$1,400
Hach WIMS x2	-	-	-	-	$8,000
MS Office (365 Subscription Annual $375/user)	-	-	-	-	$3,375
SPECIAL STUDIES & REPORTS	-	$8,800	-	-	$13,500
Biohabitats @ Dog River	-	-	-	-	$9,000
Skookum Resources - Watershed Tree Survival	-	-	-	-	$4,500
WATER & SEWER	$125	$2,557	$444	$825	$925
Septic Service ($3k every 3-yrs, plnt+house; nxt '27)	-	-	-	-	$325
Watershed Sanitary Service	-	-	-	-	$600
GARBAGE SERVICES	$1,432	$1,573	$1,411	$2,060	$2,110
Garbage Service ($128.50/mo.)	-	-	-	-	$1,610
Hazardous Waste Disposal	-	-	-	-	$500
NATURAL GAS	$9,827	$11,974	$10,014	$11,700	$12,100
Wicks - Tank Rentals	-	-	-	-	$150
Propane	-	-	-	-	$11,950
ELECTRICITY	$34,061	$27,856	$29,177	$29,978	$31,195
Plant (Mtr 20315)	-	-	-	-	$21,100
Wicks Well (Mtr 20316)	-	-	-	-	$9,260
Wicks Intake (Mtr 31101)	-	-	-	-	$485
Wicks Plmbg Shop (Mtr 31104)	-	-	-	-	$350
JANITORIAL SERVICES	-	-	-	$300	$800
Floor Cleaning and Polishing	-	-	-	-	$800
BUILDINGS AND GROUNDS	$6,943	$23,406	$11,165	$9,330	$13,985
Building Paint	-	-	-	$1,590	-
Lumber Stock	-	-	-	$460	$800
Tree Removal/Trimming	-	-	-	$7,280	$9,000
Fertilizer/Grass Seed	-	-	-	-	$125
Cement	-	-	-	-	$1,500
Paint & Supplies	-	-	-	-	$1,300
Hoses/Sprinkler	-	-	-	-	$260
Lighting	-	-	-	-	$500
Metal (Sheet, Pipe, Angle, Tubing etc.)	-	-	-	-	$500
COMPUTERS	-	-	-	$625	$625
Wicks Computers (5x)	-	-	-	$625	$425
Wicks Printers	-	-	-	-	$200
RADIO EQUIPMENT	-	$16	-	$1,800	$1,850
Repair/Installation	-	-	-	$1,800	$1,600
Wicks Radio Batteries	-	-	-	-	$250
OFFICE EQUIPMENT	-	-	-	$572	$1,200
Phone Systm. Repair/Maint.	-	-	-	$572	$300
Video Display for Conference Room	-	-	-	-	$900
JOINT USE OF LABOR/EQUIP	$5,307	$3,970	$667	$7,280	$7,800
Watershed Rd. Maint. - ST	-	-	-	$4,160	$4,500

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Wicks Maintenance - WWC	-	-	-	$3,120	$3,300
VEHICLES	$5,516	$1,943	$5,739	$7,118	$6,505
Vehicle Maintenance	-	-	-	$7,118	-
#20 - 1991 Kubota Tractor	-	-	-	-	$500
#28 - 1991 Bush Hog Mower Deck	-	-	-	-	$250
2026 GMC 2500	-	-	-	-	$150
#168 - 2022 Ran P/U (Watershed Patrol)	-	-	-	-	$1,000
#84 - 1993 Maxey Tilt Trailer (Snow Cat Trailer)	-	-	-	-	$200
#123 - 2012 Toyota Tacoma 4x4	-	-	-	-	$750
#140 - 1998 Toyota 6FGU25 Forklift	-	-	-	-	$250
#806 - 1990 LMC Snowcat	-	-	-	-	$2,600
Misc. Parts #400 (Headlights/bulbs/w)	-	-	-	-	$350
Misc. Fluids #400 (antifrz/de-icer)	-	-	-	-	$250
Mower Service/Repair	-	-	-	-	$205
GAS/OIL/DIESEL/LUBRICANTS	$7,590	$7,383	$5,386	$10,504	$15,440
Unleaded Gas	-	-	-	-	$9,405
Diesel	-	-	-	-	$5,785
Oil & Additives	-	-	-	-	$250
TIRES AND TIRE REPAIRS	$877	$863	$2,607	$5,566	$9,670
Tire Repairs	-	-	-	-	$400
#20 -1991 Kubota Tractor	-	-	-	-	$250
#75 '94 Dodge 4x4 (pumper/plow)	-	-	-	-	$2,600
#168 '22 Ram P/U (watershed patrol)	-	-	-	-	$2,000
#83 '01 Ford 1-Ton 4x4/Replacement	-	-	-	-	$2,650
#84 1993 Maxey Tilt trailer (snow cat trailer)	-	-	-	-	$50
#123 2012 Toyota Tacoma 4x4	-	-	-	-	$1,250
#140 1998 Toyota 6FGU25 Forklift	-	-	-	-	$300
#156 Toyota 4Runner	-	-	-	-	$50
Chains	-	-	-	-	$120
GENERAL EQUIPMENT	$2,588	$332	$1,527	$2,230	$2,540
Emergency Generators (Serv/Batteries)	-	-	-	$1,600	$1,600
Laundry Equip. Repair	-	-	-	$100	$300
Basin Skimmer Head (2)	-	-	-	$30	$65
Machine Shop Service	-	-	-	$500	$500
Rain Gauges	-	-	-	-	$75
SPCL UTILITY EQUIPMENT	$15,321	$48,228	$9,283	$25,430	$32,780
Chemical feed pump parts (tubes, rollers)	-	-	-	$2,080	$2,150
CCD Radio/Solar Equip	-	-	-	$2,600	$600
Pressure Pump Repair	-	-	-	$1,000	$2,100
Booster Pump Repair	-	-	-	$2,500	$4,500
Phosphate Analyzer Supplies	-	-	-	$1,200	$1,280
Trak/Vac Parts	-	-	-	$1,500	$1,500
Instrumentation Service Agreement	-	-	-	$550	$550
Particle Counter Maintenance	-	-	-	$500	$425
UPS Units	-	-	-	-	$950
SCADA Parts	-	-	-	$2,000	$2,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Aerial and Other Lift Device Certifications	-	-	-	$700	-
Confined Space Extraction Winch Service	-	-	-	$600	$475
Filter Media	-	-	-	$5,000	$10,500
Replacement Probes for Online Instruments	-	-	-	$5,200	$5,750
ELECTRICAL SYSTEMS	$377	$774	$1,838	$3,500	$6,500
Electrical Contractors	-	-	-	-	$4,500
Electrical Supplies	-	-	-	-	$2,000
PLUMBING	$113	$634	$142	$3,120	$3,060
Backflow Device Repairs	-	-	-	$1,560	$1,560
PRV Valve Maintenance	-	-	-	$1,560	-
Domestic Plumbing	-	-	-	-	$1,500
HVAC SYSTEMS	-	-	-	$1,000	$1,100
Service and Cleaning	-	-	-	-	$1,100
SHOP EQUIPMENT	$1,948	$1,947	$1,904	$3,250	$4,475
Spray Lube/Sealants/Tape	-	-	-	$1,200	$75
Cordless Power Tools	-	-	-	$250	$1,200
Hand Tools	-	-	-	$1,800	$1,400
Welding Supplies	-	-	-	-	$600
Powertool Accessories	-	-	-	-	$500
Chain/Rope	-	-	-	-	$100
Chain Saw Repair and Supplies	-	-	-	-	$600
NUISANCE ABATEMENT	$15	-	-	$200	$350
Pest Control	-	-	-	$200	$350
LINES MNTNCE & SUPPLIES	$162	$1,024	$737	$1,150	$3,400
Plumbing Inventory (repair bands, gaskets, flanges etc.)	-	-	-	-	$1,000
Bolts/nuts/screws/nails	-	-	-	-	$400
Pipe corrosion mitigation and painting	-	-	-	-	$2,000
WATERSHED ROAD CONST/MTNC	$2,604	-	-	$11,500	$12,000
Rock/Asphalt for Wicks Bridge Approaches	-	-	-	$1,000	$1,000
Brushing Watershed Roads	-	-	-	$2,500	$3,000
Gate Repair	-	-	-	$3,500	$3,500
Dam Effluent Bridge Repair	-	-	-	$4,500	$4,500
RENTAL OF EQUIPMENT	-	$1,529	$76	$1,800	$2,800
Manlift	-	-	-	-	$300
Dozer to clean lrg drying basin	-	-	-	-	$2,500
TIMBER MANAGEMENT	-	-	-	$750	$500
Flagging Supplies	-	-	-	$100	-
Lock/Chain for Gates	-	-	-	$500	$500
Grass Seed	-	-	-	$150	-
LIABILITY	$17,278	$19,659	$22,698	$25,421	$29,234
PROPERTY	$37,414	$72,848	$77,067	$86,315	$99,262
AUTOMOTIVE	$4,184	$4,603	$5,844	$6,545	$7,200
DEDUCTIBLE	-	-	-	$500	$500
Auto deductible	-	-	-	-	$500
POSTAGE	$964	$2,011	$2,382	$2,700	$3,000
UPS/FedEx (Samples, Parts, Equip.)	-	-	-	$950	$800

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Bulk Mail & Handling (CCR)	-	-	-	$1,750	$800
Air Express	-	-	-	-	$300
Other Bulk Mailings	-	-	-	-	$800
Regular Mail HQ	-	-	-	-	$300
TELEPHONE	$11,382	$11,922	$31,717	$16,470	$15,520
Cell phone (US Cellular)(WtrshdPhone)	-	-	-	$5,533	$720
Century Link Land lines ($70)	-	-	-	$1,937	$900
Starlink	-	-	-	$9,000	$8,000
Cell phone allowance (Admin splits, $85/mnth)	-	-	-	-	$1,085
Blue Mountain	-	-	-	-	$4,320
Cellular Watershed Camera Data	-	-	-	-	$175
Spot GPS annual	-	-	-	-	$320
LEGAL NOTICES	$268	$266	$208	$500	$500
Public Notices (2 @ $250)	-	-	-	$500	$500
PUBLIC EDUCATION/INFO	$2,422	$1,639	$3,210	$8,900	$5,300
Brochures	-	-	-	$850	$150
Water Quality Report (x2)	-	-	-	$8,000	$4,000
Parade Booth/Supplies	-	-	-	$50	$50
Translations (Updated 2/24 with info from JH)	-	-	-	-	$600
Conservation Material	-	-	-	-	$500
PRINTING AND BINDING	$3	$201	$219	$520	$595
Plant Log Books	-	-	-	$364	$225
Binding	-	-	-	$104	$110
Business Cards	-	-	-	$52	$100
WQ Lab Printing	-	-	-	-	$160
PERMITS	$14,604	$6,770	$10,139	$21,460	$21,880
Wicks - NPDES 0200-J	-	-	-	$14,000	$14,000
Annual Water System Fee ($7,500, 1/2 WT/WD)	-	-	-	$3,750	$3,800
OR/ WA Lab Certifications	-	-	-	$2,500	$2,200
Crow Creek Reservoir High Hazard	-	-	-	$850	$1,235
Hazmat Substance Storage	-	-	-	$300	$300
Air Compressor : Trak Vac (Due 2027)	-	-	-	-	$125
Log Brand ($20 due in 2026)	-	-	-	$60	$20
Instream Permits	-	-	-	-	$200
TRAVEL FOOD & LODGING	$352	$193	$834	$1,194	$1,250
Employee Meetings	-	-	-	$844	$250
OWUC/LOC	-	-	-	$100	$100
Reg Mtgs (Jill/DEA/WQM)	-	-	-	$100	$100
Inter-Agency Meetings	-	-	-	$150	$150
Office Staff	-	-	-	-	$110
Safety meetings	-	-	-	-	$500
Meeting Room Rentals 2x	-	-	-	-	$40
TRAINING AND CONFERENCES	$3,012	$10,034	$3,525	$14,975	$15,975
Supervisory Training (1 @ $2000)	-	-	-	$12,975	$2,000
AWWA Conf (2 @ $1500)	-	-	-	$2,000	$3,000
Training Office (1/6)(1/3 Split with WD)	-	-	-	-	$175
Safety Conference (1 @$400)	-	-	-	-	$400

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Webcasts or Hood River Shrt Schl (4 @ $350)	-	-	-	-	$1,400
Lab Conference	-	-	-	-	$1,000
WT Training (SunRvr or Seaside - 4 @ $2000)	-	-	-	-	$8,000
MEMBERSHIPS/DUES/SUBSCRIP	$2,058	$2,672	$1,827	$3,894	$4,585
Columbia Gorge News (1/3,1/6,1/6,1/3)	-	-	-	$1,919	$10
AWWA - Partnership for safe water	-	-	-	$1,440	$50
AWWA LM/DA/JA@ 209 (1 1/2)WT & WD	-	-	-	$250	$320
AWWA utility dues (JH) (1/2 x $2410) WT & WD	-	-	-	$10	$1,210
OWUC (1/2) WT & WD	-	-	-	$275	$250
PNWS-AWWA (1/2) WT & WD	-	-	-	-	$350
Water ISAC (1/2) WT & WD	-	-	-	-	$275
Cert.Exams- x6	-	-	-	-	$900
Cert. Renewals - Water (5 - odd yrs, 3 - even yrs)	-	-	-	-	$720
OAWU	-	-	-	-	$500
OFFICE SUPPLIES	$1,316	$2,075	$1,141	$2,080	$2,170
Office Supplies & disposables	-	-	-	$1,872	$1,700
Copy paper (standard copier)	-	-	-	$208	$250
Batteries	-	-	-	-	$220
JANITORIAL SUPPLIES	$295	$803	$1,123	$1,144	$1,170
Disposables	-	-	-	$1,144	$1,050
Mops/Brooms/Cleaning	-	-	-	-	$120
CLOTHING	$2,322	$2,979	$2,296	$2,620	$2,740
Clothing Allowance (8 @ $250)	-	-	-	$2,000	$2,000
Rubber Boots (4@ $85)	-	-	-	$340	$340
Rain Gear (4@ $100)	-	-	-	$280	$400
SPECIAL DEPT SUPPLIES	$2,650	$2,422	$4,117	$6,588	$7,835
AED Supplies (October Sudden Cardiac Awareness)	-	-	-	$565	$170
Boot Chains	-	-	-	$5,563	$50
Coveralls (Tyvek & Cotton)	-	-	-	$360	$150
Ear Muffs	-	-	-	$100	$40
Ear Plugs	-	-	-	-	$60
First Aid/Medicine	-	-	-	-	$400
Goretex	-	-	-	-	$300
Insulated Chest Waders	-	-	-	-	$300
Leather Gloves	-	-	-	-	$300
Med Heavy Nitrile Gloves	-	-	-	-	$240
NFPA Labels	-	-	-	-	$100
Respirator Cleaning Wipe	-	-	-	-	$30
Respirators & Cartridges	-	-	-	-	$600
Respiratory Tests @ $100	-	-	-	-	$200
Safety Signs/Labels	-	-	-	-	$200
Safety-toed Footwear (7 @$325 annual) 1 @160	-	-	-	-	$2,435
Snow Shoes	-	-	-	-	$215
Toxic Gas Monitor maint/cal. Supplies	-	-	-	-	$400
Watershed Safety Glasses	-	-	-	-	$400

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Weatherproof Flashlights	-	-	-	-	$120
Fall Protection Harness	-	-	-	-	$225
Watershed Winter Safety/Survival Gear	-	-	-	-	$600
Watershed Surveillance Cameras/Accessories	-	-	-	-	$300
CHEMICAL/LAB SUPPLIES	$253,670	$330,999	$314,434	$422,600	$385,000
Combined Lab Materials and Supplies	-	-	-	$67,250	$65,700
Reg-Outside Lab Testing	-	-	-	$20,325	$22,000
Water Treatment Chemicals	-	-	-	$333,500	$296,000
Hazmat Waste Testing	-	-	-	$525	$525
UCMR - 5 Testing	-	-	-	$1,000	-
Lab Equip. Cert'ns	-	-	-	-	$250
Lab QC-Outside Testing	-	-	-	-	$525
BOOKS AND PERIODICALS	-	$404	-	$1,735	$1,700
Safety Books/Manuals (1/3,1/6,1/6,1/3)	-	-	-	$250	$50
Certification Study Material	-	-	-	$300	$300
Std Methods (on-line ed; single user - member)	-	-	-	$1,135	$400
Safety Videos	-	-	-	$50	$50
Engineering - Books/Standards	-	-	-	-	$200
AWWA Standards (1/2) WT & WD	-	-	-	-	$500
Technical Manuals	-	-	-	-	$200
COMPUTER SOFTWARE	$1,738	$1,203	$1,060	$1,160	$820
MS Office for Computers in 6980	-	-	-	$420	-
Lucity (Supports 2 Ipads and on Desktop)	-	-	-	$320	$320
Adobe	-	-	-	$420	$500
MISCELLANEOUS EXPENSES	-	$438	$1,637	-	-
ASSETS < $5000	$11,862	$14,111	$6,365	$13,000	$15,400
Replacement - Propane Radiant Heater	-	-	-	$5,000	-
Computer - Desktop (1)	-	-	-	$5,000	-
Jar Tester	-	-	-	$3,000	-
Laptop for Biolab	-	-	-	-	$3,000
Computers for Cindy, Jill 1/3	-	-	-	-	$2,000
WQ Manager Laptop w/docking station	-	-	-	-	$3,200
Office Furniture	-	-	-	-	$2,000
Tablet for Wicks Data Entry Hach/WIMS	-	-	-	-	$2,000
Tool Storage Cabinet	-	-	-	-	$1,200
Solar Panels at Repeater and Crow Creek Dam	-	-	-	-	$2,000
BUILDINGS	-	-	$17,932	-	$11,500
Update Lighting Fixtures to LED (Lab, Filter Building, Conference)	-	-	-	-	$10,000
Filter building window repair	-	-	-	-	$1,500
IMPRVMTS OTHER THAN BLDGS	$12,214	$18,216	$3,281	$27,000	$21,500
Rotork Valve Replacement Parts	-	-	-	$10,000	$15,500
Hypochlorite Storage Tanks	-	-	-	$17,000	-
Pressure pump and motor for Filter Building	-	-	-	-	$6,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
MACHINERY	-	$9,071	-	-	-
EQUIPMENT	$10,200	$44,915	-	-	$13,850
Incubator for Water Quality Lab	-	-	-	-	$7,700
Drying Oven for Wet Lab	-	-	-	-	$6,150
REGULAR SALARIES	$936,631	$1,047,333	$1,155,825	$1,162,928	$1,290,157
PARTTIME/TEMP SALARIES	$8,968	$6,392	-	-	-
OVERTIME SALARIES	$12,302	$13,498	$25,662	$29,440	$35,120
BILINGUAL INCENTIVES 5%	-	-	-	$6,578	$375
MEDICAL INSURANCE	$261,974	$260,476	$268,110	$406,129	$472,912
L-T DISABILITY INSURANCE	$5,751	$5,650	$6,825	$7,183	$7,868
LIFE INSURANCE	$554	$596	$614	$710	$705
WORKERS COMP INSURANCE	$9,527	$12,217	$15,209	$20,673	$18,389
FICA	$71,812	$80,010	$86,740	$91,719	$100,494
RETIREMENT CONTRIBUTIONS	$124,589	$137,716	$150,767	$143,887	$158,727
VEBA CONTRIBUTIONS	$9,766	$12,371	$12,432	$17,265	$18,509
OTHER EMPLOYEE BENEFITS	$2,584	$1,519	$4,697	$6,193	$6,977
CONTRACTUAL SERVICES	$42,426	$69,743	$68,494	$52,906	$74,245
Weed Spray Remote sites	-	-	-	$1,500	$2,000
Compaction/Soils/Engineering/Material Testing ÷3	-	-	-	$2,000	$2,000
Fire Extinguisher Service ÷3	-	-	-	$1,514	$824
Internet Provider	-	-	-	$350	-
Drug/Alcohol Testing/DMV Records	-	-	-	$770	$780
Solvent Service ÷3	-	-	-	$193	$193
Copier Services	-	-	-	$1,727	$1,779
Porta Potty Service	-	-	-	$240	-
Licensed Plumber Services	-	-	-	$5,000	$5,000
Generator Service Agreement (Bi-Annual)	-	-	-	$1,000	-
Express Bill Pay (1/2)	-	-	-	$15,000	$18,000
Geoforce strive safe monthly subscription ÷3	-	-	-	$6,612	$6,812
Internal clean and inspect Garrison Reservoir	-	-	-	$12,000	$25,000
Aset Assistance calls ÷3	-	-	-	-	$132
Electrician Services	-	-	-	$5,000	$5,000
Fire Sprinkler test annual ÷3	-	-	-	-	$175
Aset fire alarm monitor ÷3	-	-	-	-	$155
Aset fire alarm testing ÷3	-	-	-	-	$207
Aset intruision monitor ÷3	-	-	-	-	$88
Landscaping (shop) ÷3	-	-	-	-	$600
Fencing/Gates WD sites	-	-	-	-	$3,000
Mini Split for Sorosis	-	-	-	-	$2,500
WASCO CO COMMUNICATIONS	$9,339	$9,339	$9,839	$12,867	$16,314
911 ÷3	-	-	-	-	$16,314
ENGINEERING SERVICES	$21,000	$21,000	$14,683	$23,475	$23,475
Kelly Ave. Hydro/Geo Evaluation	-	-	-	$23,475	$23,475
COMPUTER SERVICES	$21,673	$25,438	$35,854	$63,613	$135,529
Arcview (ESRI) ÷3	-	-	-	$600	$1,275
AutoDeskAutoCad (DLT Solutions) (1/3)	-	-	-	$1,300	$1,500

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
CAT ET Program ÷3	-	-	-	$500	$500
Lucity/Central Square (1/4) (TriTech Software)	-	-	-	$4,000	-
Cummins Insite Service Plan (1/3)	-	-	-	$200	$200
Q-Life ÷3	-	-	-	$1,664	$1,714
WC GIS Base Map ÷3	-	-	-	$1,420	$1,470
Win-911 Software (1/2 WD, WW)	-	-	-	$2,720	$2,720
Jacobs SCADA Maint. Serv. (1/3 WT, WD, WW)	-	-	-	$5,000	$21,000
Rockwell Support (WT, WD, WW) (North Coast Electric)	-	-	-	$2,900	$2,900
Wonderware (Industrial Software)(1/3 WT, WD, WW)	-	-	-	$3,800	$3,800
Tokay Agreement	-	-	-	$3,000	$4,500
Itron Service Agreement	-	-	-	$8,150	$8,150
NBIOT Program for Leak Detection	-	-	-	$600	-
Q Life (Riverside BPS, and Wells) $5400 X 2	-	-	-	$16,200	$10,800
Hach Wims (Aquatics Informatics) (SCADA) (÷2 WT, WD)	-	-	-	$3,000	$8,000
Ignition (New SCADA Program) (÷3 WT, WD, WW)	-	-	-	$3,000	$3,000
InfoWater Pro (DLT Solutions)	-	-	-	$3,500	$6,000
Inverian (Traffic Control)	-	-	-	$1,199	$1,200
Snap-on Repair Connect ÷3	-	-	-	$860	$320
Lucity/Central Square ÷4 (Tritech Software)	-	-	-	-	$4,000
Asset Management Program ($90,075 ÷3)	-	-	-	-	$30,025
Asset Management Program Migration Fee ÷3	-	-	-	-	$16,600
Adobe (annual) $120 ea (Mgr, 9 Admin÷3)	-	-	-	-	$480
MS Office (365 subscriptions annual) $375/user	-	-	-	-	$5,375
SPECIAL STUDIES & REPORTS	$883	$1,489	$49,498	$56,000	$56,000
ASR Monitoring	-	-	-	$56,000	$56,000
WATER & SEWER	$3,194	$3,457	$2,546	$3,161	$3,360
Sanitary Service (4 units) ÷3	-	-	-	-	$794
Water Service - Shop ÷3	-	-	-	-	$2,566
GARBAGE SERVICES	$2,651	$2,508	$3,849	$2,952	$3,089
Municipal Shop ÷3	-	-	-	-	$2,500
Material Disposal	-	-	-	-	$589
NATURAL GAS	$3,784	$3,922	$4,248	$5,856	$6,175
Municipal Shop ÷3	-	-	-	-	$4,946
Lone Pine Well Heat	-	-	-	-	$979
Propane ÷3	-	-	-	-	$250
ELECTRICITY	$122,380	$133,462	$119,345	$171,540	$251,765
Municipal Shops ÷3	-	-	-	-	$5,528
PW Yard Lights ÷3	-	-	-	-	$881
Dewatering Wells	-	-	-	-	$15,519
Lone Pine Well	-	-	-	-	$51,924

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Jordan Well	-	-	-	-	$25,884
Marks Well	-	-	-	-	$15,600
Reservoirs/Pumps (6)	-	-	-	-	$24,805
Kuck Well	-	-	-	-	$3,120
Sorosis Pump Station	-	-	-	-	$17,256
Sorosis Surge Tank	-	-	-	-	$1,248
Riverside Wells/Pump Station	-	-	-	-	$90,000
JANITORIAL SERVICES	$8,300	$8,300	$8,549	$8,549	$8,549
PW site ÷3	-	-	-	-	$8,549
BUILDINGS AND GROUNDS	$4,367	$13,697	$4,876	$15,762	$16,827
Shop Door Repair ÷3	-	-	-	$1,560	$1,750
Building Roof Repair ÷3	-	-	-	$520	$520
A/C Heat Electrical Systems ÷3	-	-	-	$2,600	$2,600
Int & Ext Maint.	-	-	-	$4,418	-
Reservoir and Well Fences	-	-	-	$1,000	$1,000
Irrigation/Landscaping/Island Maint	-	-	-	$1,742	-
Shop Fence/Yard Maint	-	-	-	$722	-
Lone Pine Wall Rebuild	-	-	-	$2,000	$3,000
Reservoir and Well Windows and Doors	-	-	-	$1,200	$1,500
Bldg. Electric Maint. ÷3	-	-	-	-	$2,080
Calabrate CO monitor ÷3	-	-	-	-	$333
Electrical Supplies ÷3	-	-	-	-	$312
Flags ÷3	-	-	-	-	$150
Grounds Weed Control ÷3	-	-	-	-	$312
Irrig. System. Maint ÷3	-	-	-	-	$234
Lumber Stock/Hardware ÷3	-	-	-	-	$208
Paint Maint. Ext. ÷3 seal 1/2 of bldg CMV	-	-	-	-	$520
Paint Maint. Int.÷3	-	-	-	-	$182
Restroom Fac (vlv) ÷3	-	-	-	-	$520
Plumbing Maint. ÷3	-	-	-	-	$250
Shop lights ÷3	-	-	-	-	$156
Shop Security Fence Maint. ÷3 (rollers-remotes)	-	-	-	-	$260
Shop Yard Light Repair ÷3	-	-	-	-	$324
Well head landscaping	-	-	-	-	$616
COMPUTERS	-	$207	-	$1,200	$1,200
Computers & Printers ÷3	-	-	-	$1,200	$200
Engineering Dept. - Computers ÷3	-	-	-	-	$1,000
RADIO EQUIPMENT	$2,235	$147	-	$2,625	$3,100
Handheld/Vehicle/Base Radio Maint	-	-	-	$650	$1,000
SCADA Radio Repairs	-	-	-	$1,975	$2,100
OFFICE EQUIPMENT	$416	-	$55	$500	$500
Phones, Faxes, & Office Equipment	-	-	-	$500	$500
JOINT USE OF LABOR/EQUIP	$20,061	$33,731	$38,621	$16,000	$18,000
To Street Fund	-	-	-	$11,000	$12,000
To Wastewater Fund	-	-	-	$5,000	$6,000
VEHICLES	$10,118	$38,109	$16,347	$15,160	$18,202
Vehicle Maintenance	-	-	-	$15,160	-
#00 - 2000 Ford F350 PU w/ dump bed	-	-	-	-	$309

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
#12-2016 232y message board ÷3	-	-	-	-	$130
#15-2016 232y message board ÷3	-	-	-	-	$103
#31 12 Toyota Tacoma	-	-	-	-	$154
#32 '99 Ford F350 1Ton 4 x 4 ÷3	-	-	-	-	$250
#33- 07 Ford Expedition (Eng ÷3)	-	-	-	-	$150
#37 - '02 Sterling Boom Truck	-	-	-	-	$158
#40 '07 Ford F350 1 ton service Pickup	-	-	-	-	$200
#41 1995 Ford PU (fuel truck) ÷3	-	-	-	-	$125
#64 IR 185 CFM Air Compressor	-	-	-	-	$309
#66 2002 Sterling Aqua Tech (ST/WD)	-	-	-	-	$1,751
#82- 2008 Spectre Tilt Deck Trailer	-	-	-	-	$206
#90 -1993 Shoring Trailer (1/2)	-	-	-	-	$52
#95- 2013 Dodge Charger ÷3	-	-	-	-	$77
#101 - Kubota Excavator	-	-	-	-	$2,060
#109 '98 Tilt Deck trailer	-	-	-	-	$103
#111 1999 Essick Cement Mixer (4370)	-	-	-	-	$103
#113 VMS Board ÷3	-	-	-	-	$412
#122 Read 150A Powerscreen ÷3	-	-	-	-	$650
#125 Valve Exerciser/Mini Vac	-	-	-	-	$100
#128 2012 F-350 (WD Lead PU)	-	-	-	-	$309
#129 2003 Stanley HS6000 Hydraulic Compactor	-	-	-	-	$100
#130 2014 CMS-T333 Message Sign Board ÷3	-	-	-	-	$309
#146 2018 Dodge 3500 regular cab 4x4	-	-	-	-	$1,824
#147 2018 Allmand Night-Lite Tower NLV-P11 ÷3	-	-	-	-	$76
#148 2005 Freightliner M2 106 Dump Truck 5yd	-	-	-	-	$2,221
#150 2019 Genie GS 2632 Scissor Lift ÷3	-	-	-	-	$100
#151 2020 Toyota Tacoma (WD Manager PU)	-	-	-	-	$206
#155 2020 Toyota Tacoma (Meter Reading PU)	-	-	-	-	$155
#158 2021 Cat 930 M Wheel Loader	-	-	-	-	$1,000
#165 Explorer (PW Director) ÷4	-	-	-	-	$15
#167 Toyota RAV4 Hybrid (Engineer) ÷3	-	-	-	-	$50
#170 Backhoe ÷3	-	-	-	-	$215
#172 Porta Potty ÷3	-	-	-	-	$50
#173 Porta Potty ÷3	-	-	-	-	$50
#175 - 2023 Dodge 3500 crew cab 4x4	-	-	-	-	$515
#184 Skid Steer ÷3	-	-	-	-	$200
#185 Toyota Tacoma(Service PU)	-	-	-	-	$200
#186 Toyota Tacoma(Randy Seibel PU) ÷3	-	-	-	-	$100
#200 Misc. Parts (hdlts/bulbs) ÷3	-	-	-	-	$400
#200 Misc. Fluids (De-icer/Windows) ÷3	-	-	-	-	$125
#200 Mud Flaps ÷3	-	-	-	-	$120
Outside shop work	-	-	-	-	$2,060
Equip Safety Stickers ÷3	-	-	-	-	$400
GAS/OIL/DIESEL/LUBRICANTS	$25,182	$23,040	$26,424	$27,833	$45,476

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Unleaded Fuel (3000 gal. @ $3.80)	-	-	-	-	$16,500
Diesel (4000 gal.@ $4.50)	-	-	-	-	$26,000
2 Stroke Oil ÷3	-	-	-	-	$84
Antifreeze ÷3	-	-	-	-	$230
DEF fluid - diesel units ÷3	-	-	-	-	$400
Grease ÷3	-	-	-	-	$442
Lub/Oil/Additives ÷3	-	-	-	-	$1,664
Transmissions Fluid ÷3	-	-	-	-	$156
TIRES AND TIRE REPAIRS	$3,509	$6,073	$3,206	$7,260	$8,500
Tire Repair Service	-	-	-	-	$1,000
New Tire Purchase (82,128,175)	-	-	-	-	$4,200
Tire Chains	-	-	-	-	$200
Engineering Dept. ÷3	-	-	-	-	$400
Tire Recycling ($4/pass & $11/semi) ÷3	-	-	-	-	$200
Tracks ÷3	-	-	-	-	$2,500
GENERAL EQUIPMENT	$4,278	$3,788	$991	$11,175	$10,825
Jack Hammer/Large Saw Maint	-	-	-	$1,828	-
Street Construction Equipment	-	-	-	$3,127	-
Street Survey Equipment	-	-	-	$1,000	-
Generator Maintenance	-	-	-	$5,220	-
Generator 001 ÷3	-	-	-	-	$108
#131 plainer teeth ÷3	-	-	-	-	$208
#27A Sorosis Radio Generator ÷3	-	-	-	-	$312
Compactor Maint (Bigfoot) ÷3	-	-	-	-	$108
Concrete Saw Maint ÷3	-	-	-	-	$520
Engineer Survey Equipment Maintenance ÷3	-	-	-	-	$1,000
Jack hammer ÷3	-	-	-	-	$500
Steam Clean Equip ÷3	-	-	-	-	$350
Rock hammer (#163 model BS8) ÷3	-	-	-	-	$800
Backhoe hammer (#166 model BS9) ÷3	-	-	-	-	$800
Vibrastat Plate Maint. ÷2	-	-	-	-	$200
#44A Sorosis Pump Station Generator	-	-	-	-	$400
Riverside well 1 Generator	-	-	-	-	$400
Riverside well 2 Generator	-	-	-	-	$400
Riverside PS Generator	-	-	-	-	$400
Jordan well Generator	-	-	-	-	$400
Marks well Generator	-	-	-	-	$400
Garrison Res Generator	-	-	-	-	$400
Intermediate PS Generator	-	-	-	-	$400
Lone Pine well Generator	-	-	-	-	$400
Chain Saw	-	-	-	-	$104
Concrete saw blades (2)	-	-	-	-	$1,200
ICS + 2 chains	-	-	-	-	$500
Trash pump/saw	-	-	-	-	$515
SPCL UTILITY EQUIPMENT	$49,344	$50,670	$101,509	$54,763	$59,033
DeWater Well Maintenance/VFD Valves	-	-	-	$10,000	$12,000
Booster/Pump Station/Motor Pump Rpr	-	-	-	$9,000	$10,000
Deep Well Maint/Repair	-	-	-	$6,000	$6,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Hydrants/Hydrant Meter Maintenance	-	-	-	$2,530	$2,800
Lifting Devices Certification	-	-	-	$2,050	$2,050
Gas Monitor Supplies	-	-	-	$950	$950
Locator repair/maint (1/2)	-	-	-	$1,525	$1,525
SCADA UPS Units ÷2	-	-	-	$1,200	$1,200
Backflow Device Rpr/Maintenance	-	-	-	$800	$800
Level Transmitter for Intermediate Res	-	-	-	$3,500	-
Chlorine System	-	-	-	$2,500	$3,000
#66 Aqua Tech Parts and Tools (1/2) 96766A WD&ST	-	-	-	$1,000	$3,500
Hach CL2 analizer for Kuck	-	-	-	$10,000	$12,000
Hand Pumps for sample stations/Handheld replacement	-	-	-	$1,208	$708
Kuck Treatment	-	-	-	$2,500	$2,500
SHOP EQUIPMENT	$6,529	$8,710	$7,988	$13,680	$16,110
Shop Tools	-	-	-	$7,548	-
Shop Tool Fasteners/Sealants	-	-	-	$1,872	-
Shop Equipment Maintenance	-	-	-	$802	-
Hand Tools/Supplies	-	-	-	$3,458	-
Band Saw blades ÷3	-	-	-	-	$108
Drill Bits ÷3	-	-	-	-	$216
Engineering Dept. ÷3	-	-	-	-	$150
Metal Stk (vl key) ÷3	-	-	-	-	$433
Nut/Bolt/Wash Inv. ÷3	-	-	-	-	$1,768
Lawson Bins ÷3	-	-	-	-	$1,000
Scanner upgrade ÷3	-	-	-	-	$275
Shop air compressor ÷3	-	-	-	-	$50
Shop Grinder ÷3	-	-	-	-	$130
Shop Solvent ÷3	-	-	-	-	$243
Shop tools ÷3	-	-	-	-	$1,300
Shovels Round Point ÷3	-	-	-	-	$380
Shovels Square Point ÷3	-	-	-	-	$541
Spray/Lube/Seals/Tape ÷3	-	-	-	-	$104
Street Brooms ÷3	-	-	-	-	$270
Welding Supply ÷3	-	-	-	-	$104
Cut off saw blades	-	-	-	-	$624
Digging Bars (1)	-	-	-	-	$104
Power tools	-	-	-	-	$250
Hack Saws & Blades	-	-	-	-	$300
Pick Axe	-	-	-	-	$60
WD Shop tools-Lg Wrenches/impact	-	-	-	-	$500
Cordless tools	-	-	-	-	$200
Barrel Mover	-	-	-	-	$2,000
Shop cabinets	-	-	-	-	$5,000
SERVICE PICKUP TOOLS	$1,650	$3,677	$4,797	$2,000	$2,400
Hole saws, carbide rod, saw blades, pipe cutters	-	-	-	-	$1,200
Truck Tools	-	-	-	-	$1,200
LINES MNTNCE & SUPPLIES	$129,457	$131,865	$123,258	$118,950	$141,750
Meters and Fittings	-	-	-	$37,100	$10,400

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Pipe/Fittings	-	-	-	$29,500	$24,960
Copper pipe/Tubing	-	-	-	$16,400	$11,440
Curb Stop Boxes and lid (3500)-40@47	-	-	-	$16,500	$1,872
Gate Valve Boxes and lid	-	-	-	$19,450	$2,496
Gate Valve replacement (6@$2000)	-	-	-	-	$12,000
Meter box, 12x20 -40@187ea	-	-	-	-	$7,488
Meter box, 17x30 - 10@333 ea	-	-	-	-	$3,328
PRV repair kits -15 @1144 ea	-	-	-	-	$17,160
Backflow assemblies	-	-	-	-	$1,040
Hydrant meter/DCVA 2@$988	-	-	-	-	$1,976
Hydrant paint/enamel	-	-	-	-	$250
Joint Compound Pipe	-	-	-	-	$100
ERTs (200@ $120)	-	-	-	-	$24,000
Meter Blanket Insulation Roll	-	-	-	-	$1,000
Fire Hydrant Repair parts and Kits	-	-	-	-	$6,240
Fire Hydrant replace 4 @ $3500	-	-	-	-	$14,000
Meter Box lid Replacement (odd size) 10@$200	-	-	-	-	$2,000
UTILITIES LOCATES	$1,167	$1,513	$1,110	$1,820	$2,220
Engineering supplies ÷3	-	-	-	$650	$150
Util. Notif. Center ($500 max/yr) ÷3	-	-	-	$1,170	$750
12 cases @ 130 ÷2	-	-	-	-	$1,320
RENTAL OF EQUIPMENT	-	$1,002	-	$2,400	$2,400
Track Hoe/Hammer	-	-	-	-	$1,900
misc signs, power tools	-	-	-	-	$500
LIABILITY	$20,278	$23,073	$26,023	$29,145	$33,517
PROPERTY	$28,751	$18,260	$20,602	$23,074	$26,535
AUTOMOTIVE	$6,742	$8,776	$10,447	$11,701	$12,871
DEDUCTIBLE	$5,526	$1,902	-	$8,000	$8,000
Liability	-	-	-	-	$2,000
Property	-	-	-	-	$5,000
Auto	-	-	-	-	$1,000
POSTAGE	$889	$1,228	$4,278	$3,200	$3,800
Direct Mailings ÷3	-	-	-	$3,200	$350
Engineering Dept. ÷3	-	-	-	-	$100
Other bulk mailings ÷3	-	-	-	-	$150
CCC Program mailings	-	-	-	-	$1,200
Bulk Mailing & Prep CCR	-	-	-	-	$1,000
LCRI Mailing	-	-	-	-	$1,000
TELEPHONE	$12,034	$12,935	$22,363	$16,640	$16,640
Cell Service - US Cellular	-	-	-	$6,000	$5,400
Gorge Net Phones (Finance)	-	-	-	$6,312	$6,000
Spectrum/Charter Communication ÷4	-	-	-	$2,328	$2,328
Starlink (SCADA) (÷3 WT, WD, WW)	-	-	-	$2,000	$2,000
Cell phone allowance	-	-	-	-	$912
LEGAL NOTICES	-	-	-	$250	$250
Capital Improvement Notice	-	-	-	$250	$250
PUBLIC EDUCATION/INFO	$5,319	$1,716	$4,201	$11,954	$11,954
Brochures	-	-	-	$1,050	$150
Water Quality Report	-	-	-	$8,000	$8,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Parade Booth Supplies	-	-	-	$50	$50
LCRI	-	-	-	$2,854	$2,854
Translations	-	-	-	-	$400
Conservation Material	-	-	-	-	$500
PRINTING AND BINDING	$131	$1,015	$1,697	$2,955	$3,055
Vehicle Logos and Decals	-	-	-	$400	$400
Engineering-Construction Plans ÷3	-	-	-	$500	$100
Business Cards/Envelopes	-	-	-	$195	$295
Water Doorhangers	-	-	-	$200	$600
Bill Inserts	-	-	-	$1,560	$1,560
CCC Forms	-	-	-	$100	$100
PERMITS	$5,789	$5,151	$5,225	$6,067	$6,400
Hazardous Substance Fee (Propane & chemicals)	-	-	-	$417	$430
Kuck NPDES Permit	-	-	-	$850	$920
Annual Water System Fee ($7500,1/2 WT/WD)	-	-	-	$3,750	$4,000
Cross Connection Program Fee	-	-	-	$450	$450
Sorosis Surge Tank Compressor Permit	-	-	-	$200	$200
Shop Compressor License 2023/24 (1/3)	-	-	-	$200	-
Business Radio License (÷4) (Due 2025)	-	-	-	$200	$250
Nuclear Density Gauge Recert ÷3	-	-	-	-	$150
TRAVEL FOOD & LODGING	$543	$476	$455	$930	$980
OUCC	-	-	-	$30	$30
NSPE/ASCE Meeting ÷3	-	-	-	$150	$150
Employee Meetings ÷3	-	-	-	$750	$200
Safety Meetings WD	-	-	-	-	$500
Meeting Room Rental ÷4	-	-	-	-	$100
TRAINING AND CONFERENCES	$8,550	$11,636	$13,015	$20,340	$15,040
Employee/Eng/Office Training	-	-	-	$17,120	$11,820
Flagging	-	-	-	$420	$420
AWWA/ABPA Conferences	-	-	-	$2,800	$2,800
MEMBERSHIPS/DUES/SUBSCRIP	$4,445	$4,290	$4,980	$6,888	$7,967
APWA Membership Dues (agency)÷3	-	-	-	$205	$100
ASCE	-	-	-	$250	-
Columbia Gorge News (1/3,1/6,1/6,1/3)	-	-	-	$1,884	$20
CDL Medical Exams	-	-	-	$566	$600
Cert. Exams - primary area	-	-	-	$1,455	$250
Local OUCC Dues	-	-	-	$20	$20
Nat. Soc. for PE's	-	-	-	$125	$125
Project Engineers Licenses ÷3	-	-	-	$500	$200
OAWU- Associate Member (1/2) WD & WW	-	-	-	$475	$475
OSBEELS - Dale (Odd)(1/3) 26/27	-	-	-	$130	$80
OWUC ÷2 WT & WD	-	-	-	$250	$250
Office Subscriptions ÷3	-	-	-	$53	$33
USC FCCHR - Water Purveyor Member	-	-	-	$450	$450
ABPA Membership	-	-	-	$250	$250
APWA Membership Dues (D McCabe) ÷3	-	-	-	$275	$105

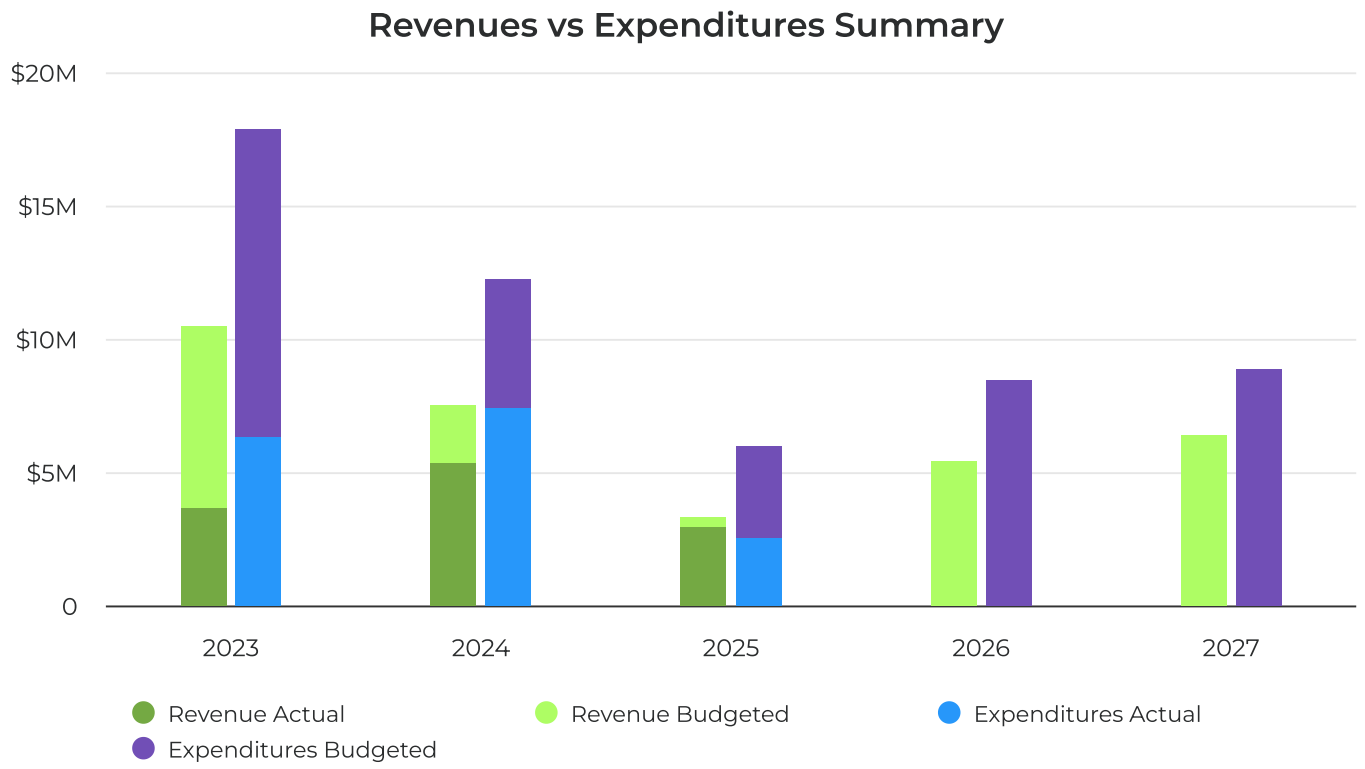
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
ASCE (2 @ 265) ((Dale & Todd)÷3)	-	-	-	-	$210
AWWA TM/JH/JA@ 209 (1/2)WT & WD	-	-	-	-	$329
AWWA utility dues (JH) (1/2) WT & WD	-	-	-	-	$1,205
PNWS-AWWA (1/2) WT & WD	-	-	-	-	$350
Water ISAC (1/2) WT & WD	-	-	-	-	$325
Cert. Exams - secondary area	-	-	-	-	$400
Cert Renewal - XC(2@$305)	-	-	-	-	$610
Cert. Renewal - WD(9@$140)	-	-	-	-	$1,260
Cert. Renewal - WW(2@160)	-	-	-	-	$320
OFFICE SUPPLIES	$1,157	$1,784	$2,555	$3,480	$3,480
Office Supplies	-	-	-	$2,680	$2,200
Copy paper (Engineering) ÷3	-	-	-	$800	$300
Batteries ÷3	-	-	-	-	$180
Copy paper (standard copier) ÷3	-	-	-	-	$400
Copy paper for large copier ÷3	-	-	-	-	$100
Engineering Dept. ÷3	-	-	-	-	$100
Toner (lgr. copier 2@ $200 ea) ÷3	-	-	-	-	$200
JANITORIAL SUPPLIES	$3,736	$2,978	$2,872	$4,280	$4,280
Rug/Coverall Cleaning - ÷3	-	-	-	$3,500	$3,500
Cleaning Supplies ÷3	-	-	-	$780	$780
CLOTHING	$3,560	$4,054	$3,554	$4,880	$5,215
Clothing Allowance (12@ $250) (Engineers by %)	-	-	-	$3,500	$3,500
Rubber Boots	-	-	-	$500	$600
Rain Gear 9 @ $115	-	-	-	$880	$1,035
Rain Coat Logos	-	-	-	-	$80
SPECIAL DEPT SUPPLIES	$6,595	$5,581	$8,139	$9,514	$11,206
Disposable Ear Plugs ÷3	-	-	-	$1,118	$78
AED Supplies ÷3	-	-	-	$4,308	$78
Safety Toe Boots	-	-	-	$3,250	$3,250
Safety Vests @ $30 ÷3	-	-	-	$676	$468
HBV Vaccine @$60	-	-	-	$162	$62
Ear Muffs ÷3	-	-	-	-	$42
First Aid Supplies - Vehicle ÷3	-	-	-	-	$416
Gloves - In safety cabinet ÷3	-	-	-	-	$400
Goggles ÷3	-	-	-	-	$50
Hard Hat Supplies ÷3	-	-	-	-	$208
Lockout tagout items ÷3	-	-	-	-	$300
Safety Glasses (1/3)	-	-	-	-	$50
Safety vest logos ÷3	-	-	-	-	$208
Signs & labels, Posters ÷3	-	-	-	-	$50
Waterless Handcleaner ÷3	-	-	-	-	$100
Gloves - Specialty WD	-	-	-	-	$300
Gloves-non-Latex	-	-	-	-	$520
Safety Glasses WD	-	-	-	-	$100
Face Shields	-	-	-	-	$52
Respirators	-	-	-	-	$520
Respiratory Tests @ $100	-	-	-	-	$100
Cartridges (Hepa/OVAG) (WD&WWC)	-	-	-	-	$364
Prefilters (WD&WWC)	-	-	-	-	$52

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Breathe Easy	-	-	-	-	$1,000
Breathe Easy Cartridges	-	-	-	-	$156
Ladder Equipment for Res. and Vaults	-	-	-	-	$1,000
Ice ÷3	-	-	-	-	$182
Atmospheric monitor replacement	-	-	-	-	$500
First Aid kit Supplies (Cintas) ÷3	-	-	-	-	$600
CHEMICAL/LAB SUPPLIES	$18,404	$20,032	$22,174	$40,775	$52,975
Vector Control	-	-	-	$875	$75
Reagents (CL17 Reagent Set $60.00)	-	-	-	$39,400	$1,800
Hazardous Material Testing	-	-	-	$500	$500
Absorbant - vehicle spills/pig supplies ÷3	-	-	-	-	$800
Calcium Thiosulphate (Declor Tablets)	-	-	-	-	$800
Sodium Thiosulphate (Declor Solution)	-	-	-	-	$400
Sodium Fluoride	-	-	-	-	$300
Sodium Hypochlorite (Bulk) $3.52/Gal	-	-	-	-	$48,300
STREET CONST SUPPLIES	$31,411	$27,340	$35,750	$46,355	$49,435
Construction Signs/Cones/Barricades	-	-	-	$2,080	$4,100
Asphalt Cold Mix 26 Ton ÷3	-	-	-	$14,400	$4,290
Asphalt Hot Mix 40 Ton	-	-	-	$29,875	$4,200
3/4" Minus Rock 1500 Ton	-	-	-	-	$21,375
Flowable 75 CY	-	-	-	-	$8,970
Concrete Pre-mix ÷3	-	-	-	-	$1,000
Concrete Replacement 30 CY	-	-	-	-	$5,500
BOOKS AND PERIODICALS	$104	-	$228	$2,133	$2,133
Safety Books/Manuals (1/3,1/6,1/6,1/3)	-	-	-	$1,283	$200
Engineering - Tech. Manuals ÷3	-	-	-	-	$833
AWWA Standards (1/2) WT & WD	-	-	-	$850	$600
AWWA Stds Methods	-	-	-	-	$250
AWWA Manuals	-	-	-	-	$200
Cert Study Materials	-	-	-	-	$50
COMPUTER SOFTWARE	$8,519	$1,846	$2,160	$33,250	$2,250
Lucity Maint. ÷4	-	-	-	$1,250	$1,250
Engineering Software ÷3	-	-	-	$1,000	$1,000
MS Office for Computers Listed in 6980	-	-	-	$500	-
Adobe	-	-	-	$500	-
Tokay Updates	-	-	-	$30,000	-
MISCELLANEOUS EXPENSES	-	$4,078	$5,822	-	-
ASSETS < $5000	$21,165	$19,849	$6,352	$16,362	$20,634
Engineers Computer Equipment - ÷3	-	-	-	$1,000	$200
Engineers Furniture ÷3	-	-	-	$2,633	$1,000
Engineers Printers ÷3	-	-	-	$1,667	$166
Survey equipment ÷3	-	-	-	$500	$1,000
Computers ÷3 (Conference Room)	-	-	-	$4,995	$867
Ipads	-	-	-	$3,000	$2,500
Computer for WD (WD Manager)	-	-	-	$1,300	$3,200
Well Sites heater replacements (5)	-	-	-	$900	$500
Leak detection loggers	-	-	-	$367	-
Desks (Yessica, Cynthia) 1800÷3	-	-	-	-	$600
Desks (Dale,David) $3000 ÷3	-	-	-	-	$1,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
WD Office Desk and chairs	-	-	-	-	$4,000
Printer for WD manager and lead	-	-	-	-	$500
Stihl Cutquick Cart and TS700 saw	-	-	-	-	$2,500
Laptop Webcast ÷3	-	-	-	-	$267
Ice Machine PW (5k) ÷3	-	-	-	-	$1,667
Lunchroom tables and chairs ÷3	-	-	-	-	$667
BUILDINGS	$10,596	$15,923	$32,397	$170,000	$115,000
Front entry elevator and safety upgrade ÷3	-	-	-	$56,000	$90,000
Metal Covered buildings (all 3)	-	-	-	$89,000	-
Shop insulation and heater upgrade 75k ÷3	-	-	-	$25,000	$25,000
MACHINERY	-	$7,543	$3,576	-	$5,000
Walk Behind Saw ÷3	-	-	-	-	$5,000
FURNITURE AND FIXTURES	-	-	$11	-	-
EQUIPMENT OTHER	$74,179	$71,001	$103,044	$120,200	$171,200
Meter lid replacement program (8%/year)	-	-	-	$19,200	$19,200
Residential Meter Replace 450 @$140	-	-	-	$63,000	$63,000
Commercial Meter Replace 5 @ $2400	-	-	-	$12,000	$12,000
Meters for Garrison Res.	-	-	-	$15,000	$15,000
Pipe Locator	-	-	-	$11,000	-
Meter Radio Replacement program 400 @ $120	-	-	-	-	$48,000
Survey Equipment ÷3	-	-	-	-	$14,000
CAPITAL PROJECTS	$18,371	$8,934	$656	$20,000	$35,000
PRV & Meter Vault Replacement	-	-	-	$20,000	$20,000
PRV & Meter Vault Replacement - E 19th	-	-	-	-	$15,000
WATER LINES	$31,249	$22,797	$1,239	$30,000	-
9th & Clark	-	-	-	$30,000	-
TO GENERAL FUND	$519,947	$505,600	$637,920	$679,549	$681,739
Admin Fee (20/21+4%-Insptr+1/4Safety-WS Ppatrl)	-	-	-	-	$681,739
TO STREET FUND	$197,976	$181,707	$179,603	$216,712	$414,129
TO PUBLIC WKS RESV FUND	$181,000	$80,000	$140,000	$209,614	$137,275
5000	-	-	-	-	$137,275
TO UNEMPLOYMENT RESV FUND	-	$21,906	$11,396	-	-
TO FFCO DEBT SVC FUND	$59,469	-	-	-	-
WTR DEPT CAP RESERVE FUND	$1,298,333	$1,541,667	$1,053,890	$1,861,541	$1,724,379
CONTINGENCY	-	-	-	$249,667	$543,496
Total WATER UTILITY	$6,114,699	$6,749,529	$6,444,307	$8,656,491	$9,741,434
Total Expenditures	**$6,114,699**	**$6,749,529**	**$6,444,307**	**$8,656,491**	**$9,741,434**

Water Capital Reserve Fund

Summary



Comprehensive Fund Summary

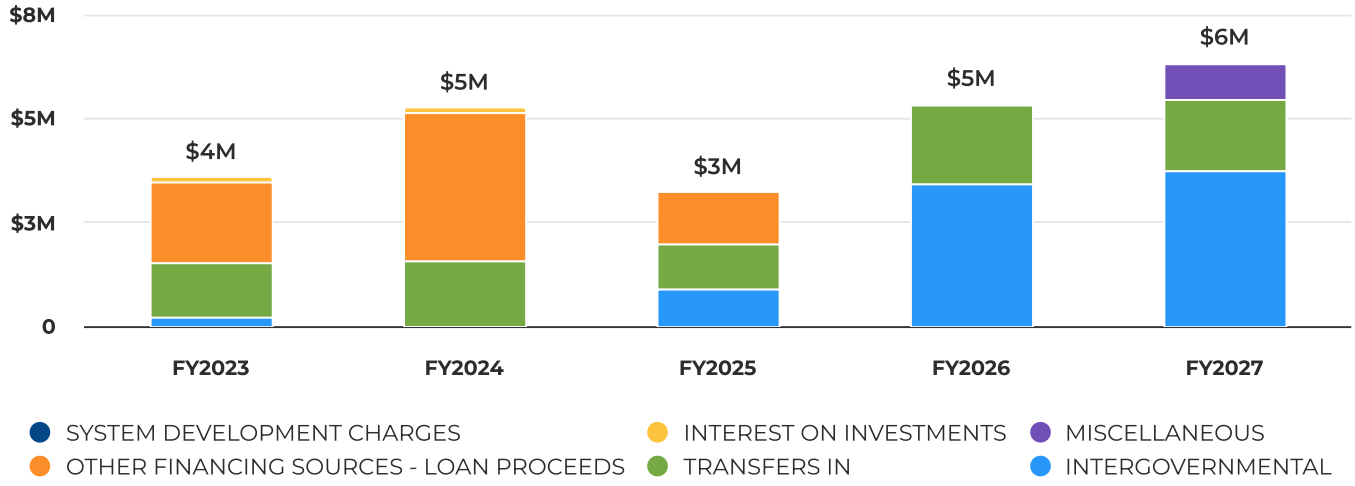
Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$7,402,092**	**$4,721,740**	**$2,679,046**	**$3,057,751**	**$2,488,818**
Revenues					
INTERGOVERNMENTAL	$215,000	-	$228,583	$3,425,635	$3,720,001
MISCELLANEOUS	-	$16,924	-	-	$860,000
INTEREST ON INVESTMENTS	$156,019	$137,786	$107,298	$80,000	$52,691
TRANSFERS IN	$1,298,333	$1,541,667	$1,053,890	$1,861,541	$1,724,379
SYSTEM DEVELOPMENT CHARGES	$44,024	$58,218	$227,408	$46,340	$46,340
OTHER FINANCING SOURCES - LOAN PROCEEDS	$1,934,400	$3,574,087	$1,317,198	-	-
Total Revenues	**$3,647,777**	**$5,328,682**	**$2,934,377**	**$5,413,516**	**$6,403,411**
Expenditures					
MATERIALS AND SERVICES	$156,702	$341,640	$509,749	$134,465	$549,336
CAPITAL OUTLAY	$5,396,136	$6,255,169	$1,282,487	$7,271,077	$7,272,741
DEBT SERVICE	$238,378	$238,378	$238,378	$527,856	$532,283
TRANSFERS OUT	$536,912	$536,188	$534,775	$537,869	$537,869
Total Expenditures	**$6,328,129**	**$7,371,376**	**$2,565,389**	**$8,471,267**	**$8,892,229**

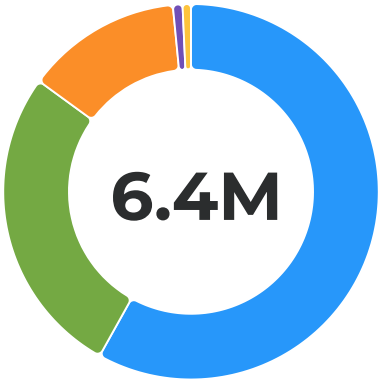
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Total Revenues Less Expenditures	-$2,680,352	-$2,042,693	$368,988	-$3,057,751	-$2,488,818
Ending Fund Balance	$4,721,740	$2,679,047	$3,048,034	-	-

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY27 Revenues by Revenue Source



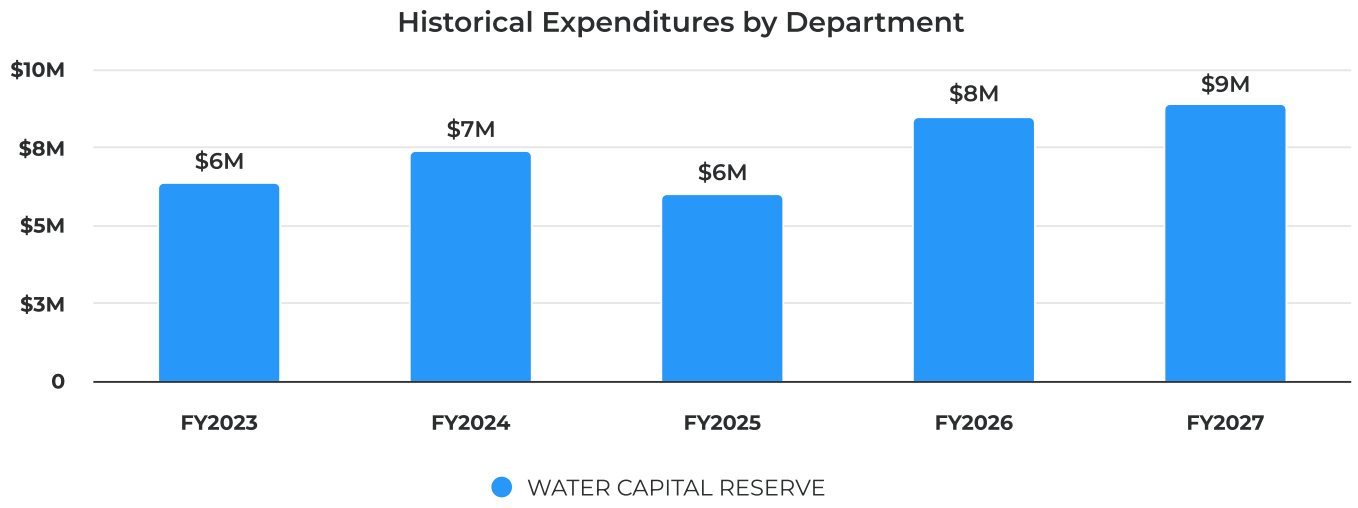
INTERGOVERNMENTAL	**$3,720,001**	58.09%
TRANSFERS IN	**$1,724,379**	26.93%
MISCELLANEOUS	**$860,000**	13.43%
INTEREST ON INVESTMENTS	**$52,691**	0.82%
SYSTEM DEVELOPMENT CHARGES	**$46,340**	0.72%

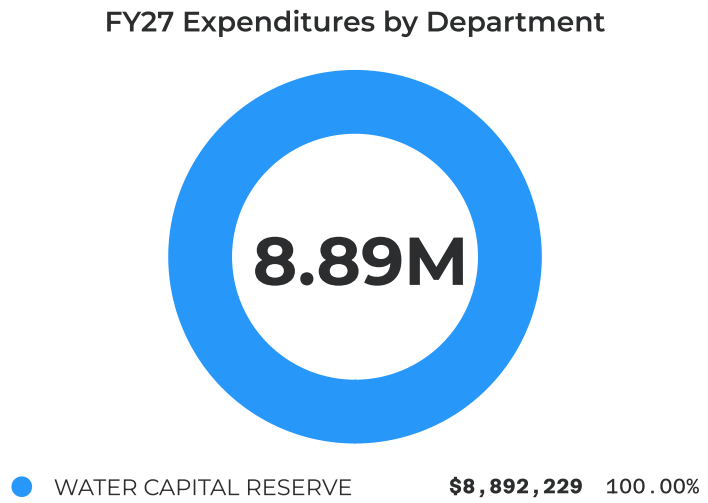
Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTERGOVERNMENTAL					
US-ACOE GRANT-MILL CR TUNNEL	-	-	-	$120,000	-
HAZARD MITIGATION GRANT-FEMA	-	-	-	$530,635	$875,001

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
NEW DRINKING WTR PROV P'SHIP G	-	-	$128,583	-	-
OWEB DRINKING WTR SOURCE PROT'N GRANT	-	-	-	$675,000	$745,000
OWEB Grant	-	-	-	-	$675,000
OHA Grant	-	-	-	-	$70,000
USFS FOREST LEGACY GRANT	-	-	-	$2,100,000	$2,100,000
OWRD STATE GRANT - DOG RIVER	$100,000	-	$100,000	-	-
WATERSHED RESTORATION REVENUE	$115,000	-	-	-	-
Total INTERGOVERNMENTAL	$215,000	-	$228,583	$3,425,635	$3,720,001
MISCELLANEOUS					
OTHER MISC REVENUES	-	$16,924	-	-	$860,000
Transfer from Spec. Enterprise Zone	-	-	-	-	$860,000
Total MISCELLANEOUS	-	$16,924	-	-	$860,000
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$156,019	$137,786	$107,298	$80,000	$52,691
Total INTEREST ON INVESTMENTS	$156,019	$137,786	$107,298	$80,000	$52,691
TRANSFERS IN					
WATER UTILITY FUND	$1,298,333	$1,541,667	$1,053,890	$1,861,541	$1,724,379
Total TRANSFERS IN	$1,298,333	$1,541,667	$1,053,890	$1,861,541	$1,724,379
SYSTEM DEVELOPMENT CHARGES					
CONNECT CHARGES	$44,024	$58,218	$227,408	$46,340	$46,340
Total SYSTEM DEVELOPMENT CHARGES	$44,024	$58,218	$227,408	$46,340	$46,340
OTHER FINANCING SOURCES - LOAN PROCEEDS					
LOAN PROCEEDS- DOG RIVER	$1,934,400	$3,574,087	$1,317,198	-	-
Total OTHER FINANCING SOURCES - LOAN PROCEEDS	$1,934,400	$3,574,087	$1,317,198	-	-
Total Revenues	**$3,647,777**	**$5,328,682**	**$2,934,377**	**$5,413,516**	**$6,403,411**

Expenditures by Department



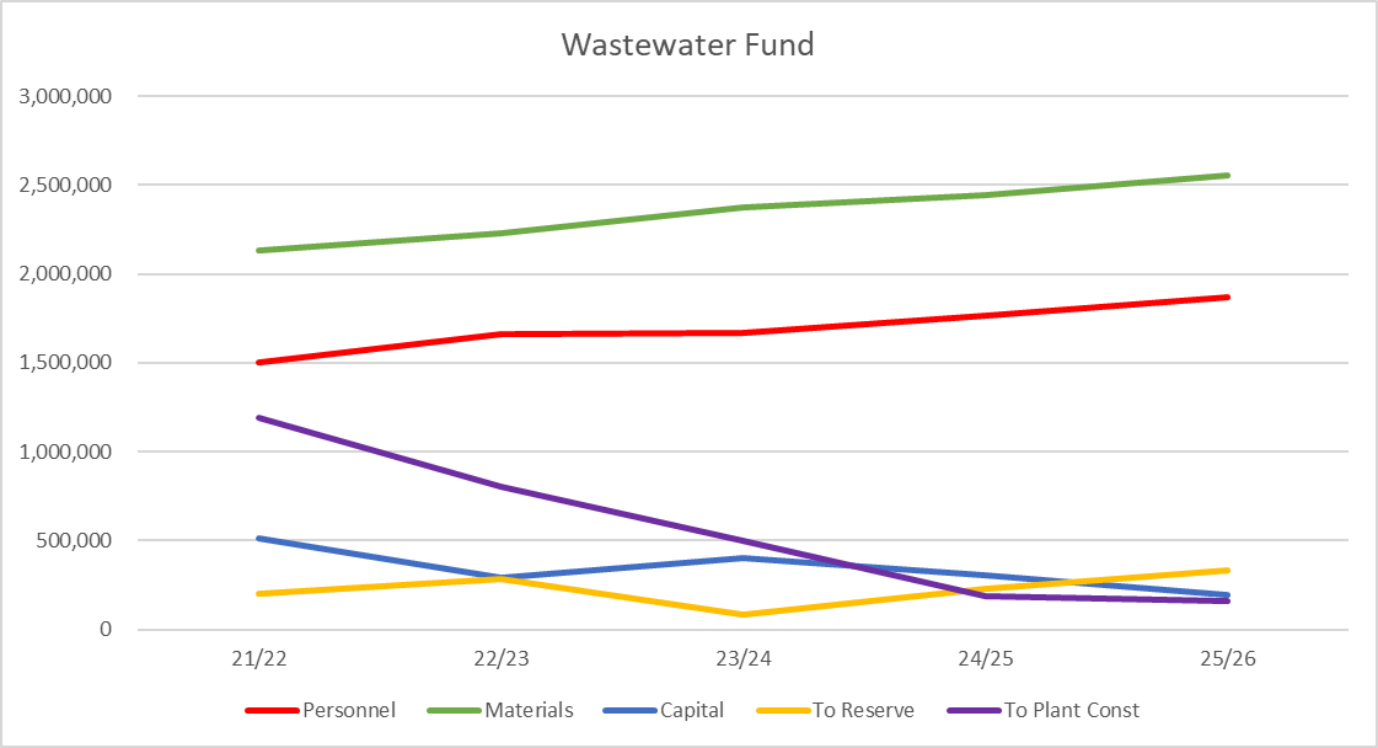


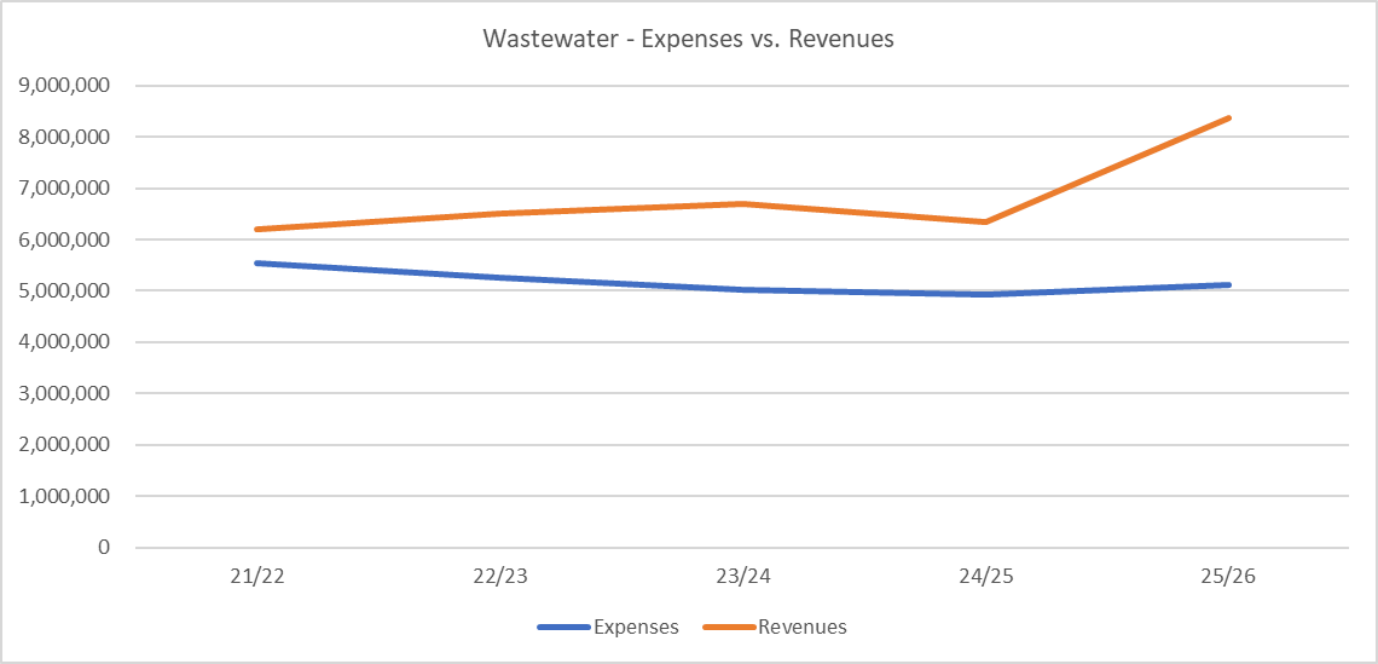
Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
WATER CAPITAL RESERVE					
ENGINEERING SERVICES	$156,702	$341,640	$509,749	$134,465	$549,336
Flood Analysis: US-COE Grant	-	-	-	$120,000	-
Aquifer Recharge & GW Rights Transfer	-	-	-	$14,465	$4,336
Water Treatment Plant Owner's Advisor	-	-	-	-	$500,000
Watershed Forest Management Plan	-	-	-	-	$37,000
Columbia Land Trust Services (Arrowhead Ranch)	-	-	-	-	$8,000
LAND	-	-	$19,100	$2,750,000	$3,326,187
Purchase of Arrowhead (SDS) Property	-	-	-	$2,750,000	-
Arrowhead Ranch	-	-	-	-	$3,326,187

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
IMPROVMENTS OTHER THAN BLDGS	$9,323	$9,323	$21,227	$90,000	$18,000
Watershed Fuels Reduction (joint Chiefs Yr2)	-	-	-	$90,000	$18,000
CAPITAL PROJECTS	$213,870	$1,069,051	$750,714	$4,431,077	$3,928,554
SCADA System Upgrade Phase 2 ($3.53M over 4 years)	-	-	-	$750,000	$1,083,375
Backup Generators-Wells/pump stations	-	-	-	$872,277	$842,277
SCADA System Upgrade Ph 1	-	-	-	$1,200,000	-
Wicks WTP Repl't Concept'l Design ($3.5M)	-	-	-	$108,800	$100,001
16th/Liberty Way PRV Install	-	-	-	$300,000	-
Panel Update & VFDs for Marks/Jordan Wells	-	-	-	$1,200,000	$200,000
SCADA Electrical - Phase 2	-	-	-	-	$125,000
Jordan Well Rehabilitation	-	-	-	-	$300,000
Future Rock Fall Mitigation - Wicks	-	-	-	-	$417,901
Wicks WTP Sedimentation Basins	-	-	-	-	$860,000
WATER LINES	$5,172,944	$5,176,796	$491,447	-	-
SDWRL ARRA LOAN PRINCIPAL	$167,194	$172,210	$177,376	$182,698	$182,698
SDWRL ARRA LOAN INTEREST	$71,185	$66,169	$61,002	$55,681	$55,681
SDWRL DOG RIVER LOAN PRINCIPAL	-	-	-	$215,462	$220,235
SDWRL DOG RIVER LOAN INTEREST	-	-	-	$74,015	$73,669
TO 2009 FFCO DEBT FUND	$33,475	$33,477	$33,426	$33,320	$33,320
TRANSFER TO UTILITY BOND	$503,437	$502,711	$501,349	$504,549	$504,549
Total WATER CAPITAL RESERVE	$6,328,129	$7,371,376	$2,565,389	$8,471,267	$8,892,229
Total Expenditures	**$6,328,129**	**$7,371,376**	**$2,565,389**	**$8,471,267**	**$8,892,229**

Wastewater Utility Fund Summary





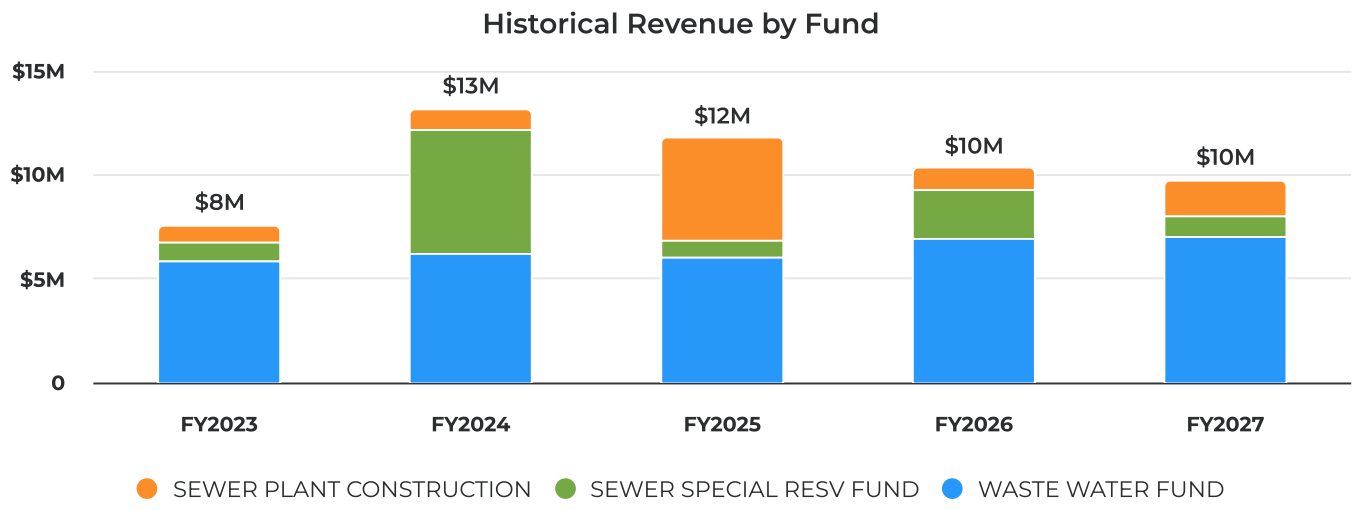
Comprehensive Fund Summary

Comprehensive Fund Summary

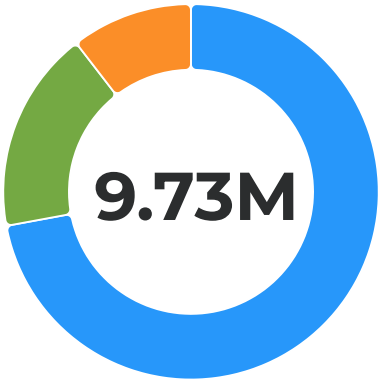
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	$7,623,098	$7,265,501	$12,006,961	$11,107,495	$6,767,072
Revenues					

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTERGOVERNMENTAL	$15,790	$40,171	$24,882	$22,000	$661,300
MISCELLANEOUS	$10,451	$23,315	$581,647	-	$5,000
INTEREST ON INVESTMENTS	$179,967	$316,960	$481,568	$150,000	$165,000
TRANSFERS IN	$1,400,000	$1,600,000	$5,635,000	$2,584,410	$1,224,107
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$16,457	$7,620	$242	-	-
SYSTEM DEVELOPMENT CHARGES	$159,632	$5,107,039	$61,729	$42,620	$42,620
CHARGES FOR SERVICES	$5,806,667	$6,080,591	$6,383,728	$6,864,500	$6,983,540
OTHER FINANCING SOURCES - LOAN PROCEEDS	-	-	-	$650,000	$650,000
Total Revenues	**$7,588,964**	**$13,175,696**	**$13,168,795**	**$10,313,530**	**$9,731,567**
Expenditures					
PERSONNEL SERVICES	$1,411,458	$1,514,778	$1,543,998	$1,869,159	$1,964,962
MATERIALS AND SERVICES	$2,147,095	$2,205,543	$2,359,368	$3,058,143	$3,122,505
CAPITAL OUTLAY	$1,677,243	$2,094,903	$1,328,519	$11,793,131	$8,042,264
DEBT SERVICE	$96,316	$95,997	$95,671	$645,339	$640,082
TRANSFERS OUT	$2,614,447	$2,523,012	$6,954,862	$3,900,944	$2,619,195
CONTINGENCY	-	-	-	$154,309	$109,631
Total Expenditures	**$7,946,559**	**$8,434,234**	**$12,282,418**	**$21,421,025**	**$16,498,639**
Total Revenues Less Expenditures	**-$357,595**	**$4,741,462**	**$886,377**	**-$11,107,495**	**-$6,767,072**
Ending Fund Balance	**$7,265,503**	**$12,006,963**	**$12,893,338**	**-**	**-**

Revenues by Fund



FY27 Revenues by Fund



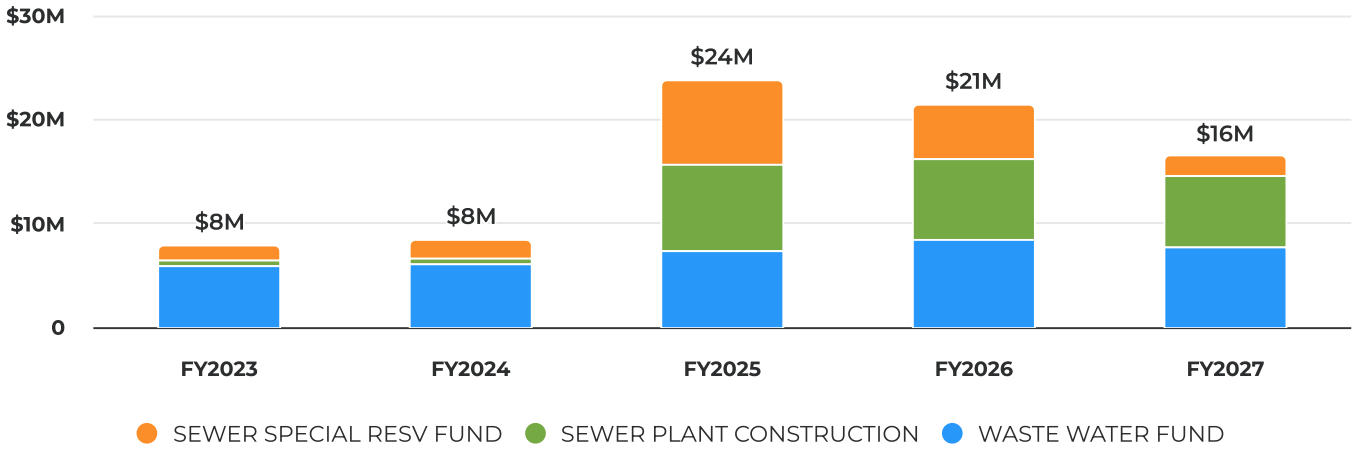
WASTE WATER FUND	**$7,016,340**	72.10%
SEWER PLANT CONSTRUCTION	**$1,697,128**	17.44%
SEWER SPECIAL RESV FUND	**$1,018,099**	10.46%

Revenues by Fund

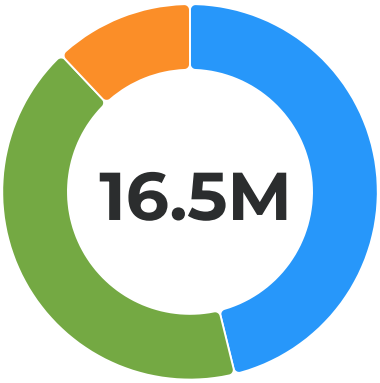
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
WASTE WATER FUND	$5,864,686	$6,169,161	$7,023,960	$6,901,500	$7,016,340
SEWER SPECIAL RESV FUND	$850,101	$6,019,505	$1,009,695	$2,327,620	$1,018,099
SEWER PLANT CONSTRUCTION	$874,177	$987,030	$5,135,140	$1,084,410	$1,697,128
Total Revenues	**$7,588,964**	**$13,175,696**	**$13,168,795**	**$10,313,530**	**$9,731,567**

Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund



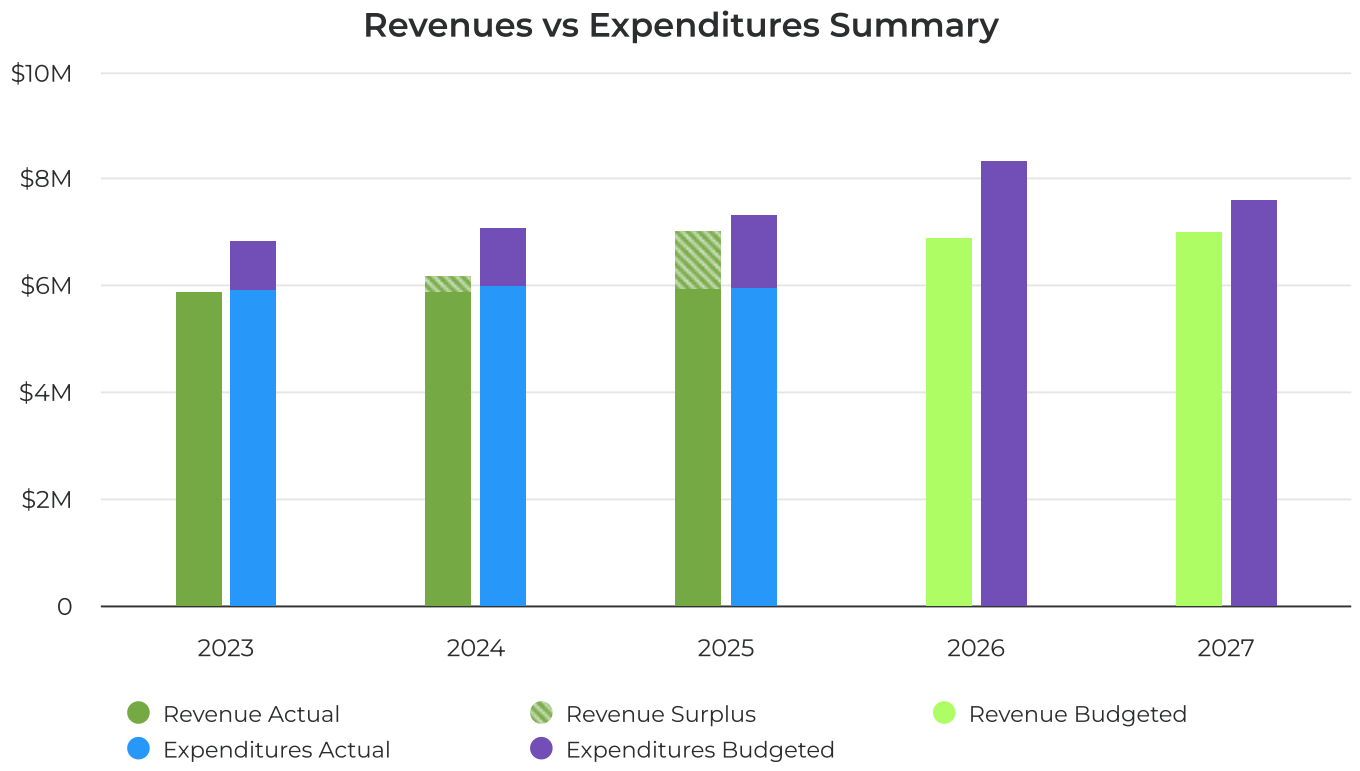
WASTE WATER FUND	**$7,615,427**	46.16%
SEWER PLANT CONSTRUCTION	**$6,899,209**	41.82%
SEWER SPECIAL RESV FUND	**$1,984,003**	12.03%

Expenditures by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
WASTE WATER FUND	$5,929,025	$5,999,338	$5,957,396	$8,361,991	$7,615,427
SEWER SPECIAL RESV FUND	$1,567,901	$1,917,443	$5,335,175	$5,225,825	$1,984,003
SEWER PLANT CONSTRUCTION	$449,632	$517,454	$989,846	$7,833,209	$6,899,209
Total Expenditures	**$7,946,559**	**$8,434,234**	**$12,282,418**	**$21,421,025**	**$16,498,639**

Wastewater Fund

Summary



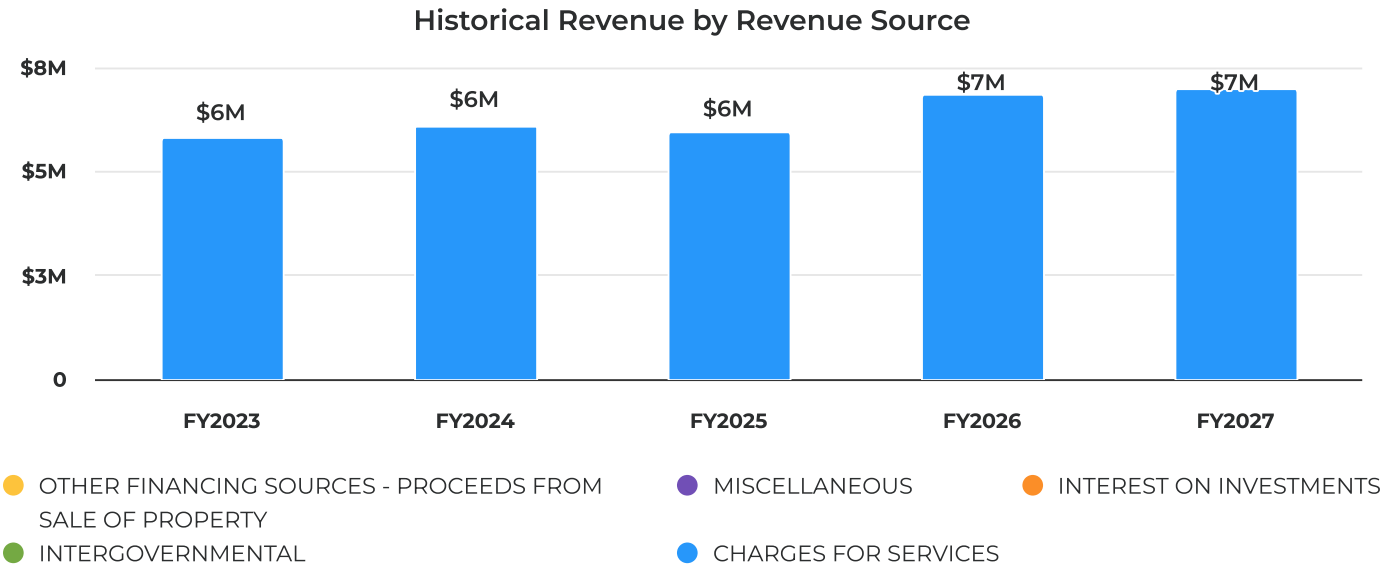
Comprehensive Fund Summary

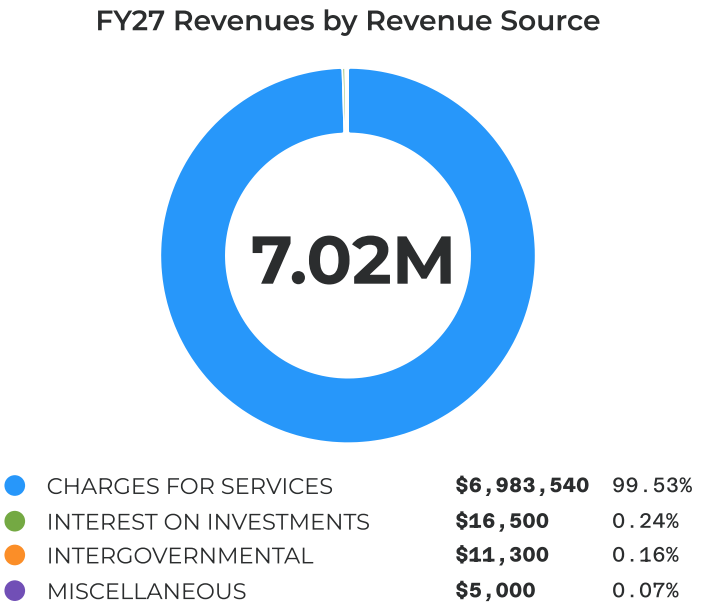
Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$1,254,779**	**$1,190,438**	**$1,360,261**	**$1,460,491**	**$599,087**
Revenues					
INTERGOVERNMENTAL	$15,790	$40,171	$24,882	$22,000	$11,300
MISCELLANEOUS	$10,451	$23,315	$581,647	-	$5,000
INTEREST ON INVESTMENTS	$15,321	$17,464	$33,462	$15,000	$16,500
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$16,457	$7,620	$242	-	-
CHARGES FOR SERVICES	$5,806,667	$6,080,591	$6,383,728	$6,864,500	$6,983,540
Total Revenues	**$5,864,686**	**$6,169,161**	**$7,023,960**	**$6,901,500**	**$7,016,340**
Expenditures					
PERSONNEL SERVICES	$1,411,458	$1,514,778	$1,543,998	$1,869,159	$1,964,962
MATERIALS AND SERVICES	$2,147,095	$2,205,543	$2,239,385	$2,554,255	$2,872,505
CAPITAL OUTLAY	$67,926	$67,904	$231,041	$195,190	$361,000
TRANSFERS OUT	$2,302,547	$2,211,112	$1,942,972	$3,589,078	$2,307,329
CONTINGENCY	-	-	-	$154,309	$109,631
Total Expenditures	**$5,929,025**	**$5,999,338**	**$5,957,396**	**$8,361,991**	**$7,615,427**

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Total Revenues Less Expenditures	-$64,339	$169,823	$1,066,564	-$1,460,491	-$599,087
Ending Fund Balance	$1,190,440	$1,360,261	$2,426,825	-	-

Revenues by Revenue Source



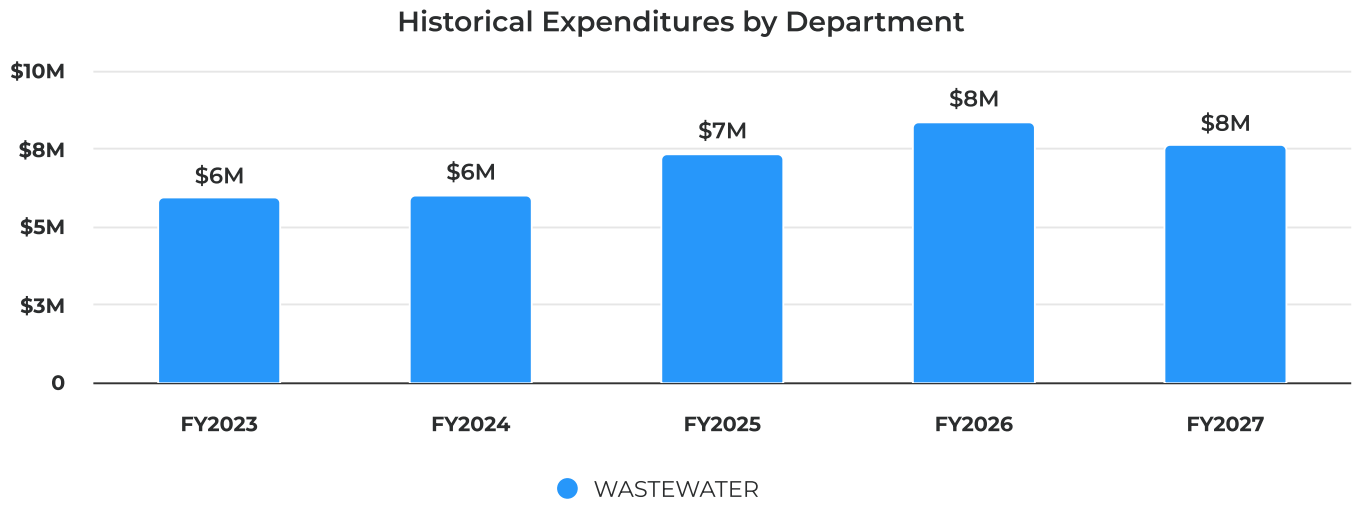


Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTERGOVERNMENTAL					
URBAN RENEWAL	-	-	-	$15,000	-
INTERDEPARTMENTAL REVENUE	$15,790	$40,171	$24,882	$7,000	$11,300
Total INTERGOVERNMENTAL	$15,790	$40,171	$24,882	$22,000	$11,300
MISCELLANEOUS					

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
OTHER MISC REVENUES	$10,451	$23,315	$581,647	-	$5,000
CIS Sewer Grant	-	-	-	-	$5,000
Total MISCELLANEOUS	$10,451	$23,315	$581,647	-	$5,000
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$15,321	$17,464	$33,462	$15,000	$16,500
Total INTEREST ON INVESTMENTS	$15,321	$17,464	$33,462	$15,000	$16,500
OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY					
SALE OF FIXED ASSETS	$16,457	$7,620	$242	-	-
Total OTHER FINANCING SOURCES - PROCEEDS FROM SALE OF PROPERTY	$16,457	$7,620	$242	-	-
CHARGES FOR SERVICES					
MISC SALES AND SERVICES	$433,282	$480,027	$586,220	$550,000	$989,370
STORM WATER DRAINAGE	$250,925	$251,940	$252,359	$250,000	$250,000
UTILITY SERVICE CHARGES	$5,172,655	$5,375,643	$5,463,086	$6,077,000	$5,756,670
DELINQUENT SEWER ASSMTS	-	$22,754	$19,663	$5,000	$5,000
DELINQUENT ACCT INTEREST	$10,041	$7,887	$8,723	$2,500	$2,500
UNCOLLECTIBLE ACCOUNTS	-$60,236	-$57,660	$53,678	-$20,000	-$20,000
Total CHARGES FOR SERVICES	$5,806,667	$6,080,591	$6,383,728	$6,864,500	$6,983,540
Total Revenues	**$5,864,686**	**$6,169,161**	**$7,023,960**	**$6,901,500**	**$7,016,340**

Expenditures by Department



FY27 Expenditures by Department

WASTEWATER **$7,615,427** 100.00%

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
WASTEWATER					
REGULAR SALARIES	$909,588	$999,223	$1,034,735	$1,129,280	$1,194,415
OVERTIME SALARIES	$27,435	$44,169	$33,768	$46,110	$46,295
BILINGUAL INCENTIVE	-	-	-	-	$579
MEDICAL INSURANCE	$260,859	$246,599	$234,368	$432,626	$433,266
L-T DISABILITY INSURANCE	$5,557	$5,356	$6,224	$6,992	$7,487
LIFE INSURANCE	$582	$616	$612	$735	$730
WORKERS COMP INSURANCE	$11,358	$12,811	$14,280	$19,676	$16,712
FICA	$69,266	$77,591	$78,436	$89,918	$95,880
RETIREMENT CONTRIBUTIONS	$107,093	$118,252	$122,716	$119,689	$143,532
VEBA CONTRIBUTIONS	$17,174	$13,792	$14,595	$18,049	$19,399
OTHER EMPLOYEE BENEFITS	$2,544	-$3,630	$4,262	$6,084	$6,667
CONTRACTUAL SERVICES	$1,383,440	$1,471,354	$1,486,458	$1,551,093	$1,675,626
WWTP Contract Operation (CPI+Repairs)	-	-	-	$1,498,617	$1,618,781
Bio Solids Hauling	-	-	-	$20,000	$20,000
Weed Spray	-	-	-	$700	$1,500
Soils/Material Testing	-	-	-	$2,000	$2,000
Alarm Testing/Monitoring/Fire Extinguisher	-	-	-	$1,514	$1,581
Internet Provider	-	-	-	$350	-
Drug/Alcohol Testing/DMV Records	-	-	-	$880	$880
Solvent Service	-	-	-	$193	$193
Copier Services	-	-	-	$1,727	$1,779
Licensed Plumber Services	-	-	-	$2,500	$2,500
Easement/Filing Fee	-	-	-	$1,000	$1,000
Xpress Bill Pay	-	-	-	$15,000	$18,000
Geoforce Strive Safe	-	-	-	$6,612	$6,812
PW Landscaping Services	-	-	-	-	$600
WASCO CO COMMUNICATIONS	$9,339	$9,339	$9,839	$12,866	$16,314
ENGINEERING SERVICES	-	$1,170	$683	$4,500	$4,500
Easement Surveys	-	-	-	$4,500	$4,500
COMPUTER SERVICES	$27,833	$30,753	$39,361	$46,961	$116,470

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Arcview (ESRI) ÷3	-	-	-	$850	$1,275
AutoDeskAutoCad (DLT Solutions) ÷3	-	-	-	$1,400	$1,500
Cat ET Program ÷3	-	-	-	$500	$500
Lucity/Central Square IPADS (10) (TriTech)	-	-	-	$3,506	$3,506
Cummins Insite Service Plan ÷3	-	-	-	$3,506	-
Q-Life ÷3	-	-	-	$1,664	$1,714
WC GIS Base Map ÷3	-	-	-	$1,400	$1,470
Infoworks Software Sewer Pro annual subscription	-	-	-	$2,200	$6,000
Win-911 Software (1/2 WD, WW)	-	-	-	$700	$700
Jacobs SCADA Maint. Serv. (1/3 WT, WD, WW)	-	-	-	$5,000	$21,000
Rockwell Support License (WT, WD, WW) North	-	-	-	$2,100	$2,100
Wonderware PW (September) ÷3	-	-	-	$3,200	$3,200
Wonderware WWTP (March)	-	-	-	$4,825	-
Cues Support	-	-	-	$2,500	$3,060
Infosence	-	-	-	$950	$1,000
Invarion	-	-	-	$1,200	$1,200
Ignition	-	-	-	$3,000	$3,000
Snap-on Connect ÷3	-	-	-	$860	$320
Q Life Riverview LS	-	-	-	$6,000	$5,600
WWC Arcview	-	-	-	$1,600	$1,600
Infoworks ICM Sewer (sofware purchase)	-	-	-	-	$5,500
Asset Management Program ($90,075 ÷3)	-	-	-	-	$30,025
Asset Management Program Migration Fee ÷3	-	-	-	-	$16,600
Adobe Annual Subscription - $120ea	-	-	-	-	$5,000
MS Office 365 Annual Subscription - $375/user	-	-	-	-	$600
SPECIAL STUDIES & REPORTS	$13,727	-	-	-	$30,000
WWTP Local Limits Testing - Consultant & Lab Testing	-	-	-	-	$30,000
WATER & SEWER	$8,226	$8,062	$8,518	$14,957	$16,340
Public Works Sanitary Sewer Service (4 units)÷3	-	-	-	-	$794
Water Service - Public Works ÷3	-	-	-	-	$2,646
Port Lift Station	-	-	-	-	$613
Meadows Lift Station	-	-	-	-	$1,349
Eastside Lift Station	-	-	-	-	$1,766
Jordan Lift Station	-	-	-	-	$1,349
Boat Basin Lift Station	-	-	-	-	$1,349
Riverview Lift Station	-	-	-	-	$2,354
Chenowith Lift Station	-	-	-	-	$2,354
Port Lift Station #2	-	-	-	-	$1,766
GARBAGE SERVICES	$8,019	$17,645	$17,142	$21,753	$22,301

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Public Works Building ÷3	-	-	-	-	$2,500
Material Disposal	-	-	-	-	$3,535
Sweeper Disposal	-	-	-	-	$10,816
Sewage Spoils	-	-	-	-	$5,450
NATURAL GAS	$5,037	$4,693	$5,025	$7,087	$7,446
Public Works - Building 1	-	-	-	-	$4,946
Public Works - Building 3 (ST&WWC)	-	-	-	-	$2,250
Torch Fuel	-	-	-	-	$100
Annual Fee ÷3	-	-	-	-	$150
ELECTRICITY	$15,974	$15,762	$18,269	$23,282	$26,545
Public Works Buildings ÷3	-	-	-	-	$5,528
Public Works - Yard Lights ÷3	-	-	-	-	$881
Jordan Lift Station	-	-	-	-	$841
Eastside Lift Station	-	-	-	-	$1,313
Port Lift Station	-	-	-	-	$2,848
Boat Basin Lift Station	-	-	-	-	$718
Meadows Lift Station	-	-	-	-	$750
WWTP Electric Rate Adjustment.	-	-	-	-	$1,235
Discovery Center Lift Station	-	-	-	-	$1,348
W 6TH St Storm Lift Station	-	-	-	-	$2,500
Riverside Lift Station	-	-	-	-	$3,433
Chenowith Lift Station	-	-	-	-	$5,150
JANITORIAL SERVICES	$8,300	$8,300	$8,549	$8,549	$8,549
BUILDINGS AND GROUNDS	$7,481	$9,971	$4,866	$11,469	$12,403
Shop Door Repair ÷3	-	-	-	$1,560	$1,750
Building Roof Repair ÷3	-	-	-	$520	$520
A/C Heat System Maintenance ÷3	-	-	-	$5,004	$2,600
Building Paint Maintenance - Interior ÷3	-	-	-	$2,609	$175
Irrigation Maintenance - Public Works ÷3	-	-	-	$892	$234
Lift Station Maintenance	-	-	-	$300	$300
Shop Fence Maintenance ÷3	-	-	-	$584	$162
Building Paint Maintenance - Exterior ÷3	-	-	-	-	$500
Public Works Landscaping ÷3	-	-	-	-	$1,500
Building Electrical Maintenance ÷3	-	-	-	-	$2,080
Calibrate CO Monitor ÷3	-	-	-	-	$333
Electrical Supplies ÷3	-	-	-	-	$324
Flags ÷3	-	-	-	-	$156
Public Works Weed Control ÷3	-	-	-	-	$325
Lumber Stock ÷3	-	-	-	-	$208
Restroom Maintenance ÷3	-	-	-	-	$500
Plumbing Maintenance ÷3	-	-	-	-	$250
Building Light Repair ÷3	-	-	-	-	$162
Public Works - Yard Light Repair ÷3	-	-	-	-	$324

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
COMPUTERS	-	$83	$42	$1,200	$1,200
Computer Maintenance ÷3	-	-	-	$1,200	$1,200
RADIO EQUIPMENT	$417	$557	-	$2,275	$2,400
Handheld Radio Repairs	-	-	-	$300	$150
SCADA Radio Repairs	-	-	-	$1,975	$2,100
Base Radio Repairs ÷3	-	-	-	-	$100
Engineering Division Radios ÷3	-	-	-	-	$50
OFFICE EQUIPMENT	$67	-	$55	$500	$500
Phones, Faxes, & Office Equipment	-	-	-	$500	$500
JOINT USE OF LABOR/EQUIP	$6,922	$12,084	$10,858	$18,600	$14,000
To Street Fund	-	-	-	$14,500	$12,000
To Water Fund	-	-	-	$4,100	$2,000
VEHICLES	$45,840	$83,620	$71,520	$96,030	$91,565
#9 Cat Backhoe	-	-	-	$96,030	$2,000
#12-2016 232y message board ÷3	-	-	-	-	$125
#15-2016 232y message board ÷3	-	-	-	-	$125
#32 1999Ford F350 1Ton 4x4 ÷3	-	-	-	-	$250
#33- 07 Ford Expedition (Engineering) ÷3	-	-	-	-	$150
#41 1995 Ford PU (fuel truck) ÷3	-	-	-	-	$125
#45 2000 Ford Pickup	-	-	-	-	$150
#47 1995 Intl Dump Truck 10yd	-	-	-	-	$2,200
#48 2015 Freightliner Coronado Sludge Truck (WWTP)	-	-	-	-	$6,000
#50 2016 Cat 305.5E2 Excavator (WWC/ST)	-	-	-	-	$1,600
#54 2004 Freightliner Dump Truck 5yd	-	-	-	-	$3,000
#58 2002 F350 Rodder Truck	-	-	-	-	$500
#62 - Rescue Trailer	-	-	-	-	$250
#64 '03 IR Compressor	-	-	-	-	$1,265
#67 2005 Ford Pickup	-	-	-	-	$650
#81 2014 Deckover Beavertail trailer 16k	-	-	-	-	$150
#89 2000 Hyster 50 Forklift (WWTP)	-	-	-	-	$200
#90 Shoring Trailer ÷2	-	-	-	-	$50
#91 2013 Ford F-450	-	-	-	-	$850
#93 Cat Forklift	-	-	-	-	$750
#95 2013 Dodge Charger ÷3	-	-	-	-	$75
#96 '09 Ford F350 4x4	-	-	-	-	$250
#99 '08 Freightliner Camera Van	-	-	-	-	$6,000
#100 '97 Shoring Trailer	-	-	-	-	$100
#107 2012 Bulldog Flatbed shoring trailer	-	-	-	-	$50
#113 VMS Board ÷3	-	-	-	-	$400
#118 2011 Continental Cargo trailer	-	-	-	-	$50
#122 Read 150A Powerscreen ÷3	-	-	-	-	$650
#126-2013 Global N4 Sweeper	-	-	-	-	$7,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
#129 2003 Stanley HS6000 Hydraulic Compactor	-	-	-	-	$300
#130 2014 CMS-T333 Message Sign Board ÷3	-	-	-	-	$300
#131 Cat Grinder for skid steer ÷3	-	-	-	-	$200
#132 2018 Combo Truck	-	-	-	-	$4,500
#133 Cascade Fork adapters for skid steer	-	-	-	-	$100
#141 2012 Cat 308D Excavator	-	-	-	-	$7,500
#150 2019 Genie GS 2632 Scissor Lift ÷3	-	-	-	-	$100
#152 2020 Dodge 5500 Pickup Truck	-	-	-	-	$2,000
#157 2021 PJ Dump Trailer DG142	-	-	-	-	$400
#158 2021 Cat 930 M Wheel Loader (1WD & WWC)	-	-	-	-	$1,000
#160 Case IH 9370Q Quadtrac Tractor	-	-	-	-	$10,000
#161 Balzer 3350 Manure Spreader	-	-	-	-	$6,000
#162 2021 Cat 315 Excavator	-	-	-	-	$2,000
#165 2017 Ford Explorer ÷3	-	-	-	-	$15
#167 2021 Toyota Rav 4 Hybrid ÷3	-	-	-	-	$50
#169 2022 Cat 303.5 Mini Excavator (ST & WWC)	-	-	-	-	$200
#170 2022 Cat Backhoe ÷3	-	-	-	-	$215
#172 GK Portable Toilet ÷3	-	-	-	-	$50
#173 GK Portable Toilet ÷3	-	-	-	-	$50
#174 2024 Ram 3500 4x4	-	-	-	-	$200
#181 2025 Toyota Tacoma 4x4 (WWC Manager)	-	-	-	-	$100
#182 2025 Kenworth T880 Dump Truck	-	-	-	-	$500
#184 2025 Cat 275 Skid Steer	-	-	-	-	$600
#186 2026 Toyota Tacoma 4x4 (Inspector) ÷3	-	-	-	-	$100
#187 2025 Broce Broom RCT-350	-	-	-	-	$300
### 2026 GMC Pickup	-	-	-	-	$200
#200 Misc. Parts (hdlts/bulbs) ÷3	-	-	-	-	$400
#200 Misc. Fluids (De-icer/Windows) ÷3	-	-	-	-	$125
#200 Mud Flaps ÷3	-	-	-	-	$120
Outside Shop Repairs	-	-	-	-	$10,000
Equipment safety stickers ÷3	-	-	-	-	$400
#142 1991 Peerless Pup Trailer	-	-	-	-	$500
#143 2004 Intl 4300 Elgin Crosswind J Sweeper	-	-	-	-	$8,000
#147 2018 Allmand Night-Lite Tower NLV-P11	-	-	-	-	$75
GAS/OIL/DIESEL/LUBRICANTS	$46,558	$42,419	$34,853	$49,633	$69,376
Unleaded Fuel	-	-	-	-	$20,900
Diesel Fuel	-	-	-	-	$45,500
Two Stroke Oil ÷3	-	-	-	-	$84

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Antifreeze	-	-	-	-	$230
DEF Fluid - Pallet ÷3	-	-	-	-	$400
Grease ÷3	-	-	-	-	$442
Lube and Oil Additives ÷3	-	-	-	-	$1,664
Transmission Fluid ÷3	-	-	-	-	$156
TIRES AND TIRE REPAIRS	$8,957	$4,993	$12,095	$11,598	$13,750
Tire Repairs Service	-	-	-	-	$1,000
New Tires Purchase	-	-	-	-	$9,400
Tire Recycling ÷3	-	-	-	-	$200
Excavator Tracks ÷3	-	-	-	-	$2,500
Tire Chains	-	-	-	-	$250
Engineering Division Tires ÷3	-	-	-	-	$400
GENERAL EQUIPMENT	$1,745	$8,200	$1,302	$9,648	$10,156
#131 plainer teeth ÷3	-	-	-	$2,000	$208
#27A Sorosis Radio Generator ÷3	-	-	-	$3,036	$312
Compactor Maintenance (Bigfoot) ÷3	-	-	-	$1,000	$108
Generator #001 - Public Works ÷3	-	-	-	$3,612	$108
Concrete Saw Maintenance ÷3	-	-	-	-	$520
Engineer Survey Equipment Maintenance ÷3	-	-	-	-	$1,000
Jack Hammer ÷3	-	-	-	-	$500
Rock hammer #163 Bits BS8 ÷3	-	-	-	-	$800
Vibrastat Plate ÷2	-	-	-	-	$200
#43A Port L/S Generator	-	-	-	-	$300
#43B Eastside L/S Generator	-	-	-	-	$300
#43C Jordan L/S Generator	-	-	-	-	$300
#43D Meadows L/S Generator	-	-	-	-	$300
#43E Chenowith L/S Generator	-	-	-	-	$300
#43F WWTP Generator	-	-	-	-	$600
#43G WWTP Generator	-	-	-	-	$600
#43H Riverside L/S Generator	-	-	-	-	$600
Backhoe Hammer #166 Bits BS 9 ÷3	-	-	-	-	$800
Concrete Saw Blades	-	-	-	-	$1,000
ICS saw chains	-	-	-	-	$300
Trash Pump & Saw #44	-	-	-	-	$1,000
SPCL UTILITY EQUIPMENT	$75,803	$51,599	$92,197	$80,610	$62,085
Lift Station Maintenance - Flytt	-	-	-	$15,660	$5,500
Camera Van Equipment - Push Cable & Wheels	-	-	-	$8,500	$3,500
Hard Rod for #58 Rodder Truck	-	-	-	$15,275	$3,000
Sweeper #187 Brooms/Wires	-	-	-	$12,600	$6,600
Lifting Devices Certification ÷3	-	-	-	$2,050	$1,350
Gas Monitor Supplies ÷2	-	-	-	$950	$950
Metro Tech Locator Repair & Maintenance÷2	-	-	-	$2,625	$1,525
SCADA UPS Units	-	-	-	$1,200	$1,200
Inserta Tee Drill Bits	-	-	-	$1,750	$1,750
WWTP Maintenance Parts	-	-	-	$20,000	-

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Winch Service CSE Davit Arm (WT & WWC)	-	-	-	-	$700
Backflow Device Repair	-	-	-	-	$400
Camera Van Camera Repair/parts 96799A	-	-	-	-	$3,000
Camera Van Tractor/Transporter Repair 96799B	-	-	-	-	$3,500
Hi Pressure Hose 1 reel	-	-	-	-	$2,500
Hi Pressure Suction Hose	-	-	-	-	$1,500
Lift Station Electric Maintenance	-	-	-	-	$4,160
Lift Station Meter/Pump Repair	-	-	-	-	$6,000
Mult-Probe Alarms	-	-	-	-	$800
Tools for #132 Aqua Tech	-	-	-	-	$5,250
New Brooms (ST & WWC)	-	-	-	-	$1,000
#132 combo Truck Tubes 967132A	-	-	-	-	$3,900
Brooms/Wires Center 96750A	-	-	-	-	$4,000
SHOP EQUIPMENT	$7,646	$8,054	$9,943	$9,299	$9,559
Shop Tools ÷3	-	-	-	$2,148	$1,300
Spray Lube, Sealant & Teflon Tape ÷3	-	-	-	$2,768	$108
Band Saw Blades ÷3	-	-	-	$1,239	$108
Drill Bits ÷3	-	-	-	$3,144	$216
Engineering Division ÷3	-	-	-	-	$150
Metal Stock ÷3	-	-	-	-	$432
Nut, Bolt & Washer Inventory ÷3	-	-	-	-	$1,768
Lawson Nut/Bolt Bin ÷3	-	-	-	-	$1,000
Scanner upgrade ÷3	-	-	-	-	$275
Shop Air compressor ÷3	-	-	-	-	$50
shop grinder wheels ÷3	-	-	-	-	$135
Shop Solvent ÷3	-	-	-	-	$243
Shovels Round Point ÷3	-	-	-	-	$379
Shovels Square Point ÷3	-	-	-	-	$541
Street Brooms ÷3	-	-	-	-	$270
Welding Supply ÷3	-	-	-	-	$104
Cut off saw	-	-	-	-	$1,120
Digging Bars	-	-	-	-	$360
WWC shop	-	-	-	-	$1,000
SERVICE PICKUP TOOLS	$3,167	$3,853	$3,773	$2,500	$2,500
Truck Tools	-	-	-	-	$1,500
Camera Van Tools	-	-	-	-	$1,000
LINES MNTNCE & SUPPLIES	$68,619	$34,529	$70,939	$107,770	$111,310
PVC Pipe & Fittings	-	-	-	$30,680	$31,907
Manhole Lids, Rings & Frames	-	-	-	$44,850	$32,136
Spot Repair Parts	-	-	-	$31,200	$32,136
Tracer Wire	-	-	-	$1,040	$1,071
1 1/4" x 24" Riser Rings	-	-	-	-	$1,545
Clean-outs - Suburban	-	-	-	-	$5,562
Catch basins	-	-	-	-	$6,180
Catch Basin Socks	-	-	-	-	$773
UTILITIES LOCATES	$752	$923	$836	$1,820	$2,070

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Utility Notification Center	-	-	-	$650	$750
Locate Supplies	-	-	-	$1,170	$1,320
RENTAL OF EQUIPMENT	$70,446	$64,028	$1,000	$15,000	$15,000
LIABILITY	$82,674	$94,067	$95,165	$106,585	$122,573
PROPERTY	$35,782	$36,636	$39,609	$44,362	$51,016
AUTOMOTIVE	$11,608	$15,215	$17,551	$19,657	$21,623
DEDUCTIBLE	-	$902	-	$20,500	$20,500
Liability Deductible	-	-	-	-	$20,000
Auto Deductible	-	-	-	-	$500
POSTAGE	$3,606	$3,012	$4,233	$5,100	$5,100
Direct Mailings	-	-	-	$4,500	$4,500
Shipping for Parts/Core Returns	-	-	-	$600	$600
TELEPHONE	$14,278	$15,552	$22,980	$20,558	$25,318
Phone System	-	-	-	$12,150	$12,150
Cell Phone/Field Laptop Services	-	-	-	$4,080	$5,000
Starlink	-	-	-	$4,328	$2,000
Cell Phone Allowance	-	-	-	-	$960
Spectrum/Charter Communications ÷4	-	-	-	-	$2,328
W 6th St Storm Phone Service (2 years of service)	-	-	-	-	$2,880
LEGAL NOTICES	$579	$158	$747	$445	$445
Public Notices and Permits	-	-	-	$445	$445
PUBLIC EDUCATION/INFO	$11,519	$6,692	$7,145	$9,502	$10,557
Brochures	-	-	-	$2,357	$757
WWC CMOM Flyer	-	-	-	$2,800	$2,800
Grease Handouts	-	-	-	$1,145	$1,500
YouTube Advertising	-	-	-	$3,000	$5,000
Stormwater Stencil	-	-	-	$200	$200
Translations	-	-	-	-	$300
PRINTING AND BINDING	$28	$27	$363	$3,895	$3,595
Vehicle Logos and Decals	-	-	-	$400	$400
Construction Plans	-	-	-	$500	$100
Business Cards/Envelopes	-	-	-	$195	$200
CMOM Printing	-	-	-	$2,800	$2,800
Envelopes	-	-	-	-	$95
PERMITS	$30,138	$26,624	$28,780	$29,057	$79,886
Annual WQ Fee NPDES Permit	-	-	-	$19,256	$15,884
WW Oper. Cert. Support Fee (State of OR)	-	-	-	$936	$990
Haz Substance Fee	-	-	-	$600	$600
Business Radio License	-	-	-	$200	$200
Pretreatment Fee	-	-	-	$2,865	$2,950
Significant Industrial Users	-	-	-	$5,000	$4,915
Shop Compressor License (odd years) ÷3	-	-	-	$200	-
WWTP Modification Permit Fee	-	-	-	-	$30,556
4% Technology Fee for NPDES Permit	-	-	-	-	$1,100
DEQ - 2025 PEN (estimate)	-	-	-	-	$18,200
Nuclear Density Gauge Permit	-	-	-	-	$150

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
NPDES Population Fee	-	-	-	-	$4,341
TRAVEL FOOD & LODGING	$531	$532	$571	$2,330	$1,980
OUCC/ACWA Meetings	-	-	-	$530	-
NSPE/ASCE Meetings	-	-	-	$150	$150
Employee Meetings ÷4	-	-	-	$1,650	$200
Safety Meeting WWC	-	-	-	-	$1,000
Meeting Room Rental ÷4	-	-	-	-	$100
OUCC Meetings	-	-	-	-	$30
ACWA Meeting	-	-	-	-	$500
TRAINING AND CONFERENCES	$11,950	$15,538	$15,636	$21,563	$15,183
Lodging - Engineers ÷3	-	-	-	$9,883	$833
Flagging	-	-	-	$280	$300
Training - Engineers ÷3	-	-	-	$11,400	$2,500
Training Mechanic ÷3	-	-	-	-	$1,600
Admin Training ÷3	-	-	-	-	$350
On-Site Training ÷3	-	-	-	-	$500
Supervisory Training	-	-	-	-	$1,500
Certification Trainings	-	-	-	-	$4,800
Wastewater Trainings	-	-	-	-	$2,250
Online Trainings	-	-	-	-	$300
Safety Conference	-	-	-	-	$250
MEMBERSHIPS/DUES/SUBSCRIP	$4,792	$3,804	$4,311	$5,893	$6,615
APWA Membership Dues - McCabe ÷3	-	-	-	$205	$105
ASCE ÷3	-	-	-	$177	$210
CDL Medical Exams	-	-	-	$818	$800
Wastewater Certification Exams - Primary Area	-	-	-	$2,490	$1,750
Local OUCC Dues ÷3	-	-	-	$20	$20
Nat. Soc. For PE's ÷3	-	-	-	$125	$125
OAWU - Associate Member (WD & WWC)	-	-	-	$475	$500
OR - ACWA Dues	-	-	-	$700	$700
OSBELLS	-	-	-	$130	$80
Columbia Gorge News ÷3	-	-	-	$53	$20
PE License ÷3	-	-	-	$500	$500
Water Env. Federation	-	-	-	$200	$200
APWA Membership Dues - Public Works ÷3	-	-	-	-	$100
Certification Exams - Secondary Area	-	-	-	-	$325
Certification Renewals - Water	-	-	-	-	$280
Certification Renewals - Wastewater	-	-	-	-	$900
OFFICE SUPPLIES	$1,743	$1,938	$2,929	$3,480	$3,480
Office Supplies - Engineering ÷3	-	-	-	$2,680	$300
Copy Paper - Standard ÷3	-	-	-	$800	$400
Copy Paper - Large ÷3	-	-	-	-	$100
Engineering Division ÷3	-	-	-	-	$100
Office Supplies - Disposable ÷3	-	-	-	-	$2,200
Toner - Large Format (2) ÷3	-	-	-	-	$200

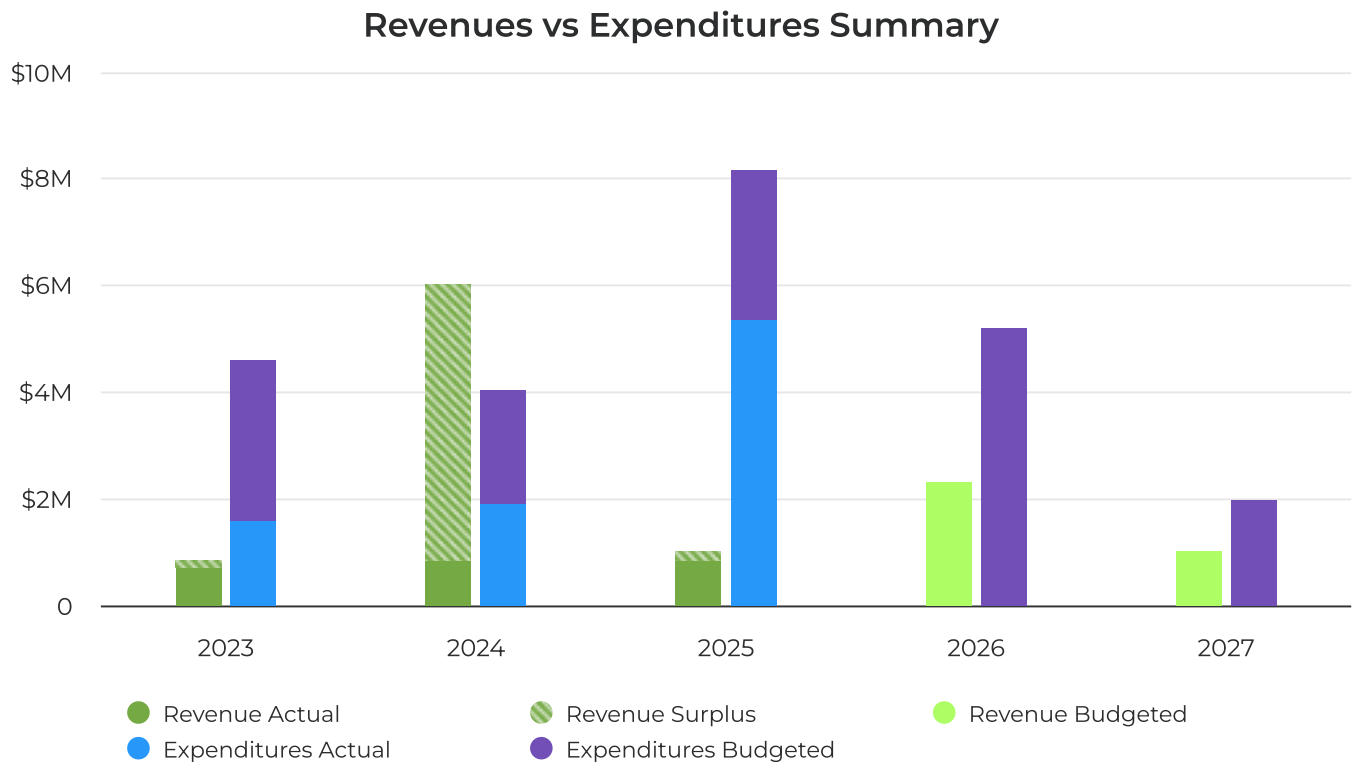
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Batteries ÷3	-	-	-	-	$180
JANITORIAL SUPPLIES	$3,693	$2,978	$2,696	$4,200	$4,200
Rug & Coverall Cleaning ÷3	-	-	-	$3,500	$3,500
Cleaning Supplies	-	-	-	$700	$700
CLOTHING	$4,080	$4,711	$4,303	$3,953	$4,153
Clothing Allowance	-	-	-	$2,668	$2,668
Rubber Boots Steel Toe	-	-	-	$685	$685
Rain Gear	-	-	-	$600	$800
SPECIAL DEPT SUPPLIES	$10,715	$9,692	$11,787	$9,393	$9,443
AED Supplies ÷3	-	-	-	$1,075	$75
Disposable Ear Plugs ÷3	-	-	-	$4,000	$75
Safety Toe Boots	-	-	-	$3,468	$3,468
Safety Vests ÷3	-	-	-	$650	$650
Respirator Tests	-	-	-	$200	$200
Ear Muffs ÷3	-	-	-	-	$40
First Aid Supplies - Vehicles ÷3	-	-	-	-	$400
Gloves ÷3	-	-	-	-	$400
Goggles ÷3	-	-	-	-	$50
Hard Hat Supplies ÷3	-	-	-	-	$200
Lock Out Tag Out Supplies ÷3	-	-	-	-	$100
Safety Glasses ÷3	-	-	-	-	$50
Signs, Labels & Posters ÷3	-	-	-	-	$50
Waterless Hand Cleaner ÷3	-	-	-	-	$100
Non-Latex Gloves	-	-	-	-	$1,750
Coated Gloves	-	-	-	-	$125
Face Shields	-	-	-	-	$35
Respirators	-	-	-	-	$250
Respirator Cartridges	-	-	-	-	$350
Respirator Pre-Filters	-	-	-	-	$50
Breath Easy Cartridges	-	-	-	-	$150
Bagged Ice ÷3	-	-	-	-	$175
HBC Vaccine	-	-	-	-	$100
First Aid Kit Supplies - Cintas ÷3	-	-	-	-	$600
CHEMICAL/LAB SUPPLIES	$240	$1,670	$513	$5,732	$5,232
Vector Control	-	-	-	$900	$900
Sanitary/Storm Monitoring/Dye	-	-	-	$300	$300
Absorbents for Spills ÷3	-	-	-	$832	$832
Bioassy/Hazmat Testing	-	-	-	$500	$3,000
H2s Reagents	-	-	-	$200	$200
Ammonia Testing at STP	-	-	-	$3,000	-
STREET CONST SUPPLIES	$71,120	$52,955	$58,191	$103,380	$107,670
Construction Signs/Cones/Barricades ÷3	-	-	-	$4,100	$4,100
Asphalt - Cold Mix ÷3	-	-	-	$34,730	$4,290
Rock - 3/4" Minus	-	-	-	$64,550	$42,750
Asphalt - Hot Mix	-	-	-	-	$30,030
Flowable Concrete - CDF	-	-	-	-	$4,700
Pre-Mix Concrete - Pallet ÷3	-	-	-	-	$1,000
Concrete - Manholes (delivered)	-	-	-	-	$20,800
BOOKS AND PERIODICALS	$86	$899	$227	$1,233	$1,233

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Manuals & Safety Books ÷3	-	-	-	$1,033	$200
Certification Study Material	-	-	-	$200	$200
Technical Manuals - Engineering ÷3	-	-	-	-	$833
COMPUTER SOFTWARE	$12,076	$1,012	$1,060	$3,170	$1,000
WWC	-	-	-	$1,250	-
MS Office for Computers in 6980	-	-	-	$460	-
Engineering Software	-	-	-	$1,000	$1,000
Adobe	-	-	-	$460	-
MISCELLANEOUS EXPENSES	-	$437	$3,783	-	$5,000
CIS Sewer Grant	-	-	-	-	$5,000
ASSETS < $5000	$11,540	$18,501	$8,685	$21,267	$24,738
Survey Equipment ÷3	-	-	-	$1,000	$1,000
Engineering Computer Equipment ÷3	-	-	-	$12,133	$200
Engineering Furniture ÷3	-	-	-	$1,667	$1,000
Compactor	-	-	-	$3,900	$5,000
Transmission Jack	-	-	-	$1,300	-
Air Axle Jack	-	-	-	$900	-
Turn Tables for Alignments	-	-	-	$367	-
Web Casts	-	-	-	-	$267
Engineering Printers ÷3	-	-	-	-	$166
Computer - Public Works Shared ÷3	-	-	-	-	$870
WWC Manager Laptop Build	-	-	-	-	$3,200
WWC Lead Computer	-	-	-	-	$2,600
Hydraulic Flow Meters - Mechanics ÷3	-	-	-	-	$1,167
Pneumatic Floor Jack ÷3	-	-	-	-	$834
Desks - PW Director & Deputy PW Director ÷3	-	-	-	-	$1,000
Desks - Admin ÷3	-	-	-	-	$600
Public Works Ice Machine ÷3	-	-	-	-	$1,667
iPadsx3	-	-	-	-	$4,500
Lunch Room Chairs ÷3	-	-	-	-	$667
BUILDINGS	$10,919	$15,923	$32,397	$170,000	$115,000
Public Works Building Upgrades ÷3	-	-	-	$56,000	$90,000
Shop Insulation and Heater Upgrade ÷3	-	-	-	$25,000	$25,000
Metal Covered Building for Trucks and Equipment	-	-	-	$89,000	-
MACHINERY	$7,006	$7,543	$3,576	-	-
VEHICLES	-	-	$1,600	-	-
FURNITURE AND FIXTURES	-	-	$11	-	-
EQUIPMENT OTHER	$3,196	$19,009	$17,350	$13,190	$114,000
Engineering Survey Equip.	-	-	-	-	$14,000
Ramp and Ladders for Shoring Box	-	-	-	$13,190	-
CIP at WWTP	-	-	-	-	$65,000
UV Lamp Replacement at the WWTP	-	-	-	-	$35,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
SEWER LINES	$16,378	$16,528	$88,843	-	$90,000
W 9th St - Garrison East for 2 Blocks	-	-	-	-	$90,000
STORMWATER IMPROVEMENTS	$30,426	$8,902	$87,264	$12,000	$42,000
ADA Project/Catch Basins	-	-	-	$12,000	$42,000
TO GENERAL FUND	$398,073	$368,694	$436,847	$497,668	$515,062
TO STREET FUND	$158,005	$157,418	$158,483	$177,000	$287,834
TO PUBLIC WKS RESV FUND	$287,000	$85,000	$412,642	$330,000	$280,326
TO FFCO 2008 DEBT FUND	$59,469	-	-	-	-
TO SEWER SPCL RESV FUND	$600,000	$750,000	$750,000	$2,250,000	$936,979
Sanitary Sewer Projects	-	-	-	$2,000,000	$936,979
Stormwater Master Plan Projects	-	-	-	$250,000	-
PLANT CONSTRUCTION/DEBT	$800,000	$850,000	$185,000	$334,410	$287,128
CONTINGENCY	-	-	-	$154,309	$109,631
Total WASTEWATER	$5,929,025	$5,999,338	$5,957,396	$8,361,991	$7,615,427
Total Expenditures	**$5,929,025**	**$5,999,338**	**$5,957,396**	**$8,361,991**	**$7,615,427**

Sewer Special Reserve Fund

Summary

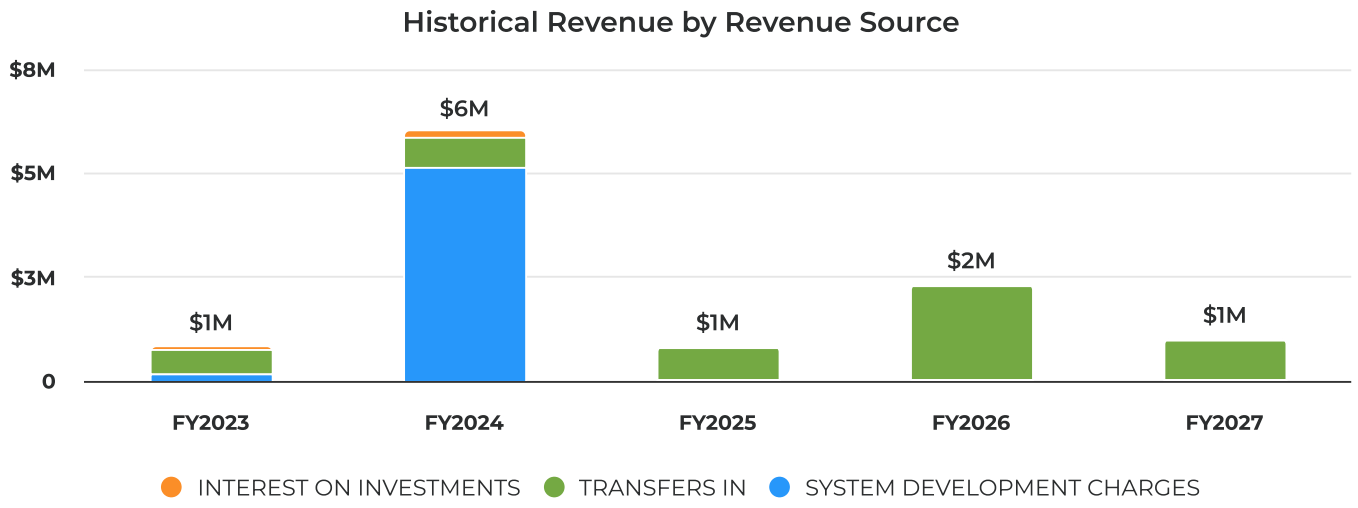


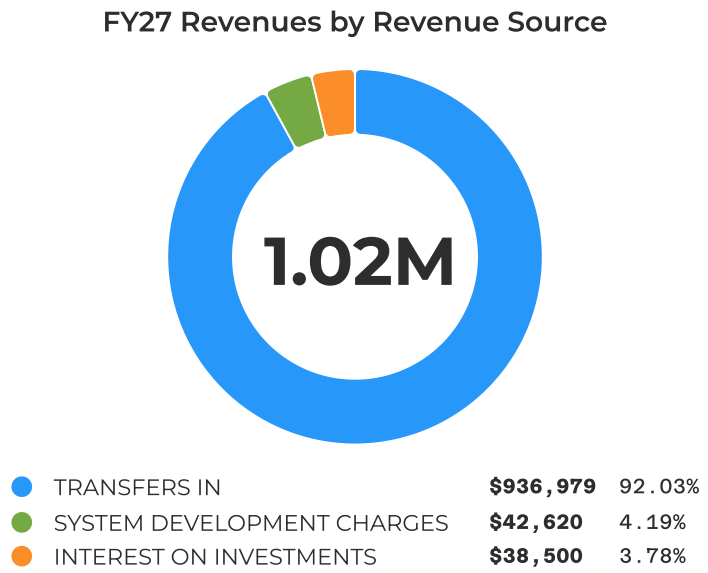
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$3,932,271**	**$3,214,470**	**$7,316,532**	**$2,898,205**	**$965,904**
Revenues					
INTEREST ON INVESTMENTS	$90,469	$162,466	$197,966	$35,000	$38,500
TRANSFERS IN	$600,000	$750,000	$750,000	$2,250,000	$936,979
SYSTEM DEVELOPMENT CHARGES	$159,632	$5,107,039	$61,729	$42,620	$42,620
Total Revenues	**$850,101**	**$6,019,505**	**$1,009,695**	**$2,327,620**	**$1,018,099**
Expenditures					
CAPITAL OUTLAY	$1,560,738	$1,910,280	$628,021	$5,218,695	$1,976,873
TRANSFERS OUT	$7,163	$7,163	$4,707,154	$7,130	$7,130
Total Expenditures	**$1,567,901**	**$1,917,443**	**$5,335,175**	**$5,225,825**	**$1,984,003**
Total Revenues Less Expenditures	**-$717,801**	**$4,102,063**	**-$4,325,480**	**-$2,898,205**	**-$965,904**
Ending Fund Balance	**$3,214,470**	**$7,316,533**	**$2,991,052**	**-**	**-**

Revenues by Revenue Source



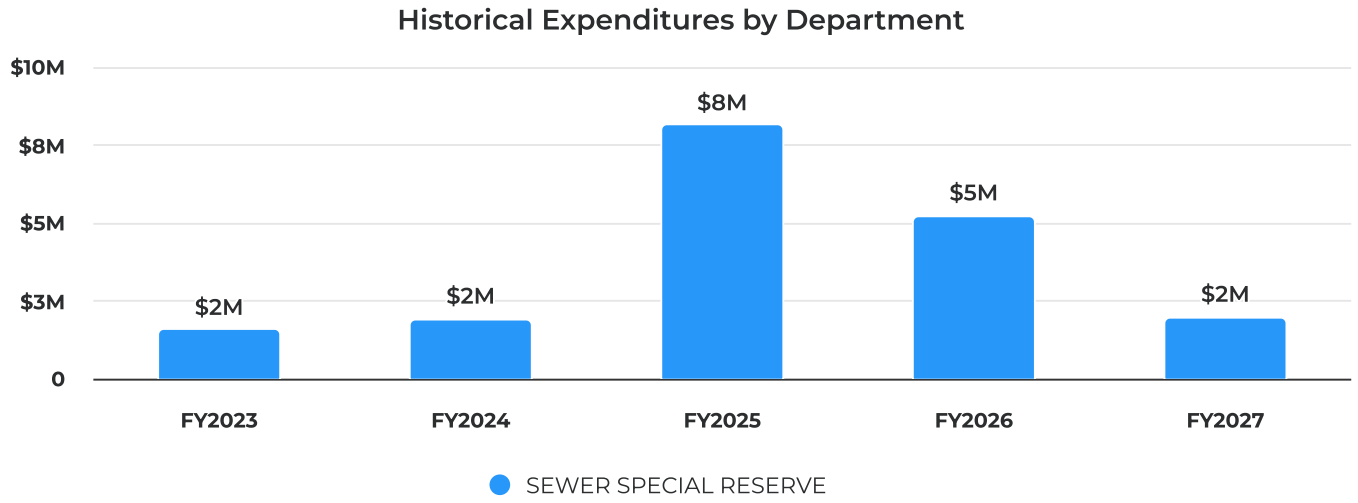


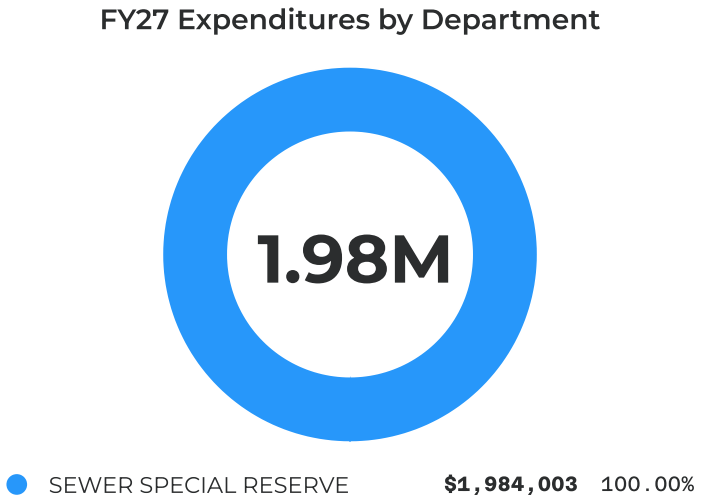
Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$90,469	$162,466	$197,966	$35,000	$38,500
Total INTEREST ON INVESTMENTS	$90,469	$162,466	$197,966	$35,000	$38,500
TRANSFERS IN					
WASTEWATER UTILITY FUND	$600,000	$750,000	$750,000	$2,250,000	$936,979
Total TRANSFERS IN	$600,000	$750,000	$750,000	$2,250,000	$936,979
SYSTEM DEVELOPMENT CHARGES					
CONNECT CHARGES	$139,542	$5,102,593	$55,573	$35,780	$35,780
SYSTEM DEVELOPMENT CHRGS	$14,279	$4,446	$6,156	$6,840	$6,840
REIMBURSMENT DISTRICT PMTS	$5,811	-	-	-	-

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Total SYSTEM DEVELOPMENT CHARGES	$159,632	$5,107,039	$61,729	$42,620	$42,620
Total Revenues	**$850,101**	**$6,019,505**	**$1,009,695**	**$2,327,620**	**$1,018,099**

Expenditures by Department





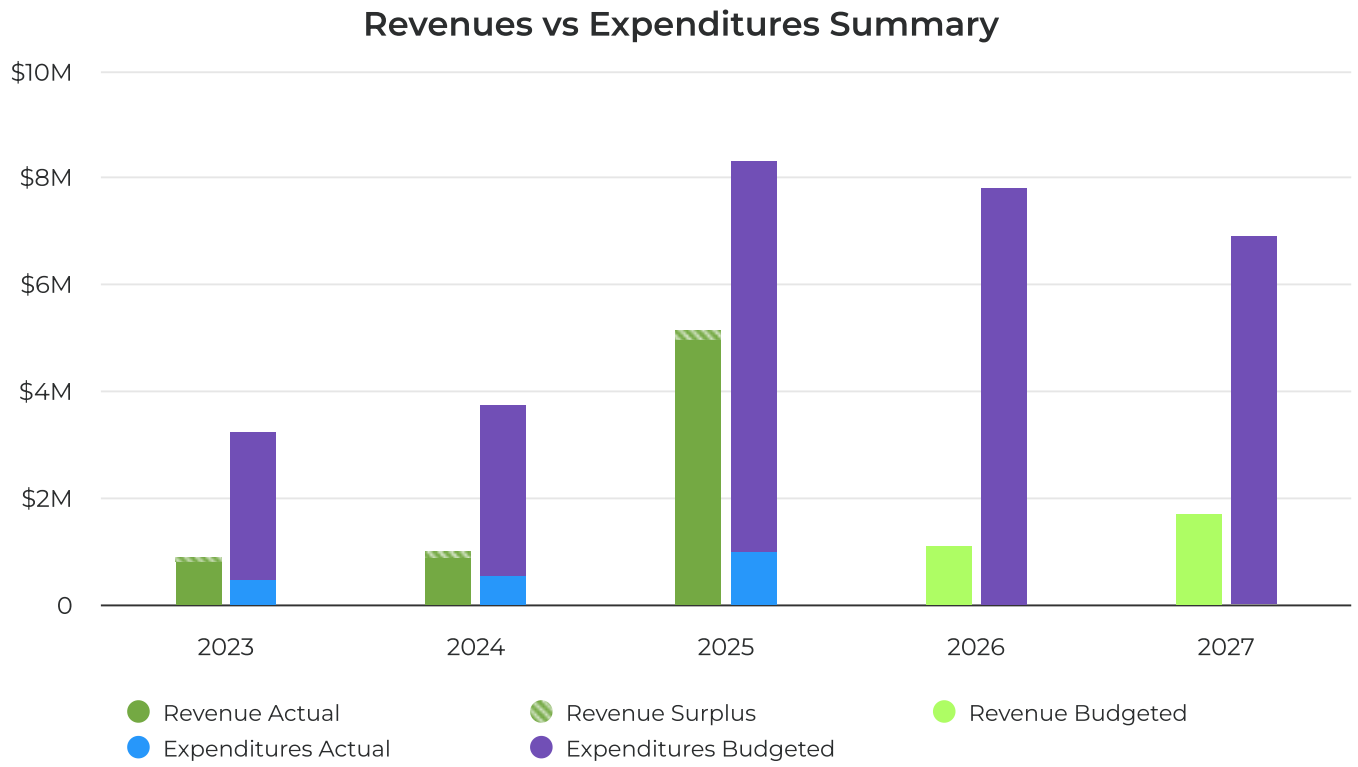
Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
SEWER SPECIAL RESERVE					
CAPITAL PROJECTS	-	$158,460	$46,786	$968,695	$1,367,070
SCADA System Upgrade - Phase 2	-	-	-	$968,695	$1,242,070
SCADA Electrical - Phase 2	-	-	-	-	$125,000
SEWER LINES	$1,560,738	$901,450	$316,321	$4,000,000	$609,803
Slip Line Projects	-	-	-	$600,000	$600,000
1ST Cherry Growers to Webber	-	-	-	$3,400,000	-
Future Sewer Projects	-	-	-	-	$9,803

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
STORMWATER IMPROVEMENTS	-	$850,370	$264,915	$250,000	-
1ST Cherry Growers to Webber	-	-	-	$250,000	-
TO 2009 FFCO DEBT FUND	$7,163	$7,163	$7,154	$7,130	$7,130
TO SW PLANT CONSTC FUND	-	-	$4,700,000	-	-
Total SEWER SPECIAL RESERVE	$1,567,901	$1,917,443	$5,335,175	$5,225,825	$1,984,003
Total Expenditures	**$1,567,901**	**$1,917,443**	**$5,335,175**	**$5,225,825**	**$1,984,003**

Sewer Plant Construction/Debt Service Fund

Summary



Comprehensive Fund Summary

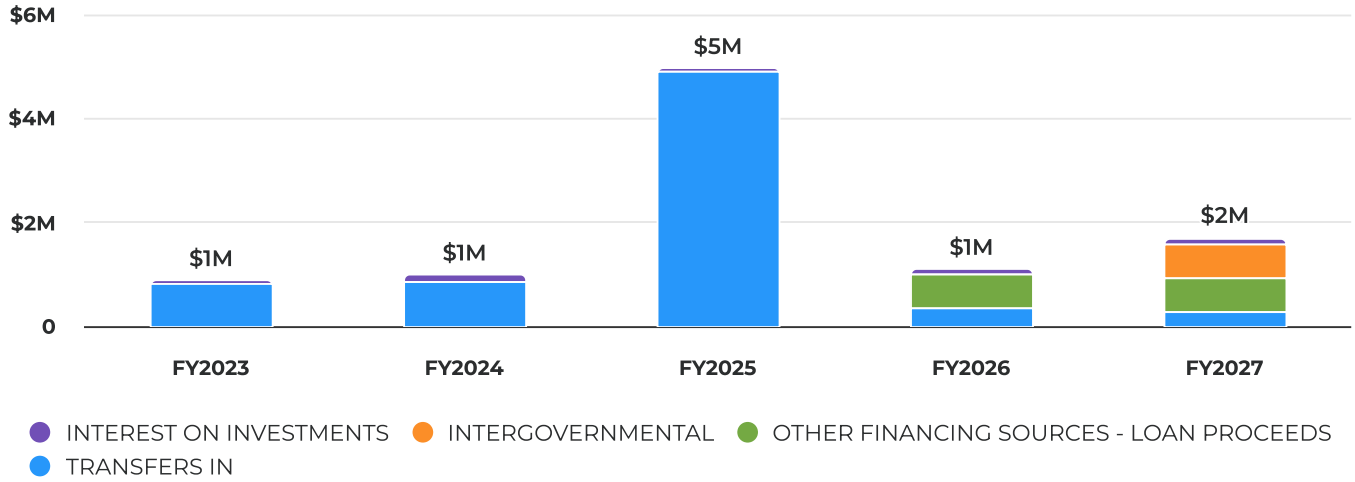
Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$2,436,048**	**$2,860,593**	**$3,330,168**	**$6,748,799**	**$5,202,081**
Revenues					
INTERGOVERNMENTAL	-	-	-	-	$650,000
INTEREST ON INVESTMENTS	$74,177	$137,030	$250,140	$100,000	$110,000
TRANSFERS IN	$800,000	$850,000	$4,885,000	$334,410	$287,128
OTHER FINANCING SOURCES - LOAN PROCEEDS	-	-	-	$650,000	$650,000
Total Revenues	**$874,177**	**$987,030**	**$5,135,140**	**$1,084,410**	**$1,697,128**
Expenditures					
MATERIALS AND SERVICES	-	-	$119,983	$503,888	$250,000
CAPITAL OUTLAY	$48,579	$116,720	$469,457	$6,379,246	$5,704,391
DEBT SERVICE	$96,316	$95,997	$95,671	$645,339	$640,082
TRANSFERS OUT	$304,737	$304,737	$304,736	$304,736	$304,736
Total Expenditures	**$449,632**	**$517,454**	**$989,846**	**$7,833,209**	**$6,899,209**

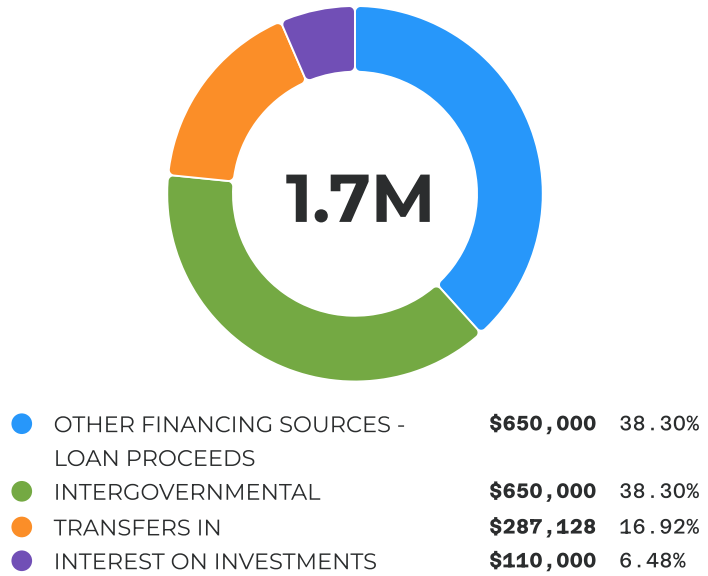
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Total Revenues Less Expenditures	$424,545	$469,576	$4,145,294	-$6,748,799	-$5,202,081
Ending Fund Balance	$2,860,593	$3,330,169	$7,475,462	-	-

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY27 Revenues by Revenue Source

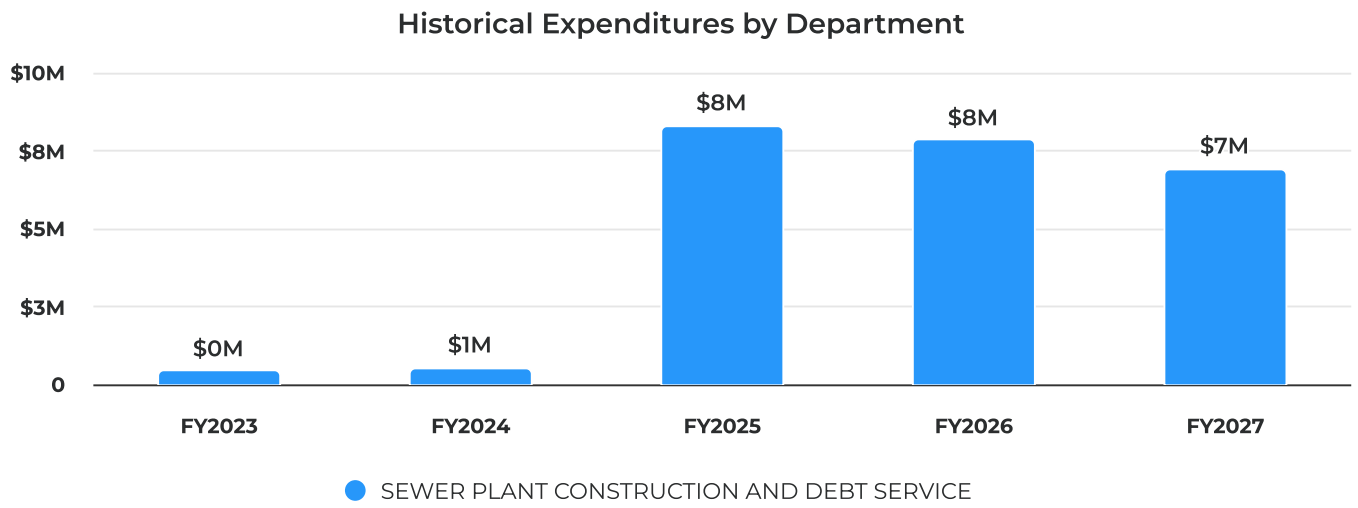


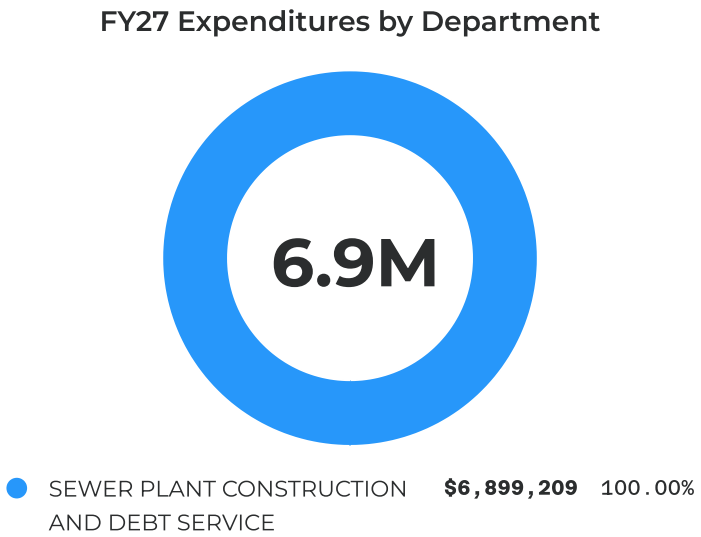
Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTERGOVERNMENTAL					
FEDERAL GRANTS (SRF LOAN)	-	-	-	-	$650,000
Total INTERGOVERNMENTAL	-	-	-	-	$650,000
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$74,177	$137,030	$250,140	$100,000	$110,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Total INTEREST ON INVESTMENTS	$74,177	$137,030	$250,140	$100,000	$110,000
TRANSFERS IN					
WASTEWATER UTILITY FUND	$800,000	$850,000	$185,000	$334,410	$287,128
WASTEWATER CAPITAL FUND	-	-	$4,700,000	-	-
Total TRANSFERS IN	$800,000	$850,000	$4,885,000	$334,410	$287,128
OTHER FINANCING SOURCES - LOAN PROCEEDS					
LOAN PROCEEDS - SRF LOAN	-	-	-	$650,000	$650,000
Total OTHER FINANCING SOURCES - LOAN PROCEEDS	-	-	-	$650,000	$650,000
Total Revenues	**$874,177**	**$987,030**	**$5,135,140**	**$1,084,410**	**$1,697,128**

Expenditures by Department





Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
SEWER PLANT CONSTRUCTION AND DEBT SERVICE					
CONTRACTUAL SERVICES	-	-	-	$503,888	$250,000
ENGINEERING SERVICES	-	-	$119,983	-	-
CAPITAL PROJECTS	$48,579	$116,720	$469,457	$6,379,246	$5,704,391
Future Wastewater Treatment Plant Improvements	-	-	-	$5,629,246	$5,254,391
SCADA Upgrade	-	-	-	$750,000	$450,000
CWSRF CLEAN WTR LOAN PRIN	$63,741	$65,113	$66,514	$67,945	$69,407
CWSRF CLEAN WTR LOAN INT	$32,575	$30,884	$29,157	$27,394	$20,675
2024 CWSRF CLEAN WTR PRINCIPAL	-	-	-	$300,000	$300,000
2024 CWSRF CLEAN WTR INTEREST	-	-	-	$250,000	$250,000
TO 2018 UTILITY REVENUE BOND	$304,737	$304,737	$304,736	$304,736	$304,736
Total SEWER PLANT CONSTRUCTION AND DEBT SERVICE	$449,632	$517,454	$989,846	$7,833,209	$6,899,209
Total Expenditures	**$449,632**	**$517,454**	**$989,846**	**$7,833,209**	**$6,899,209**

Airport

MISSION

The mission of the Columbia Gorge Regional Airport is to ensure safe and efficient operations for both the general aviation community as well as the commercial and military customers that use our airport.

By offering top-notch aviation and non-aviation products, services, and facilities, the Airport aims to meet the evolving aviation transportation needs of the 21st century.

DESCRIPTION

Since 2002, the City has partnered with Klickitat County under a Joint Operating Agreement (JOA) to own, operate, and plan for the future of the Columbia Gorge Regional Airport. This agreement established a long-term management structure, including cost-sharing between the City and Klickitat County.

A Regional Airport Board oversees operations, with public meetings typically held on the third Friday of each month. Aviation Management Services (AMS) has been contracted to manage the airport on behalf of the owners, under the Board's general oversight.

Hood Aero serves as the fixed-base operator (FBO), providing essential aviation services such as aircraft handling for both transient and resident planes, fuel sales, flight training, aircraft maintenance, and avionics services. Hood Aero also supports the fire base through contractual agreements.

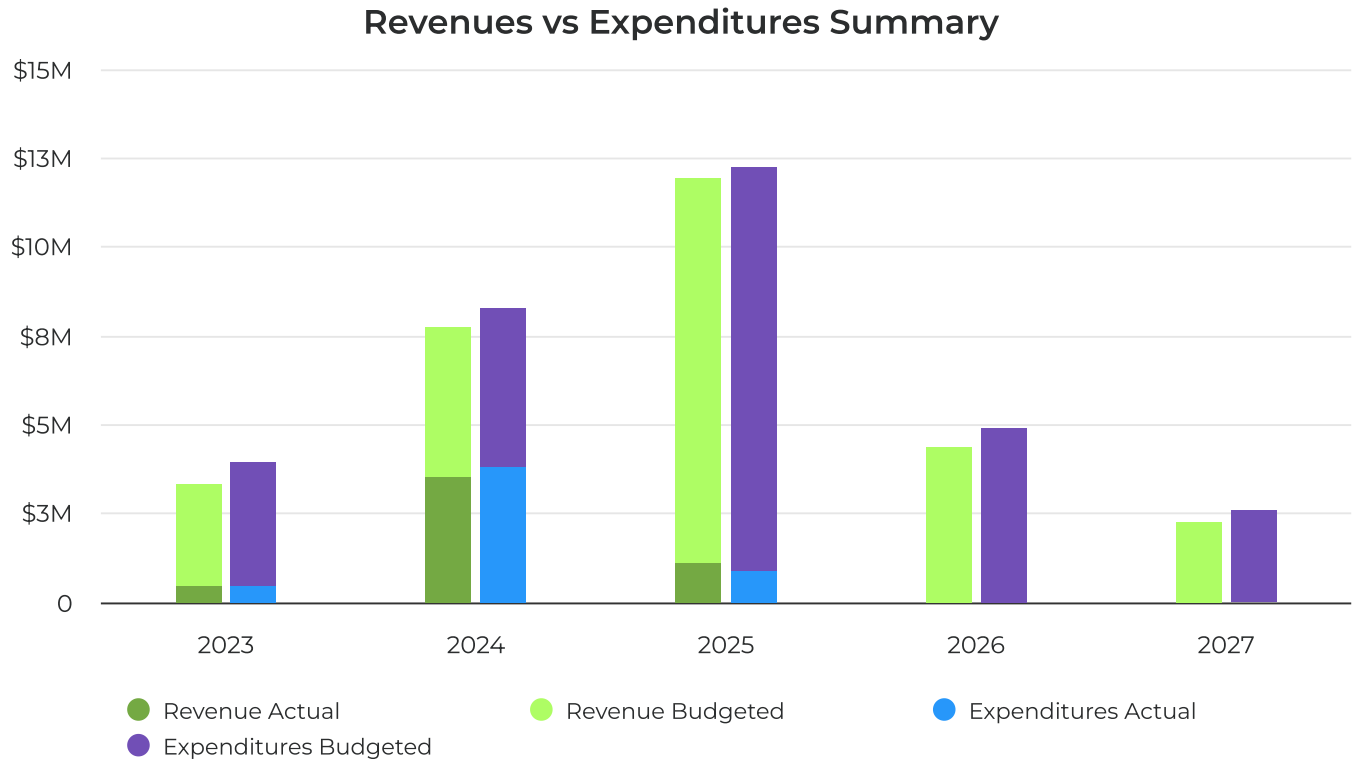
GOALS AND FOCUS FY 2027

- Airport Master Plan update. The project will take 1-2 years to complete, will use both FAA funds as well as Oregon COAR funds, each of these funding sources will have a local match required.
- Management of multiple COAR grants for the following projects: Close out of S Apron Taxiway, close out of refueling apron, close out of emergency generator install and connection.
- Design and construction of two 10 unit T Hangar buildings with the funds awarded from the Connect Oregon Grant ($ 1.6 million).
- Coordinated with Klickitat County Public Works to manage the airport's role in developing the
- Business Park and the Hangar for the Columbia Gorge Community College's aviation technician training program.
- Assist developers in building privately owned hangars on land leased from the airport.
- Support Klickitat County in lobbying the Washington State Legislature to remove airport related property taxes.
- Upgrade and replace aging runway signage to the new LED fixtures available.
- Continue to upgrade airport fencing and improve airfield security around the terminal area and Business Park.
- Explore the replacement of the onsite dwelling
- Complete new snow removal equipment building
- Complete new waterline infrastructure

MAJOR ISSUES TO BE RESOLVED IN THE NEXT 5 YEARS

- Financial sustainability of airport operations.
- Complete the 10 year Airport Master Plan and AGIS study as well as long range airport property planning.
- Construction of a New Terminal building with a community / conference center and facilities for the multiple agencies needing office and dorms for seasonal staff.
- Construct terminal complex water system upgrade.
- Charter or taxi air services.
- Work with Oregon and Washington Departments of Aviation to be aligned with the coming UAS needs.
- Obtain FAA approval for rehabilitation of Runway 7/25.

Summary



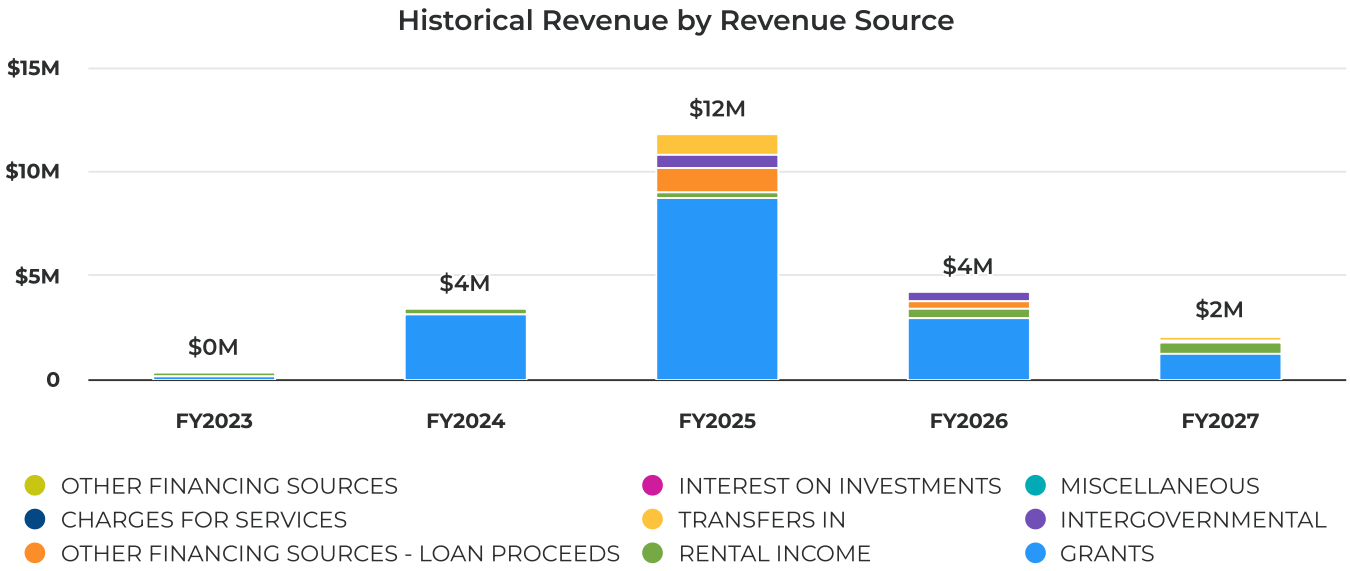
Comprehensive Fund Summary

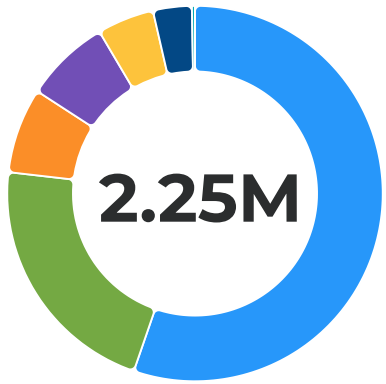
Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$782,818**	**$813,930**	**$513,949**	**$625,155**	**$338,006**
Revenues					
INTERGOVERNMENTAL	$65,000	$65,000	$116,335	$425,000	$165,000
MISCELLANEOUS	$17,820	$20,428	$19,493	$10,000	$110,000
INTEREST ON INVESTMENTS	$16,173	$48,959	$35,625	$25,000	$6,000
RENTAL INCOME	$194,977	$226,947	$198,642	$435,295	$484,100
OTHER FINANCING SOURCES	-	$2,921	$4,611	-	-
TRANSFERS IN	$65,000	$19,923	$65,000	$65,000	$165,000
GRANTS	$115,006	$3,119,102	$260,239	$2,971,685	$1,243,000
CHARGES FOR SERVICES	$18,166	$22,230	$411,083	$75,000	$75,000
OTHER FINANCING SOURCES - LOAN PROCEEDS	-	-	-	$360,000	-
Total Revenues	**$492,142**	**$3,525,511**	**$1,111,029**	**$4,366,980**	**$2,248,100**
Expenditures					
MATERIALS AND SERVICES	$289,443	$333,895	$361,164	$514,169	$393,630
CAPITAL OUTLAY	$171,585	$3,491,596	$453,964	$4,052,585	$1,857,024
TRANSFERS OUT	-	-	$95,565	$82,005	$291,332
CONTINGENCY	-	-	-	$243,376	$44,120
Total Expenditures	**$461,028**	**$3,825,491**	**$910,693**	**$4,892,135**	**$2,586,106**

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Total Revenues Less Expenditures	$31,114	-$299,980	$200,336	-$525,155	-$338,006
Ending Fund Balance	$813,932	$513,950	$714,285	$100,000	-

Revenues by Revenue Source





GRANTS	**$1,243,000**	55.29%
RENTAL INCOME	**$484,100**	21.53%
TRANSFERS IN	**$165,000**	7.34%
INTERGOVERNMENTAL	**$165,000**	7.34%
MISCELLANEOUS	**$110,000**	4.89%
CHARGES FOR SERVICES	**$75,000**	3.34%
INTEREST ON INVESTMENTS	**$6,000**	0.27%

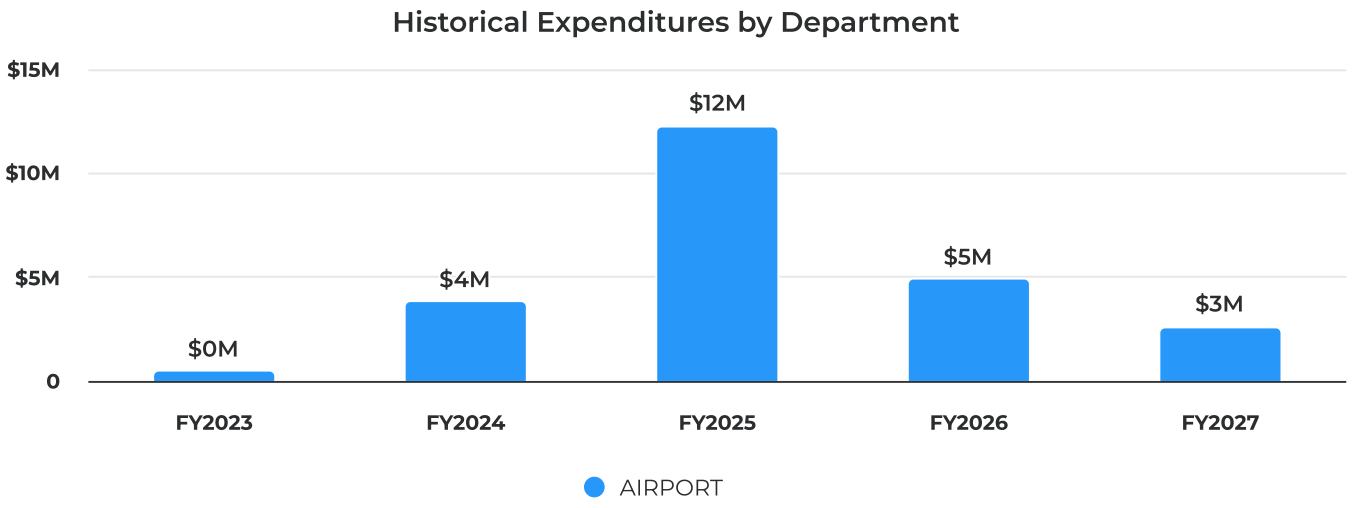
Revenues by Revenue Source

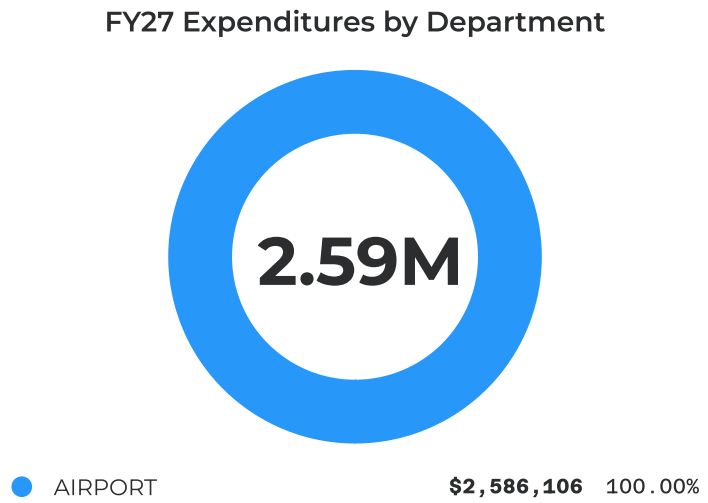
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTERGOVERNMENTAL					
INTERGOVERNMENTAL REVENUE	$65,000	$65,000	$116,335	$425,000	$165,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Klickitat County Share of Airport Funding	-	-	-	$65,000	$65,000
Klickitat County T Hangar Match	-	-	-	$180,000	-
Airport T-Hangar Grant	-	-	-	$180,000	-
KCPEDA-Water Line	-	-	-	-	$100,000
Total INTERGOVERNMENTAL	$65,000	$65,000	$116,335	$425,000	$165,000
MISCELLANEOUS					
OTHER MISC REVENUES	$17,820	$20,428	$19,493	$10,000	$110,000
FY24/25 Revenue is primarily from the rent of the closed runway such as Team Oregon for Motorcycle Training and other activities on the runway and payment from TACAero for Utility Reimbursement	-	-	-	$10,000	$10,000
Soil	-	-	-	-	$100,000
Total MISCELLANEOUS	$17,820	$20,428	$19,493	$10,000	$110,000
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$16,173	$48,959	$35,625	$25,000	$6,000
Total INTEREST ON INVESTMENTS	$16,173	$48,959	$35,625	$25,000	$6,000
RENTAL INCOME					
LEASE REVENUE	$127,148	$129,438	$138,250	$225,150	$255,350
CGCC College Hangar	-	-	-	-	$42,350
Existing Lease Revenue	-	-	-	-	$213,000
PROPERTY RENTALS	$67,829	$97,509	$60,392	$210,145	$228,750
Existing Property Rental Rev + CPI	-	-	-	-	$213,000
T-Hangar Rev ($450 *11 * 10 months)	-	-	-	-	$15,750
Total RENTAL INCOME	$194,977	$226,947	$198,642	$435,295	$484,100
OTHER FINANCING SOURCES					
SALE OF FIXED ASSETS	-	$2,921	$4,611	-	-
Total OTHER FINANCING SOURCES	-	$2,921	$4,611	-	-
TRANSFERS IN					
GENERAL FUND	$65,000	$19,923	$65,000	$65,000	$65,000
City's Share of the match with Klickitat County to Fund	-	-	-	$65,000	$65,000
FROM SPECIAL ENTERPRISE ZONE	-	-	-	-	$100,000
Water Line Project	-	-	-	-	$100,000
Total TRANSFERS IN	$65,000	$19,923	$65,000	$65,000	$165,000
GRANTS					
FEDERAL GRANTS-FAA	$115,006	$3,102,822	-	$159,000	-
Beacon Tower Project	-	-	-	$159,000	-
FEDERAL GRANTS-MISC	-	-	-	$441,685	$159,000
Taxiway D Reconstruction design	-	-	-	-	$159,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
FEMA OEM Generator Connection	-	-	-	$91,685	-
FAA Master	-	-	-	$350,000	-
STATE GRANTS OTHER	-	$16,280	$260,239	$2,371,000	$1,084,000
Connect Oregon T Hangars	-	-	-	$1,690,000	$690,000
COAR Grant for new generator and connection	-	-	-	$131,000	-
COAR Grant-Self Serve Fuel	-	-	-	$250,000	-
FAA AIP Match Masterplan	-	-	-	$150,000	-
Water Mianline- COAR Grant	-	-	-	$150,000	-
COAR Grant Water Main Line 0067	-	-	-	-	$150,000
COAR Grant Masterplan 0026	-	-	-	-	$120,000
COAR SRE Building	-	-	-	-	$124,000
Total GRANTS	$115,006	$3,119,102	$260,239	$2,971,685	$1,243,000
CHARGES FOR SERVICES					
MISC SALES AND SERVICES	-	-	$383,839	$50,000	$50,000
Average of potential lease income from Forest Fighting Equipment temporarily based at the Airport or Other unusual Airport Activities that generate revenues.	-	-	-	$50,000	$50,000
AVIATION FUEL SALES	$18,166	$22,230	$27,244	$25,000	$25,000
Fuel Sales from FBO Flowage Fees sliding scale based on total annual gallons sold	-	-	-	$25,000	$25,000
Total CHARGES FOR SERVICES	$18,166	$22,230	$411,083	$75,000	$75,000
OTHER FINANCING SOURCES - LOAN PROCEEDS					
LOAN/BOND PROCEEDS	-	-	-	$360,000	-
City Of The Dalles T Hangar Loan	-	-	-	$360,000	-
Total OTHER FINANCING SOURCES - LOAN PROCEEDS	-	-	-	$360,000	-
Total Revenues	**$492,142**	**$3,525,511**	**$1,111,029**	**$4,366,980**	**$2,248,100**

Expenditures by Department





Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
AIRPORT					
CONTRACTUAL SERVICES	$2,943	$7,812	$2,027	$105,760	$760
Government Ethics Commission	-	-	-	$760	$760
Contract with City for Admin Services	-	-	-	$105,000	-
CONTRACTUAL SERV-OTHER	$145,889	$158,466	$180,005	$180,500	$189,135
Airport Management Base Amount	-	-	-	$154,500	$159,135
Grounds Maintenance Contract	-	-	-	$26,000	$30,000
AUDITING SERVICES	$8,410	$25,400	$29,303	$27,675	$19,500
ENGINEERING SERVICES	-	$8,500	$5,016	$15,000	$10,000
WATER & SEWER	$7,325	$10,167	$26,081	$20,000	$25,000
GARBAGE SERVICES	-	$111	-	$500	$250
ELECTRICITY	$10,431	$11,156	$7,645	$12,000	$15,000
BUILDINGS AND GROUNDS	$55,091	$43,271	$48,230	$60,000	$37,686

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Additional 35 acres to maintain in the Business Park; Maintenance of all Hangars and Grounds, including the Fuel Storage and Dispensing Island.	-	-	-	$50,000	$17,536
Terminal	-	-	-	$5,000	$5,000
Hangar Door Repair and Upgrade	-	-	-	$5,000	$5,150
Airport Mobile Home	-	-	-	-	$10,000
JOINT USE OF LABOR/EQUIP	-	-	-	$5,000	$2,500
Assistance from Public Works	-	-	-	$5,000	$2,500
VEHICLES	$5,186	$13,841	$3,658	$10,000	$10,000
GAS/OIL/DIESEL/LUBRICANTS	$1,830	$2,633	$1,868	$4,500	$4,500
35 Acres in Business Park & increase in snow removal expenses for Life Flight & Other Tenants	-	-	-	$4,500	$4,500
PROPERTY TAXES	$18,648	$17,123	$16,458	$18,000	$27,191
One-Half of the Property Taxes	-	-	-	$18,000	$27,191
LIABILITY	$6,613	$7,049	$4,707	$5,500	$6,325
PROPERTY	$15,312	$15,829	$20,218	$23,644	$24,928
Will Increase with New Hangars & AOA	-	-	-	$23,644	$24,928
POSTAGE	$482	$543	$664	$590	$250
TELEPHONE	$3,274	$3,210	$3,119	$3,500	$3,605
LEGAL NOTICES	-	-	$100	$1,000	$500
ADVERTISING	$1,043	$1,853	$2,325	$5,000	$5,000
Increase Website traffic and business park promotion	-	-	-	$5,000	$5,000
PERMITS	$499	$449	$552	$3,000	$1,500
Business Park	-	-	-	$3,000	$1,500
TRAVEL FOOD & LODGING	$2,585	$932	$2,591	$3,000	$2,500
Trade Shows and WA/OR Airport Manager Associations	-	-	-	$3,000	$2,500
TRAINING AND CONFERENCES	$525	$1,395	$125	$2,000	$2,000
Registrations for FAA, WA/OR Dept of Aviation Conferences and WA/OR Aviation Industry Conferences	-	-	-	$2,000	$2,000
MEMBERSHIPS/DUES/SUBSCRIP	$1,447	$2,166	$2,091	$5,000	$2,500
OFFICE SUPPLIES	$160	$715	$810	$500	$500
MISCELLANEOUS EXPENSES	$1,750	$725	$3,572	$2,500	$2,500
ASSETS < $5000	-	$550	-	-	-
BUILDINGS	-	-	-	$10,000	$10,000
IMPRVMTS OTHER THAN BLDGS	$171,585	$3,491,596	$444,964	$3,992,585	$1,807,988
Taxiway D Reconstruction - Design	-	-	-	-	$166,667
Terminal Water Line	-	-	-	$380,000	-
New generator and connection	-	-	-	$131,000	-
Self Serve Fuel	-	-	-	$275,000	-
Beacon Tower Project	-	-	-	$174,900	-
FEMA OEM fuel Island Decom/Generator	-	-	-	$91,685	-

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Connect Oregon T Hangar	-	-	-	$2,410,000	-
FAA Master Plan	-	-	-	$530,000	-
Airport Master Plan	-	-	-	-	$203,321
Water Main Line	-	-	-	-	$400,000
Snow Removal Equipment Shed	-	-	-	-	$138,000
CO9-006 T Hangars	-	-	-	-	$900,000
MACHINERY	-	-	$9,000	$50,000	$39,036
Equipment Replacement Fund	-	-	-	$50,000	$39,036
TO GENERAL FUND	-	-	$95,565	-	-
TO AIRPORT DEBT SERVICE	-	-	-	$82,005	$291,332
Transfer to Satisfy Debt Obligations	-	-	-	-	$291,332
CONTINGENCY	-	-	-	$243,376	$44,120
Total AIRPORT	$461,028	$3,825,491	$910,693	$4,892,135	$2,586,106
Total Expenditures	**$461,028**	**$3,825,491**	**$910,693**	**$4,892,135**	**$2,586,106**

Capital Improvement Summary

Summary

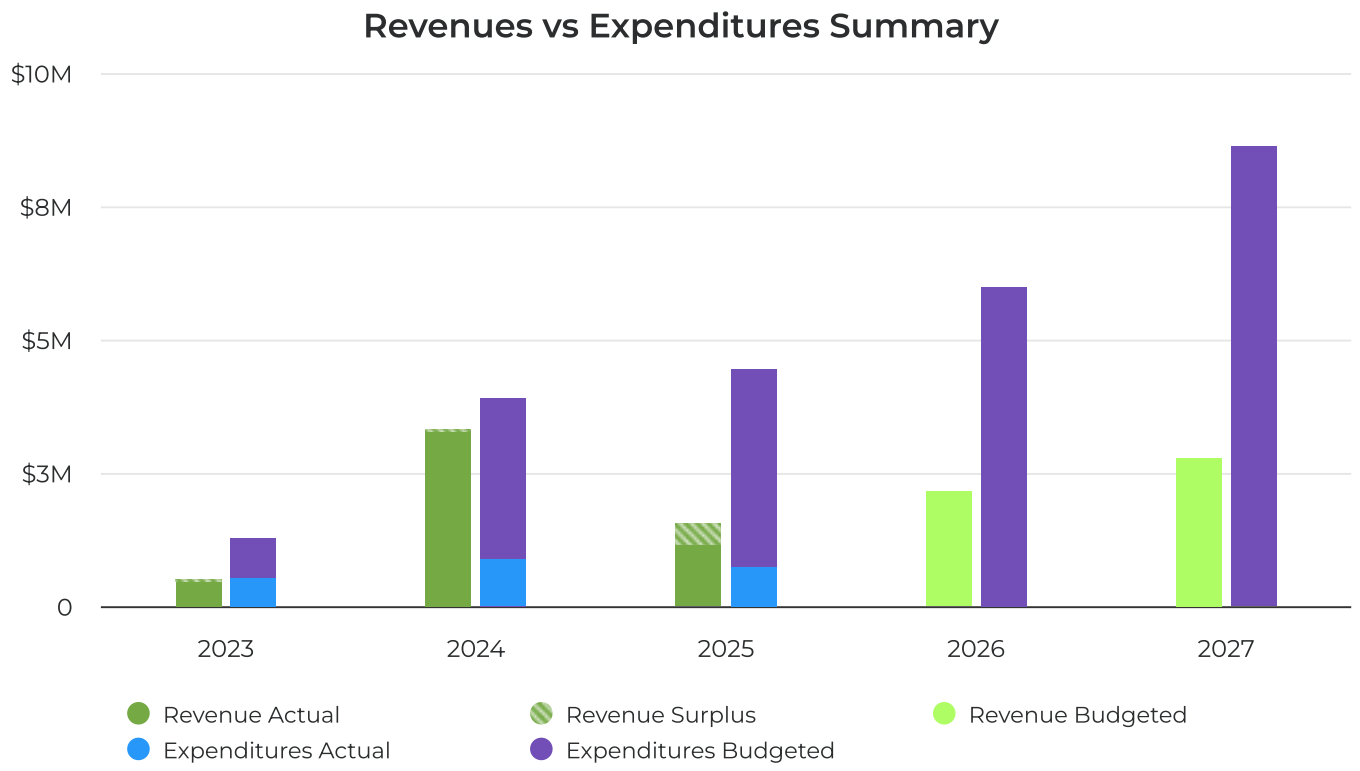
The Capital Projects Fund is used to fund renovations and maintenance of City facilities, purchase vehicles/equipment, and reserve resources for IT Department capital needs. This includes City Hall, Transportation (Veterans) Center, Police Station, Dock, Lewis and Clark Festival Park, plus other public facilities such as First Street Parking Lot. These facilities are primarily supported by General Fund financial resources with additional resources from the Library and State Office Building Fund for specific capital projects related to those facilities. The Capital Project fund allocates and reserves funds for capital improvements over a 5-year period.

Goals (FY 2026/27 Budget Supported)

- City Hall
  - Remodel downstairs space off the Fire Bay Museum
  - Reseal parking lot
  - Complete technology upgrades to conference rooms
  - Elevator Modernization
- Police Department
  - Garage door replacement/upgrade
  - New drain line in garage
  - Elevator modernization
- Library
  - Elevator modernization
- State Office Building
  - Reseal parking lot and upgrading ADA sidewalks
- Other
  - Continue to plan for the completion of the Jefferson St Parking Lot
  - Resources allocated to Lewis and Clark Park, Dock, roundabout, and other security improvements.
  - Federal Street Plaza
  - New facilities building

Major Changes & High-Impact Items

- Fee payments from the Strategic Investment Program (SIP) Community Service Fee (CSF) will also support this fund temporarily according to City Council Resolution No. 24-030.
- Construction of a dedicated Facilities Building in partnership with the Library is also supported.
- Funds are being reserved to support the new Federal Street Plaza.
- Funds are being reserved and built for eventual replacement of multiple roofs, HVAC systems, and other capital needs.

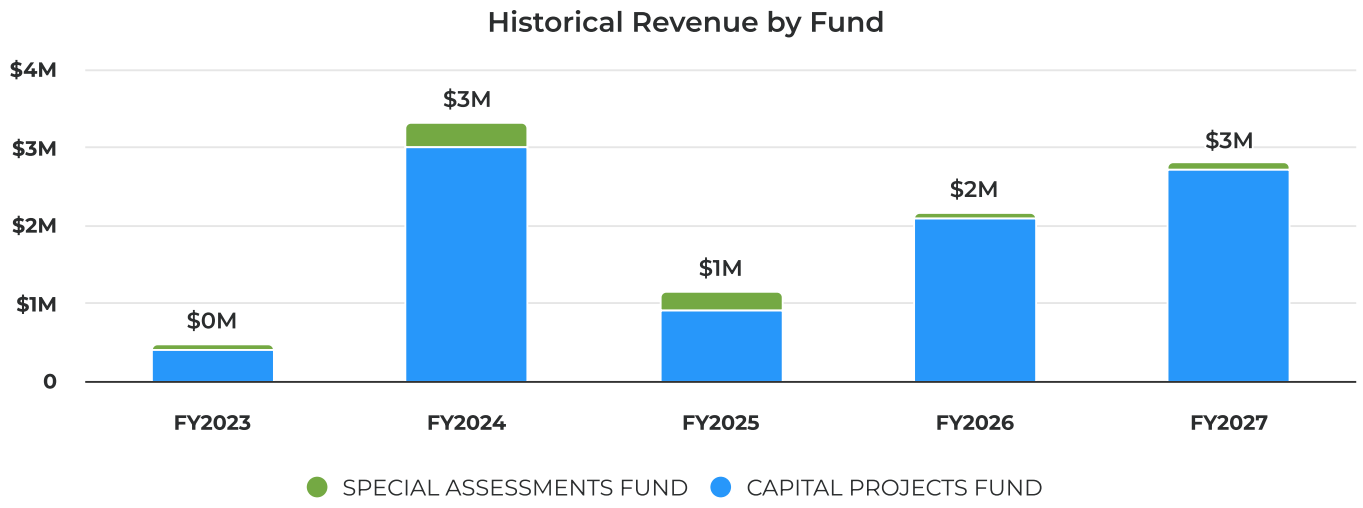


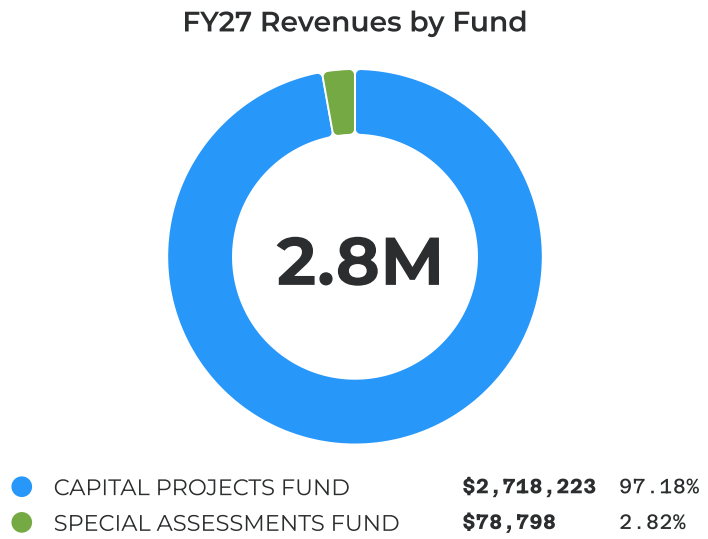
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$794,883**	**$793,995**	**$3,242,581**	**$3,825,401**	**$5,826,104**
Revenues					
FRANCHISE FEES	$37,875	$35,789	$36,906	$28,500	$29,355
MISCELLANEOUS	$4	$4	$146	$1	$432,500
INTEREST ON INVESTMENTS	$24,322	$93,781	$153,004	$83,000	$83,540
RENTAL INCOME	$98,051	$224,824	$345,353	$310,000	$495,115
TRANSFERS IN	$297,008	$2,940,435	$645,000	$1,595,000	$1,725,608
GRANTS	-	-	-	$115,000	-
ASSESSMENTS	$20,348	$27,179	$16,258	$30,003	$30,903
FEDERAL GRANTS - FAA	-	-	$337,993	-	-
Total Revenues	**$477,607**	**$3,322,013**	**$1,534,659**	**$2,161,504**	**$2,797,021**
Expenditures					
MATERIALS AND SERVICES	$1,454	$55,927	$123,982	$501,228	$1,004,012
CAPITAL OUTLAY	$119,065	$690,308	$503,137	$5,356,827	$7,199,692
TRANSFERS OUT	$403,432	$127,191	$126,926	$128,850	$419,421
Total Expenditures	**$523,951**	**$873,426**	**$754,045**	**$5,986,905**	**$8,623,125**
Total Revenues Less Expenditures	**-$46,344**	**$2,448,587**	**$780,614**	**-$3,825,401**	**-$5,826,104**
Ending Fund Balance	**$748,539**	**$3,242,582**	**$4,023,195**	**-**	**-**

Revenues by Fund

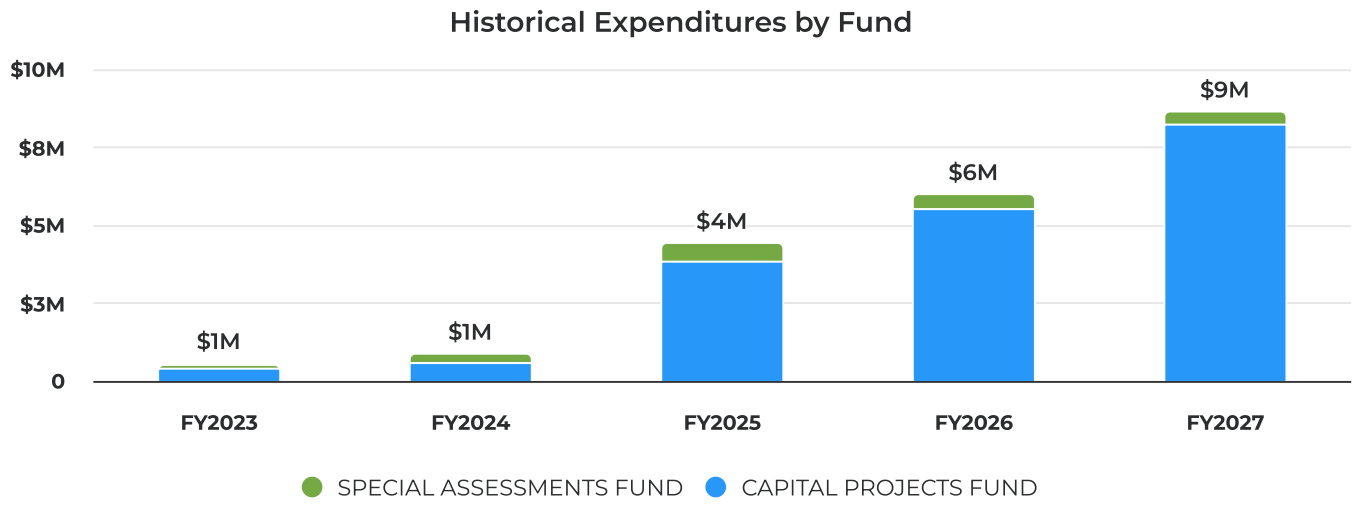


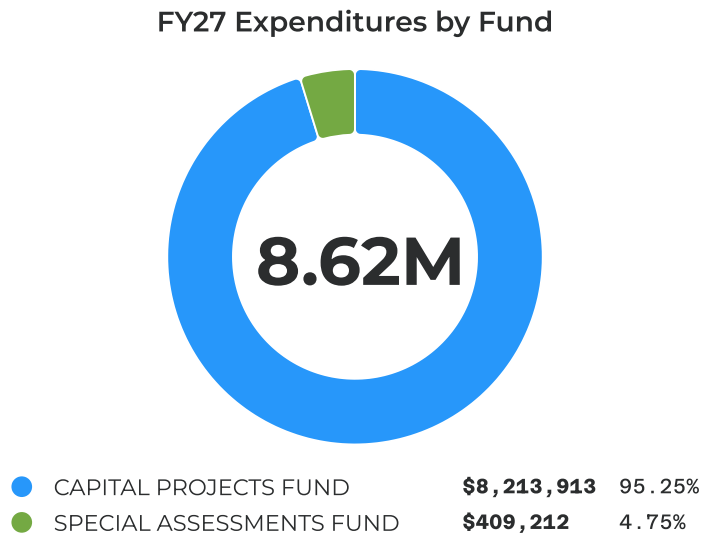


Revenues by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
SPECIAL ASSESSMENTS FUND	$70,777	$333,534	$218,331	$76,503	$78,798
CAPITAL PROJECTS FUND	$406,830	$2,988,479	$1,316,328	$2,085,001	$2,718,223
Total Revenues	**$477,607**	**$3,322,013**	**$1,534,659**	**$2,161,504**	**$2,797,021**

Expenditures by Fund





Expenditures by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
SPECIAL ASSESSMENTS FUND	$131,608	$280,211	$208,935	$487,278	$409,212
CAPITAL PROJECTS FUND	$392,343	$593,215	$545,110	$5,499,627	$8,213,913
Total Expenditures	**$523,951**	**$873,426**	**$754,045**	**$5,986,905**	**$8,623,125**

Special Assessments Fund

Summary

DESCRIPTION

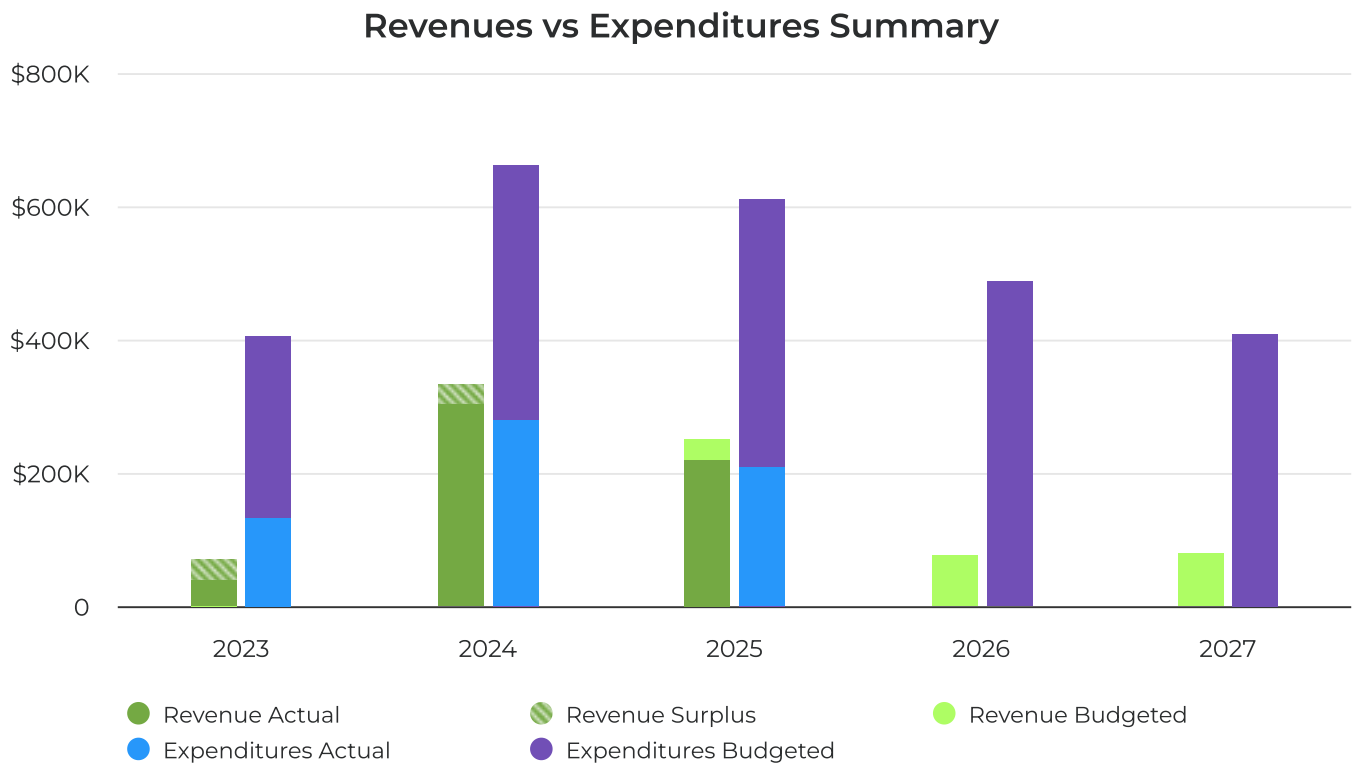
The Special Assessments fund is used to fund Local Improvement Districts (LIDs) of the City and Code Enforcement nuisance abatements that are assessed to property owners. This fund was created with General Fund financial resources in prior fiscal years to reduce the amount of fixed financial expenses associated with borrowing funds.

GOALS AND FOCUS FY 2026

- No LIDs are currently planned for 2026-27.
- Pursue payment of nuisance abatements.
- Continue the 60/40 Residential Sidewalk Program
- Continue the existing Commercial 50/50 Sidewalk Program and 80/20 Low Income Program
- Continue the Commercial Redevelopment Sidewalk Program

MAJOR ISSUES TO BE RESOLVED IN THE NEXT 5 YEARS

- Maintain sufficient operating monies within the LID fund to internally finance small projects without the added complexities of bonding or other debt instruments.

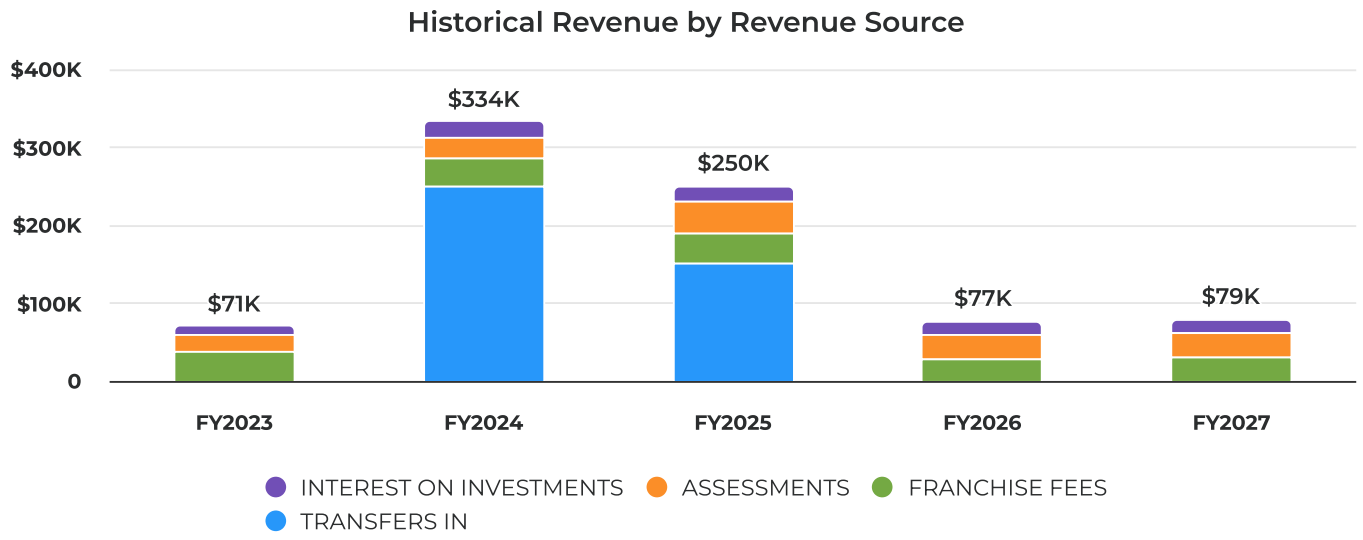


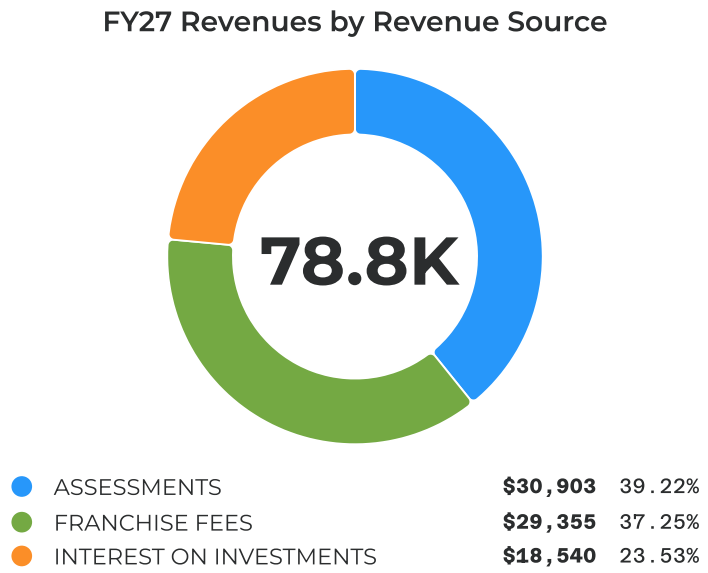
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$373,612**	**$358,237**	**$411,560**	**$410,775**	**$330,414**
Revenues					
FRANCHISE FEES	$37,875	$35,789	$36,906	$28,500	$29,355
INTEREST ON INVESTMENTS	$12,555	$20,566	$15,168	$18,000	$18,540
TRANSFERS IN	-	$250,000	$150,000	-	-
ASSESSMENTS	$20,348	$27,179	$16,258	$30,003	$30,903
Total Revenues	**$70,777**	**$333,534**	**$218,331**	**$76,503**	**$78,798**
Expenditures					
MATERIALS AND SERVICES	-	$48,723	$80,502	$372,228	$293,862
CAPITAL OUTLAY	$26,069	$115,940	$13,047	-	-
TRANSFERS OUT	$105,539	$115,548	$115,385	$115,050	$115,350
Total Expenditures	**$131,608**	**$280,211**	**$208,935**	**$487,278**	**$409,212**
Total Revenues Less Expenditures	**-$60,831**	**$53,323**	**$9,397**	**-$410,775**	**-$330,414**
Ending Fund Balance	**$312,781**	**$411,560**	**$420,957**	**-**	**-**

Revenues by Revenue Source



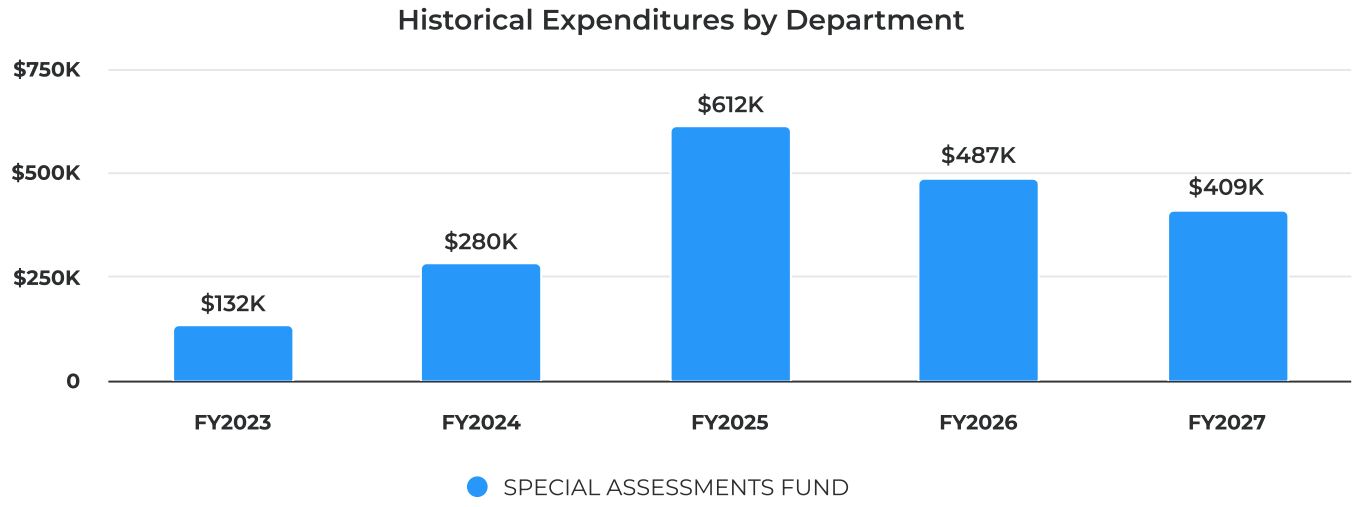


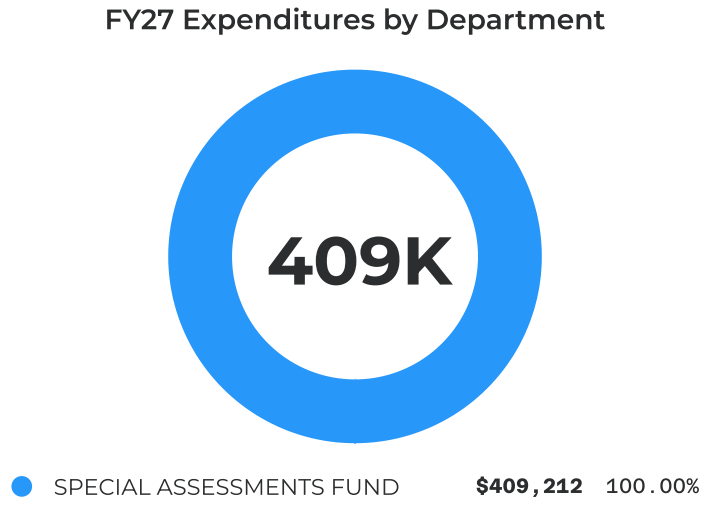
Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
FRANCHISE FEES					
NORTHWEST NATURAL GAS	$37,875	$35,789	$36,906	$28,500	$29,355
23.53% of Total Franchise Fees collected for Corner Lot Relief	-	-	-	$28,500	$29,355
Total FRANCHISE FEES	$37,875	$35,789	$36,906	$28,500	$29,355
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$12,555	$20,566	$15,168	$18,000	$18,540
Total INTEREST ON INVESTMENTS	$12,555	$20,566	$15,168	$18,000	$18,540
TRANSFERS IN					
ENTERPRISE ZONE	-	$250,000	$150,000	-	-
Total TRANSFERS IN	-	$250,000	$150,000	-	-

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
ASSESSMENTS					
PRINCIPAL-NONBONDED	$18,296	$24,039	$13,545	$27,526	$28,352
Use 10% of Outstanding Debt Principal for each year + any known upcoming LIDS.	-	-	-	$27,526	$28,352
INTEREST-NONBONDED	$2,051	$3,140	$2,713	$2,477	$2,551
Historic Interest paid equaling 9% of Principal to not include payments that have not been made regularly	-	-	-	$2,477	$2,551
Total ASSESSMENTS	$20,348	$27,179	$16,258	$30,003	$30,903
Total Revenues	**$70,777**	**$333,534**	**$218,331**	**$76,503**	**$78,798**

Expenditures by Department





Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
SPECIAL ASSESSMENTS FUND					
ABATEMENTS	-	-	-	$1,000	$1,038
Used for Abatements & then billed to the Property Owners	-	-	-	$1,000	$1,038
CORNER LOT RELIEF	-	$48,723	$80,502	$370,428	$292,000
Residential Sidewalk Program	-	-	-	$50,000	$71,000
Existing Commercial Sidewalk Program	-	-	-	$50,000	$71,000
Commercial Redevelopment Sidewalk Program	-	-	-	$270,428	$150,000
POSTAGE	-	-	-	$600	$618
For mailing LID Notices and Assessments	-	-	-	$600	$618
LEGAL NOTICES	-	-	-	$200	$206
For publishing notices for LID's	-	-	-	$200	$206
CAPITAL PROJECTS	$26,069	$115,940	$13,047	-	-
TO GENERAL FUND	-	$10,000	$10,000	$10,000	$10,300
Paying for Labor & Admin Services provided by the General Fund for Collection of LID's, Nuisance Abatements, etc.	-	-	-	$10,000	$10,300
TO 2009 FFCO DEBT FUND	$105,539	$105,548	$105,385	$105,050	$105,050
To 2009 FFCO Debt Svc-portion of payments for the East Port Phase I LID. Transfers are made when each payment is made (Prin = May, Interest = November & May. Table shown at right	-	-	-	$105,050	$105,050
Total SPECIAL ASSESSMENTS FUND	$131,608	$280,211	$208,935	$487,278	$409,212
Total Expenditures	**$131,608**	**$280,211**	**$208,935**	**$487,278**	**$409,212**

Capital Projects Fund

Summary

DESCRIPTION

The Capital Projects Fund is used to fund renovations and maintenance of City facilities and purchase equipment for those facilities. These facilities are City Hall, Transportation (Veterans) Center, Police Station, Dock, Lewis and Clark Festival Park, and other public facilities such as the First Street Parking Lot. These facilities are supported by General Fund financial resources. In recent years, this fund has also been used to purchase General Fund equipment. The actual construction of LIDs in this fund when the monies come from more than one source. The revenue is primarily from transfers in and a portion of the State Office Building lease.

GOALS AND FOCUS FY 2026

- Replace HVAC units at City Hall and Police Department as needed ($30,000).
- Reserve for future City Facility improvements ($3,768,296).
- Dock Maintenance- Continue maintenance funds for the dock for future repairs. ($95,000).
- Purchase a new generator for the Police Department ($130,000).
- Replace the City Hall Roof and Shop Roof (220,790).
- Update the Security System for City Hall, Public Works, Library, and Police departments ($210,000).
- Update the elevator at City Hall ($150,000).
- Fencing project for Lewis & Clark Park ($35,000).
- General Services Improvements – Roundabouts ($50,000).
- Complete major repairs to the Gitchell Building ($15,000).
- Replace the 1963 HVAC replacement at the Library ($415,000).

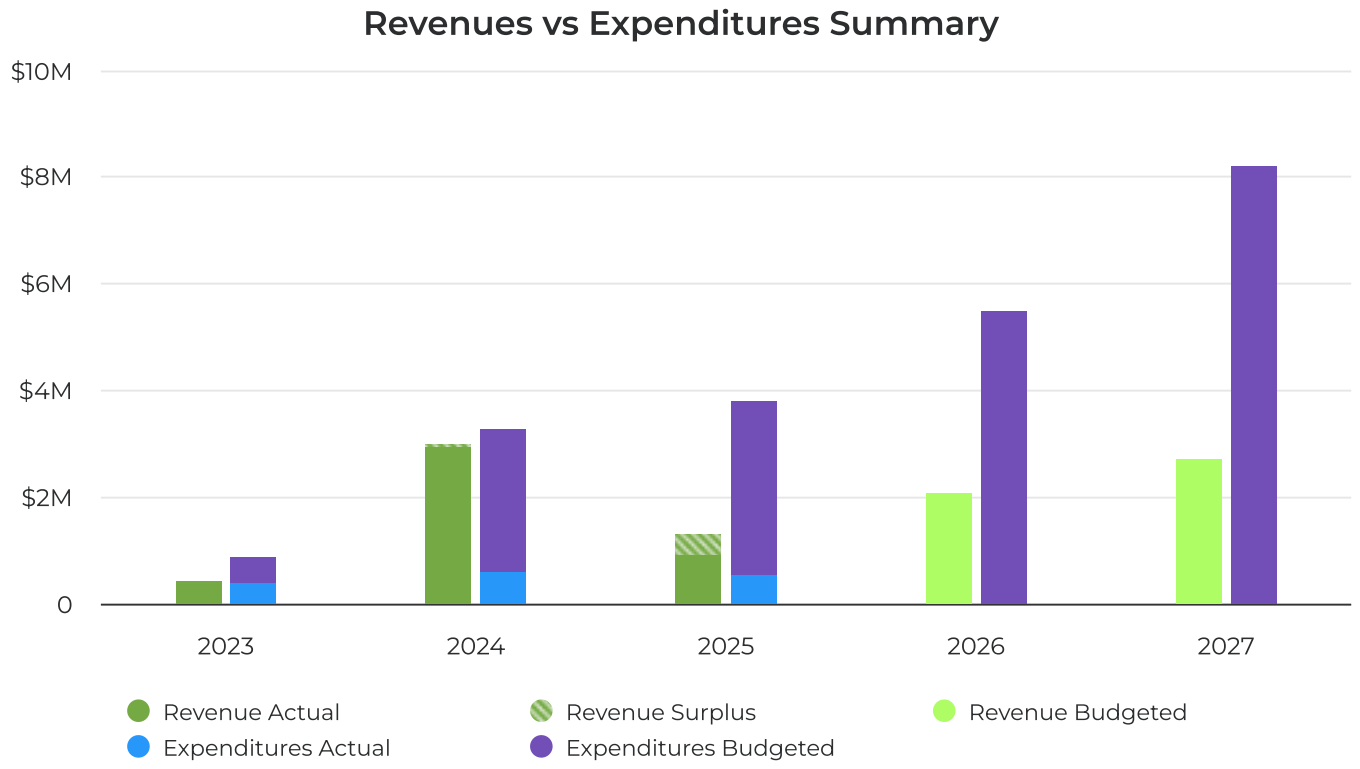
- Will begin to set money aside for the Library roof replacement project total cost $250,000 ($84,000).
- Re-shingle roof at the Library ($40,000).
- Will begin to set money aside to replace the elevator at the Library. The total costs $150,000 ($66,000).
- Maintain funds for updating the IT System for the City of The Dalles.
- Continue to build funds for future capital projects for the assets the City owns.

ACCOMPLISHMENTS IN FY 2025

- Continued to build reserves for future projects.
- Continued to maintain a fund for dock repair ($95,000).
- Replaced the front porch roof of City Hall.
- Completed the Downtown garbage can project.
- Completed the remodel of the kitchen at the Police Department.
- Replaced the HVAC in the server room at City Hall.
- Hired an architect/engineer to design a new HVAC system at the Library.
- Completed painting the interior of City Hall.

MAJOR ISSUES TO BE RESOLVED IN THE NEXT 5 YEARS

- Continue to build and maintain a reserve fund for Dock Repair and IT Improvements.
- Continue to move all large maintenance projects to the Capital Project fund, ex: carpeting, painting, window repair and/or replacement, roof repair and replacement.

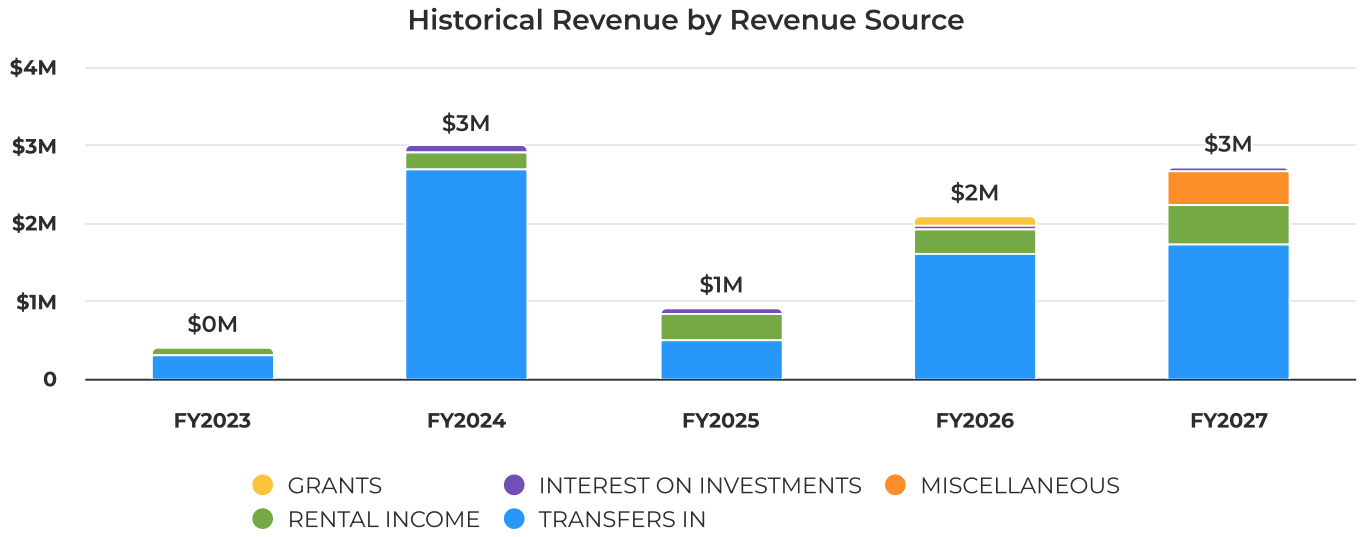


Comprehensive Fund Summary

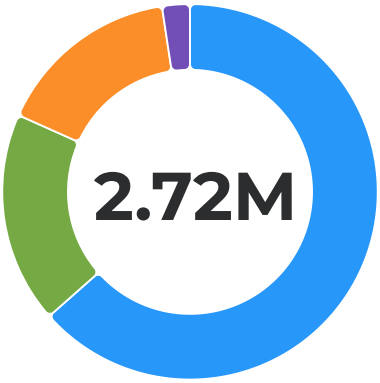
Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$421,270**	**$435,758**	**$2,831,021**	**$3,414,626**	**$5,495,690**
Revenues					
MISCELLANEOUS	$4	$4	$146	$1	$432,500
INTEREST ON INVESTMENTS	$11,767	$73,215	$137,836	$65,000	$65,000
RENTAL INCOME	$98,051	$224,824	$345,353	$310,000	$495,115
TRANSFERS IN	$297,008	$2,690,435	$495,000	$1,595,000	$1,725,608
GRANTS	-	-	-	$115,000	-
FEDERAL GRANTS - FAA	-	-	$337,993	-	-
Total Revenues	**$406,830**	**$2,988,479**	**$1,316,328**	**$2,085,001**	**$2,718,223**
Expenditures					
MATERIALS AND SERVICES	$1,454	$7,205	$43,480	$129,000	$710,150
CAPITAL OUTLAY	$92,996	$574,368	$490,090	$5,356,827	$7,199,692
TRANSFERS OUT	$297,893	$11,643	$11,541	$13,800	$304,071
Total Expenditures	**$392,343**	**$593,215**	**$545,110**	**$5,499,627**	**$8,213,913**
Total Revenues Less Expenditures	**$14,487**	**$2,395,263**	**$771,217**	**-$3,414,626**	**-$5,495,690**
Ending Fund Balance	**$435,758**	**$2,831,021**	**$3,602,239**	**-**	**-**

Revenues by Revenue Source



FY27 Revenues by Revenue Source

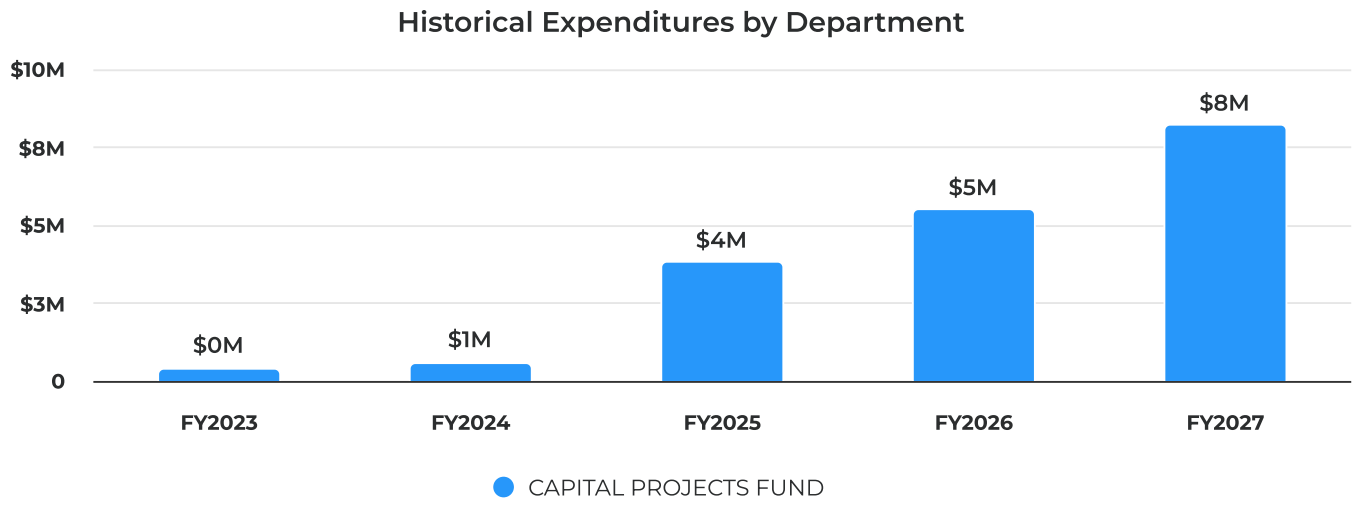


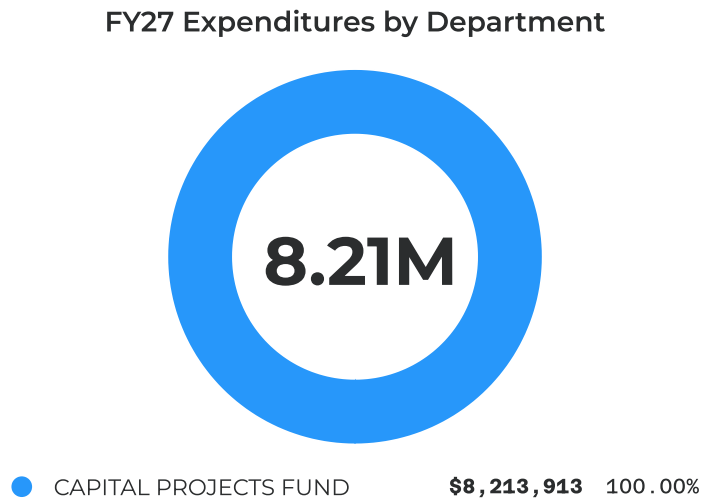
TRANSFERS IN	**$1,725,608**	63.48%
RENTAL INCOME	**$495,115**	18.21%
MISCELLANEOUS	**$432,500**	15.91%
INTEREST ON INVESTMENTS	**$65,000**	2.39%

Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
MISCELLANEOUS					
OTHER MISC REVENUES	$4	$4	$146	$1	$432,500
Total MISCELLANEOUS	$4	$4	$146	$1	$432,500
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$11,767	$73,215	$137,836	$65,000	$65,000
Total INTEREST ON INVESTMENTS	$11,767	$73,215	$137,836	$65,000	$65,000
RENTAL INCOME					
STATE OFFICE BLDG INCOME	$98,051	$224,824	$345,353	$310,000	$495,115
Total RENTAL INCOME	$98,051	$224,824	$345,353	$310,000	$495,115
TRANSFERS IN					
GENERAL FUND	$287,008	$2,680,435	$385,000	$1,500,000	$1,500,000
LIBRARY FUND	$10,000	$10,000	$110,000	$95,000	$225,608
Total TRANSFERS IN	$297,008	$2,690,435	$495,000	$1,595,000	$1,725,608
GRANTS					
STATE GRANT	-	-	-	$115,000	-
Total GRANTS	-	-	-	$115,000	-
FEDERAL GRANTS - FAA					
FEDERAL GRANTS - FAA	-	-	$337,993	-	-
Total FEDERAL GRANTS - FAA	-	-	$337,993	-	-
Total Revenues	**$406,830**	**$2,988,479**	**$1,316,328**	**$2,085,001**	**$2,718,223**

Expenditures by Department





Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
CAPITAL PROJECTS FUND					
BUILDINGS AND GROUNDS	-	$5,729	$42,649	$124,000	$705,000
General Building Repairs	-	-	-	$70,000	$70,000
Reseal parking lot at City Hall	-	-	-	$10,000	-
Paint upstairs at police department	-	-	-	$10,000	-
Carpet replacement in conference room and copy room City Hall	-	-	-	$10,000	-
Carpet Cleaning	-	-	-	$14,000	-
Window cleaning at all facilities	-	-	-	$10,000	-
Reseal CH Parking Lot	-	-	-	-	$20,000
Renovate Office Space Near Fire Mus. (incl. server build-out)	-	-	-	-	$175,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
ARCO Parking Lot	-	-	-	-	$20,000
Lower Library Parking Lot	-	-	-	-	$20,000
Plaza Reserve	-	-	-	-	$200,000
Lewis and Clark Reserve	-	-	-	-	$200,000
ASSETS <$5000	$1,454	$1,476	$831	$5,000	$5,150
BUILDINGS	$5,880	$345,476	$112,631	$5,126,827	$5,952,709
Shared Facilities Building	-	-	-	-	$500,000
Transportation Building Improvements	-	-	-	-	$437,000
Replace HVAC Unit at City Hall	-	-	-	$15,000	$25,000
Replace HVAC Unit at Police Department	-	-	-	$15,000	$25,000
Generator-Police Department	-	-	-	$130,000	-
Shop roof and City hall roof	-	-	-	$220,790	-
Security System for City Hall, Public Works, Library and Police Department	-	-	-	$210,000	-
Gitchell Building-Major Repairs	-	-	-	$15,000	$100,000
Elevator-City Hall	-	-	-	$150,000	-
1963 HVAC replacement for $300,00 for the Library funding part has been made=$150,000 also a $115,000 grant	-	-	-	$415,000	-
Library roof. Library will transfer 42k first yr. Total cost $250,000	-	-	-	$84,000	-
Reshingle roof at Library. Library will transfer 20k, total cost 40k	-	-	-	$40,000	-
Library elevator. Library will transfer 1st yr 33k, total cost is $150,000	-	-	-	$66,000	$82,633
For further City Facility Improvements	-	-	-	$3,766,037	$4,488,076
Shop Roof	-	-	-	-	$60,000
For Security System Improv.	-	-	-	-	$210,000
City Hall Upstairs Conference Room HVAC Unit	-	-	-	-	$25,000
IMPRVMTS OTHER THAN BLDGS	$87,116	$228,892	$377,458	$180,000	$276,750
General Services Improvements-Ex. Roundabout	-	-	-	$50,000	$126,750
Dock Maintenance	-	-	-	$95,000	$150,000
Fencing at Lewis and Clark Park	-	-	-	$35,000	-
IT IMPROVEMENTS	-	-	-	$50,000	$970,233
New Website	-	-	-	-	$50,000
CAD/RMS Project	-	-	-	-	$520,233

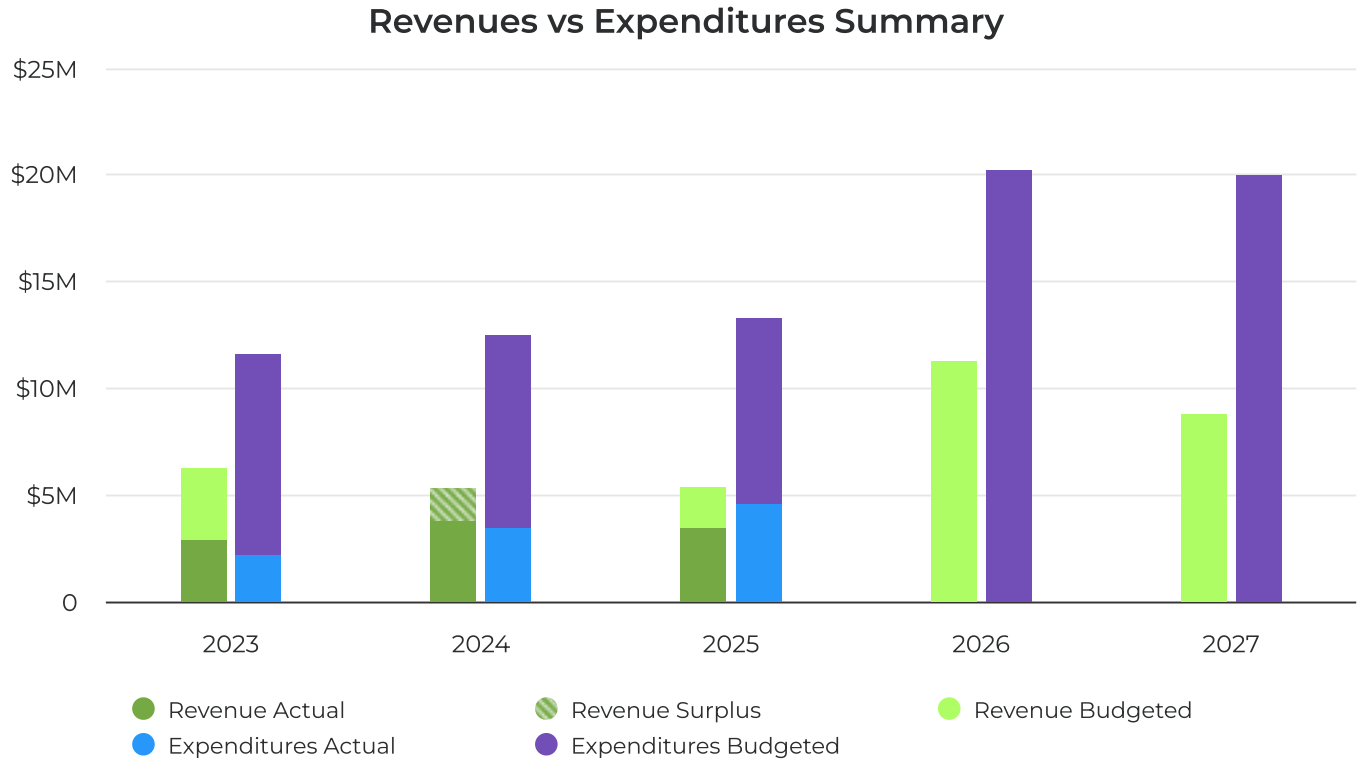
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Virtualization Platform	-	-	-	-	$180,000
New Network	-	-	-	-	$170,000
Plaza tech (cameras and inf)	-	-	-	-	$50,000
TO STATE OFFICE BLDG FUND	$297,893	$11,643	$11,541	$13,800	$304,071
Total CAPITAL PROJECTS FUND	$392,343	$593,215	$545,110	$5,499,627	$8,213,913
Total Expenditures	**$392,343**	**$593,215**	**$545,110**	**$5,499,627**	**$8,213,913**

Special Revenue Summary

DESCRIPTION

The City has several Special Revenue funds in addition to those discussed with respect to Public Works activities. These funds are established under ORS Chapter 280, to accumulate and spend monies for a particular purpose. For each fund of this type, a specific purpose is identified and monies in that fund may only be spent for that purpose.

- The Unemployment Fund (010) provides for the accumulation of financial resources of the City to pay claims of unemployment. Contributions are received from the operating funds of the General Fund, Library Fund, Street Fund, Water Utility Fund, and Wastewater Utility Fund.
- The Community Benevolence Fund (011) provides for the accumulation of financial resources to pay for expenses related to veteran memorials of the community.
- The Special Grants Fund (018) provides for the accumulation of financial resources from outside granting agencies and needed associated City funds for City projects.
- The State Office Building Fund (021) is used to operate one of the City's facilities which is leased by the State of Oregon to provide services to the local community.
- The Special Enterprise Zone Fund (022) is used for fees paid pursuant to Enterprise Zone & Strategic Investment Program Tax Abatement Agreements.
- Service Continuity Fund (003) is a purpose-specific reserve fund to help maintain continuity of existing General Fund services during material revenue disruptions or extraordinary operating cost increases outside the City's control while the City evaluates and implements longer-term fiscal adjustments

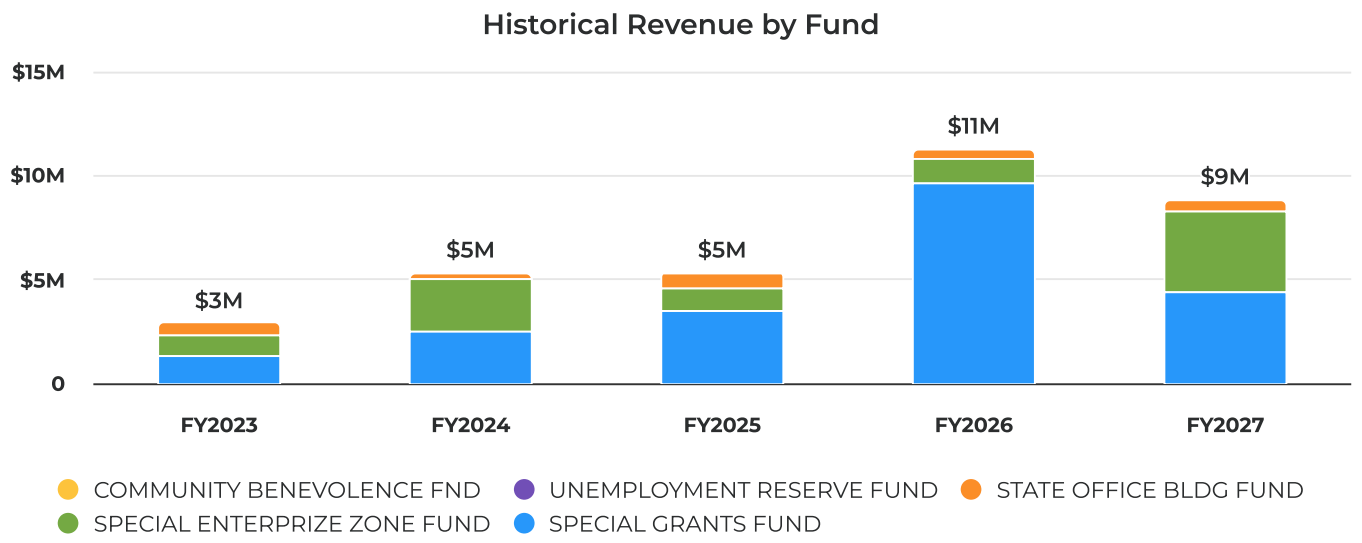


Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$5,076,008**	**$5,802,950**	**$7,687,329**	**$9,004,010**	**$12,373,105**
Revenues					
INTERGOVERNMENTAL	$2,075,862	$4,670,105	$2,631,538	$6,874,791	$4,960,791
MISCELLANEOUS	-	-	-	-	$200,000
INTEREST ON INVESTMENTS	$160,576	$218,254	$203,248	$161,410	$111,455
RENTAL INCOME	$324,713	$253,232	$318,732	$434,301	$193,999
OTHER FINANCING SOURCES	-	-	-	$1	$2,878,639
TRANSFERS IN	$297,893	$47,383	$31,529	$3,567,050	$316,422
GRANTS	$55,918	$103,881	$205,405	$160,000	$164,800
INTERFUND LOAN	-	-	-	$82,005	-
Total Revenues	**$2,914,963**	**$5,292,855**	**$3,390,452**	**$11,279,558**	**$8,826,106**
Expenditures					
PERSONNEL SERVICES	$103,968	$119,795	$140,349	$225,254	$291,606
MATERIALS AND SERVICES	$1,779,270	$2,419,092	$2,380,918	$7,327,378	$12,918,943
CAPITAL OUTLAY	$304,782	$319,591	$288,671	$12,331,642	$6,428,859
TRANSFERS OUT	-	$550,000	$1,762,482	$56,000	$100,000
CONTINGENCY	-	-	-	$343,294	$219,501
Total Expenditures	**$2,188,020**	**$3,408,477**	**$4,572,421**	**$20,283,568**	**$19,958,909**
Total Revenues Less Expenditures	**$726,943**	**$1,884,378**	**-$1,181,968**	**-$9,004,010**	**-$11,132,803**
Ending Fund Balance	**$5,802,950**	**$7,687,328**	**$6,505,361**	**-**	**$1,240,302**

Revenues by Fund



FY27 Revenues by Fund

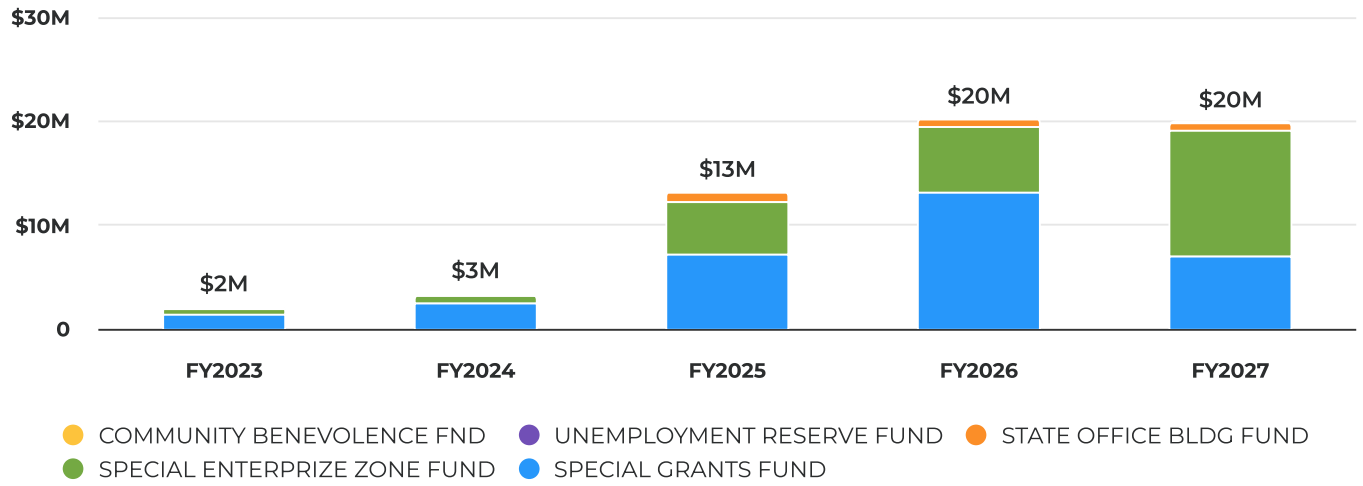
SPECIAL GRANTS FUND	**$4,353,658**	49.33%
SPECIAL ENTERPRIZE ZONE FUND	**$3,950,572**	44.76%
STATE OFFICE BLDG FUND	**$507,870**	5.75%
UNEMPLOYMENT RESERVE FUND	**$13,896**	0.16%
COMMUNITY BENEVOLENCE FND	**$110**	0.00%

Revenues by Fund

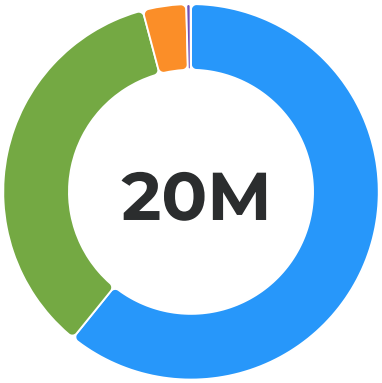
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
UNEMPLOYMENT RESERVE FUND	$1,331	$37,874	$19,243	$13,851	$13,896
COMMUNITY BENEVOLENCE FND	$167	$240	$214	$110	$110
SPECIAL GRANTS FUND	$1,322,067	$2,464,572	$414,336	$9,658,557	$4,353,658
STATE OFFICE BLDG FUND	$628,347	$279,155	$344,121	$457,901	$507,870
SPECIAL ENTERPRIZE ZONE FUND	$963,051	$2,511,014	$2,612,538	$1,149,139	$3,950,572
Total Revenues	**$2,914,963**	**$5,292,855**	**$3,390,452**	**$11,279,558**	**$8,826,106**

Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund



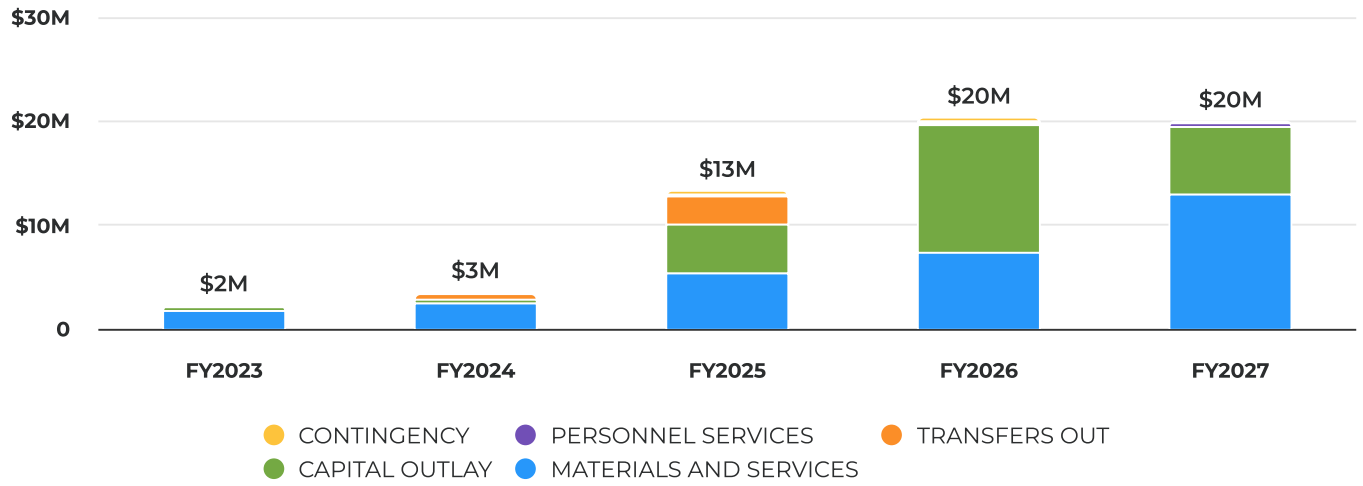
SPECIAL ENTERPRIZE ZONE FUND	**$12,137,531**	60.81%
SPECIAL GRANTS FUND	**$6,994,993**	35.05%
STATE OFFICE BLDG FUND	**$745,862**	3.74%
UNEMPLOYMENT RESERVE FUND	**$76,281**	0.38%
COMMUNITY BENEVOLENCE FND	**$4,242**	0.02%

Expenditures by Fund

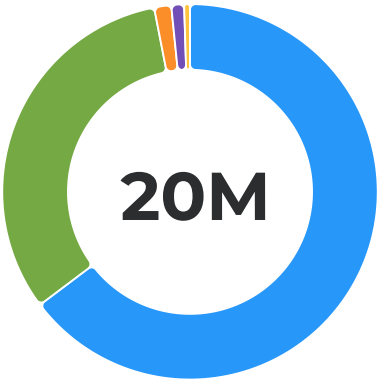
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
UNEMPLOYMENT RESERVE FUND	$31,570	$12,792	$7,403	$71,780	$76,281
COMMUNITY BENEVOLENCE FND	$1,339	$702	$779	$4,097	$4,242
SPECIAL GRANTS FUND	$1,309,662	$2,401,750	$2,263,309	$13,083,519	$6,994,993
STATE OFFICE BLDG FUND	$345,449	$293,233	$368,387	$786,268	$745,862
SPECIAL ENTERPRIZE ZONE FUND	$500,000	$700,000	$1,932,542	$6,337,904	$12,137,531
Total Expenditures	**$2,188,020**	**$3,408,477**	**$4,572,421**	**$20,283,568**	**$19,958,909**

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



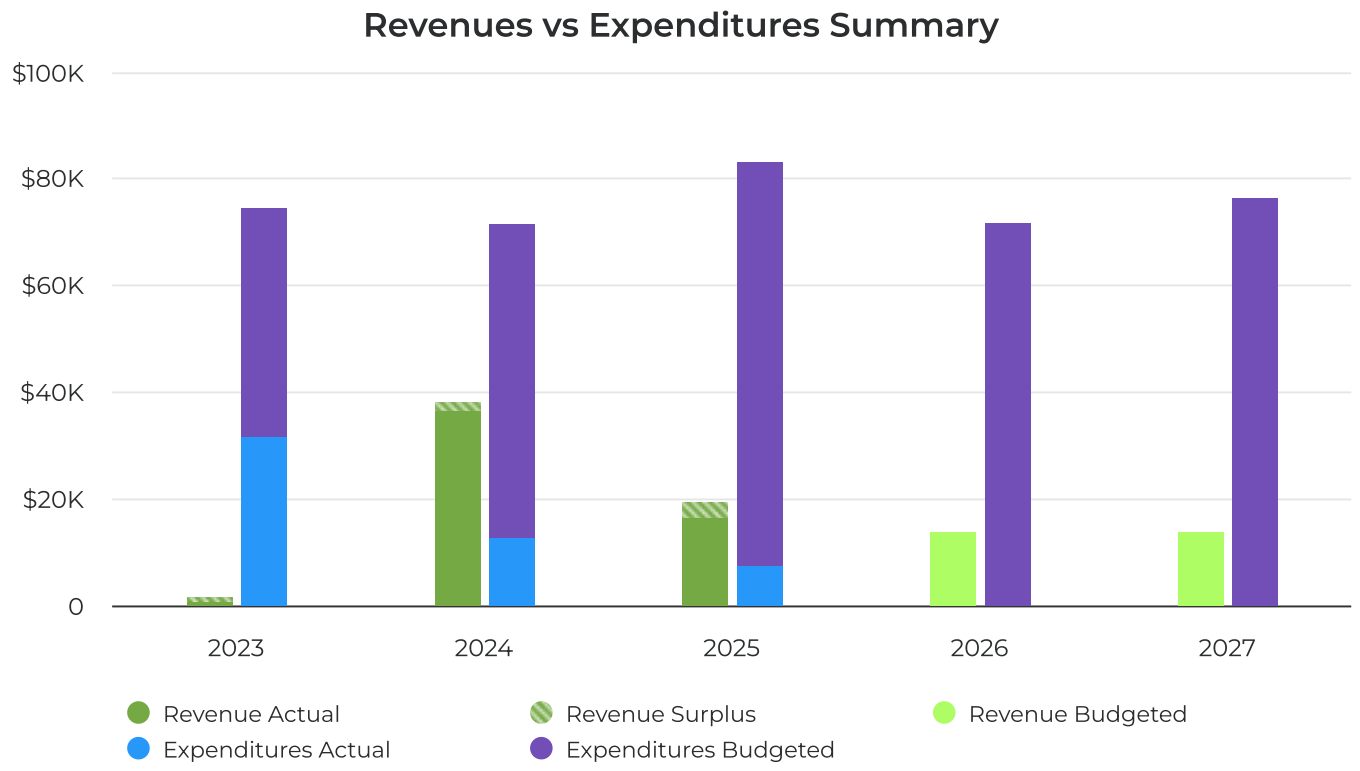
MATERIALS AND SERVICES	**$12,918,943**	64.73%
CAPITAL OUTLAY	**$6,428,859**	32.21%
PERSONNEL SERVICES	**$291,606**	1.46%
CONTINGENCY	**$219,501**	1.10%
TRANSFERS OUT	**$100,000**	0.50%

Expenditures by Expense Type

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
PERSONNEL SERVICES	$103,968	$119,795	$140,349	$225,254	$291,606
MATERIALS AND SERVICES	$1,779,270	$2,419,092	$2,380,918	$7,327,378	$12,918,943
CAPITAL OUTLAY	$304,782	$319,591	$288,671	$12,331,642	$6,428,859
TRANSFERS OUT	-	$550,000	$1,762,482	$56,000	$100,000
CONTINGENCY	-	-	-	$343,294	$219,501
Total Expenditures	**$2,188,020**	**$3,408,477**	**$4,572,421**	**$20,283,568**	**$19,958,909**

Unemployment Reserve Fund

Summary

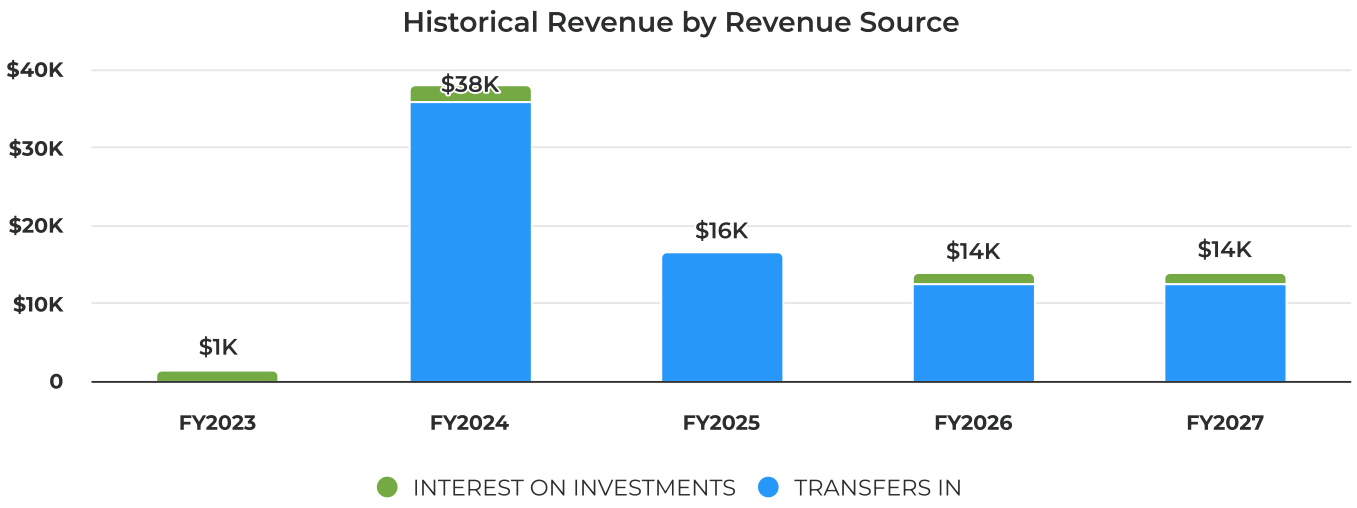


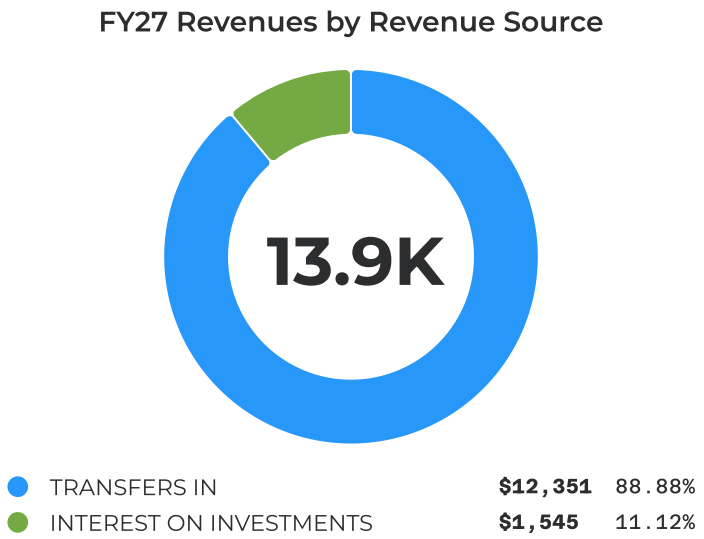
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$59,893**	**$29,654**	**$54,736**	**$57,929**	**$62,385**
Revenues					
INTEREST ON INVESTMENTS	$1,331	$2,134	$2,750	$1,500	$1,545
TRANSFERS IN	-	$35,740	$16,493	$12,351	$12,351
Total Revenues	**$1,331**	**$37,874**	**$19,243**	**$13,851**	**$13,896**
Expenditures					
PERSONNEL SERVICES	$31,570	$12,792	$7,403	$71,780	$76,281
Total Expenditures	**$31,570**	**$12,792**	**$7,403**	**$71,780**	**$76,281**
Total Revenues Less Expenditures	**-$30,239**	**$25,082**	**$11,840**	**-$57,929**	**-$62,385**
Ending Fund Balance	**$29,654**	**$54,736**	**$66,576**	**-**	**-**

Revenues by Revenue Source

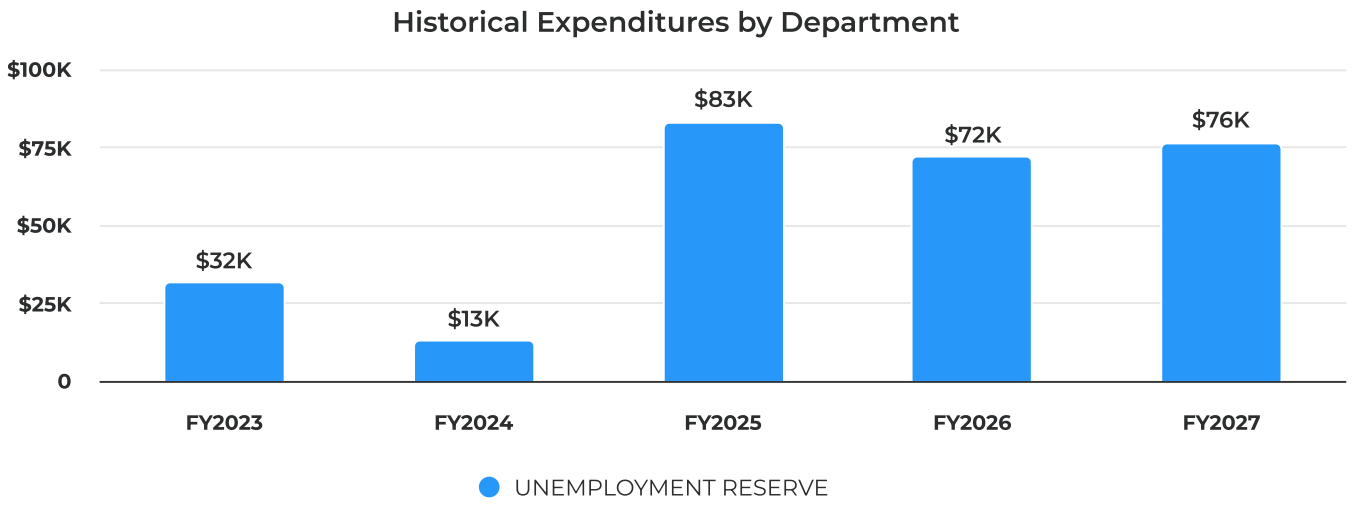


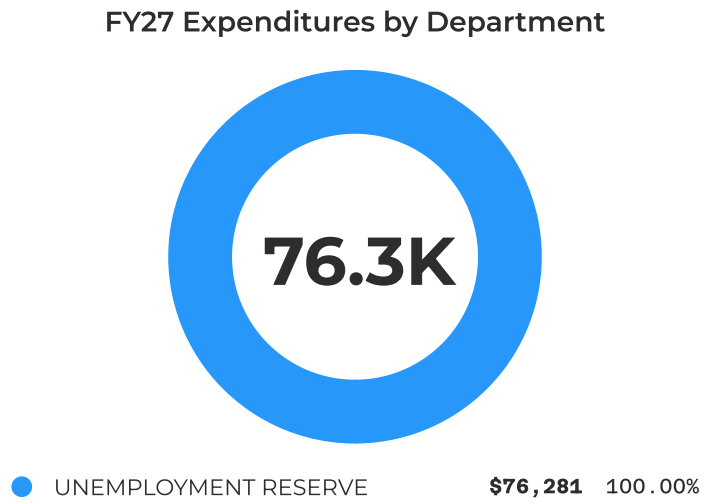


Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$1,331	$2,134	$2,750	$1,500	$1,545
Total INTEREST ON INVESTMENTS	$1,331	$2,134	$2,750	$1,500	$1,545
TRANSFERS IN					
GENERAL FUND	-	$13,834	$5,097	$12,351	$12,351
WATER UTILITY FUND	-	$21,906	$11,396	-	-
Total TRANSFERS IN	-	$35,740	$16,493	$12,351	$12,351
Total Revenues	**$1,331**	**$37,874**	**$19,243**	**$13,851**	**$13,896**

Expenditures by Department



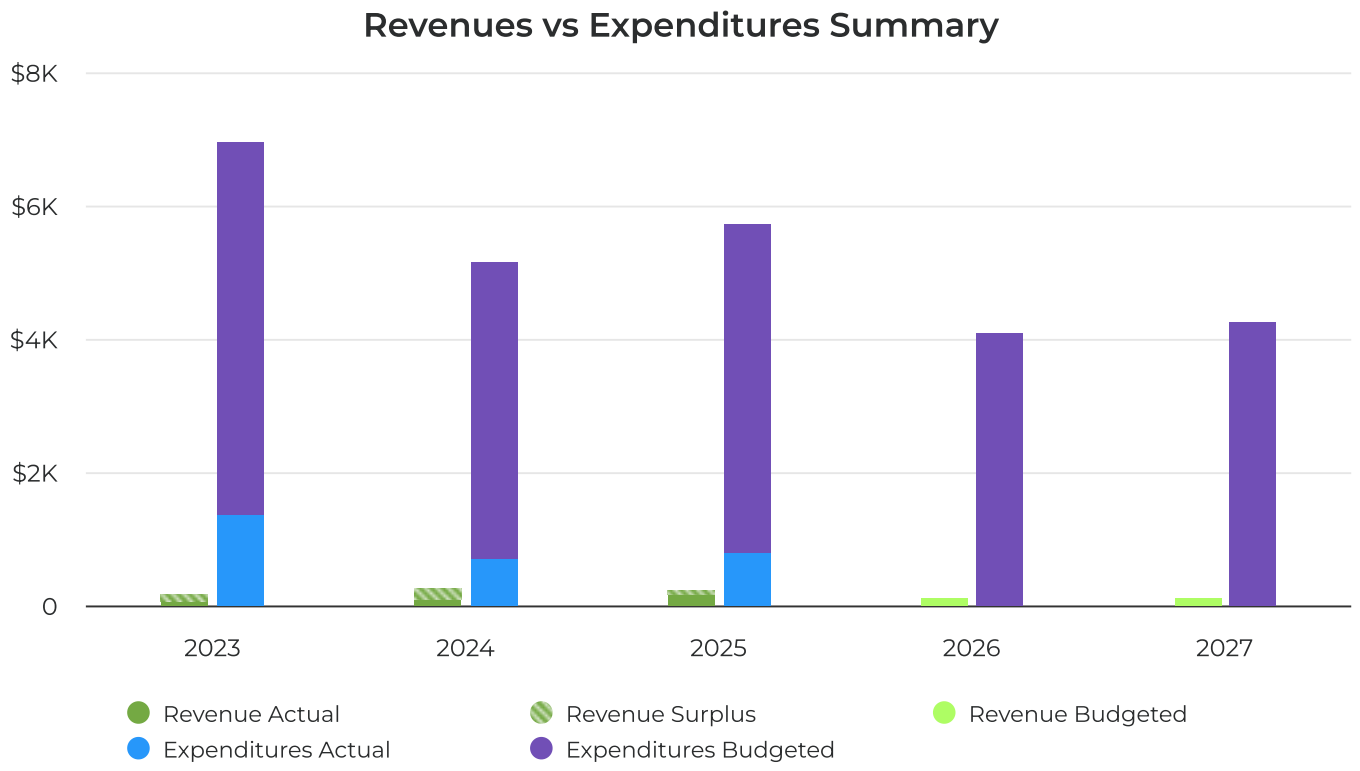


Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
UNEMPLOYMENT RESERVE					
UNEMPLOYMENT CONTRIBUTION	$31,570	$12,792	$7,403	$71,780	$76,281
Total UNEMPLOYMENT RESERVE	$31,570	$12,792	$7,403	$71,780	$76,281
Total Expenditures	**$31,570**	**$12,792**	**$7,403**	**$71,780**	**$76,281**

Community Benevolence Fund

Summary

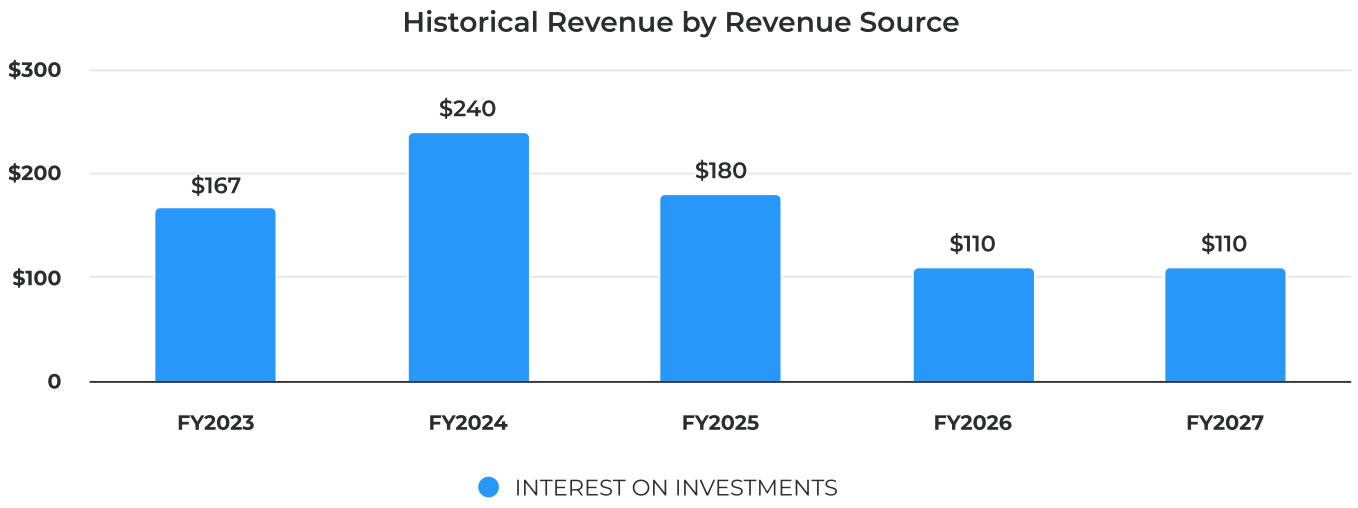


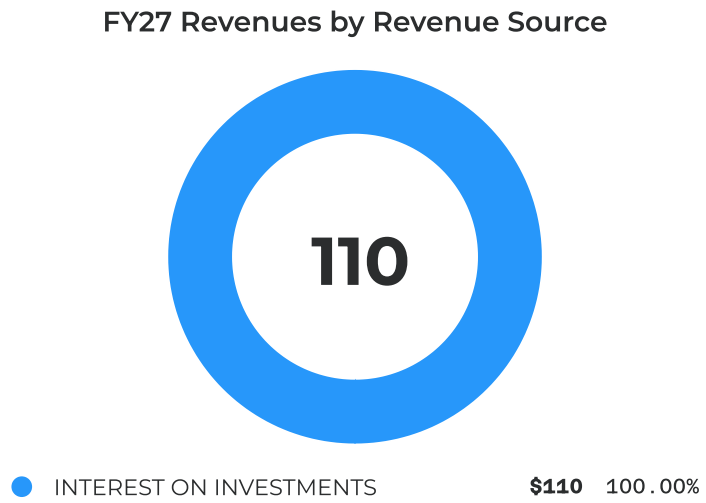
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$6,941**	**$5,769**	**$5,307**	**$3,987**	**$4,132**
Revenues					
INTEREST ON INVESTMENTS	$167	$240	$214	$110	$110
Total Revenues	**$167**	**$240**	**$214**	**$110**	**$110**
Expenditures					
MATERIALS AND SERVICES	$1,339	$702	$779	$4,097	$4,242
Total Expenditures	**$1,339**	**$702**	**$779**	**$4,097**	**$4,242**
Total Revenues Less Expenditures	**-$1,172**	**-$462**	**-$566**	**-$3,987**	**-$4,132**
Ending Fund Balance	**$5,769**	**$5,307**	**$4,741**	**-**	**-**

Revenues by Revenue Source

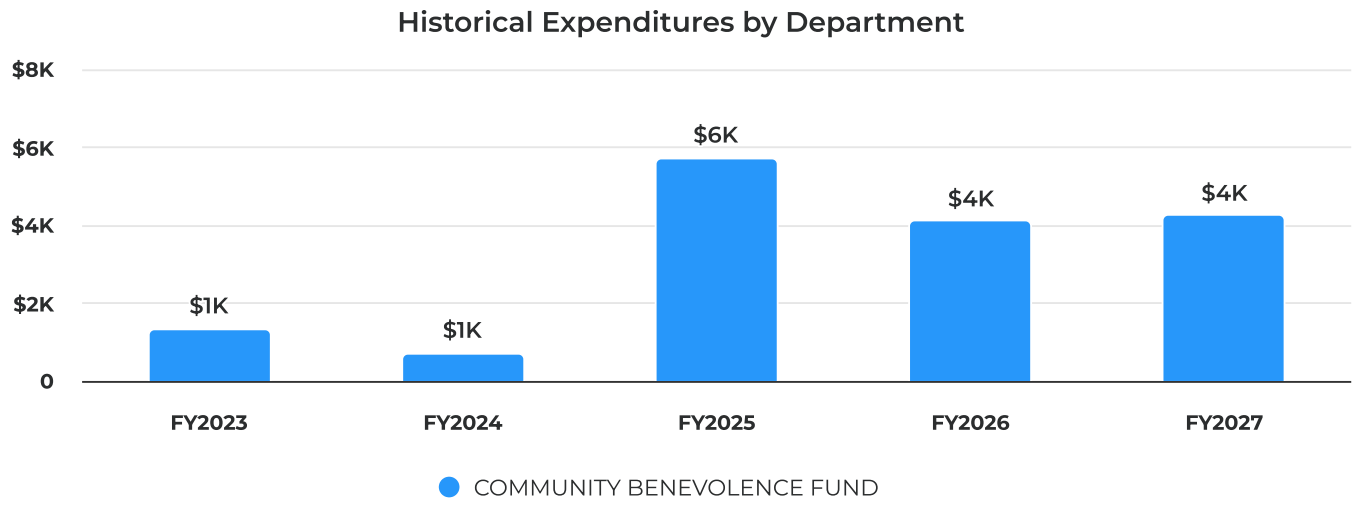


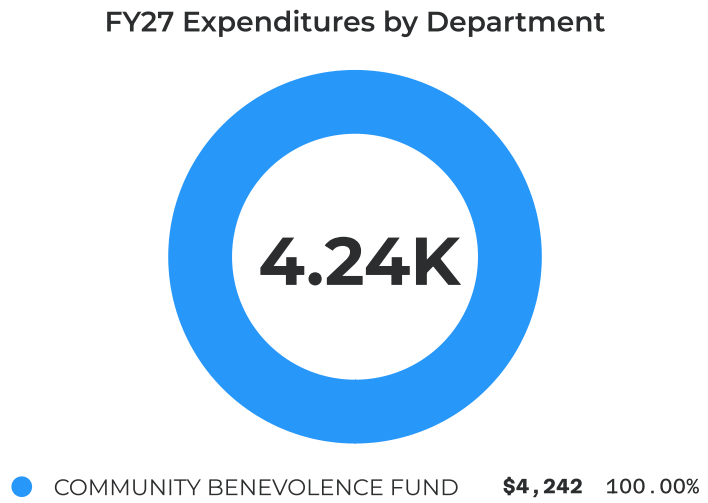


Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$167	$240	$214	$110	$110
Total INTEREST ON INVESTMENTS	$167	$240	$214	$110	$110
Total Revenues	**$167**	**$240**	**$214**	**$110**	**$110**

Expenditures by Department





Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
COMMUNITY BENEVOLENCE FUND					
SPECIAL DEPT SUPPLIES	$1,339	$702	$779	$4,097	$4,242
Total COMMUNITY BENEVOLENCE FUND	$1,339	$702	$779	$4,097	$4,242
Total Expenditures	**$1,339**	**$702**	**$779**	**$4,097**	**$4,242**

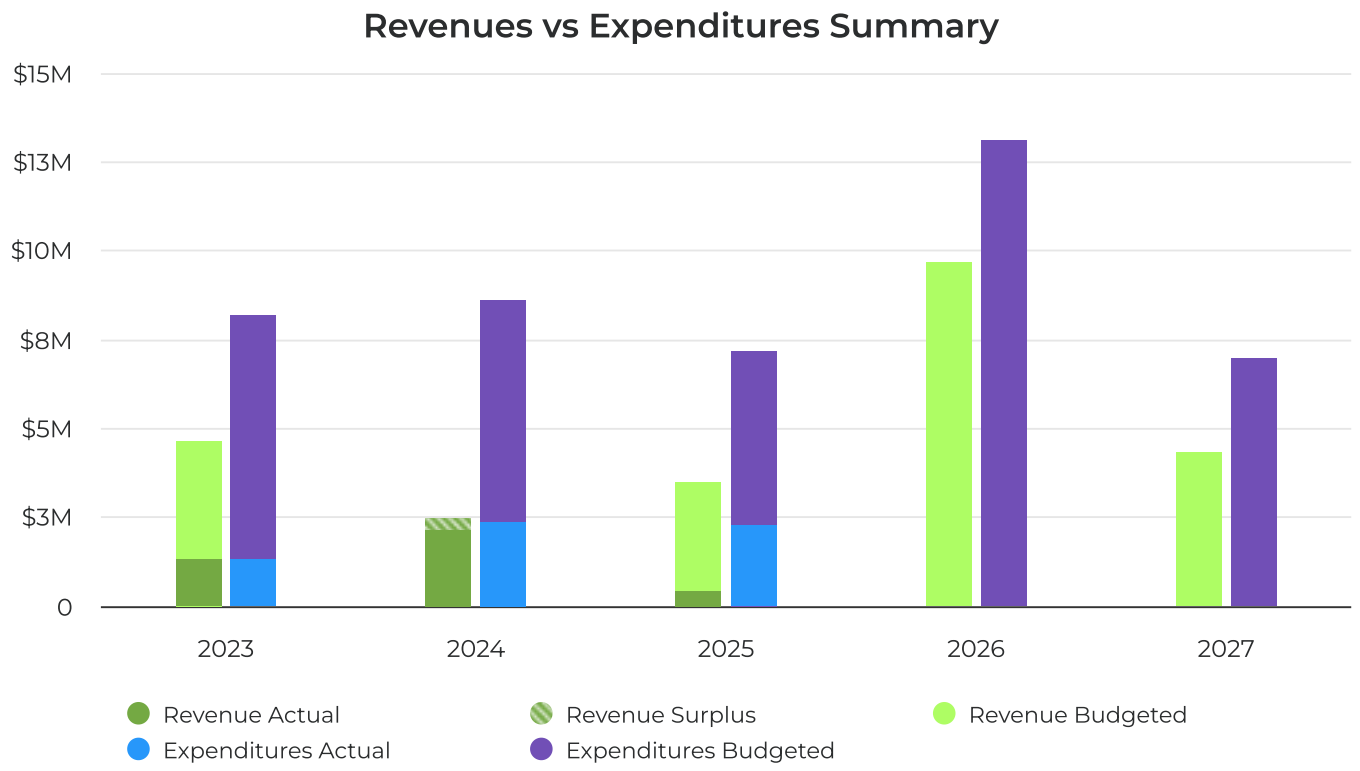
Special Grants Fund

Summary

The Special Grants Fund provides for the accumulation of financial resources for the purpose of expending those funds on a multitude of capital projects and programs.

Goals (FY 2026/27 Budget Supported)

- Allocate sufficient resources to support the following projects:
    - 1st St. Streetscaping Project
    - Federal St. Plaza
    - City of The Dalles Brownfield Program
    - Jefferson St. Parking Lot
    - Oregon Parks and Recreation Department
    - Transportation Growth Management (TGM) project
    - Technology upgrades to City Hall conference rooms
- Receive any additional Opioid settlement funds

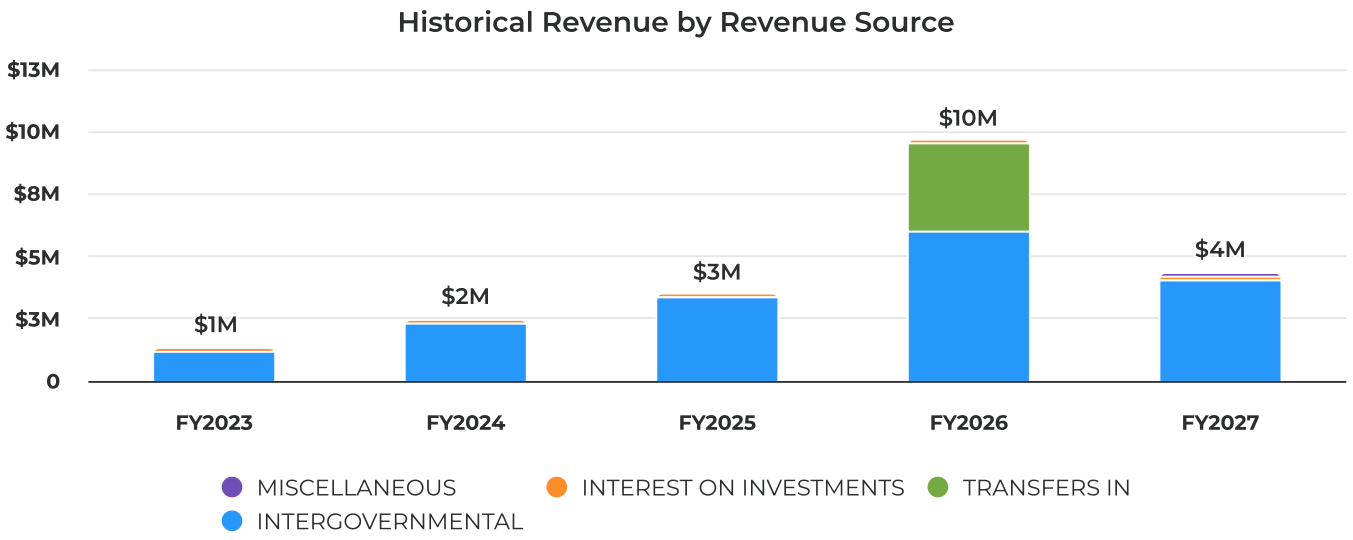


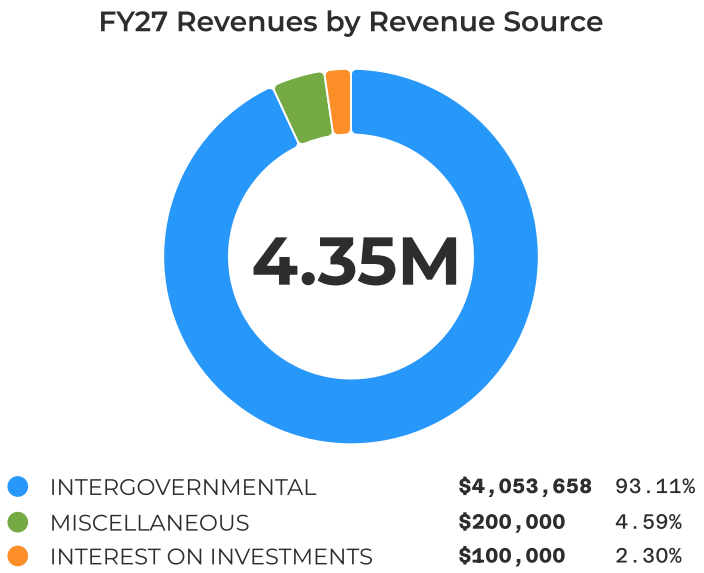
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$3,280,974**	**$3,293,378**	**$3,356,200**	**$3,424,962**	**$2,641,335**
Revenues					
INTERGOVERNMENTAL	$1,168,729	$2,262,972	$224,405	$5,967,658	$4,053,658
MISCELLANEOUS	-	-	-	-	$200,000
INTEREST ON INVESTMENTS	$153,338	$201,600	$186,437	$150,000	$100,000
TRANSFERS IN	-	-	$3,495	$3,540,899	-
Total Revenues	**$1,322,067**	**$2,464,572**	**$414,336**	**$9,658,557**	**$4,353,658**
Expenditures					
MATERIALS AND SERVICES	$1,159,788	$2,016,839	$478,575	$830,877	$691,134
CAPITAL OUTLAY	$149,875	$284,911	$172,252	$12,196,642	$6,303,859
TRANSFERS OUT	-	$100,000	$1,612,482	$56,000	-
Total Expenditures	**$1,309,662**	**$2,401,750**	**$2,263,309**	**$13,083,519**	**$6,994,993**
Total Revenues Less Expenditures	**$12,405**	**$62,822**	**-$1,848,972**	**-$3,424,962**	**-$2,641,335**
Ending Fund Balance	**$3,293,378**	**$3,356,200**	**$1,507,228**	**-**	**-**

Revenues by Revenue Source



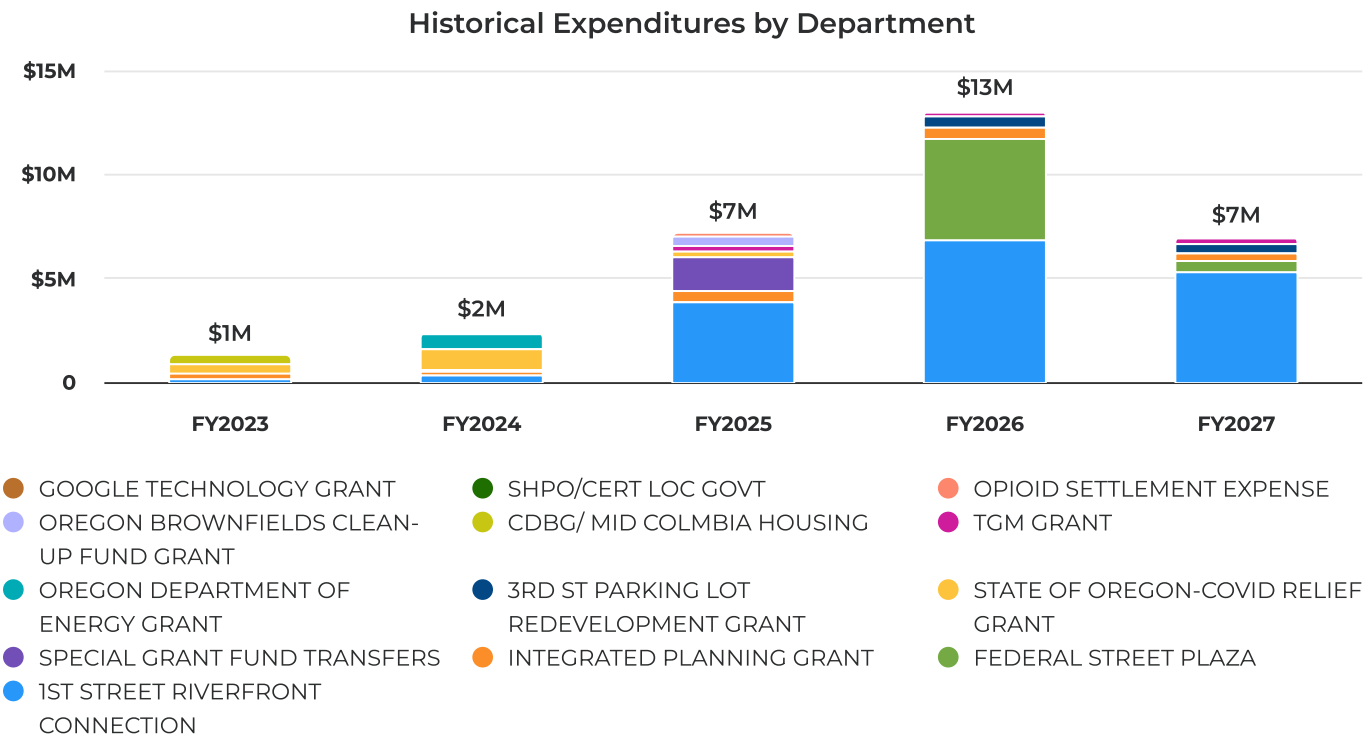


Revenues by Revenue Source

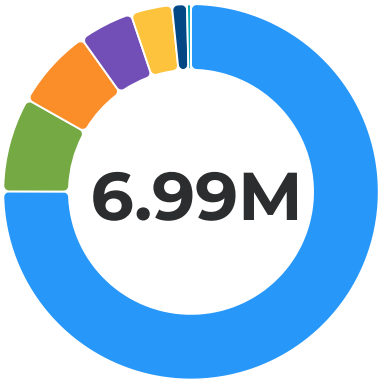
Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTERGOVERNMENTAL					
CDBG 2007 - Housing	$442,483	-	-	-	-
STATE GRANTS OTHER	$210,437	$1,087,976	$37,041	$1,931,000	$274,000
SHPO	-	-	-	-	$24,000
Transportation Growth Management (TGM)	-	-	-	-	$250,000
STATE GRANT | BUSINESS OREGON	$440,000	$1,090,946	-	-	-
OPIOID SETTLEMENT FUNDING	$75,809	$84,051	$23,686	$27,000	-
PRIVATE SECTOR GRANTS	-	-	-	$115,000	$95,000
Lion's Club PUD Partnership	-	-	-	-	$20,000
T-Mobile Grant - Plaza	-	-	-	-	$50,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Lion's Club - Plaza	-	-	-	-	$20,000
NWC Parks & Rec - Plaza	-	-	-	-	$5,000
URBAN RENEWAL	-	-	$163,677	$3,894,658	$3,684,658
1st Street Project	-	-	-	-	$3,200,000
Parking Lot Repaving	-	-	-	-	$484,658
Total INTERGOVERNMENTAL	$1,168,729	$2,262,972	$224,405	$5,967,658	$4,053,658
MISCELLANEOUS					
OTHER MISC REVENUES	-	-	-	-	$200,000
Unanticipated Grants	-	-	-	-	$200,000
Total MISCELLANEOUS	-	-	-	-	$200,000
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$153,338	$201,600	$186,437	$150,000	$100,000
Total INTEREST ON INVESTMENTS	$153,338	$201,600	$186,437	$150,000	$100,000
TRANSFERS IN					
GENERAL FUND	-	-	$3,495	$3,540,899	-
Total TRANSFERS IN	-	-	$3,495	$3,540,899	-
Total Revenues	**$1,322,067**	**$2,464,572**	**$414,336**	**$9,658,557**	**$4,353,658**

Expenditures by Department



FY27 Expenditures by Department



1ST STREET RIVERFRONT CONNECTION	**$5,249,201**	75.04%
FEDERAL STREET PLAZA	**$570,000**	8.15%
3RD ST PARKING LOT REDEVELOPMENT GRANT	**$484,658**	6.93%
INTEGRATED PLANNING GRANT	**$327,616**	4.68%
TGM GRANT	**$250,000**	3.57%
OPIOID SETTLEMENT EXPENSE	**$89,518**	1.28%
SHPO/CERT LOC GOVT	**$24,000**	0.34%

Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
CDBG/ MID COLMBIA HOUSING					
OTHER CONTRACTURAL SVCS	$442,483	$71,453	-	-	-
Total CDBG/ MID COLMBIA HOUSING	$442,483	$71,453	-	-	-
STATE OF OREGON-COVID RELIEF GRANT					
COVID RELIEF EXPENSES	$440,000	$990,946	$278,095	-	-
Total STATE OF OREGON-COVID RELIEF GRANT	$440,000	$990,946	$278,095	-	-
OREGON DEPARTMENT OF ENERGY GRANT					
OREGON DEPT OF ENERGY	-	$758,051	-	-	-
Total OREGON DEPARTMENT OF ENERGY GRANT	-	$758,051	-	-	-
SHPO/CERT LOC GOVT					
CONTRACTUAL SERVICES	$10,271	-	-	-	$24,000
Total SHPO/CERT LOC GOVT	$10,271	-	-	-	$24,000
INTEGRATED PLANNING GRANT					
CONTRACTUAL SERVICES	$267,033	$192,140	$57,747	$500,000	$327,616
Total INTEGRATED PLANNING GRANT	$267,033	$192,140	$57,747	$500,000	$327,616
1ST STREET RIVERFRONT CONNECTION					
CAPITAL PROJECTS	$149,875	$284,911	$172,252	$6,796,085	$5,249,201

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
All Remaining 2009 FFCO	-	-	-	$3,386,085	$1,949,201
UR Money Received	-	-	-	$3,260,000	$3,200,000
Interest Revenues	-	-	-	$150,000	$100,000
Total 1ST STREET RIVERFRONT CONNECTION	$149,875	$284,911	$172,252	$6,796,085	$5,249,201
OPIOID SETTLEMENT EXPENSE					
OPIOID SETTLEMENT FUNDING	-	$4,250	$142,733	$65,877	$89,518
Remaining contract expense to Wasco County	-	-	-	$1,170	-
other purpose expenses	-	-	-	$64,707	$89,518
Total OPIOID SETTLEMENT EXPENSE	-	$4,250	$142,733	$65,877	$89,518
TGM GRANT					
CONTRACTUAL SERVICES	-	-	-	$250,000	$250,000
Total TGM GRANT	-	-	-	$250,000	$250,000
SPECIAL GRANT FUND TRANSFERS					
TO GENERAL FUND	-	-	-	$24,000	-
TO TRNS SYS RSRV FUND	-	$100,000	$1,612,482	$32,000	-
Total SPECIAL GRANT FUND TRANSFERS	-	$100,000	$1,612,482	$56,000	-
3RD ST PARKING LOT REDEVELOPMENT GRANT					
3RD ST PARKING LOT REDEVELOPMENT GRANT	-	-	-	$484,658	$484,658
Total 3RD ST PARKING LOT REDEVELOPMENT GRANT	-	-	-	$484,658	$484,658
FEDERAL STREET PLAZA					
FEDERAL STREET PLAZA	-	-	-	$4,915,899	$570,000
Total FEDERAL STREET PLAZA	-	-	-	$4,915,899	$570,000
GOOGLE TECHNOLOGY GRANT					
GOOGLE TECHNOLOGY GRANT	-	-	-	$15,000	-
Total GOOGLE TECHNOLOGY GRANT	-	-	-	$15,000	-
Total Expenditures	**$1,309,662**	**$2,401,750**	**$2,263,309**	**$13,083,519**	**$6,994,993**

State Office Building

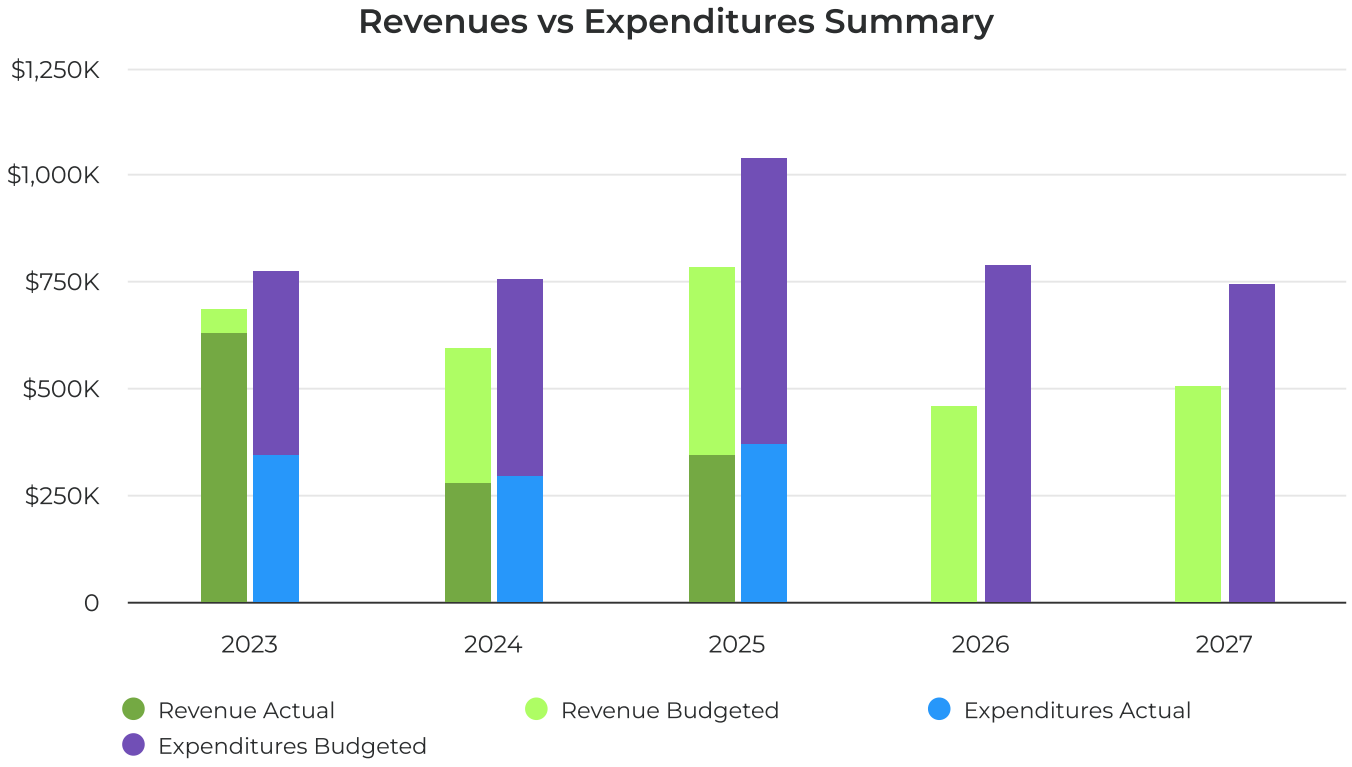
FTE: 2.20

Summary

The State Office Building Fund is used to account for resources and expenditures relating to the operation and maintenance of the facility located at 700 Union Street. Resources to the fund consist primarily of lease payments from the State of Oregon supplemented by interest earnings. Expenditures include operational expenses such as utilities and insurance, and maintenance of the facility and grounds. All operating expenses are reimbursed through the lease payments from the State. A report is provided to the State at the end of each lease year outlining all operating and maintenance costs for that year.

Goals (FY 2026/27 Budget Supported)

- Reseal parking lot
- Upgrade ADA Sidewalks
- Other capital projects as identified



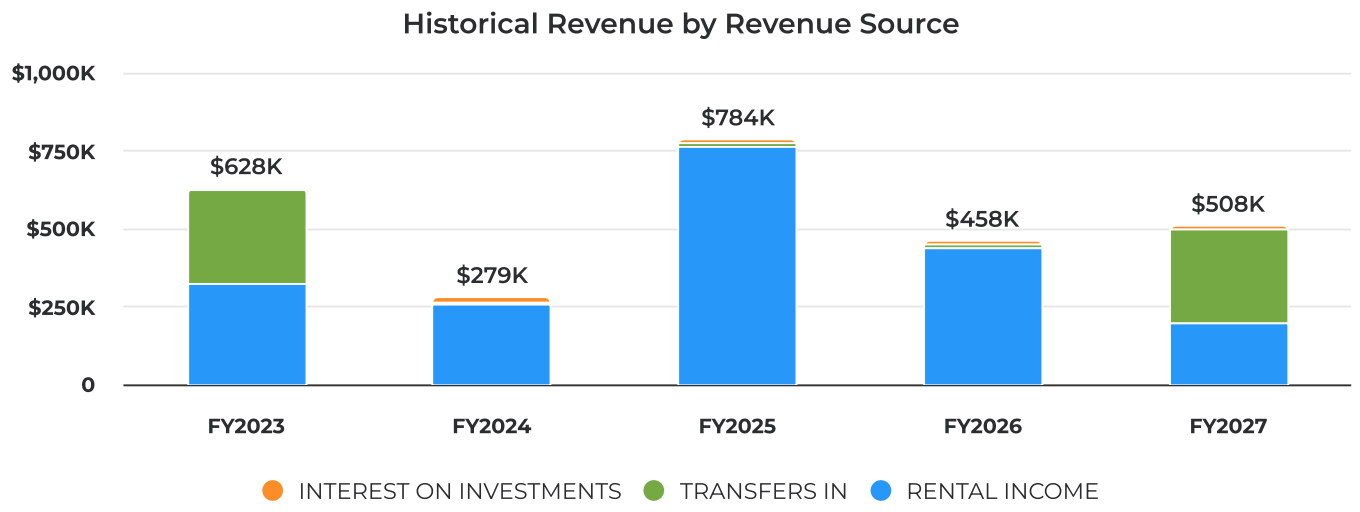
Comprehensive Fund Summary

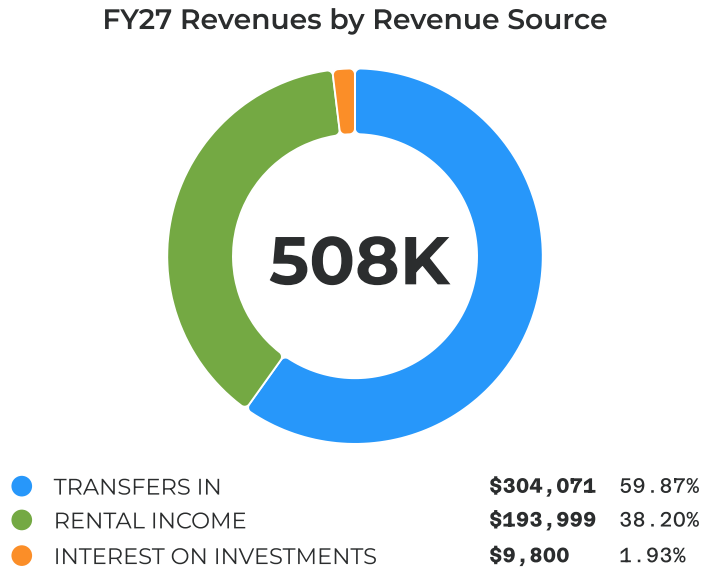
Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	$60,634	$343,532	$329,454	$328,367	$478,294
Revenues					

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTEREST ON INVESTMENTS	$5,740	$14,280	$13,848	$9,800	$9,800
RENTAL INCOME	$324,713	$253,232	$318,732	$434,301	$193,999
TRANSFERS IN	$297,893	$11,643	$11,541	$13,800	$304,071
Total Revenues	**$628,347**	**$279,155**	**$344,121**	**$457,901**	**$507,870**
Expenditures					
PERSONNEL SERVICES	$72,399	$107,003	$132,946	$153,474	$215,325
MATERIALS AND SERVICES	$118,143	$151,550	$119,022	$154,500	$186,036
CAPITAL OUTLAY	$154,907	$34,680	$116,419	$135,000	$125,000
CONTINGENCY	-	-	-	$343,294	$219,501
Total Expenditures	**$345,449**	**$293,233**	**$368,387**	**$786,268**	**$745,862**
Total Revenues Less Expenditures	**$282,898**	**-$14,078**	**-$24,266**	**-$328,367**	**-$237,992**
Ending Fund Balance	**$343,532**	**$329,454**	**$305,188**	**-**	**$240,302**

Revenues by Revenue Source

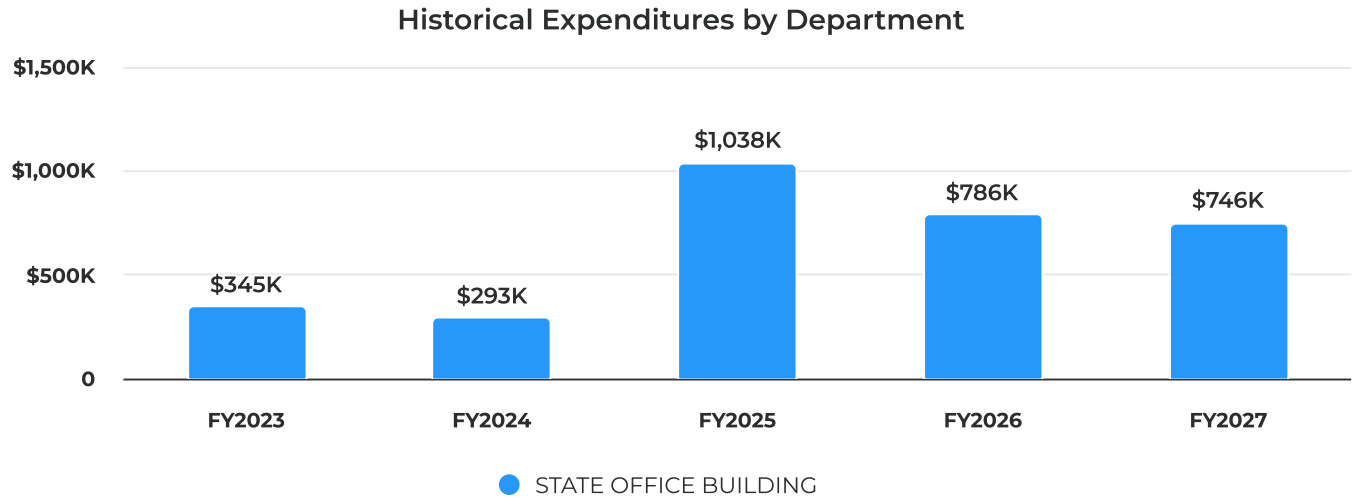


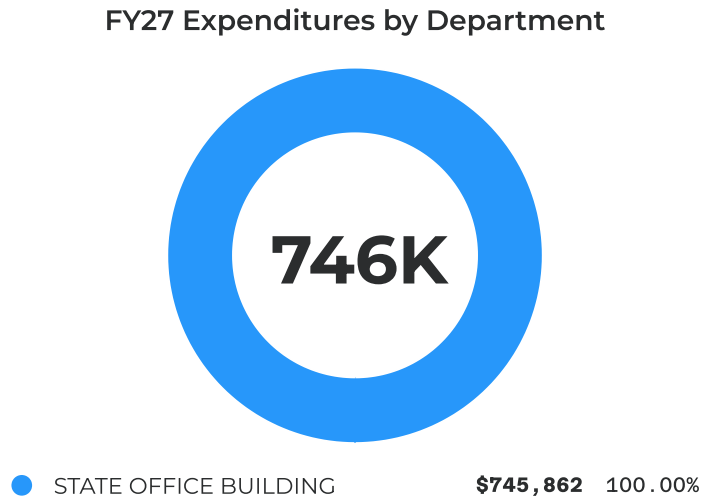


Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$5,740	$14,280	$13,848	$9,800	$9,800
Total INTEREST ON INVESTMENTS	$5,740	$14,280	$13,848	$9,800	$9,800
RENTAL INCOME					
OPERATIONS	$77,760	$94,408	$88,328	$88,328	$88,328
MAINTENANCE	$246,953	$158,823	$230,404	$345,973	$105,671
Total RENTAL INCOME	$324,713	$253,232	$318,732	$434,301	$193,999
TRANSFERS IN					
FROM CAPITAL PROJECT FUND	$297,893	$11,643	$11,541	$13,800	$304,071
Total TRANSFERS IN	$297,893	$11,643	$11,541	$13,800	$304,071
Total Revenues	**$628,347**	**$279,155**	**$344,121**	**$457,901**	**$507,870**

Expenditures by Department





Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
STATE OFFICE BUILDING					
REGULAR SALARIES	$46,699	$67,950	$88,222	$91,722	$126,099
OVERTIME SALARIES	-	$1,860	$1,037	$5,406	$6,420
MEDICAL INSURANCE	$13,959	$21,385	$22,832	$31,047	$53,221
L-T DISABILITY INSURANCE	$318	$515	$621	$587	$806
LIFE INSURANCE	$41	$58	$60	$66	$88
WORKERS COMP INSURANCE	$19	$855	$1,680	$2,530	$2,492
FICA	$3,506	$5,248	$6,554	$7,430	$10,137
RETIREMENT	$6,265	$7,233	$9,315	$12,383	$13,407
VEBA CONTRIBUTIONS	$1,498	$1,624	$2,282	$1,816	$1,944
OTHER EMPLOYEE BENEFITS	$93	$275	$343	$486	$711
WATER & SEWER	$6,182	$7,395	$7,786	$9,000	$9,463
GARBAGE SERVICES	$4,321	$4,534	$4,290	$4,700	$4,841
NATURAL GAS	$5,001	$4,081	$5,387	$3,000	$3,090
ELECTRICITY	$14,429	$14,681	$17,289	$15,700	$16,171
JANITORIAL SERVICES	$55,665	$35,865	$36,555	$45,000	$46,350
BUILDINGS AND GROUNDS	$10,036	$62,267	$18,751	$38,000	$38,000
Carpet Cleaning	-	-	-	$8,000	$8,000
Misc items-painting, pressure washing, etc.	-	-	-	$30,000	$30,000
JOINT USE OF LABOR/EQUIP	-	-	-	$2,000	$2,000
Parking Lot Maintenance	-	-	-	$2,000	$2,000
GENERAL EQUIPMENT	$68	$317	$156	$500	-
Fire Extinguisher Services & Maintenance	-	-	-	$500	-
ELECTRICAL SYSTEMS	$599	$568	-	$2,000	$2,000
PLUMBING	$89	$131	$97	$1,000	$1,000
ELEVATORS	$4,202	$4,145	$8,875	$9,000	$5,900
Includes Cost for Monthly Elevator Service	-	-	-	$9,000	$5,900
HVAC SYSTEMS	$2,685	$828	$2,296	$5,000	$35,150
Maintenance, Service Calls, Filters	-	-	-	$5,000	$5,150
HVAC Cleaning	-	-	-	-	$30,000
PROPERTY	$7,379	$8,379	$10,381	$10,900	$13,110
TELEPHONE	$600	$720	$864	$900	$927
Modem Costs for HVAC System	-	-	-	$900	$927
JANITORIAL SUPPLIES	$6,888	$7,640	$6,295	$7,800	$8,034
IMPRVMTS OTHER THAN BLDGS	$154,907	$34,680	$116,419	$135,000	$125,000
Other Improvements Not Identified	-	-	-	$135,000	-
HVAC	-	-	-	-	$25,000
Parking Lot	-	-	-	-	$100,000
CONTINGENCY	-	-	-	$343,294	$219,501
To Help with Cash Flow for Capital Projects done prior to February 1, but not	-	-	-	$343,294	$219,501

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
reimbursed until April-June					
Total STATE OFFICE BUILDING	$345,449	$293,233	$368,387	$786,268	$745,862
Total Expenditures	**$345,449**	**$293,233**	**$368,387**	**$786,268**	**$745,862**

Special Enterprise Zone Fund

Summary

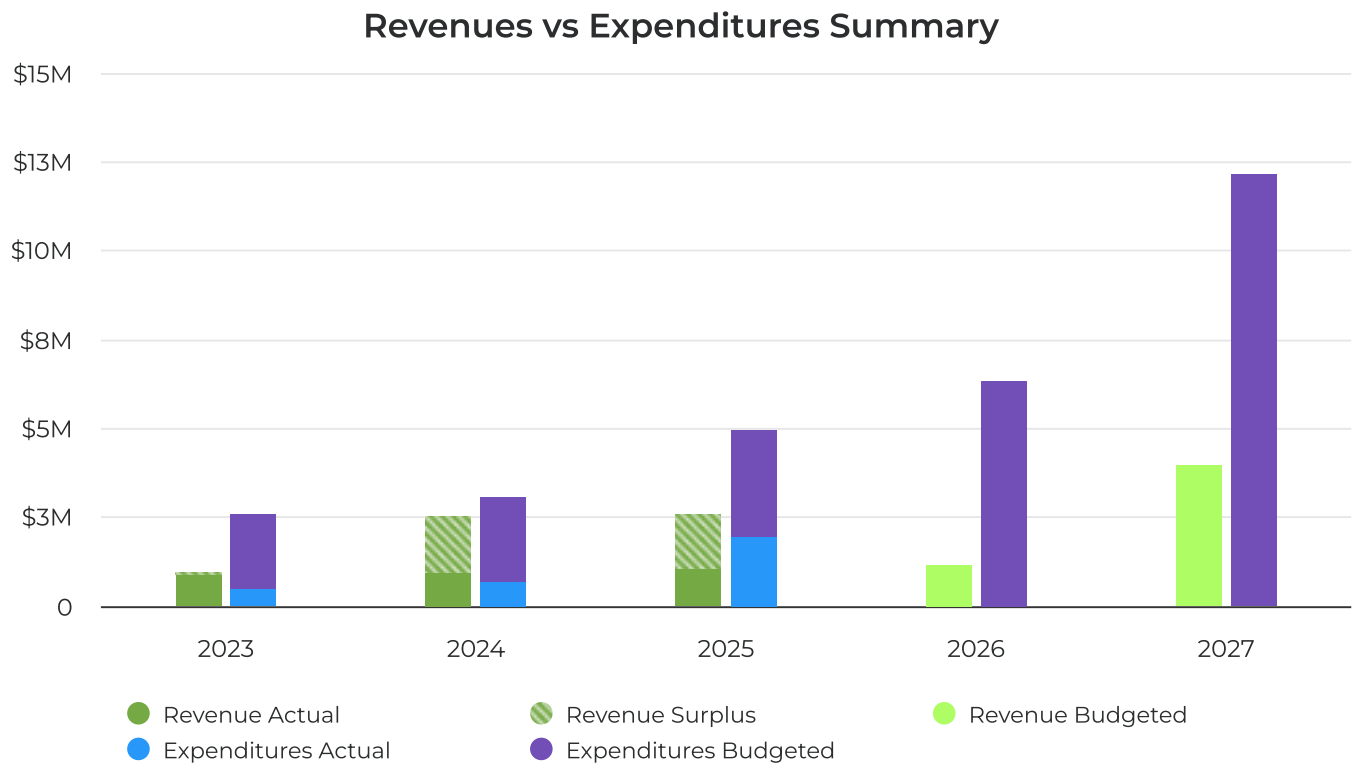
The “Special Enterprise Reserve Fund” was established to receive funds associated with the Enterprise Zone Tax Abatement agreements between the City of The Dalles, Wasco County, and Design LLC dated August 17, 2015. This fund will also receive revenue associated with the 2021 Strategic Investment Program (SIP) Agreement per City Council Resolution. These funds will be used for financing costs of services, projects, property and equipment as identified.

Goals (FY 2026/27 Budget Supported)

- Continue to build and reserve funds to support generational investments needed for critical Public Works infrastructure systems.
- Allocate resources to extend the life of critical infrastructure systems such as the Wicks Water Treatment Plant.
- Reserve loan funds to support Qlife and high-speed broadband fiber to the community.
- Reserve matching funds for a future Safe Routes to School Project
- Provide continued financial support for capital needs at the Columbia Gorge Regional Airport and eventual self-sustainability.

Major Changes & High-Impact Items

- Partial funding of the Federal Street Plaza has been allocated to this fund to better reflect the plaza as a special project and one-time funding need.

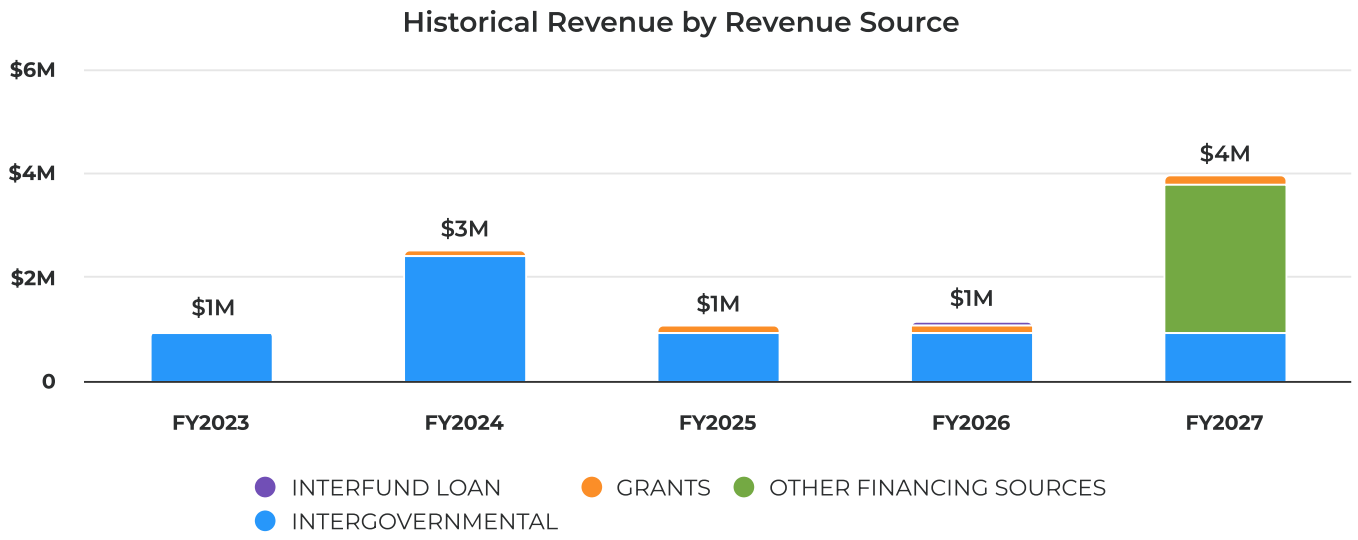


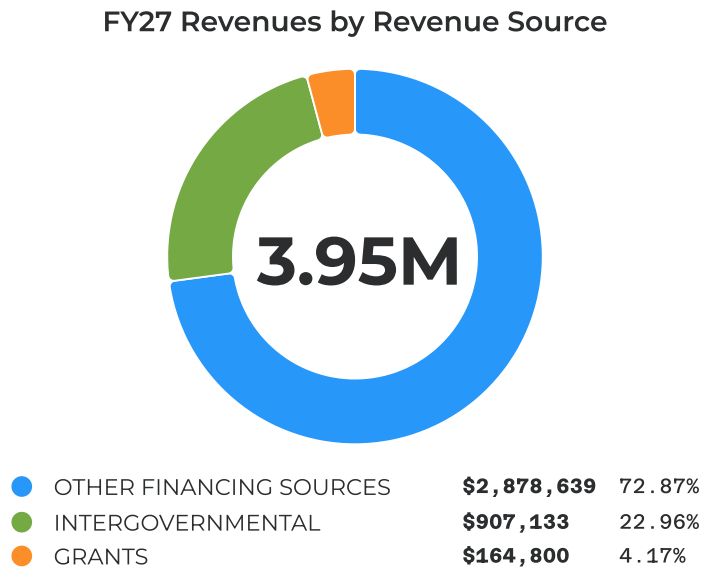
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$1,667,566**	**$2,130,617**	**$3,941,632**	**$5,188,765**	**$9,186,959**
Revenues					
INTERGOVERNMENTAL	$907,133	$2,407,133	$2,407,133	$907,133	$907,133
OTHER FINANCING SOURCES	-	-	-	$1	$2,878,639
GRANTS	$55,918	$103,881	$205,405	$160,000	$164,800
INTERFUND LOAN	-	-	-	$82,005	-
Total Revenues	**$963,051**	**$2,511,014**	**$2,612,538**	**$1,149,139**	**$3,950,572**
Expenditures					
MATERIALS AND SERVICES	$500,000	$250,000	$1,782,542	$6,337,904	$12,037,531
TRANSFERS OUT	-	$450,000	$150,000	-	$100,000
Total Expenditures	**$500,000**	**$700,000**	**$1,932,542**	**$6,337,904**	**$12,137,531**
Total Revenues Less Expenditures	**$463,051**	**$1,811,014**	**$679,996**	**-$5,188,765**	**-$8,186,959**
Ending Fund Balance	**$2,130,617**	**$3,941,631**	**$4,621,628**	**-**	**$1,000,000**

Revenues by Revenue Source



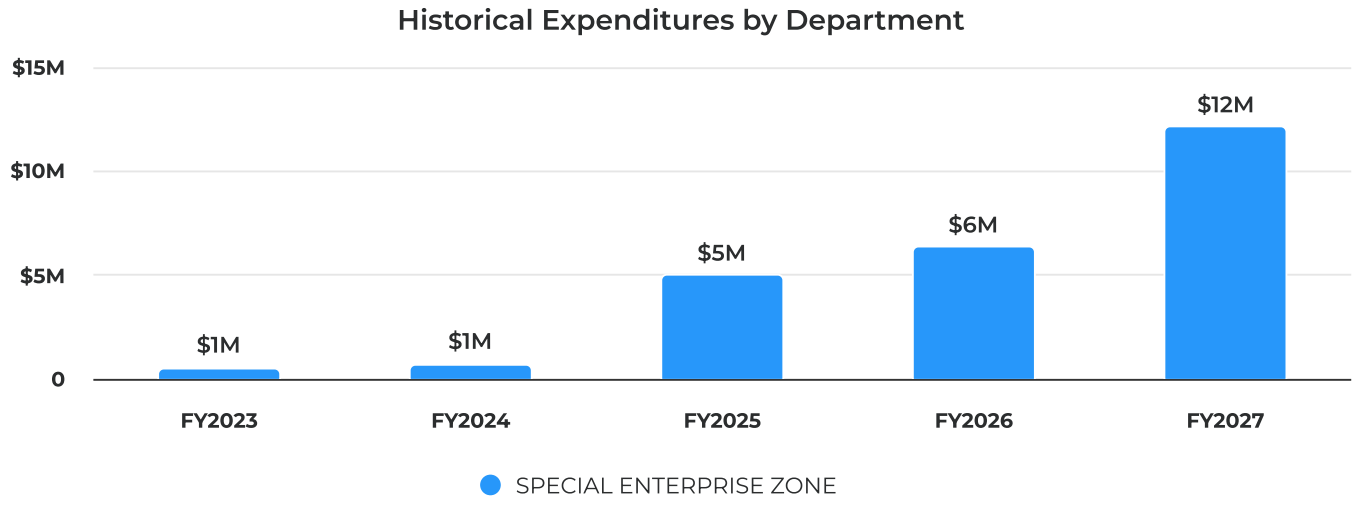


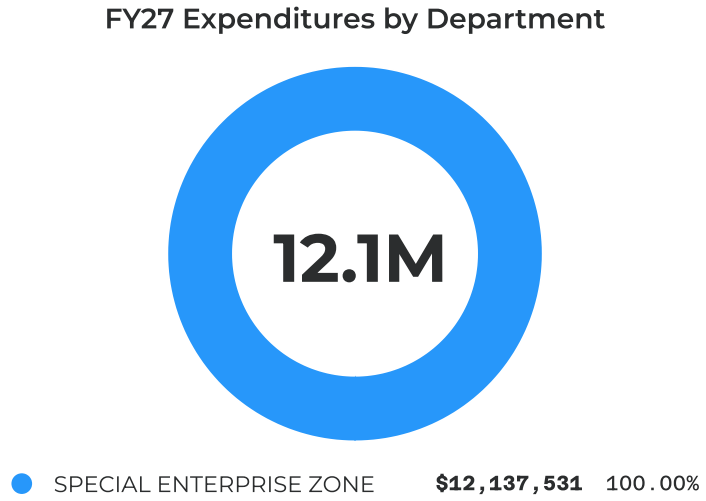
Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTERGOVERNMENTAL					
ENTERPRIZE ZONE PAYMENTS	$907,133	$2,407,133	$2,407,133	$907,133	$907,133
Total INTERGOVERNMENTAL	$907,133	$2,407,133	$2,407,133	$907,133	$907,133
OTHER FINANCING SOURCES					
STRATEGIC INVESTMETN PRGM	-	-	-	$1	$2,878,639
Total OTHER FINANCING SOURCES	-	-	-	$1	$2,878,639
GRANTS					
INTEREST REVENUES	$55,918	$103,881	$205,405	$160,000	$164,800
Total GRANTS	$55,918	$103,881	$205,405	$160,000	$164,800
INTERFUND LOAN					

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
LOAN PRINCIPAL PAYMENT	-	-	-	$65,805	-
LOAN INTEREST PAYMENT	-	-	-	$16,200	-
Total INTERFUND LOAN	-	-	-	$82,005	-
Total Revenues	**$963,051**	**$2,511,014**	**$2,612,538**	**$1,149,139**	**$3,950,572**

Expenditures by Department





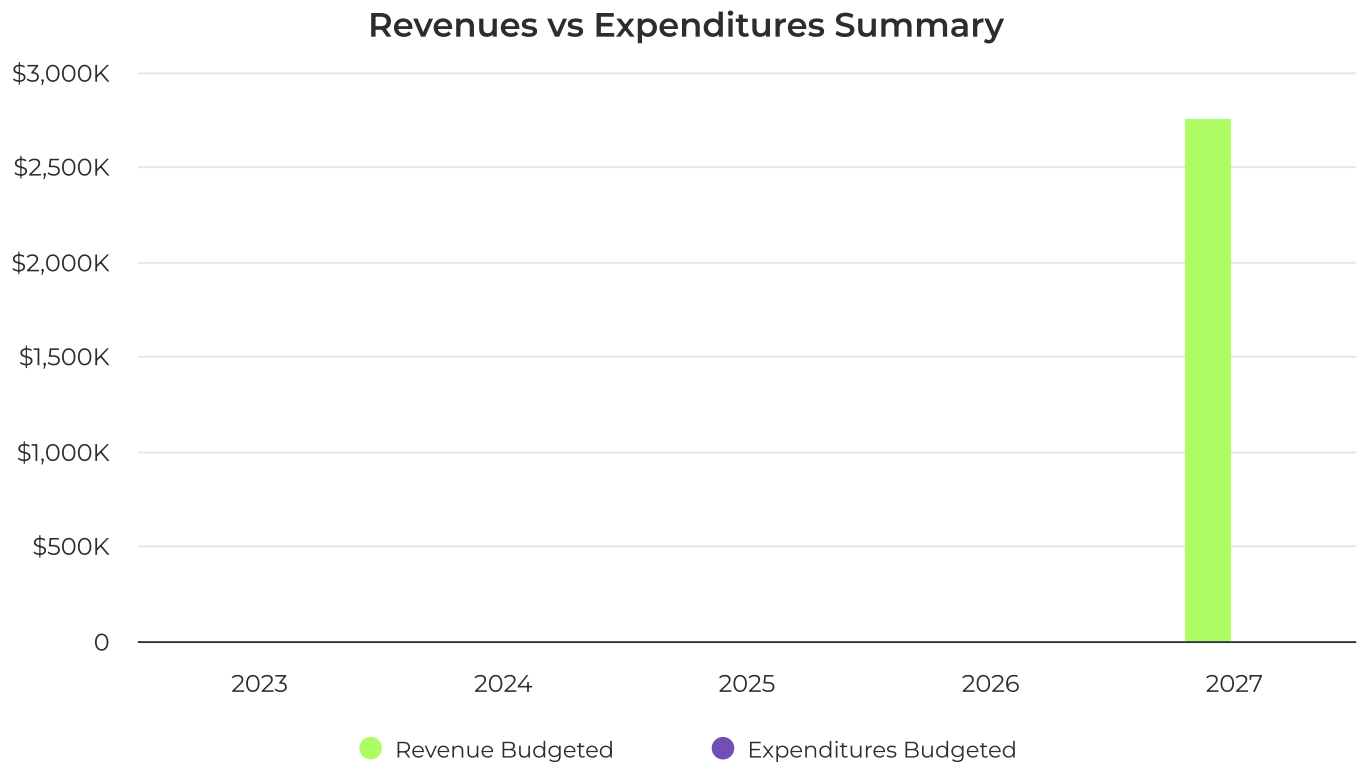
Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
SPECIAL ENTERPRISE ZONE					
CONTRACTUAL SERVICES	$500,000	$250,000	$1,782,542	$6,337,904	$12,037,531
Broadband Loan Support	-	-	-	-	$3,000,000
Federal Street Plaza	-	-	-	-	$3,086,375
Infastructure Master Plan projects	-	-	-	$5,015,899	$4,891,156
Reserve for future projects	-	-	-	$82,005	-
Safe Route to school 7th not completed last budget	-	-	-	$200,000	$200,000

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Airport T-Hangars Grant	-	-	-	$180,000	-
Airport T-Hangars 5 yr loan	-	-	-	$360,000	-
Airport EDA Grant Match	-	-	-	$500,000	-
Wicks Basin	-	-	-	-	$860,000
TO TRNS RSRV FUND	-	$200,000	-	-	-
TO SPECIAL ASSESSMENTS	-	$250,000	$150,000	-	-
TO AIRPORT FUND	-	-	-	-	$100,000
Water Line Matching Funds	-	-	-	-	$100,000
Total SPECIAL ENTERPRISE ZONE	$500,000	$700,000	$1,932,542	$6,337,904	$12,137,531
Total Expenditures	**$500,000**	**$700,000**	**$1,932,542**	**$6,337,904**	**$12,137,531**

Service Continuity Fund

Summary

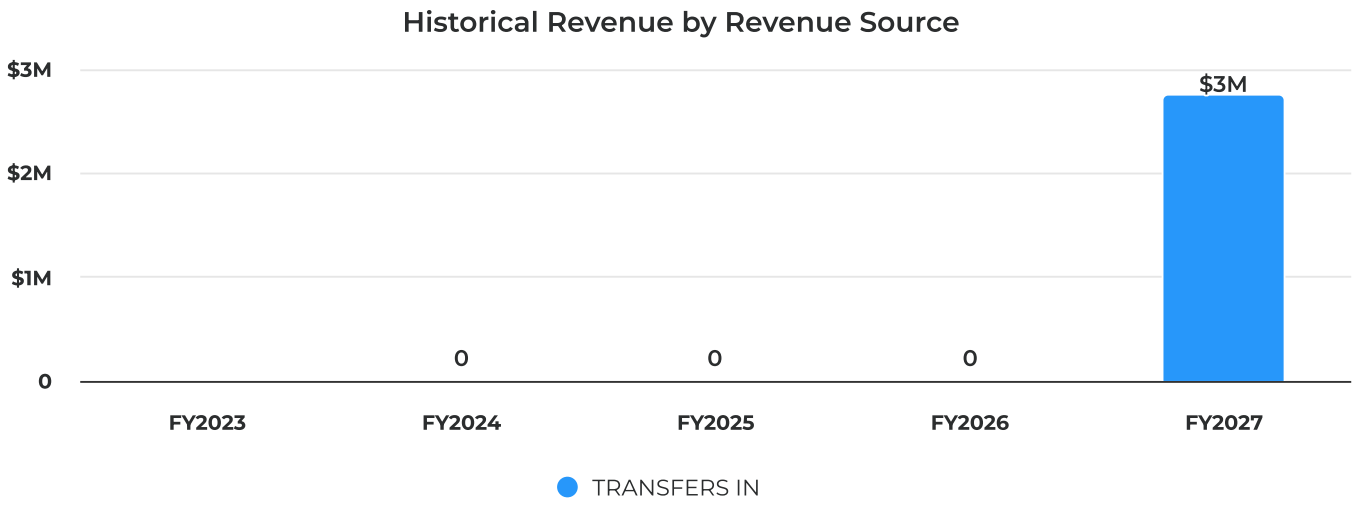


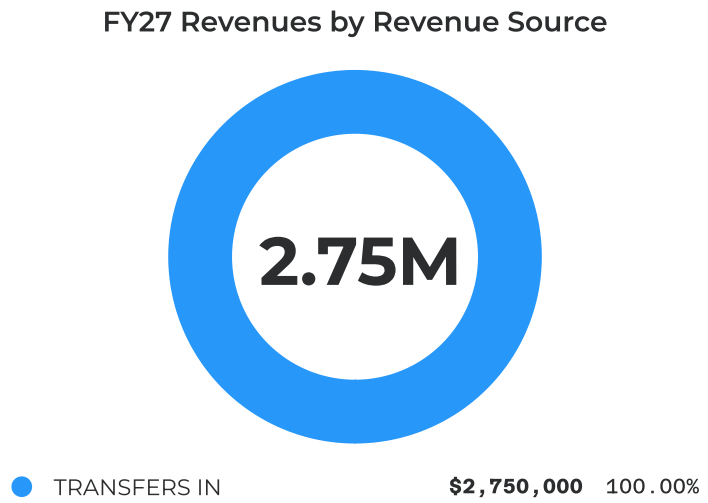
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	-	-	-	-	-
Revenues					
TRANSFERS IN	-	-	-	-	$2,750,000
Total Revenues	-	-	-	-	**$2,750,000**
Expenditures					
Total Expenditures	-	-	-	-	-
Total Revenues Less Expenditures	-	-	-	-	**$2,750,000**
Ending Fund Balance	-	-	-	-	**$2,750,000**

Revenues by Revenue Source





Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
TRANSFERS IN					
GENERAL FUND	-	-	-	-	$2,750,000
Total TRANSFERS IN	-	-	-	-	$2,750,000
Total Revenues	**-**	**-**	**-**	**-**	**$2,750,000**

DEBT MANAGEMENT

Debt Management

The City has a General Obligation Bond rating of “Aa2” from Moody’s investors services. This rating reflects the City’s tax base, stable financial position, and income profile. “Aa2” is the third-highest long-term credit rating that Moody's assigns to fixed-income securities, like bonds, that are of high quality with very low credit risk. Full true cash value of property assessed in the City, per capita, is $1,375.

Under Oregon Revised Statutes, Chapter 287, the City is limited in the amount of principal outstanding for general obligation bonded debt to three percent of the real market value of the taxable properties within its boundaries. This statutory limit does not include full faith and credit obligations or bonds issued for water, sanitary, and storm sewer systems.

Debt Outstanding

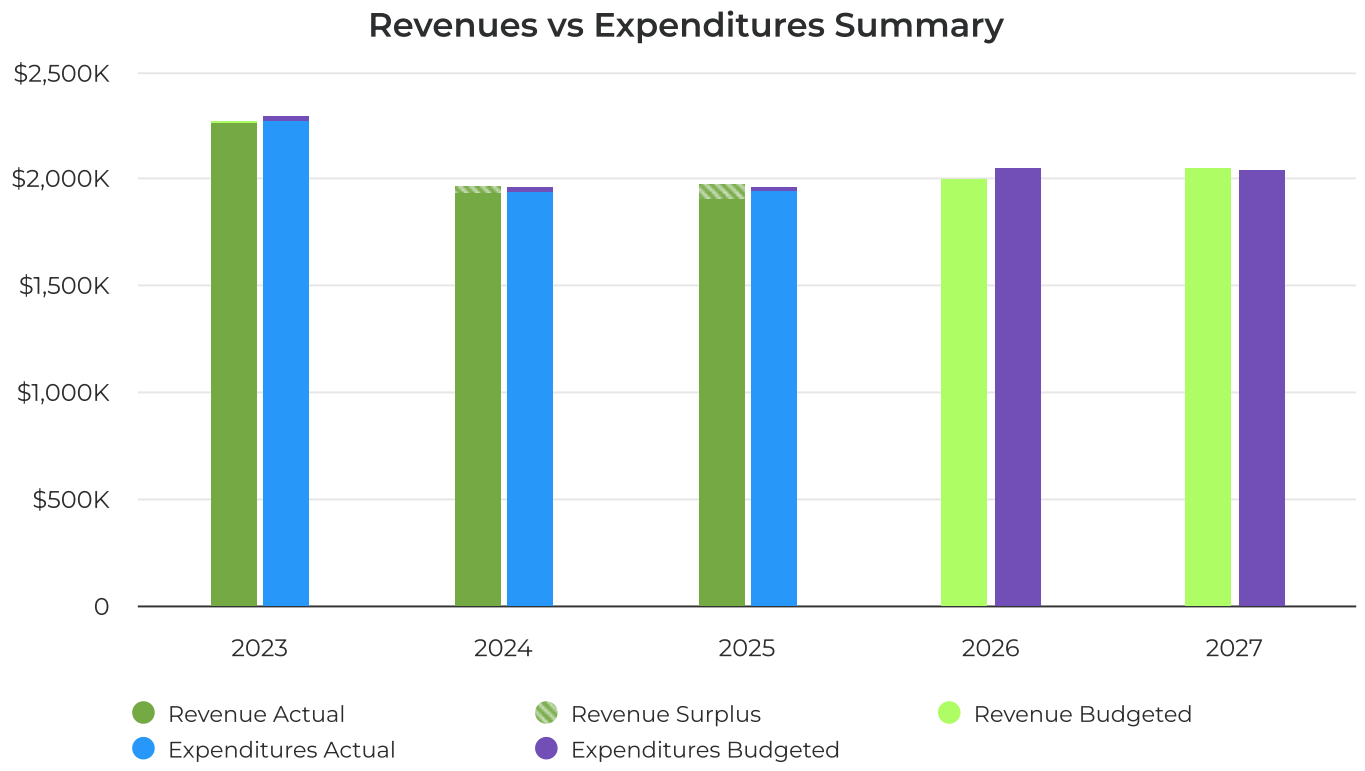
As of June 30, 2026

City Bonds	Original Debt	Debt Outstanding	Interest Rate	Final Payment Date
Airport Taxable LOCAP Bond	2,000,000	1,110,000	4.50%	6/30/2035
2009 FFCO Bond	12,100,000	3,182,498	3.96%	6/1/2029
2018 UT Revenue & Refunding Bond	12,189,570	4,422,218	2.67%	6/1/2032
		8,714,716		

City Debts	Original Debt	Debt Outstanding	Interest Rate	Final Payment Date
CWSRF Loan	2,000,000	1,327,122	2.14%	3/1/2038
ARRA/SDWRLF Loan	3,546,469	1,673,343	3%	12/1/2033
Business OR Dog River Pipeline Loan	7,500,000	7,366,940	1%	12/1/2054
Airpot Klickitat Co CERB Loan	500,000	225,000	1.50%	7/31/2034
MCEDD T Hangar Loan	360,000	294,195	4.50%	4/30/2030
		10,886,600		

Debt Service Summary

Summary

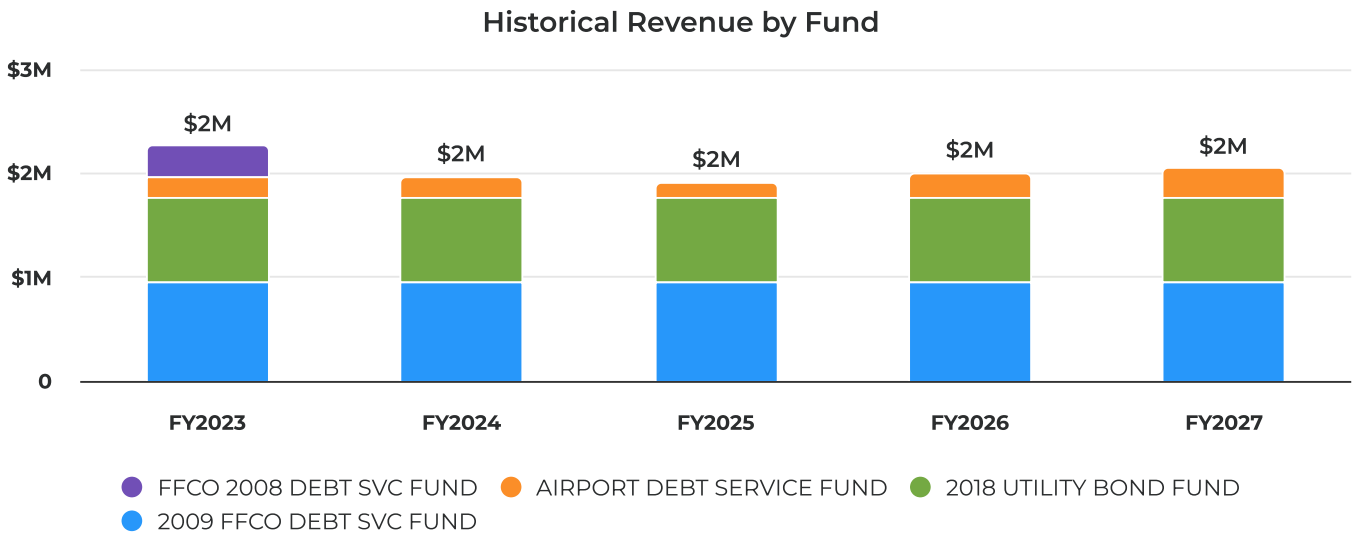


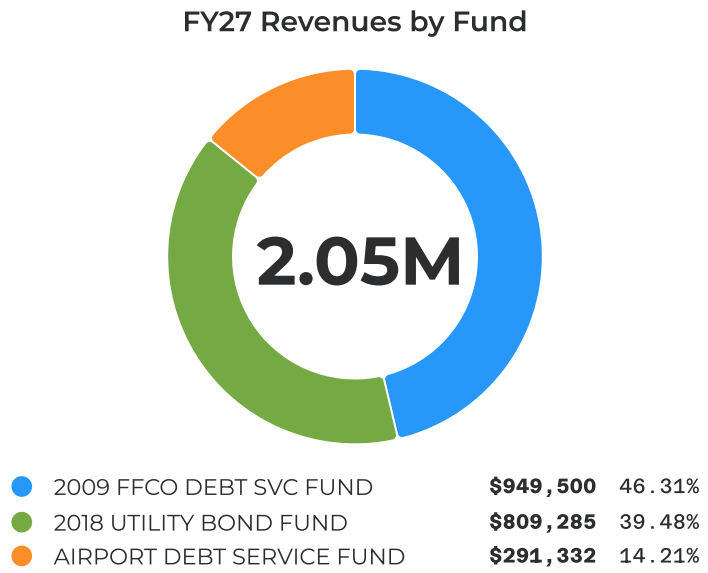
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$64,356**	**$59,086**	**$82,009**	**$53,559**	**$53,560**
Revenues					
INTEREST ON INVESTMENTS	$2,204	$7,940	$15,421	$6,500	-
RENTAL INCOME	$327,098	$199,434	$206,570	$152,916	-
OTHER FINANCING SOURCES	$59,469	-	-	-	-
TRANSFERS IN	$1,073,289	$953,636	$952,050	$1,036,790	$1,246,117
OTHER FINANCING SOURCES - TRANSFER IN	$802,738	$800,425	$801,925	$802,000	$804,000
Total Revenues	**$2,264,798**	**$1,961,435**	**$1,975,966**	**$1,998,206**	**$2,050,117**
Expenditures					
MATERIALS AND SERVICES	$5,299	$2,500	$4,802	-	-
DEBT SERVICE	$2,264,766	$1,936,012	$1,936,775	$2,046,990	$2,046,476
TRANSFERS OUT	-	-	$3,000	-	-
Total Expenditures	**$2,270,065**	**$1,938,512**	**$1,944,577**	**$2,046,990**	**$2,046,476**
Total Revenues Less Expenditures	**-$5,267**	**$22,923**	**$31,389**	**-$48,784**	**$3,641**
Ending Fund Balance	**$59,089**	**$82,009**	**$113,398**	**$4,775**	**$57,201**

Revenues by Fund

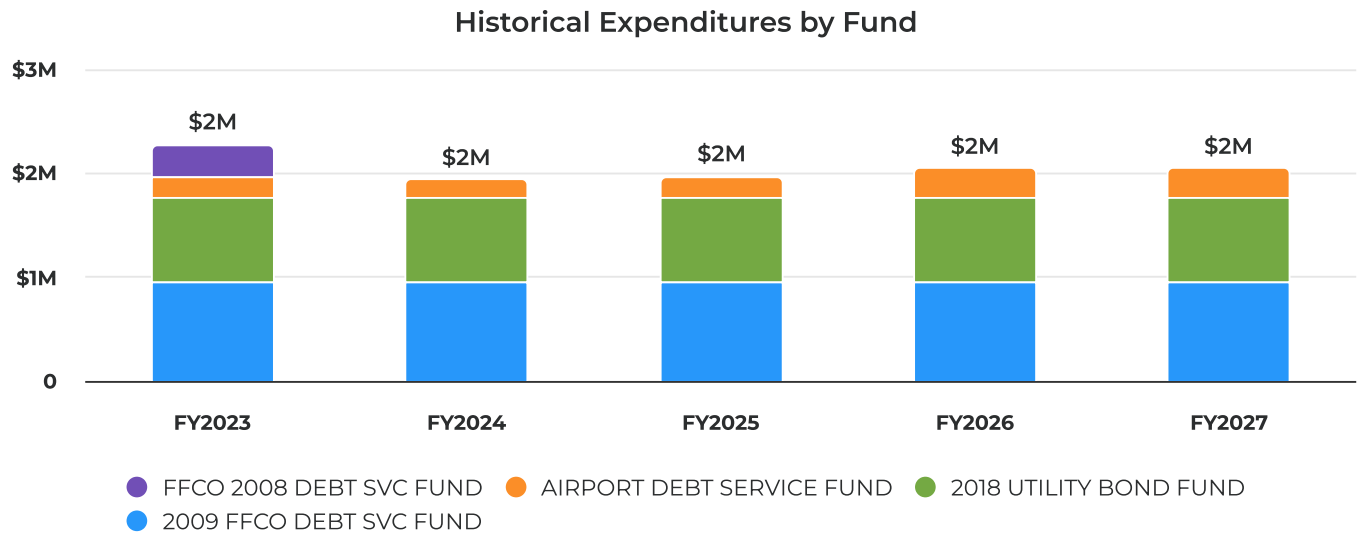


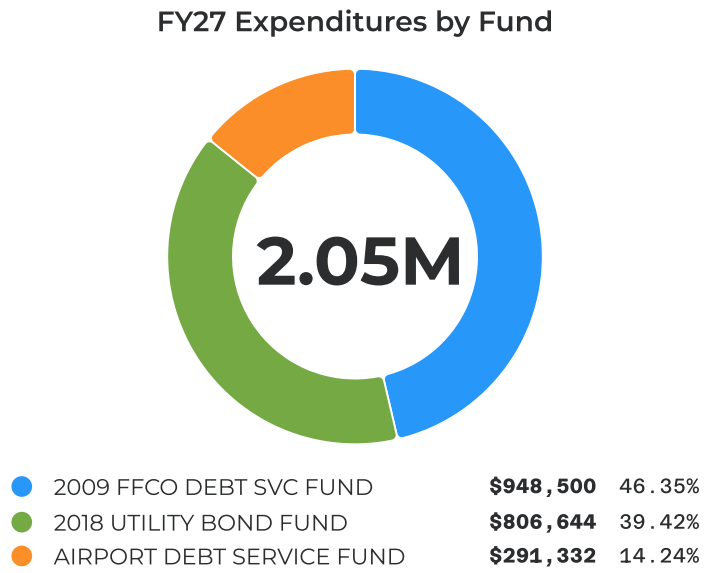


Revenues by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
FFCO 2008 DEBT SVC FUND	$305,180	-	-	-	-
2009 FFCO DEBT SVC FUND	$948,915	$946,613	$947,890	$947,500	$949,500
2018 UTILITY BOND FUND	$808,174	$807,448	$806,085	$809,285	$809,285
AIRPORT DEBT SERVICE FUND	$202,529	$207,374	$221,991	$241,421	$291,332
Total Revenues	**$2,264,798**	**$1,961,435**	**$1,975,966**	**$1,998,206**	**$2,050,117**

Expenditures by Fund



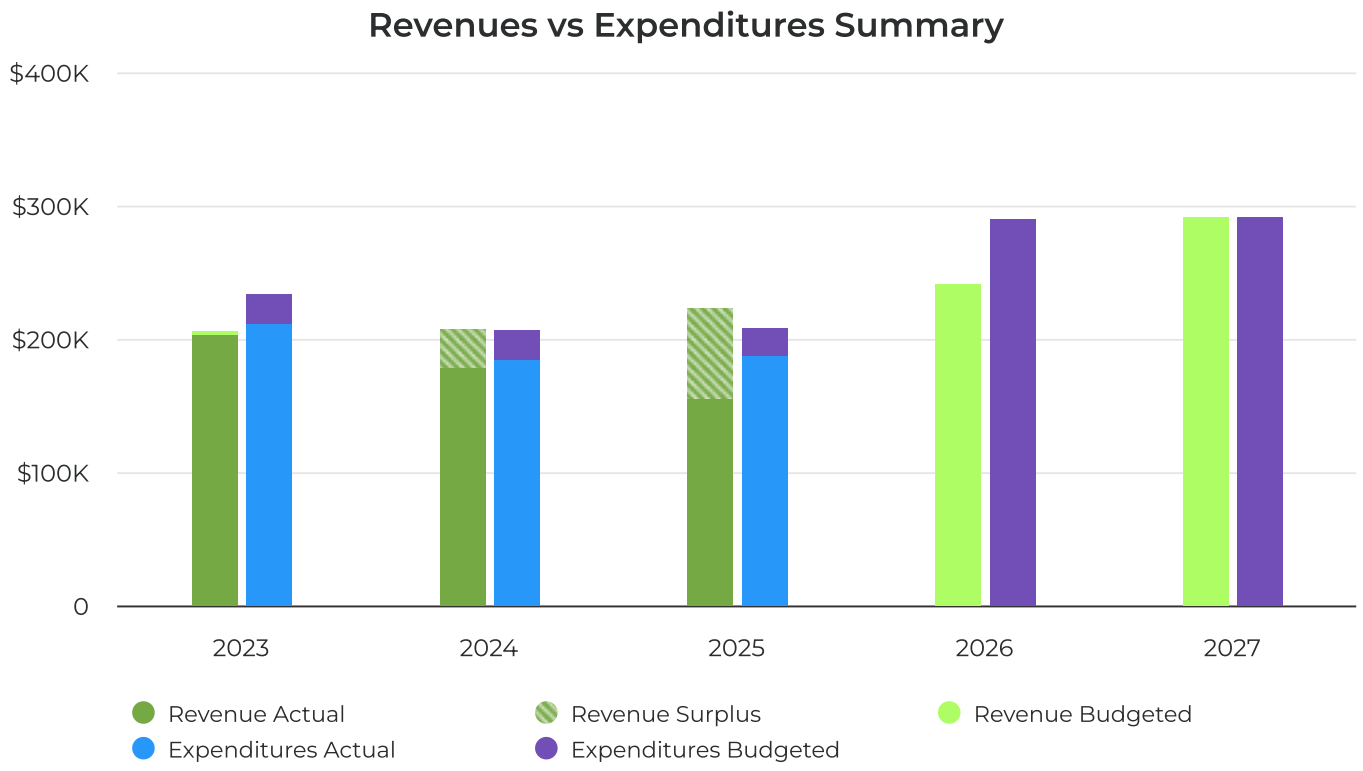


Expenditures by Fund

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
FFCO 2008 DEBT SVC FUND	$302,180	-	$3,000	-	-
2009 FFCO DEBT SVC FUND	$948,913	$946,613	$947,888	$947,502	$948,500
2018 UTILITY BOND FUND	$807,089	$807,125	$806,037	$809,283	$806,644
AIRPORT DEBT SERVICE FUND	$211,883	$184,775	$187,652	$290,205	$291,332
Total Expenditures	**$2,270,065**	**$1,938,512**	**$1,944,577**	**$2,046,990**	**$2,046,476**

Airport Debt Service Fund

Summary

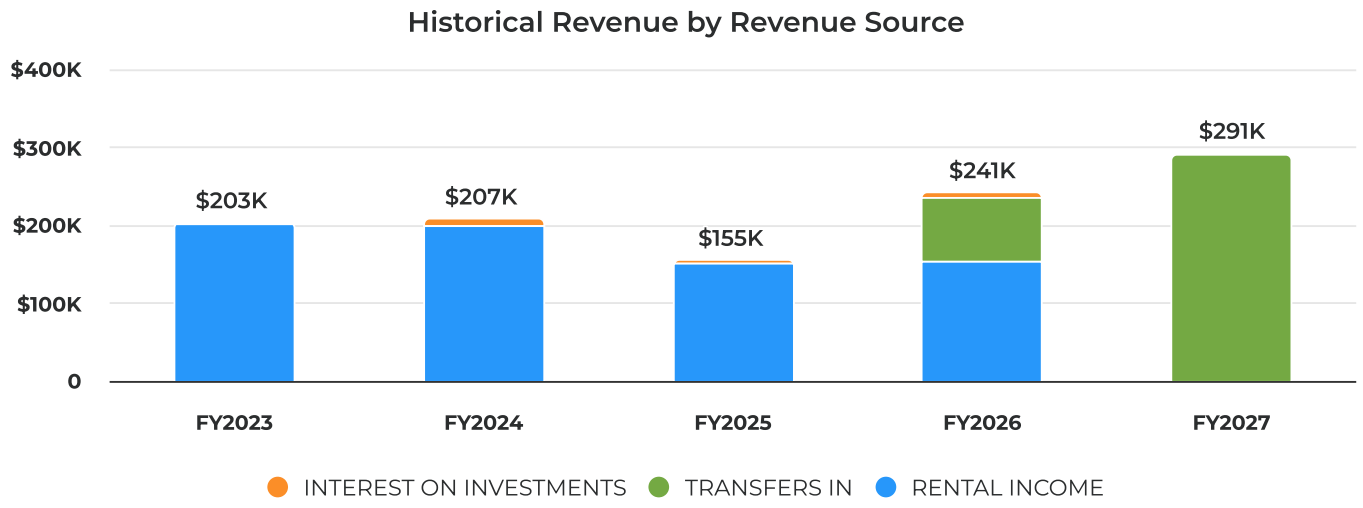


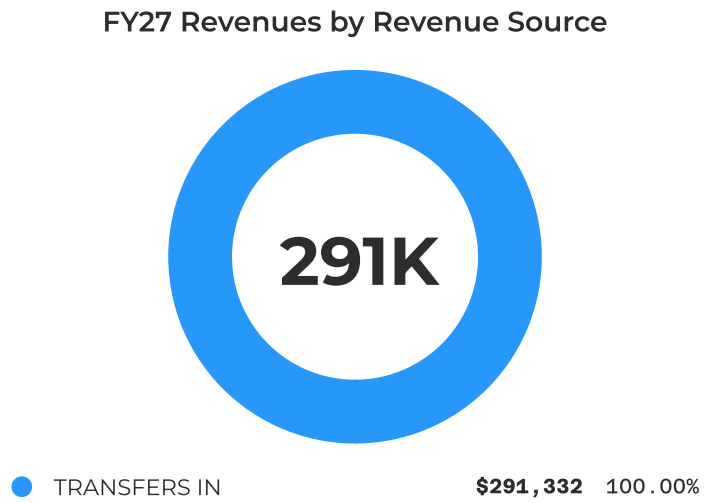
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$60,991**	**$51,637**	**$74,236**	**$48,784**	**$48,785**
Revenues					
INTEREST ON INVESTMENTS	$2,204	$7,940	$15,421	$6,500	-
RENTAL INCOME	$200,325	$199,434	$206,570	$152,916	-
TRANSFERS IN	-	-	-	$82,005	$291,332
Total Revenues	**$202,529**	**$207,374**	**$221,991**	**$241,421**	**$291,332**
Expenditures					
MATERIALS AND SERVICES	$5,299	$2,500	$4,802	-	-
DEBT SERVICE	$206,584	$182,275	$182,850	$290,205	$291,332
Total Expenditures	**$211,883**	**$184,775**	**$187,652**	**$290,205**	**$291,332**
Total Revenues Less Expenditures	**-$9,354**	**$22,599**	**$34,339**	**-$48,784**	**-**
Ending Fund Balance	**$51,637**	**$74,236**	**$108,575**	**-**	**$48,785**

Revenues by Revenue Source

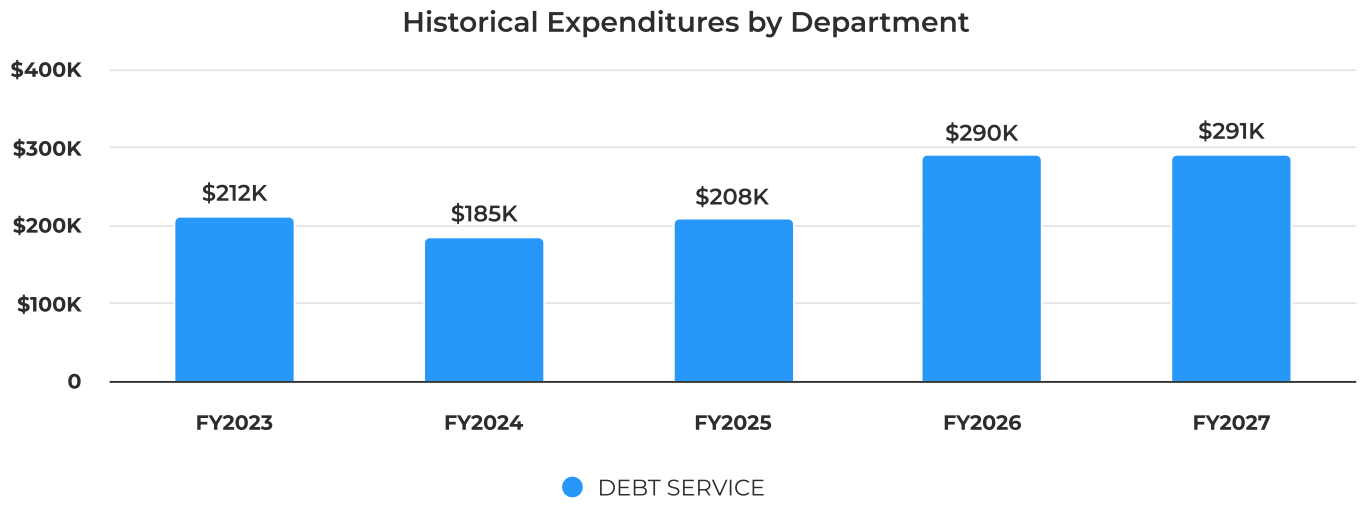


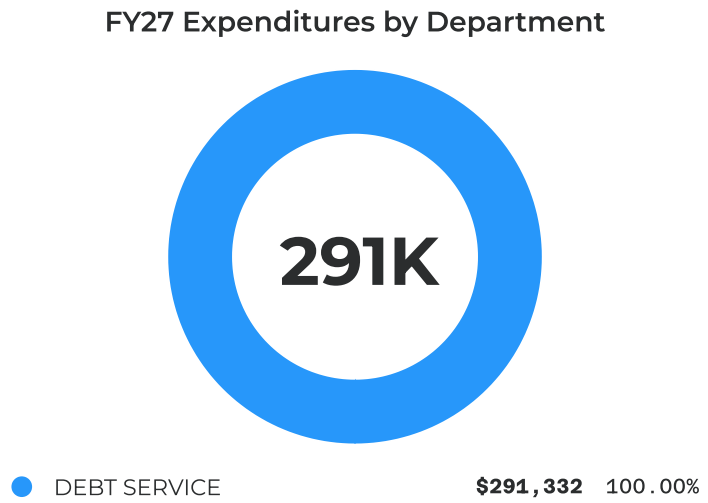


Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
INTEREST ON INVESTMENTS					
INTEREST REVENUES	$2,204	$7,940	$15,421	$6,500	-
Total INTEREST ON INVESTMENTS	$2,204	$7,940	$15,421	$6,500	-
RENTAL INCOME					
LEASE REVENUE	$52,345	$17,761	$52,500	$56,844	-
PROPERTY RENTALS	$147,980	$181,673	$154,070	$96,072	-
Total RENTAL INCOME	$200,325	$199,434	$206,570	$152,916	-
TRANSFERS IN					
TRANSFER FROM AIRPORT FUND	-	-	-	$82,005	$291,332
Total TRANSFERS IN	-	-	-	$82,005	$291,332
Total Revenues	**$202,529**	**$207,374**	**$221,991**	**$241,421**	**$291,332**

Expenditures by Department





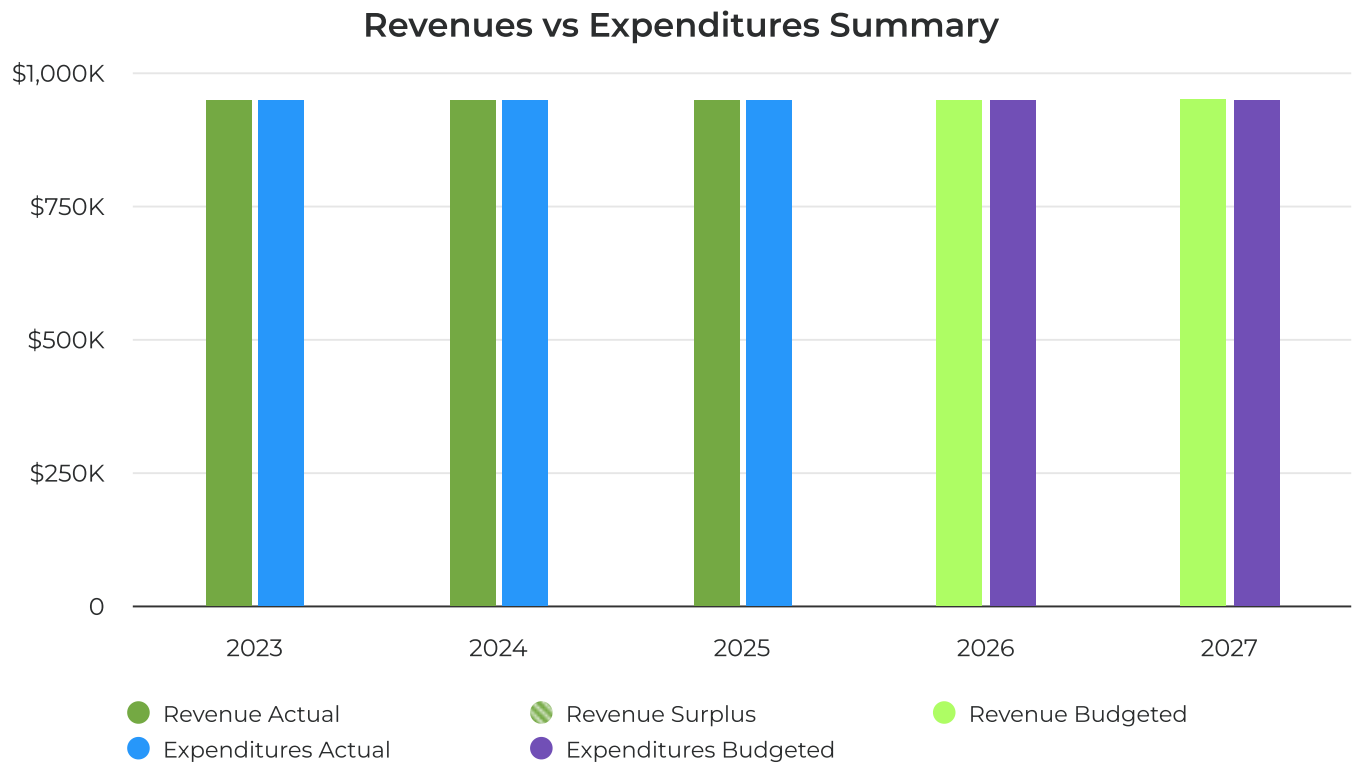
Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
DEBT SERVICE					
MISCELLANEOUS EXPENSE	$5,299	$2,500	$4,802	-	-
BOND PRINCIPAL	$85,000	$90,000	$95,000	$100,000	$100,000
BOND INTEREST	$66,600	$62,775	$58,725	$54,450	$49,715
LOAN PRINCIPAL PAYMENTS	$25,000	-	-	-	$73,120
CARB/EDA College Loan	-	-	-	-	$36,120
K CO CERB Loan	-	-	-	-	$25,000
MCEDD/WIB T Hangar Loan	-	-	-	-	$12,000
PRIN PMTS - K CO CERB LN	$25,000	$25,000	$25,000	$25,000	-
LOAN INTEREST PAYMENTS	$109	-	-	-	$18,497
CARB/EDA College Interest	-	-	-	-	$722
MCEDD/WIB T Hangar Loan Interest	-	-	-	-	$14,400
K CO CERB Loan Interest	-	-	-	-	$3,375
INT PMTS - K CO CERB LN	$4,875	$4,500	$4,125	$3,750	-

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
PRIN PMTS - CITY	-	-	-	$65,805	-
INT PMTS - CITY	-	-	-	$16,200	-
RESERVE FOR FUTURE DEBT	-	-	-	$25,000	$50,000
Total DEBT SERVICE	$211,883	$184,775	$187,652	$290,205	$291,332
Total Expenditures	**$211,883**	**$184,775**	**$187,652**	**$290,205**	**$291,332**

2009 FFCO Debt Service Fund

Summary

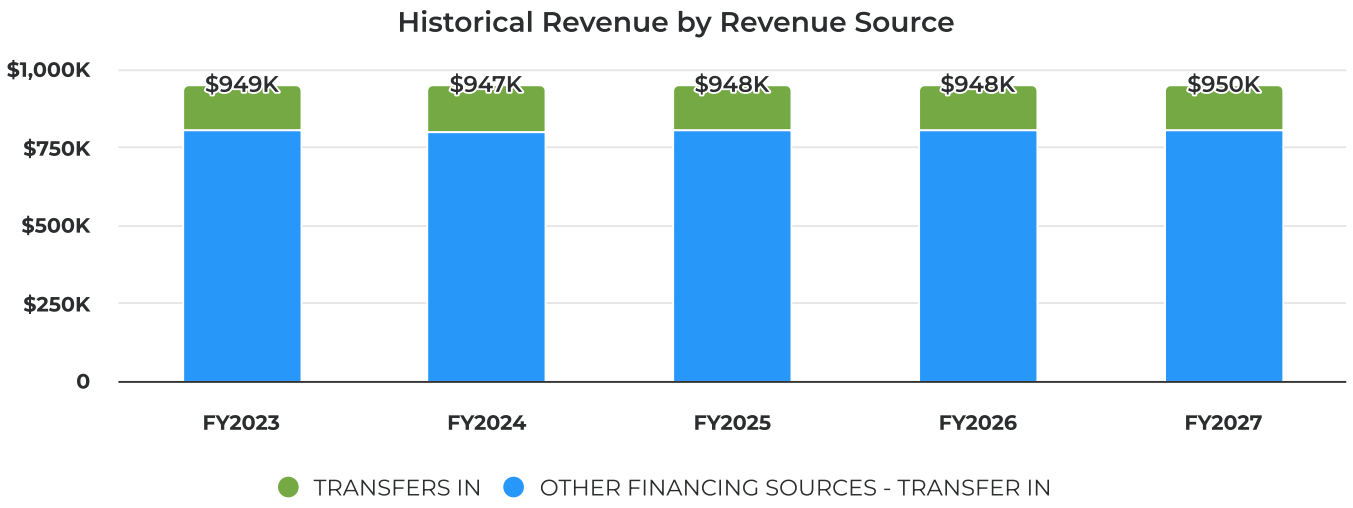


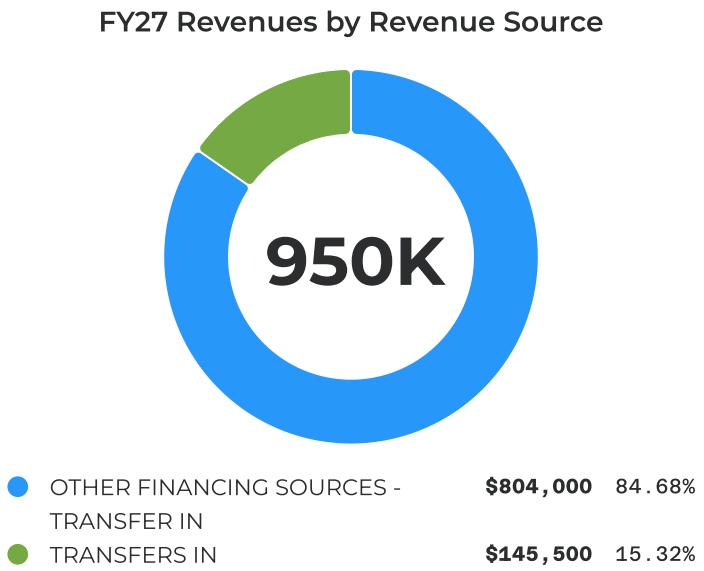
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	-	-	-	$2	-
Revenues					
TRANSFERS IN	$146,177	$146,188	$145,965	$145,500	$145,500
OTHER FINANCING SOURCES - TRANSFER IN	$802,738	$800,425	$801,925	$802,000	$804,000
Total Revenues	**$948,915**	**$946,613**	**$947,890**	**$947,500**	**$949,500**
Expenditures					
DEBT SERVICE	$948,913	$946,613	$947,888	$947,502	$948,500
Total Expenditures	**$948,913**	**$946,613**	**$947,888**	**$947,502**	**$948,500**
Total Revenues Less Expenditures	**$3**	**$1**	**$3**	**-$2**	**$1,000**
Ending Fund Balance	**$3**	**$1**	**$3**	**-**	**$1,000**

Revenues by Revenue Source

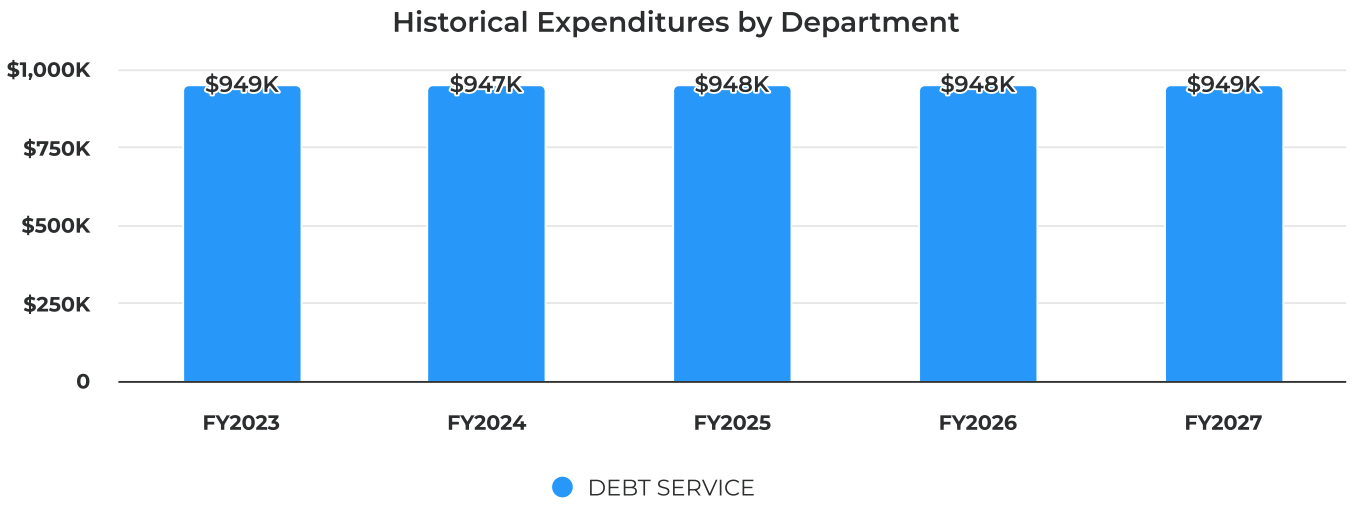


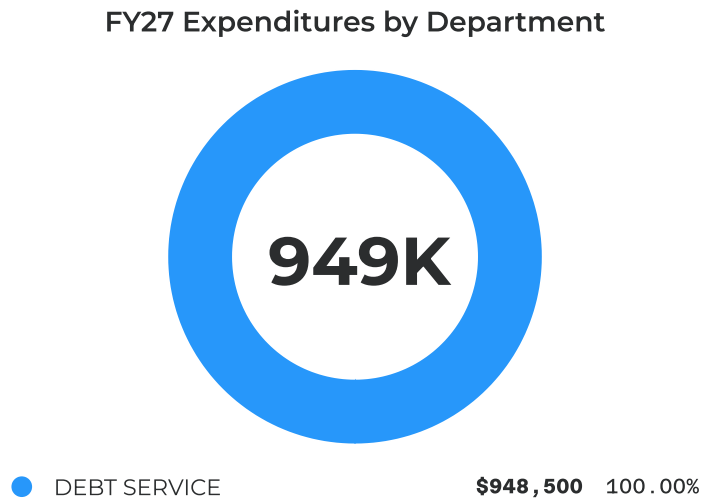


Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
TRANSFERS IN					
SPECIAL ASSMT FUND	$105,539	$105,548	$105,385	$105,050	$105,050
FROM WA CAP RESERVE FUND	$33,475	$33,477	$33,426	$33,320	$33,320
WASTEWATER CAPITAL FUND	$7,163	$7,163	$7,154	$7,130	$7,130
Total TRANSFERS IN	$146,177	$146,188	$145,965	$145,500	$145,500
OTHER FINANCING SOURCES - TRANSFER IN					
URBAN RENEWAL	$802,738	$800,425	$801,925	$802,000	$804,000
Total OTHER FINANCING SOURCES - TRANSFER IN	$802,738	$800,425	$801,925	$802,000	$804,000
Total Revenues	**$948,915**	**$946,613**	**$947,890**	**$947,500**	**$949,500**

Expenditures by Department



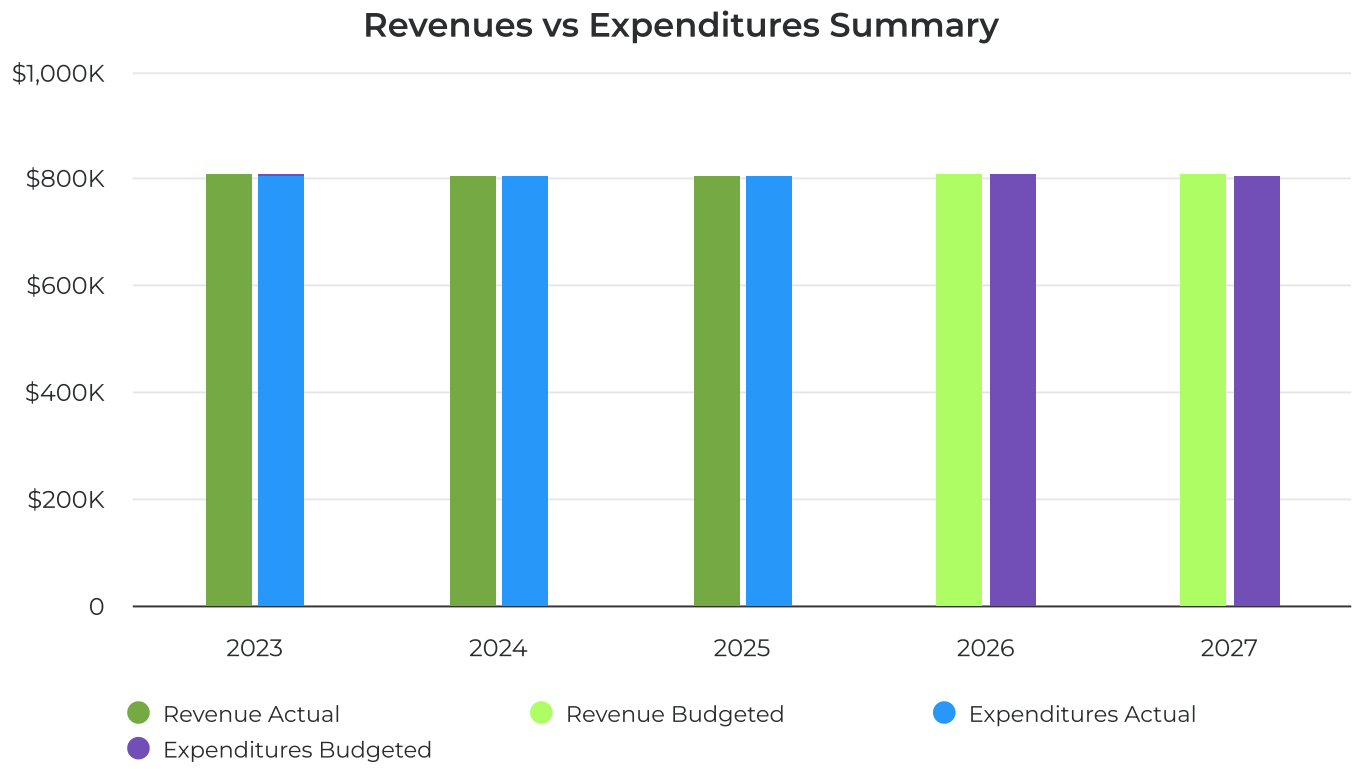


Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
DEBT SERVICE					
LOAN PRINCIPAL PAYMENTS	$680,000	$710,000	$745,000	$780,000	$820,000
LOAN INTEREST PAYMENTS	$268,913	$236,613	$202,888	$167,502	$128,500
Total DEBT SERVICE	$948,913	$946,613	$947,888	$947,502	$948,500
Total Expenditures	**$948,913**	**$946,613**	**$947,888**	**$947,502**	**$948,500**

Utility Revenue Bond

Summary

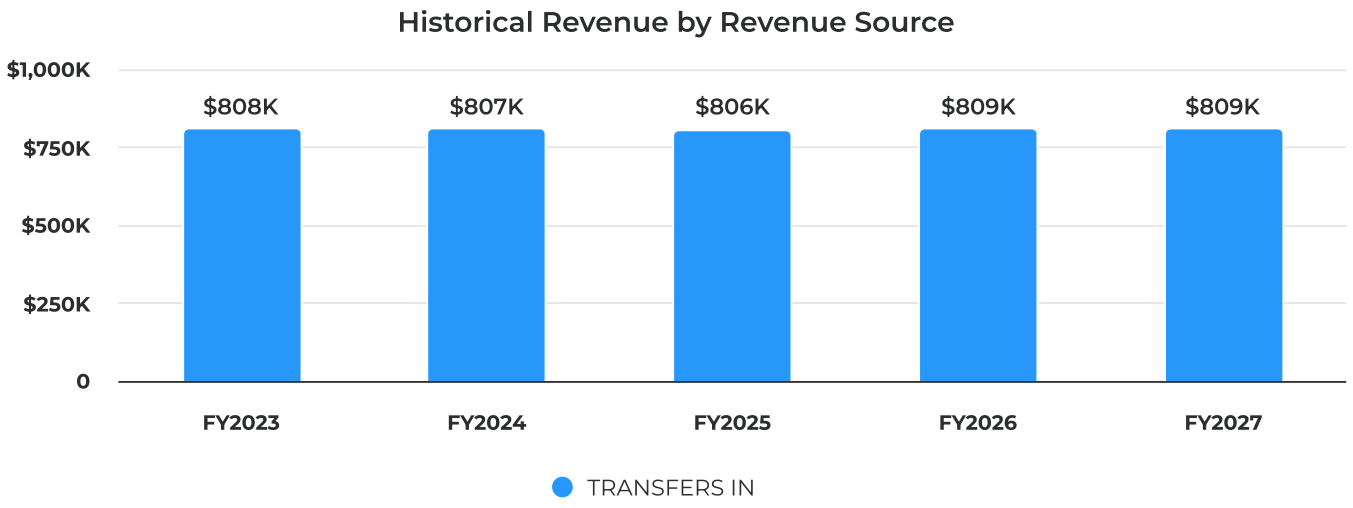


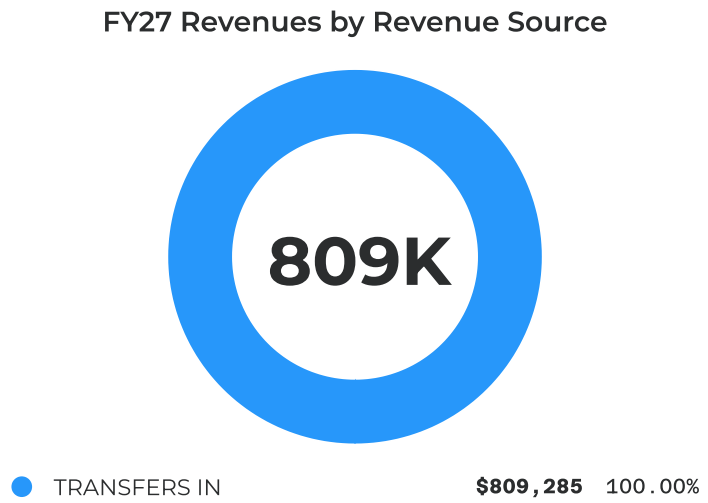
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
Beginning Fund Balance	**$3,365**	**$4,449**	**$4,773**	**$4,773**	**$4,775**
Revenues					
TRANSFERS IN	$808,174	$807,448	$806,085	$809,285	$809,285
Total Revenues	**$808,174**	**$807,448**	**$806,085**	**$809,285**	**$809,285**
Expenditures					
DEBT SERVICE	$807,089	$807,125	$806,037	$809,283	$806,644
Total Expenditures	**$807,089**	**$807,125**	**$806,037**	**$809,283**	**$806,644**
Total Revenues Less Expenditures	**$1,085**	**$323**	**$48**	**$2**	**$2,641**
Ending Fund Balance	**$4,450**	**$4,772**	**$4,821**	**$4,775**	**$7,416**

Revenues by Revenue Source

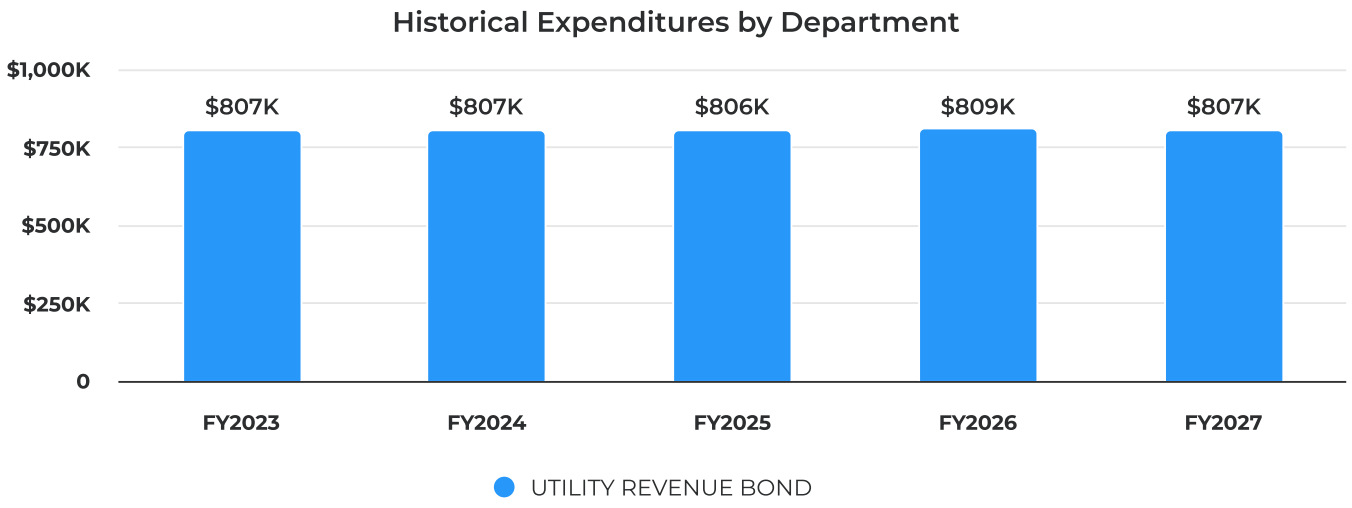


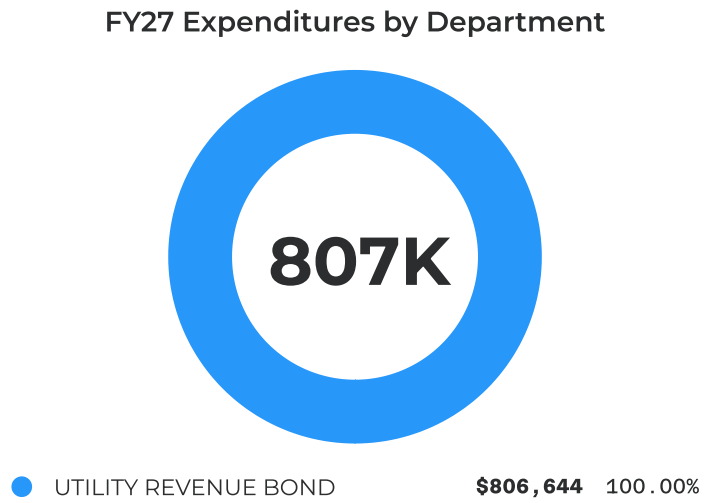


Revenues by Revenue Source

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
TRANSFERS IN					
FROM WATER CAPITAL RESERVE	$503,437	$502,711	$501,349	$504,549	$504,549
FROM SEWER PLANT CONSTRUCTION	$304,737	$304,737	$304,736	$304,736	$304,736
Total TRANSFERS IN	$808,174	$807,448	$806,085	$809,285	$809,285
Total Revenues	**$808,174**	**$807,448**	**$806,085**	**$809,285**	**$809,285**

Expenditures by Department





Expenditures by Department

Category	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted	FY 2027 Budgeted
UTILITY REVENUE BOND					
LOAN PRINCIPAL PAYMENTS	$621,108	$636,967	$652,611	$673,235	$688,571
LOAN INTEREST PAYMENTS	$185,981	$170,158	$153,426	$136,048	$118,073
Total UTILITY REVENUE BOND	$807,089	$807,125	$806,037	$809,283	$806,644
Total Expenditures	**$807,089**	**$807,125**	**$806,037**	**$809,283**	**$806,644**

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government’s account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as

directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.