



2025-2026

ANNUAL BUDGET



Fiscal Year 2025-26 Budget Message

TO: Adair Village Budget Committee
FROM: Pat Hare, Budget Officer
DATE: April 2025

Introduction

I present the Adair Village Budget for Fiscal Year 2025-26 to the Budget Committee and members of the community. The city's Budget shows the continued fiscal stability of our community's finances. The city continues to meet its current financial obligations, and we have been able to implement projects to obtain critical pieces of property, continued to reduce water loss, complete building projects, and foster growth.

The city of Adair Village has been focusing on a lot of different projects this past year from expanding the UGB to completing two major water projects and finishing the first phase of an entirely new wastewater plant. This process has been completed while continually focusing on financial stability. This budget and the process laid out meet all regulatory requirements.

The public works staff has continually focused on operating the city water and wastewater plants in compliance with OHA (Oregon Health Authority) and DEQ (Department of Environmental Quality). Compensation in all public works positions will be a focus in this fiscal year. The city has also entered into an agreement with the City of Tangent to operate and manage their public works. This has allowed the city to add another public works staff member and contributes to the wastewater fund.

The city will continue to strengthen our financial management systems with a focus on segregation of duties in our daily activities. The city now contracts with Sarah Johnson from My Bridge Team which has allowed the city to get caught up and to stay current on our audits, and to be another financial resource in preparation of the budget and fiscal responsibility. The city is still using government accounting software, Caselle, for its utility billing, accounts payable and other accounting functions.

The part-time Finance Clerk position has now been filled, ensuring the necessary separation of duties within the city's financial operations. With this position in place, we can train two individuals to provide redundancies, ensuring continuity and stability in financial processes. The Finance Clerk will continue to focus on accounts payable, assist with budget preparation, and support the audit process, strengthening our financial accountability and efficiency.

All the City's General Fund income resources from the State-cigarette and liquor taxes and state revenue sharing are expected to increase somewhat due to the marijuana tax. Assessed value on property within the City is anticipated to increase slightly this year due to the residential growth. In Oregon, property tax growth lags actual growth. Assessed value for the next fiscal year is based on property values as of January 1. Our utility franchise fees have remained consistent or have grown slightly.

We have made an effort to provide prudent revenue estimates and still leave the city with some ability to meet unexpected expenditures or requests for funding that frequently occur. Staff closely tracks our expenditures, and we continue our efforts to provide consistent beginning balances across all our Funds.

Footnotes are provided at the bottom of the budget sheets where some added information and detail is likely to be helpful in explaining changes to a line item.

Background and Process

The Budget Committee consists of the City Council and an equal number of lay citizens. The Committee's role is to review the budget, as prepared by the Budget Officer, and recommend any changes based on the Committee's input. The first work session includes the initial public hearing and provides background information for the Budget Committee. The second session allows the Committee to review the budget approach, examine the revenues and expenses of each Fund, and discuss long-term planning considerations. A major issue impacting the budget is our ongoing preparations for significant capital improvements to our wastewater facilities. During the second meeting, the Committee will have the opportunity to finalize its recommendations to the City Council or decide if another meeting is necessary.

State law dictates the format, processes, and specific components required in a municipal budget. It mandates that we advertise and hold hearings on the budget and its various elements, such as state revenue sharing. Additionally, state law requires the budget to include background information on actual revenues and expenditures for the two years prior to the current fiscal year. This information is presented in the first two columns of the budget sheets. The third column reflects our current adopted budget, while the fourth column presents the proposed budget developed by the Budget Officer. The process then allows for changes by the Budget Committee, which are forwarded to the City Council for additional hearings and final adoption by resolution.

The city follows a fund-based approach to comply with generally accepted accounting principles (GAAP). These funds include the General Fund (which is divided into five sub-sections), Water Fund, Wastewater Fund, Storm Drain Fund, Streets Fund, Reserve Fund, and Systems Development Fund. The General Fund details non-restricted revenues and expenditures and includes the various departments that operate using general revenue dollars. The Water, Wastewater, and Storm Drain Funds are classified as enterprise funds, following a distinct set of accounting standards that require these funds to operate on a not-for-profit basis. The Street Fund is categorized as a special revenue fund, as the gas tax revenues supporting this fund are legally required to be used exclusively for street-related purposes. A detailed breakdown of all city funds is provided below.

There are several universal issues reflected throughout this budget. One of the city's key commitments has been to establish pay rates that align with the average pay for similar positions

in surrounding cities. This commitment was fulfilled for current city staff at the time of hire, ensuring competitive and equitable compensation.

The PERS contribution rate will go up this year but the city has prepared for this over the last few years so it will not have a major effect on the overall budget. City staffs are members of the Oregon Public Service Retirement Plan (OPSRP), which requires a lower contribution rate than the older Tier 1/Tier 2 plans.

This year, health care costs are expected to increase by approximately 10%. However, the city has been preparing and planning for these rising costs over the past few years. As a result, this increase will not have a major impact on the overall budget. By proactively adjusting our budget and exploring cost-effective solutions, the city has positioned itself to manage these expenses without compromising employee benefits.

General Fund: The City continues to lease the entire AVIS property to Republic Services, which remains a significant source of revenue from city-owned property. Additionally, the city maintains its contract with the City of Tangent, Oregon, to provide wastewater services. This partnership has had a positive impact on both the Wastewater Fund and the General Fund. Rent from the fourplex on William R. Carr Street, located directly across from City Hall, also contributes to the General Fund.

We anticipate higher planning fees due to an increase in development reviews resulting from additional homes in Calloway Creek. However, these fees are charged back to the developer, ensuring that the city recovers the costs associated with the increased workload.

The General Fund, which accounts for general revenues and operating expenses, is primarily funded by taxes, shared state revenues, leases, and other fees. Overall, General Fund revenues are expected to see a slight increase due to additional tax revenues and modest growth in most franchise fees.

The General Fund is composed of five sub-accounts: Administration and Planning, Building Permit, Non-Departmental, Parks, and Public Safety. Building permits are now handled solely by Benton County, which means this fund no longer generates income, has very limited expenses, and requires only minimal personnel time. Details on each sub-account are provided below.

ADMINISTRATION: This sub-account primarily funds basic consultant contracts, including general legal services, planning, and community service (code enforcement). Additional costs for legal, engineering, and planning services related to specific projects are allocated within the Water, Wastewater, Storm Drain, and Street Funds under Contract Services.

Personnel Services costs cover essential functions such as planning, meeting preparation, contract and franchise management, lease oversight, and reporting to the City Council as well as state and federal agencies. These costs will increase this year due to rising minimum wage requirements, health insurance premiums, and PERS contributions.

The city has continued contracting with the City of Philomath for planning services; however, inconsistent service and personnel changes have created challenges. As a result, the city is

working with Philomath and Benton County to explore a more stable and effective solution for planning consultation. The goal is to ensure consistent service, improve communication, and maintain a professional and thorough approach to the city's planning needs.

Does this update reflect your intent?

NON-DEPARTMENTAL: This sub-account consolidates general operating expenses that are not directly attributed to specific departments and do not warrant separate allocation. Revenues from the General Fund support these expenses. All General Fund costs for postage and telephone services are now centralized in non-departmental, as there is no tracking system to allocate them among the General Fund sub-accounts, except for Public Safety.

The city has completed all work on the community center, and the associated loan has been fully paid off. With this financial obligation resolved, the City can now focus on supporting Adair Living History as it begins work on the Interpretive Center.

Now that the federal restrictions on property across from City Hall have been lifted, the City is actively working on downtown designs and seeking interested developers to begin discussions on creating a vibrant downtown area. This marks a major step forward in long-term planning efforts and opens the door for new opportunities in economic development.

As part of the downtown development plan, the city has completed renderings and a rough design, incorporating over 30 years of past planning efforts. These materials will serve as a foundation for future development and investment in the downtown area. Additionally, the City intends to establish an urban renewal district, which will help fund the development of parks and other public spaces to maintain a vibrant downtown.

Additionally, the city will prioritize completing the East Barracks project this year. Now that the associated loan has been paid off, funding can be allocated to transform the space into an interpretive center.

PARKS: The city was successful in securing a grant of approximately \$420,000 and will allocate an additional \$180,000 to improve the community park between City Hall and the Barracks. Planned improvements include a new pavilion, restrooms, and a historical walking path. Additionally, the city is exploring funding sources for a future renovation of the Kiddie Park. In the short term, the City will also budget for the cleanup and repainting of the bus stop on Barberry and will increase the events budget for Founder's Day to enhance community engagement.

PUBLIC SAFETY: The budget for Public Safety will see a slight increase this fiscal year. The City will continue contracting with the Benton County Sheriff's Office (BCSO) for dedicated patrol services, which supplement the standard patrol coverage provided as part of BCSO's county-wide services. Additionally, a small Personnel Services charge remains in place, representing five (5) percent of the City Administrator's salary, allocated for coordination and oversight of the BCSO contract.

RESERVE FUND: This fund operates as the City’s “savings account,” where money is held in reserve for future capital expenditures. It is established by a resolution of the City Council, specifying the purposes for which the funds are being reserved. In our case, these funds are designated to cover future plant, building, and equipment needs.

Starting in fiscal year 2017-2018, the City began utilizing this fund as a true reserve fund. Money that had previously been earmarked in individual funds for specific purposes has now been consolidated into this one holding fund. Additional transfers into the fund for future capital acquisitions are budgeted for the upcoming year.

STORM DRAIN FUND: The State requires the City to maintain a five-year improvement matrix for the Storm Drain system. Over the years, the city has installed pet waste stations, marked storm drains, and provided informational guides to the public. This year, the focus will shift to updating our development code to meet current standards.

In 2019, the charge for storm drain services was raised to \$4.00 per month per residential household. The funds are now beginning to level off. However, there are increased requirements from the Department of Environmental Quality to meet stormwater quality standards, which have led to higher operating and reporting costs. While we will need to carefully monitor this fund, no increase is being proposed at this time.

STREET FUND: This is a “special revenue” fund designed to track revenues the City receives from the State’s gas tax. By law, these funds can only be used for transportation-related purposes, which may include pedestrian and bike paths. Revenues are distributed on a per capita basis, and we anticipate a slight increase this year due to the City’s higher population, as certified after the start of the fiscal year. Over the past three years, revenue from this State fund has increased modestly.

The City’s Capital Improvement Program (CIP) continues to put money aside for a future street improvement project, as well as ADA (Americans with Disabilities Act) improvements to sidewalks when applicable. Sidewalk improvements are required to be made in conjunction with street improvements.

The city is currently working on a grant application to the Oregon Department of Transportation (ODOT) to improve Willamette Avenue from William R. Carr Avenue to Laurel Avenue. We will continue saving funds until we receive the grant or have enough to cover the project costs. In the meantime, the city will repaint curbs, replace street signs, and repair potholes throughout town.

SYSTEM DEVELOPMENT FUND: This fund tracks the resources and expenditures of System Development Charges (SDCs) and fees received by the City in conjunction with local development. These funds are regulated by State Statute and may only be used for specific purposes related to capacity enhancement. Revenues include a “reimbursement allowance” for prior expenditures and bonded debt. The reimbursement portions are transferred to the Water and Wastewater Funds to meet our debt obligations for revenue bonds. By separating these revenues from the operating funds (Street, Water, and Wastewater), we ensure that they are not commingled with operating revenues and used for unauthorized purposes.

Because these funds are unpredictable, they are budgeted on a “money in – money out” basis and generally do not have a significant impact on the overall budget, regardless of development patterns. The city will update its Capital Improvement Program (CIP) annually to reflect new, known needs, and adjust SDC rates to account for inflation. It was essential to establish a new SDC program before the completion of the Urban Growth Boundary (UGB) expansion. The City experienced a significant increase in this fund due to the development of the Calloway Creek and William R. Carr Subdivisions. A new SDC methodology was implemented, leading to a notable increase in its impact on the fund.

This year, the City will also utilize Park SDC funds as a match for the grant from the Oregon Parks and Recreation Department. Additionally, with the proposed development in the area, we anticipate a significant increase in SDCs, further bolstering the fund’s capacity for future improvements.

Wastewater Fund

The city is in Phase 1 (of 3) of the new headworks project which will not only increase capacity but also treat effluent (wastewater) to the required standards. The city will need to look at continued incremental increase to the wastewater rates for the next phases. The additional growth has helped spread the cost and the expected growth over the next five years will allow us to complete the final phases.

WASTEWATER FUND: The City has completed Phase 1 of the headworks project, which involved upgrades to increase capacity and ensure the treatment of effluent (wastewater) meets required standards. The total cost of Phase 1 was approximately \$2.7 million. As part of this project, a \$3 increase per customer will be implemented in July 2025 to help fund the next phases.

Looking ahead, the city is facing a significant challenge with its current wastewater plant. At over 70 years old, the plant is no longer in compliance with environmental standards and is nearing full capacity. The city will need to secure an additional \$12 million to upgrade the plant and ensure its continued operation, meeting both current and future demands.

The city has been actively working on funding options through state and federal grants, as well as seeking private funding sources to help cover the costs of these upgrades. With the potential for substantial housing development in the coming years, the city can accommodate additional growth, but these wastewater system upgrades are essential to ensure the infrastructure can support the increased demand for services.

CAPITAL IMPROVEMENT PROGRAM (CIP): The CIP focuses on addressing present needs, with time frames for purchases ranging from one to five years. These items will be tracked in Capital Outlay in the appropriate fund, and as such, the funds budgeted for these items may not be spent in the current fiscal year but will carry over into the next.

GENERAL USE:

Costs for these items will be distributed across the four Public Works Funds, approximately as follows: Storm Drain (8%), Streets (12%), Wastewater (30%), and Water (50%). These

percentages may vary slightly for easier tracking of items across funds. To qualify as a Capital Outlay, the purchased item must cost more than \$5,000.

PUBLIC WORKS:

The City's current Public Works utility truck is a 2004 Chevy Silverado, which was purchased used from the Oregon Association of Water Utilities. Over the next few years, the City plans to budget for the purchase of a new utility truck.

GENERAL FUND:

The heating and air conditioning units at City Hall are nearly 20 years old and have required extensive service over the past two years. The current system is also undersized for the building's needs.

PARKS:

The City continues to save for a major overhaul of the Kiddie Park, located in the middle of town. This is a long-term project that will be funded over time. Additionally, the city is working on the development of an interpretive center as part of the ongoing improvements to the community area, with funding efforts underway.

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2025-2026

GENERAL FUND - COMBINED REVENUES

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2022-23	2023-24	BUDGET	BUDGET	BUDGET	BUDGET
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
RESOURCES						
Beginning Fund Balance	1,289,865	1,092,388	2,312,071	2,500,000	-	-
Property Tax - Current Year	266,202	270,643	264,000	264,000	-	-
Property Tax - Prior Years	-	-	500	500	-	-
Revenue Sharing	15,879	16,530	14,000	14,000	-	-
Cigarette Tax	980	836	1,000	1,000	-	-
Liquor Tax	29,143	24,637	29,000	29,000	-	-
Tangent Contract	219,927	411,668	259,000	259,000	-	-
Transient Lodging Tax	5,000	5,000	5,000	5,000	-	-
Benton Co STIFF for Transit	-	-	25,000	25,000	-	-
Planning and Zoning Fees	650	28,955	10,000	10,000	-	-
SDC Administrative Fees	30	-	10,000	10,000	-	-
Franchise Fees	70,197	94,751	70,000	70,000	-	-
Residential Rental	37,539	36,549	30,000	30,000	-	-
Lease-Property	113,677	118,931	78,000	78,000	-	-
Lease-Building	30,501	1,200	32,000	32,000	-	-
Leases-Property Tax	-	-	6,000	6,000	-	-
Leases-Utilities	-	-	19,000	19,000	-	-
Room Rental	-	1,510	120	120	-	-
Refunds	12,970	-	200	200	-	-
Miscellaneous Revenue	6,791	856	1,000	1,000	-	-
Parks Grant	-	1,675	-	421,000	-	-
COVID-19 Reimbursement	97,064	-	-	-	-	-
Interest Income	31,238	204,267	20,000	20,000	-	-
Transfer In - SDC Fund	-	-	100,000	180,000	-	-
Transfer In - Reserve	-	-	-	-	-	-
TOTAL RESOURCES	2,227,652	2,312,071	3,285,891	3,974,820	-	-
<i>Income minus Beginning Fund Balance</i>	<i>937,787</i>	<i>1,219,683</i>	<i>973,820</i>	<i>1,474,820</i>	-	-
EXPENDITURES						
Administration /Planning	161,983	203,703	427,644	444,555	-	-
Parks	44,620	81,439	76,142	82,567	-	-
Public Safety	43,096	50,282	55,915	57,388	-	-
Non-Departmental	257,792	367,407	292,800	314,618	-	-
Subtotal department expenditures	507,491	702,831	852,501	899,128	-	-
Capital outlay						
Capital outlay	560,663	-	165,000	716,000	-	-
DEBT SERVICE						
Barracks Building Loan	35,353	-	-	-	-	-
Subtotal debt service	35,353	-	-	-	-	-
Total Expenditures	1,103,507	702,831	1,017,501	1,615,128	-	-
TRANSFERS****						
To Water Fund (Interfund Loan Repayment)	9,577	9,577	9,577	9,577	-	-
To SDC Fund (Interfund Loan Repayment)	45,307	45,307	41,807	41,807	-	-
Reserve Fund - Parks	5,000	5,000	5,000	5,000	-	-
Subtotal Transfers	59,884	59,884	56,384	56,384	-	-
Contingency	-	-	250,000	250,000	-	-
Total Appropriations	1,163,391	762,715	1,874,885	1,921,512	-	-
Set-aside for State Shared Revenues Project	26,193	26,193	64,193	83,193	-	-
Reserve for Future Expenditure	1,038,068	1,523,163	1,346,814	1,970,115	-	-
TOTAL	2,227,652	2,312,071	3,285,892	3,974,820	-	-

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Firehouse (Food Mart).
 2- Leases on AVIS (\$80K Republic Services) and small farm sites.
 3- Property taxes on all City property under lease.

**CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2025-2026**

GENERAL FUND - COMBINED EXPENSES

	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
Personal Services						
Staffing	113,220	128,166	124,877	139,505	-	-
Taxes	11,812	9,215	17,229	18,763	-	-
Health Insurance	19,527	23,079	29,151	31,958	-	-
Retirement	25,631	31,317	33,229	39,069	-	-
Subtotal Personal Services	170,190	191,777	204,486	229,295	-	-
Material and Services						
Audit	6,750	10,800	39,740	43,358	-	-
Bank Charges	25	431	750	750	-	-
CERT Expenditures	1,235	804	5,000	5,000	-	-
City Attorney	8,356	6,256	25,000	25,000	-	-
City Engineer	7,999	24,361	7,500	7,500	-	-
City Planner	-	30,000	30,000	30,000	-	-
Contract Services	108,379	94,457	140,000	150,600	-	-
Contract Services - Tangent Contract	125,560	215,928	125,000	125,000	-	-
Development Engineering	-	-	70,000	70,000	-	-
Dues	6,755	3,277	7,500	7,500	-	-
Election Fees	-	-	1,000	1,000	-	-
Equipment-Lease/Rental	1,697	1,643	2,100	2,100	-	-
Equipment-Maint. & Repair	1,945	4,030	6,500	6,500	-	-
Equipment-Purchase	3,198	459	5,400	11,200	-	-
Events	3,974	7,515	5,500	5,500	-	-
Improvements -Buildings & Parks	-	2,745	2,000	2,000	-	-
Insurance	12,017	13,233	13,200	13,200	-	-
Maintenance-Buildings & Parks	4,875	25,786	11,000	11,000	-	-
Mayor and Council Expenses	-	129	1,000	1,000	-	-
Mileage	-	-	350	350	-	-
Miscellaneous	1,799	2,991	1,600	1,600	-	-
Parks-Youth Activities	-	2,046	6,500	6,500	-	-
Permits	207	-	-	-	-	-
Postage	3,370	5,110	5,825	5,825	-	-
Property Taxes - Rental Properties	8,381	8,608	8,700	8,700	-	-
Publication and Legal Notices	3,210	304	3,000	3,000	-	-
Security Alarm	639	683	12,300	12,300	-	-
Software Hosting Fees	5,812	9,504	4,500	6,300	-	-
Supplies	10,781	8,861	11,000	11,000	-	-
Surety Bonds	-	-	-	-	-	-
Telephone	4,116	3,533	4,600	4,600	-	-
Transit	-	-	25,000	25,000	-	-
Travel and Training	-	38	2,500	2,500	-	-
Urban Renewal Development	-	22,498	55,000	55,000	-	-
Utilities	4,483	4,496	4,950	4,950	-	-
Vehicle Fuel & Maintenance	1,738	529	4,000	4,000	-	-
Subtotal Materials and services	337,302	511,055	648,015	669,833	-	-
Capital Outlay						
Capital Outlay	560,663	-	165,000	716,000	-	-
Subtotal Capital Outlay	560,663	-	165,000	716,000	-	-
Debt Service						
Barracks Building Loan	35,353	-	15,000	-	-	-
Subtotal Debt Service	35,353	-	15,000	-	-	-
Transfers****						
To Water Fund	9,577	9,577	9,577	9,577	-	-
To SDC Fund	45,307	45,307	41,807	41,807	-	-
To Reserve Fund	5,000	5,000	5,000	5,000	-	-
Subtotal Transfers	59,884	59,884	56,384	56,384	-	-
Contingencies	-	-	250,000	250,000	-	-
TOTAL EXPENDITURES	1,163,391	762,715	1,338,885	1,921,512	-	-
UNAPPROPRIATED ENDING BAL	1,064,261	1,549,356	1,411,007	2,053,308	-	-
TOTAL	2,227,652	2,312,071	2,749,892	3,974,820	-	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET

GENERAL FUND - COMBINED EXPENSES BY SUB-FUND

	TOTAL	Admin/ Planning	Non-Dept	Parks	Public Safety
Personal Services (Overall Salaries)					
City Administrator	95,987	87,988	-	-	7,999
Utility/Court Clerk	9,125	9,125	-	-	-
Finance Clerk	2,324	2,324	-	-	-
PW Superintendent/Asst City Manager	2,344	2,344	-	-	-
Public Works-Parks	29,724	-	-	29,724	-
Taxes	18,763	13,690	-	3,998	1,076
Health Insurance	31,958	21,518	-	8,855	1,585
Retirement Benefits	39,069	28,325	-	8,465	2,278
Subtotal Personal Services	229,295	165,315	-	51,042	12,938
Material and Services					
Audit	43,358	28,940	14,418	-	-
Bank Charges	750	-	750	-	-
CERT Expenditures	5,000	-	5,000	-	-
City Attorney	25,000	15,000	10,000	-	-
City Engineer	7,500	-	7,500	-	-
City Planner	30,000	30,000	-	-	-
Contract Services	150,600	74,800	30,600	800	44,400
Contract Services - Tangent Contract	125,000	-	125,000	-	-
Development Engineering	70,000	70,000	-	-	-
Dues	7,500	-	7,500	-	-
Election Fees	1,000	-	1,000	-	-
Equipment-Lease/Rental	2,100	-	2,000	100	-
Equipment-Maint. & Repair	6,500	-	1,500	5,000	-
Equipment-Purchase	11,200	-	7,000	4,200	-
Events	5,500	-	-	5,500	-
Improvements-Buildings & Parks	2,000	-	-	2,000	-
Insurance	13,200	2,500	9,000	1,650	50
Maintenance-Building/Parks	11,000	-	10,000	1,000	-
Mayor and Council Expenses	1,000	-	1,000	-	-
Mileage	350	250	-	100	-
Miscellaneous	1,600	500	1,000	100	-
Parks-Youth Activities	6,500	-	-	6,500	-
Postage	5,825	-	5,750	75	-
Property Taxes	8,700	-	8,700	-	-
Publication and Legal Notices	3,000	-	3,000	-	-
Security Alarm	12,300	-	12,300	-	-
Software Hosting Fees	6,300	-	6,300	-	-
Supplies	11,000	250	10,000	750	-
Telephone	4,600	-	4,600	-	-
Transit	25,000	-	25,000	-	-
Travel and Training	2,500	2,000	-	500	-
Urban Renewal Development	55,000	55,000	-	-	-
Utilities	4,950	-	4,200	750	-
Vehicle Fuel & Maintenance	4,000	-	1,500	2,500	-
Subtotal Materials and Services	669,833	279,240	314,618	31,525	44,450
Capital Outlay					
Building Improvements	45,000	-	45,000	-	-
Museum Infrastructure Improvements	50,000	-	-	50,000	-
Equipment	20,000	-	15,000	5,000	-
Park Pavilion, Bathroom, & History Path	601,000	-	-	601,000	-
Subtotal Capital Outlay	716,000	-	60,000	656,000	-
Debt Service					
Barracks Building	-	-	-	-	-
Subtotal Fund Reserves	-	-	-	-	-
Transfers****					
To Water Fund	9,577	-	9,577	-	-
To SDC Fund	41,807	-	41,807	-	-
To Reserve Fund	5,000	-	-	5,000	-
Subtotal Transfers	56,384	-	51,384	5,000	-
Contingencies	250,000	-	-	-	-
Unappropriated End Balance	-	-	-	-	-
TOTAL EXPENDITURES	1,921,512	444,555	426,002	743,567	57,388

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2025-2026

GENERAL FUND - ADMINISTRATION & PLANNING

	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
PERSONNEL SERVICES						
Staffing	86,717	85,086	91,130	101,782	-	-
Taxes	8,637	6,993	12,565	13,690	-	-
Health Insurance	13,419	14,619	20,645	21,518	-	-
Retirement	16,033	18,829	24,063	28,325	-	-
Subtotal Personnel Services	124,805	125,527	148,404	165,315	-	-
MATERIALS AND SERVICES						
Audit	-	-	28,940	28,940	-	-
City Attorney	8,881	-	15,000	15,000	-	-
Contract Services	25,300	24,374	74,800	74,800	-	-
Development Engineering	-	-	70,000	70,000	-	-
Insurance	2,030	1,828	2,500	2,500	-	-
Mileage	-	-	250	250	-	-
Miscellaneous	759	54	500	500	-	-
Permits	207	-	-	-	-	-
Planning Consultant	-	30,000	30,000	30,000	-	-
Supplies	-	(578)	250	250	-	-
Travel and Training	-	-	2,000	2,000	-	-
Urban Renewal Development	-	22,498	55,000	55,000	-	-
Subtotal Materials and Services	37,178	78,176	279,240	279,240	-	-
GRAND TOTAL	161,983	203,703	427,644	444,555	-	-

1- Code Compliance Officer is fully funded here.

2- \$55k for planning and \$30k for architectural work

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2025-2026
GENERAL FUND - NONDEPARTMENTAL

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2022-23	2023-24	BUDGET	BUDGET	BUDGET	BUDGET
			2024-25	2025-26	2025-26	2025-26
MATERIALS & SERVICES						
Audit Services	6,750	10,800	10,800	14,418	-	-
Banking Charges	25	431	750	750	-	-
Building Permits-Benton County/State Surcharge	-	-	-	-	-	-
CERT Expenditures	1,235	804	5,000	5,000	-	-
CET-Corvallis	-	-	-	-	-	-
City Attorney	(525)	6,256	10,000	10,000	-	-
Contract Services	49,651	31,803	20,000	30,600	-	-
Contract Services - Tangent Contract	125,560	215,928	125,000	125,000	-	-
COVID Reimbursable Expenses	-	-	-	-	-	-
Dues (organizational)	6,755	3,277	7,500	7,500	-	-
Election Fees	-	-	1,000	1,000	1	-
Engineering Consultant	7,999	24,361	7,500	7,500	-	-
Equipment-Lease & Rental	1,697	1,643	2,000	2,000	-	-
Equipment-Maint. & Repair	1,263	-	1,500	1,500	-	-
Equipment-Purchase Small	3,198	109	1,200	7,000	-	-
Insurance	8,141	6,401	9,000	9,000	-	-
Insurance Reimbursable Expenses	-	-	-	-	-	-
Maintenance-Buildings	4,843	24,536	10,000	10,000	-	-
Mayor and Council Expenses	-	129	1,000	1,000	-	-
Miscellaneous	1,039	2,937	1,000	1,000	-	-
Postage	3,370	5,110	5,750	5,750	-	-
Property Taxes - Rental Properties	8,381	8,608	8,700	8,700	-	-
Publications and Legal Notices	3,210	304	3,000	3,000	-	-
Security Alarm	639	-	10,800	10,800	-	-
Security Alarm	-	683	1,500	1,500	-	-
Software Hosting Fees	5,812	9,504	4,500	6,300	-	-
Supplies	9,844	6,012	10,000	10,000	-	-
Surety Bonds	-	-	-	-	-	-
Telephone	4,116	3,533	4,600	4,600	-	-
Transit	-	-	25,000	25,000	-	-
Travel and Training	-	38	-	-	-	-
Utilities	4,102	4,100	4,200	4,200	-	-
Vehicles-Fuel	687	100	1,500	1,500	-	-
Subtotal Materials & Services	257,792	367,407	292,800	314,618	-	-
CAPITAL OUTLAY						
Equipment	-	-	-	-	-	-
IT Improvements/Equipment	-	-	15,000	15,000	-	-
Building Improvements (Remodel)	-	-	15,000	15,000	-	-
City Hall HVAC	-	-	30,000	30,000	-	-
Land Purchase	560,663	-	-	-	-	-
Subtotal Capital Outlay	560,663	-	60,000	60,000	-	-
TRANSFERS						
To Water Fund (Interfund Loan Repayment)	9,577	9,577	9,577	9,577	-	-
To SDC Fund (Interfund Loan Repayment)	38,307	38,307	41,807	41,807	-	-
To Reserve - Water Improvements	-	-	-	-	-	-
Subtotal Transfers	47,884	47,884	51,384	51,384	-	-
DEBT SERVICE						
Barracks Building Loan	35,353	-	15,000	-	-	-
Subtotal Debt Service	35,353	-	15,000	-	-	-
Total	901,692	415,291	419,184	426,002	-	-
Less: Capital Outlay, Transfers and Debt Service	643,900	787,138	126,384	111,384	-	-
Amount to Fund Summary	257,792	(371,847)	292,800	314,618	-	-

1- This includes the contract for payroll services, property management , accounting and closeout support, copier lease, and HVAC contract.

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2025-2026
GENERAL FUND - PARKS

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2022-23	2023-24	BUDGET	BUDGET	BUDGET	BUDGET
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
PERSONNEL SERVICES						
Staffing	19,713	36,516	26,686	29,724	-	-
Taxes	2,398	1,749	3,688	3,998	-	-
Health Insurance	5,272	7,443	6,995	8,855	-	-
Retirement	8,482	9,092	7,248	8,465	-	-
Subtotal Personnel Services	35,865	54,800	44,617	51,042	-	-
MATERIALS AND SERVICES						
Contract Services	-	-	800	800	-	-
Equipment-Lease & Rental	-	-	100	100	-	-
Equipment-Maint. & Repair	682	4,030	5,000	5,000	-	-
Equipment-Purchase Small	-	350	4,200	4,200	-	-
Events	3,974	7,515	5,500	5,500	-	-
Improvements-Buildings & Parks	-	2,745	2,000	2,000	-	-
Insurance	1,698	4,453	1,650	1,650	-	-
Maintenance-Buildings & Parks	32	1,250	1,000	1,000	-	-
Mileage	-	-	100	100	-	-
Miscellaneous	-	-	100	100	-	-
Postage	-	-	75	75	-	-
Supplies	937	3,427	750	750	-	-
Travel and Training	-	-	500	500	-	-
Utilities	381	396	750	750	-	-
Vehicles	1,051	429	2,500	2,500	-	-
Youth Activities	-	2,046	6,500	6,500	-	-
Subtotal Materials & Services	8,755	26,640	31,525	31,525	-	-
CAPITAL OUTLAY						
Museum Infrastructure Improvements	-	-	100,000	50,000	-	-
Park Equipment	-	-	5,000	5,000	-	-
Park Pavilion, Historical Path, and Bathroom	-	-	-	601,000	-	-
Subtotal Capital Outlay	-	-	105,000	656,000	-	-
TRANSFERS						
To Reserve Fund	5,000	5,000	5,000	5,000	-	-
Subtotal Transfers	5,000	5,000	5,000	5,000	-	-
TOTAL EXPENDITURES						
	49,620	86,439	186,142	743,567	-	-
Less: Capital Outlay			105,000	656,000		
Less: Transfers	5,000	5,000	5,000	5,000	-	-
Amount to Fund Summary	44,620	81,439	76,142	82,567	0	0

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2025-2026

GENERAL FUND - PUBLIC SAFETY

	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
PERSONNEL SERVICES						
Staffing	6,791	6,564	7,061	7,999	1	-
Taxes	777	473	976	1,076	-	-
Health Insurance	836	1,017	1,510	1,585	-	-
Retirement	1,116	3,396	1,918	2,278	-	-
Subtotal Personnel Services	9,520	11,450	11,465	12,938	-	-
MATERIALS AND SERVICES						
Contract Services	33,428	38,280	44,400	44,400	2	-
Insurance	148	552	50	50	-	-
Subtotal Materials & Services	33,576	38,832	44,450	44,450	-	-
TOTAL EXPENDITURES	43,096	50,282	55,915	57,388	-	-
Amount to Fund Summary	43,096	50,282	55,915	57,388	-	-

1 - This represents 5% of the City Administrator's time.

2. This amount would cover a contract with Benton County Sheriff's Office for 10 hours per week of directed patrol.

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2025-2026
SYSTEM DEVELOPMENT CHARGE FUND

	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES						
Beginning Fund Balance: Street -- Impr.	733,418	405,990	411,470	411,470	-	-
Beginning Fund Balance: Water (Impr. @ .95)	879,151	51,623	127,195	127,195	-	-
Beginning Fund Balance: Wastewater (Impr. @ .66)	179,369	609,655	625,330	625,330	-	-
Beginning Fund Balance: Storm Drain Improvements	78,235	150,033	151,888	151,888	-	-
Beginning Fund Balance: Parks Improvements	139,032	91,904	93,489	93,489	-	-
Beginning Fund Balance: Compliance Surcharge	1,747	1,747	1,747	1,747	-	-
Total Beginning Fund Balances	2,010,952	1,310,952	1,411,119	1,411,119	-	-
Park Improvements	-	5,480	5,480	43,840	2	-
Street Improvement Charges	-	30,265	30,265	242,120	2	-
Water Improvement Charges	-	15,675	15,675	125,400	2	-
Wastewater Improvement Charges	-	1,855	1,855	14,840	2	-
Storm Drain Improvements	-	1,585	1,585	12,680	2	-
Water Reimbursement Charges	-	85	85	680	2	-
Wastewater Reimbursement Charges	-	220	220	1,760	2	-
SDC fees - Other	-	4,373	4,373	4,373	1	-
Total SDC Charges	-	59,538	59,538	445,693	-	-
TRANSFERS IN						
Transfer - General Fund Debt Repayment	38,307	45,307	41,807	180,000	-	-
Total Resources	2,049,259	1,415,797	1,512,464	2,036,812	-	-
Transfers						
To General Fund	700,000	-	100,000	180,000	-	-
Total Transfers	700,000	-	100,000	180,000	-	-
TOTAL EXPENDITURES	700,000	-	100,000	180,000	-	-
RESERVE FOR FUTURE EXPENDITURE	1,349,259	1,415,797	1,412,464	1,856,812	-	-

1- Compliance fees cover administrative costs for the SDC program.

2- These charges include the income from 5 new residential homes.

The present SDC costs are listed below.

Current SDC Fees:

Street Improvement Charges	\$ 1,096
Water Improvement Charges	6,053
Sewer Improvement Charges	3,135
Storm Drain Improvements	371 or \$0.13 per square foot of impervious surface
Park Improvements	317
Water Reimbursement Charges	17
Sewer Reimbursement Charges	44
TOTAL	\$ 11,033
Compliance Surcharge	\$ 875
	\$ 11,908

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2025-2026
STORM DRAIN FUND

	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES						
Beginning Fund Balance	24,105	45,000	45,000	45,000	-	-
Storm Drain Assessments	39,094	43,000	40,000	40,000	-	-
Miscellaneous	-	200	200	200	-	-
TOTAL RESOURCES	63,199	88,200	85,200	85,200	-	-
<i>Income minus Beginning Fund Balance</i>	<i>39,094</i>	<i>43,200</i>	<i>40,200</i>	<i>40,200</i>	-	-
PERSONNEL SERVICES						
Staffing	12,343	13,696	16,538	18,027	-	-
Taxes	1,324	1,893	2,281	2,425	-	-
Health Insurance	3,706	4,411	4,202	4,758	-	-
Retirement	3,063	3,719	4,377	5,024	-	-
Subtotal Personnel Services	20,436	23,719	27,398	30,234	-	-
MATERIALS AND SERVICES						
Supplies	-	70	75	75	-	-
System Maintenance and Repair	-	1,400	1,500	1,500	-	-
Travel and Training	63	-	-	-	-	-
Vehicle Fuel & Maintenance	-	200	220	220	-	-
Audit	-	1,500	5,426	5,426	-	-
Contract Services	1,113	2,000	6,600	6,600	-	-
Equipment Rental	-	200	220	220	-	-
Banking Charges	208	-	250	250	-	-
Insurance	906	325	350	350	-	-
Software Hosting Fees	780	745	1,200	1,200	-	-
Subtotal Materials & Services	3,070	6,440	15,841	15,841	-	-
TRANSFERS						
To Reserve Fund						
Equipment	200	200	250	250	-	-
Total Transfers	200	200	250	250	-	-
TOTAL EXPENDITURES	23,706	30,359	43,489	46,325	-	-
CONTINGENCY	-	25,000	25,000	25,000	-	-
TOTAL APPROPRIATED	23,706	55,359	68,489	71,325	-	-
RESERVE FOR FUTURE EXPENDITURE	39,493	32,841	16,711	13,875	-	-
TOTAL	63,199	88,200	85,200	85,200	-	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2025-2026
STREET FUND

	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES						
Beginning Fund Balance	128,020	124,329	172,164	200,000	-	-
State Highway Tax	109,138	102,401	105,000	105,000	-	-
Small Cities Allotment	-	-	-	-	-	-
Miscellaneous	-	-	200	200	-	-
COVID-19 Federal Funds	70,000	-	-	-	-	-
TOTAL RESOURCES	307,158	226,730	277,364	305,200	-	-
<i>Income minus Beginning Fund Balance</i>	179,138	102,401	105,200	105,200	-	-
PERSONNEL SERVICES						
Staffing	12,668	13,152	22,874	24,624	-	-
Taxes	1,554	1,509	3,151	3,312	-	-
Health Insurance	4,142	5,225	5,901	6,510	-	-
Retirement	3,779	4,599	5,983	6,792	-	-
Subtotal Personnel Services	22,143	24,485	37,909	41,238	-	-
MATERIALS AND SERVICES						
Supplies	179	2,008	1,200	1,200	-	-
Street Maintenance	-	1,140	10,000	10,000	-	-
Street Signs	419	-	-	-	-	-
Audit	1,125	1,500	5,426	5,426	-	-
Contract Services	-	2,238	6,600	6,600	-	-
Engineering	-	-	6,000	6,000	-	-
Equipment Purchase	-	-	-	-	-	-
Equipment Rental	-	-	250	250	-	-
Street Sweeping	2,550	4,800	10,000	10,000	1	-
Miscellaneous	-	-	100	100	-	-
Insurance	5,760	2,761	5,500	5,500	-	-
Utilities	13,755	14,294	14,500	14,500	-	-
Software Hosting Fees	801	1,141	1,200	1,200	-	-
Vehicle Fuel and Maintenance	-	-	-	-	-	-
Subtotal Materials & Services	24,589	29,881	60,776	60,776	-	-
CAPITAL OUTLAY						
Street Improvements	135,897	-	50,000	50,000	2	-
Equipment	-	-	2,500	3,000	-	-
Subtotal Capital Outlay	135,897	-	52,500	53,000	-	-
TRANSFERS OUT						
Transfer to Reserve Fund:						
Equipment	200	200	200	200	-	-
Total Transfer to Reserve Fund	200	200	200	200	-	-
TOTAL EXPENDITURES	182,829	54,566	151,385	155,214	-	-
CONTINGENCY	-	-	125,000	125,000	-	-
TOTAL APPROPRIATED	182,829	54,566	276,385	280,214	-	-
RESERVE FOR FUTURE EXPENDITURE	124,329	172,164	979	24,986	-	-
TOTAL	307,158	226,730	277,364	305,200	-	-

1 - Sweep 5 times per year; Added 200 homes in FY23-24, adjusted accordingly

2 - Street improvement projects generally estimated for every other year, but none for 2022-23. \$50K proposed for FY24, to partner with county

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2025-2026
WASTEWATER FUND

	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES						
Beginning Fund Balance	86,672	581,557	755,881	692,276	-	-
Tangent Contract	30,000	30,000	40,000	40,000	-	-
FEMA Region 10 Grant ER Power Project	-	-	245,753	245,753	-	-
Sewer User Fees	384,969	385,451	425,612	449,516	-	-
New Connections	-	-	-	-	-	-
Miscellaneous Revenues	(142)	-	1,000	1,000	-	-
Refund/Rebates	-	-	-	-	-	-
IFA Loan	1,001,406	60,715	600,000	600,000	-	-
OR DEQ Loan for WW	(41)	768	-	-	-	-
TOTAL RESOURCES	1,502,863	1,058,491	2,068,246	2,028,545	-	-
<i>Income minus Beginning Fund Balance</i>	1,416,192	476,934	1,312,365	1,336,269	-	-
PERSONNEL SERVICES						
Staffing	66,219	72,508	96,101	90,722	-	-
Taxes	7,384	6,752	13,228	12,202	-	-
Health Insurance	16,717	18,627	21,741	23,657	-	-
Retirement	16,394	18,184	21,580	24,624	-	-
Subtotal Personnel Services	106,714	116,070	152,651	151,205	-	-
MATERIALS AND SERVICES						
Chemicals	4,782	9,286	19,800	19,800	-	-
Supplies	455	2,148	3,500	3,500	-	-
Publications and Legal Notices	-	-	250	250	-	-
System Maintenance	30,313	10,155	50,000	55,000	-	-
Travel and Training	-	1,138	1,000	1,000	-	-
Vehicle Fuel and Maintenance	1,785	1,432	3,300	3,300	-	-
Audit	4,500	10,000	14,470	14,470	-	-
Contract Services	-	4,167	17,600	17,600	-	-
Engineering Contract	13,226	69,279	60,000	60,000	-	-
Equipment Maintenance	-	-	2,000	2,000	-	-
Equipment Rental/Lease	-	-	-	-	-	-
Equipment Purchase	-	-	-	2,000	-	-
Miscellaneous	-	-	1,000	1,000	-	-
Bank Charges-NSF	2,376	2,635	2,000	2,000	-	-
Dues	-	104	100	100	-	-
Insurance	13,526	11,759	12,000	12,000	-	-
Laboratory Analysis	316	-	4,000	4,000	-	-
Refunds	1,805	3,674	-	-	-	-
Mileage	-	-	500	500	-	-
Permits	3,294	4,118	2,200	2,200	-	-
Postage	-	-	550	550	-	-
Utilities	11,907	17,765	15,000	15,000	-	-
Telephone	2,424	1,676	2,500	2,500	-	-
Software Hosting Fees	2,403	3,423	3,300	3,300	-	-
Subtotal Materials & Services	93,113	152,759	215,070	222,070	-	-
Wastewater Fund – continued						
	ACTUAL 2022-23	ADOPTED BUDGET 2023-24	PROPOSED BUDGET 2024-25	PROPOSED BUDGET 2025-26	BUDGET COMM 2025-26	CITY COUNCIL 2025-26
CAPITAL OUTLAY						
Equipment	21,551	-	257,250	270,000	-	-
Wastewater Improvements	676,214	10,068	600,000	600,000	-	-
Subtotal Capital Outlay	697,765	10,068	857,250	870,000	-	-
DEBT SERVICE						
2012 DEQ WWFP Loan	22,714	22,714	-	-	-	-
Subtotal Debt Service	22,714	22,714	-	-	-	-
TRANSFERS						
To Reserve Fund	-	-	-	-	-	-
Equipment	1,000	1,000	1,000	1,000	-	-
Subtotal Transfers	1,000	1,000	1,000	1,000	-	-
TOTAL EXPENDITURES	921,306	302,610	1,225,971	1,244,275	-	-
CONTINGENCY						
	-	-	150,000	150,000	-	-
TOTAL APPROPRIATED	921,306	302,610	1,375,971	1,394,275	-	-
RESERVE FOR FUTURE EXPENDITURE						
	581,557	755,881	692,276	634,270	-	-
TOTAL	1,502,863	1,058,491	2,068,246	2,028,545	-	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2025-2026
WATER FUND

	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES						
Beginning Fund Balance	(286,476)	130,581	275,000	275,000	-	-
New Connections	-	-	2,000	2,000	-	-
Metered Water Sales	597,462	583,620	673,228	673,228	-	-
Reconnect Fees	-	-	500	500	-	-
Outside Water Assessments	63,576	63,071	70,000	70,000	-	-
Deposits for New Service	-	3,219	4,000	4,000	-	-
Refunds	-	-	1,000	1,000	-	-
Fee Revenue	7,334	15,111	500	500	-	-
Miscellaneous Revenue	2,432	3,415	500	500	-	-
IFA Water Loan	483,341	-	-	-	-	-
Transfer - General Fund Debt Repayment	9,577	9,577	9,577	9,577	-	-
Transfer in from Reserve	-	-	-	-	-	-
FEMA Grant	59,757	192,227	-	-	-	-
TOTAL RESOURCES	937,003	1,000,820	1,036,305	1,036,305	-	-
Income minus Beginning Fund Balance	1,223,479	870,239	761,305	761,305	-	-
PERSONNEL SERVICES						
Staffing	181,644	187,958	190,392	205,817	-	-
Taxes	17,099	13,419	26,216	27,682	-	-
Health Insurance	40,821	45,325	49,729	55,799	-	-
Retirement	49,566	42,429	49,417	56,410	-	-
Subtotal Personnel Services	289,131	289,131	315,754	345,709	-	-
MATERIALS AND SERVICES						
Chemicals	22,984	21,108	25,000	25,000	-	-
Supplies	4,081	4,951	7,698	8,314	-	-
Publications and Legal Notices	-	-	100	100	-	-
System Maintenance and Repair	96,722	37,291	50,000	50,000	-	-
Travel and Training	-	359	3,499	3,779	-	-
Vehicle Fuel and Maintenance	10,654	11,340	10,000	10,000	-	-
Audit	9,000	12,960	14,470	14,470	-	-
Contract Services	939	23,920	17,600	17,600	-	-
Engineering Services	27,776	14,665	23,328	25,194	-	-
Equipment Maintenance	5,280	5,562	17,000	17,000	-	-
Equipment Rental/Lease	-	-	3,000	3,000	-	-
Equipment Purchase	-	350	7,912	25,000	-	-
Miscellaneous	132	185	2,000	2,000	-	-
Bank Charges-NSF	4,146	4,007	3,200	3,200	-	-
Dues	376	485	3,200	3,200	-	-
Insurance	17,102	24,562	12,200	12,200	-	-
Laboratory Analysis	3,061	2,479	3,646	3,646	-	-
Refunds	2,361	5,859	2,845	2,845	-	-
Permits	1,785	417	5,600	5,600	-	-
Postage	-	-	650	650	-	-
Utilities	28,460	30,838	30,000	30,000	-	-
Telephone	3,076	1,732	3,750	3,750	-	-
Software Hosting Fees	7,377	10,268	10,000	10,000	-	-
Subtotal Materials & Services	243,312	213,338	256,698	276,548	-	-
	ACTUAL	ADOPTED	PROPOSED	PROPOSED	APPROVED	ADOPTED
Water Fund – continued	2022-23	2023-24	2024-25	2025-26	2024-25	2024-25
CAPITAL OUTLAY						
Building	-	-	-	-	-	-
Equipment	-	-	48,750	39,000	-	-
Water Improvements	20,061	131,917	100,000	100,000	-	-
New Pump Station	-	-	-	-	-	-
Hospital Hill Waterline Replacement (IFA)	28,183	427	-	-	-	-
Transmission Line Upgrade Project (FEMA)	63,523	96,118	-	-	-	-
FEMA covering local match	-	-	-	-	-	-
Subtotal Capital Outlay	131,767	228,462	148,750	139,000	-	-
DEBT SERVICE						
IFA Loan	139,013	139,013	140,000	140,000	-	-
IFA Loan - Safe Drinking Water Fund S22007	-	-	20,250	20,250	-	-
Subtotal Debt Service	139,013	139,013	160,250	160,250	-	-
TRANSFERS						
To General Fund	-	-	-	-	-	-
Equipment	3,200	3,200	-	-	-	-
Subtotal Transfers	3,200	3,200	-	-	-	-
TOTAL EXPENDITURES	806,423	873,145	881,452	921,507	-	-
CONTINGENCY						
TOTAL APPROPRIATED	806,423	873,145	981,452	1,021,507	-	-
RESERVE FOR FUTURE EXPENDITURE	130,581	127,676	54,853	14,797	-	-
TOTAL	937,003	1,000,820	1,036,305	1,036,305	-	-

1 - State mandated operating permits

13.Carry Forward

Carry Forward	2025	2026	2024	2023	2022	2021
	Prop Budget	Prop Budget	Prop Budget	Prop Budget	Ending	Ending
GF	\$ 1,569,725	\$ 1,970,115	\$ 1,865,532	\$ 1,291,397	\$ 550,512	\$ 391,407
Reserve (Equipment)	6,500	3,000	5,000			
Reserve (Parks Impro)	57,500	57,500	57,500			
Reserve (Police)	-	-	33,000			
Reserve (Unspecified)	69,800	79,750	31,800	\$ 127,250	\$ 108,300	\$ 114,496
Storm Drain	16,711	13,875	28,600	\$ 39,493	\$ 24,105	\$ 11,086
Street	28,815	24,986	121,782	\$ 198,020	\$ 130,879	\$ 110,520
SDC	1,412,464	1,856,812	1,450,604	\$ 1,349,259	\$ 2,010,952	\$ 872,464
Wastewater	40,136	634,270	103,741	\$ 473,054	\$ 177,250	\$ 127,659
Water	54,853	14,797	172,582	\$ 195,274	\$ 639,482	\$ 759,714
Total	\$ 3,256,503	\$ 4,655,105	\$ 3,870,142	\$ 3,673,747	\$ 3,641,480	\$ 2,387,346

Resources	2025	2026	2024
	Prop Budget	Prop Budget	Prop Budget
GF	\$ 2,973,820	\$ 3,974,820	\$ 3,224,557
Reserve	133,800	140,250	127,300
Storm Drain	85,200	85,200	85,200
Street	305,200	305,200	358,477
SDC	1,512,464	2,036,812	1,450,604
Wastewater	1,416,107	2,028,545	2,437,202
Water	1,036,305	1,036,305	1,212,669
Total Resources	\$ 7,462,895	\$ 9,607,132	\$ 8,896,008

Expenditures	2025	2026	2024
	Prop Budget	Prop Budget	Prop Budget
GF	\$ 1,033,518	\$ 1,615,128	\$ 902,448
Reserve	-	-	-
Storm Drain	43,489	46,325	31,600
Street	151,385	155,214	86,695
SDC	100,000	180,000	-
Wastewater	367,721	373,275	338,315
Water	881,452	921,507	940,087
Total Expenditures	\$ 2,577,565	\$ 3,291,449	\$ 2,299,144

Appropriations	2025	2026	2024
	Prop Budget	Prop Budget	Prop Budget
GF	\$ 1,339,902	\$ 1,921,512	\$ 1,313,832
Reserve	-	-	-
Storm Drain	68,489	71,325	56,600
Street	276,385	280,214	236,695
SDC	100,000	180,000	-

13. Carry Forward

Wastewater	1,375,971	1,394,275	2,333,460
Water	981,452	1,021,507	1,040,087
Total Appropriations	<u>\$ 4,142,199</u>	<u>\$ 4,868,833</u>	<u>\$ 4,980,673</u>

check:			
GF	\$ (64,193)	\$ (83,193)	(Set aside f \$ (45,193)
Reserve	\$ -	\$ -	\$ -
Storm Drain	\$ -	\$ -	\$ -
Street	\$ -	\$ -	\$ -
SDC	\$ -	\$ -	\$ -
Wastewater	\$ -	\$ -	\$ -
Water	\$ -	\$ -	\$ -
	\$ (64,193)	\$ (83,193)	\$ (45,193)

13.Carry Forward

2020 Ending	2019 Ending	2018 Ending	2017 Ending	2016 Ending	2015 Ending	2014 Ending
\$ 301,963	\$264,482	\$ 161,175	\$ 164,414	\$ 140,948	\$ 178,109	\$ 69,251
\$ 121,914	\$96,915	\$ 16,418	\$ 16,418	\$ 16,418	\$ 16,418	\$ 16,418
\$ 4,990	\$12,036	\$ 16,573	\$ 30,274	\$ 26,713	\$ 21,643	\$ 25,534
\$ 112,466	\$95,378	\$ 84,244	\$ 83,970	\$ 70,645	\$ 73,098	\$ 61,978
\$ 308,316	\$246,657	\$235,357	\$203,419	\$192,139	\$192,139	\$181,811
\$ (1,508)	\$2,988	\$ (6,931)	\$ (15,356)	\$ (56,888)	\$ (86,458)	\$ (76,787)
\$ 723,308	\$587,803	\$389,367	\$141,725	\$143,648	\$278,356	\$293,741
\$1,571,449	\$1,306,259	\$896,203	\$624,864	\$533,623	\$673,305	\$571,946

Fiscal Year 2025-2026

Wage Schedule

	Start	Step 2	Step 3	Step 4	Step 5	Step 6
Assistant City Recorder	\$57,935	\$60,832	\$63,874	\$67,067	\$70,421	\$73,942
Admin/Utility Clerk	\$40,470	\$42,494	\$44,618	\$46,849	\$49,192	\$51,651
Admin/Finance Assistant	\$40,470	\$42,494	\$44,618	\$46,849	\$49,192	\$51,651
PW Superintendent/Asst City Manager (formerly PW Supervisor)	\$89,303	\$93,768	\$98,457	\$103,379	\$108,548	\$113,976
Operator I	\$63,071	\$66,225	\$69,536	\$73,013	\$76,663	\$80,497
Utility Worker III	\$60,068	\$63,071	\$66,225	\$69,536	\$73,013	\$76,663
Utility Worker II	\$51,340	\$53,907	\$56,602	\$59,432	\$62,404	\$65,524
Utility Worker I	\$37,250	\$39,113	\$41,068	\$43,122	\$45,278	\$47,541
Public Works Unclassified PT	\$12,000	eliminated fy26				
Assistant City Recorder	\$27.85	\$29.25	\$30.71	\$32.24	\$33.86	\$35.55
Admin/Utility Clerk	\$19.46	\$20.43	\$21.45	\$22.52	\$23.65	\$24.83
Admin/Finance Assistant	\$19.46	\$20.43	\$21.45	\$22.52	\$23.65	\$24.83
PW Superintendent/Asst City Manager (formerly PW Supervisor)	\$42.93	\$45.08	\$47.33	\$49.70	\$52.19	\$54.80
Operator I	\$30.32	\$31.84	\$33.43	\$35.10	\$36.86	\$38.70
Utility Worker III	\$28.88	\$30.32	\$31.84	\$33.43	\$35.10	\$36.86
Utility Worker II	\$24.68	\$25.92	\$27.21	\$28.57	\$30.00	\$31.50
Utility Worker I	\$17.91	\$18.80	\$19.74	\$20.73	\$21.77	\$22.86

15. People, Audit, Contracts by Fund

POSITION	FTE	Salary	Cost	GF-Admin	GF-Bldg	GF-Parks	TOTAL-GF	SD	Str	WW	W	TOTAL
City Administrator	100.00%	\$ 159,979	\$ 159,979	55.0%			95,987	2.5%	2.5%	15.0%	20.0%	\$ 159,979
Salary		\$ 159,979	\$ 159,979	\$ 87,988		\$ -	\$ 7,999	\$ 3,999	\$ 3,999	\$ 23,997	\$ 31,996	\$ 159,979
Taxes		\$ 21,517	\$ 21,517	\$ 11,834		\$ -	\$ 1,076	\$ 538	\$ 538	\$ 3,228	\$ 4,303	\$ 21,517
Health Insurance		\$ 31,696	\$ 31,696	\$ 17,433		\$ -	\$ 1,585	\$ 792	\$ 792	\$ 4,754	\$ 6,339	\$ 31,696
Retirement Benefits		\$ 45,562	\$ 45,562	\$ 25,059		\$ -	\$ 2,278	\$ 1,139	\$ 1,139	\$ 6,834	\$ 9,112	\$ 45,562
Total		\$ 258,754	\$ 258,754	\$ 142,315			\$ 12,938	\$ 6,469	\$ 6,469	\$ 38,813	\$ 51,751	\$ 258,754
Assistant City Recorder	100.00%	\$ 60,832	\$ 60,832	15.0%			9,125	2.5%	5.0%	27.5%	50.0%	\$ 60,832
Salary		\$ 60,832	\$ 60,832	\$ 9,125		\$ -	\$ -	\$ 1,521	\$ 3,042	\$ 16,729	\$ 30,416	\$ 60,832
Taxes		\$ 8,182	\$ 8,182	\$ 1,227		\$ -	\$ -	\$ 205	\$ 409	\$ 2,250	\$ 4,091	\$ 8,182
Health Insurance		\$ 23,343	\$ 23,343	\$ 3,501		\$ -	\$ -	\$ 584	\$ 1,167	\$ 6,419	\$ 11,671	\$ 23,343
Retirement Benefits		\$ 17,325	\$ 17,325	\$ 2,599		\$ -	\$ -	\$ 433	\$ 866	\$ 4,764	\$ 8,662	\$ 17,325
Total Salary		\$ 109,682	\$ 109,682	\$ 16,452			\$ -	\$ 2,742	\$ 5,484	\$ 30,162	\$ 54,841	\$ 109,682
Admin/Utility Clerk	30.00%	\$ 51,651	\$ 15,495	15.0%			2,324	2.5%	5.0%	27.5%	50.0%	\$ 15,495
Salary		\$ 51,651	\$ 15,495	\$ 2,324		\$ -	\$ -	\$ 387	\$ 775	\$ 4,261	\$ 7,748	\$ 15,495
Taxes		\$ 2,084	\$ 2,084	\$ 313		\$ -	\$ -	\$ 52	\$ 104	\$ 573	\$ 1,042	\$ 2,084
Health Insurance		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Benefits		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salary		\$ 17,679	\$ 17,679	\$ 2,637			\$ -	\$ 439	\$ 879	\$ 4,834	\$ 8,790	\$ 17,679
Rec Coordinator	40.00%	\$ -	\$ -	100.0%			-	-	-	-	-	\$ -
Salary		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Insurance		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Benefits		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salary		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW Superintendent/Asst City Manager	100.00%	\$ 93,768	\$ 93,768	2.5%			2,344	5.0%	10.0%	25.0%	57.5%	\$ 93,768
Salary		\$ 93,768	\$ 93,768	\$ 2,344		\$ -	\$ -	\$ 4,688	\$ 9,377	\$ 23,442	\$ 53,917	\$ 93,768
Taxes		\$ 12,612	\$ 12,612	\$ 315		\$ -	\$ -	\$ 631	\$ 1,261	\$ 3,153	\$ 7,252	\$ 12,612
Health Insurance		\$ 23,370	\$ 23,370	\$ 584		\$ -	\$ -	\$ 1,168	\$ 2,337	\$ 5,842	\$ 13,437	\$ 23,370
Retirement Benefits		\$ 26,705	\$ 26,705	\$ 688		\$ -	\$ -	\$ 1,335	\$ 2,671	\$ 6,676	\$ 15,355	\$ 26,705
Total		\$ 156,455	\$ 156,455	\$ 3,911			\$ -	\$ 7,823	\$ 15,645	\$ 39,114	\$ 89,961	\$ 156,455
Public Works I PT	40.00%	\$ 47,541	\$ 19,016	20.0%			3,803	5%	5%	15%	55%	\$ 19,016
Salary		\$ 47,541	\$ 19,016	\$ -		\$ -	\$ 3,803	\$ 951	\$ 951	\$ 2,852	\$ 10,459	\$ 19,016
Taxes		\$ 2,558	\$ 2,558	\$ -		\$ -	\$ 512	\$ 128	\$ 128	\$ 384	\$ 1,407	\$ 2,558
Health Insurance		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Benefits		\$ 5,416	\$ 5,416	\$ -		\$ -	\$ 1,083	\$ 271	\$ 271	\$ 812	\$ 2,979	\$ 5,416
Total		\$ 26,990	\$ 26,990	\$ 5,398			\$ -	\$ 1,349	\$ 1,349	\$ 4,048	\$ 14,844	\$ 26,990
Operator 1	100.00%	\$ 69,536	\$ 69,536	20.0%			13,907	5%	5%	15%	55%	\$ 69,536
Salary		\$ 69,536	\$ 69,536	\$ -		\$ -	\$ 13,907	\$ 3,477	\$ 3,477	\$ 10,430	\$ 38,245	\$ 69,536
Taxes		\$ 9,353	\$ 9,353	\$ -		\$ -	\$ -	\$ 468	\$ 468	\$ 1,403	\$ 5,144	\$ 9,353
Health Insurance		\$ 12,965	\$ 12,965	\$ 2,593		\$ -	\$ -	\$ 648	\$ 648	\$ 1,945	\$ 7,131	\$ 12,965
Retirement Benefits		\$ 19,804	\$ 19,804	\$ 3,961		\$ -	\$ -	\$ 990	\$ 990	\$ 2,971	\$ 10,892	\$ 19,804
Total		\$ 111,668	\$ 111,668	\$ -			\$ 22,332	\$ 5,583	\$ 5,583	\$ 16,749	\$ 61,412	\$ 111,668
Public Works III	100.00%	\$ 60,068	\$ 60,068	20.0%			12,014	5%	5%	20%	50%	\$ 60,068
Salary		\$ 60,068	\$ 60,068	\$ -		\$ -	\$ 12,014	\$ 3,003	\$ 3,003	\$ 9,010	\$ 33,037	\$ 60,068
Taxes		\$ 8,079	\$ 8,079	\$ -		\$ -	\$ -	\$ 404	\$ 404	\$ 1,212	\$ 4,444	\$ 8,079
Health Insurance		\$ 17,107	\$ 17,107	\$ 3,421		\$ -	\$ -	\$ 855	\$ 855	\$ 2,566	\$ 9,409	\$ 17,107
Retirement Benefits		\$ 116,564	\$ 116,564	\$ -		\$ -	\$ -	\$ 5,828	\$ 5,828	\$ 17,485	\$ 64,110	\$ 116,564
Total		\$ 478,695	\$ 478,695	\$ 101,782			\$ 139,505	\$ 18,027	\$ 24,624	\$ 90,722	\$ 205,817	\$ 478,695
Taxes		\$ 64,384	\$ 64,384	\$ 13,690		\$ -	\$ 18,763	\$ 4,225	\$ 4,225	\$ 12,202	\$ 27,682	\$ 64,384
Health Insurance		\$ 122,683	\$ 122,683	\$ 21,518		\$ -	\$ 31,968	\$ 4,758	\$ 4,758	\$ 23,657	\$ 55,799	\$ 122,683
Retirement Benefits		\$ 131,919	\$ 131,919	\$ 28,325		\$ -	\$ 39,069	\$ 5,024	\$ 5,024	\$ 24,624	\$ 56,410	\$ 131,919

15. People, Audit, Contracts by Fund

POSITION	FTE	Salary	Cost	GF-Admin	GF-Bldg	GF-Parks	GF-PS	TOTAL-GF	SD	Str	WW	W	TOTAL
			\$ 797,881	\$ 155,515	\$ -	\$ 51,042	\$ 12,938	229,296	\$ 30,234	\$ 41,238	\$ 151,205	\$ 346,709	\$ 797,881
check													
TOTAL													
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
			Salary	23%	0%	6%	2%	29%	4%	5%	19%	43%	100%
			Taxes	13%	0%	7%	1%	26%	4%	5%	19%	45%	100%
			Health Insurance	27%	0%	8%	2%	30%	4%	5%	19%	43%	100%
			Retirement Benefits										

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2025-2026
RESERVE FUND

	ACTUAL 2022-23	ACTUAL 2023-24	ADOPTED BUDGET 2024-25	PROPOSED BUDGET 2025-26	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
RESOURCES						
Beginning Fund Balance	117,300	117,300	127,250	133,750	-	-
TRANSFERS IN						
General Fund	5,000	5,000	5,000	5,000	-	-
Street Fund	200	200	250	250	-	-
Wastewater Fund	3,500	3,500	1,000	1,000	-	-
Water Fund	1,000	1,000	-	-	-	-
Storm Drain	250	250	250	250	-	-
Total Resources	127,250	127,250	133,750	140,250	-	-
TRANSFERS OUT						
Transfer to Water Fund	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURE						
Accounting Software	14,996	-	-	-	-	-
Equipment	-	-	1,500	3,000	-	-
Parks Improvements	-	-	57,500	57,500	-	-
Police vehicles	-	-	33,000	-	-	-
Rate Stabilization	-	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURE	14,996	-	92,000	60,500	-	-
CARRY FORWARD RESERVE	112,254	127,250	41,750	79,750	-	-

Report Criteria:

- Includes only accounts with balances or activity
- Includes report only transactions
- Includes grand totals with revenue and expenditure totals

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
General Fund					
General Fund					
100-000-40000	Beginning Fund Balance	2,000,000.00	1,513,423.59	486,576.41	75.7%
100-000-40001	Property Taxes - Current	264,000.00	266,308.89	2,308.89-	100.9%
100-000-40002	Property Taxes - Prior Year	500.00	.00	500.00	0.0%
100-000-41010	Revenue Sharing	14,000.00	12,719.26	1,280.74	90.9%
100-000-41020	Cigarette Taxes	1,000.00	1,684.96	684.96-	168.5%
100-000-41030	Liquor Taxes	29,000.00	16,142.28	12,857.72	55.7%
100-000-41100	Tangent Contract	259,000.00	124,270.62	134,729.38	48.0%
100-000-41200	Transient Lodging Tax	5,000.00	.00	5,000.00	0.0%
100-000-41300	Benton CO STIFF for Transit	25,000.00	33.05	24,966.95	0.1%
100-000-42001	Planning Fees	10,000.00	695.00	9,305.00	7.0%
100-000-42050	Fees - Other	.00	1,715.69	1,715.69-	0.0%
100-000-42060	SDC Administrative Fees	10,000.00	.00	10,000.00	0.0%
100-000-43001	Utility Franchise Fees	70,000.00	74,676.90	4,676.90-	106.7%
100-000-46020	Residential Rent Revenue	30,000.00	18,132.40	11,867.60	60.4%
100-000-46021	Property Lease or Rent	78,000.00	84,194.97	6,194.97-	107.9%
100-000-46023	Building Lease	32,000.00	25,381.81	6,618.19	79.3%
100-000-46024	Property Tax-Property Lease	6,000.00	.00	6,000.00	0.0%
100-000-46027	Utilities-Property Lease	19,000.00	.00	19,000.00	0.0%
100-000-46028	Room Rental	120.00	280.00	160.00-	233.3%
100-000-46055	Refunds	200.00	.00	200.00	0.0%
100-000-46057	Miscellaneous	1,000.00	835.79	164.21	83.6%
100-000-48000	Interest	20,000.00	55,805.15	35,805.15-	279.0%
100-000-49530	Transfer from SDC Fund	100,000.00	.00	100,000.00	0.0%
Total General Fund:		2,973,820.00	2,196,300.36	777,519.64	73.9%
City Administration					
100-100-50010	City Administrator	77,674.04	62,841.12	14,832.92	80.9%
100-100-50016	Utility/Court Clerk	3,476.12	1,675.07	1,801.05	48.2%
100-100-50018	Finance Clerk	7,748.00	7,213.45	534.55	93.1%
100-100-50019	PW Super/Asst City Manager	2,232.58	.00	2,232.58	0.0%
100-100-51010	Employee Health Ins Benefits	20,645.14	13,873.03	6,772.11	67.2%
100-100-51020	Retirement Benefits	24,062.92	17,390.54	6,672.38	72.3%
100-100-51030	Employment Taxes	12,565.31	9,330.82	3,234.49	74.3%
100-100-52002	Materials & Supplies	250.00	.00	250.00	0.0%
100-100-52010	Miscellaneous	500.00	.00	500.00	0.0%
100-100-52013	Travel and Training	2,000.00	.00	2,000.00	0.0%
100-100-52016	Audit	28,940.00	9,000.00	19,940.00	31.1%
100-100-52017	City Attorney	15,000.00	.00	15,000.00	0.0%
100-100-52018	Planning Consultant	30,000.00	.00	30,000.00	0.0%
100-100-52019	Contract Service	74,800.00	24,531.19	50,268.81	32.8%
100-100-52020	Development Engineering	70,000.00	17,770.24	52,229.76	25.4%
100-100-52031	Urban Renewal Development	55,000.00	27,685.00	27,315.00	50.3%
100-100-52101	Banking Charges	.00	175.50	175.50-	0.0%
100-100-52103	Insurance	2,500.00	4,029.62	1,529.62-	161.2%
100-100-52106	Mileage	250.00	.00	250.00	0.0%

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
Total City Administration:		427,644.11	195,515.58	232,128.53	45.7%
Public Safety					
100-200-50010	City Administrator	7,061.28	5,712.83	1,348.45	80.9%
100-200-51010	Employee Health Ins Benefits	1,510.29	1,541.07	30.78-	102.0%
100-200-51020	Retirement Benefits	1,917.84	1,739.07	178.77	90.7%
100-200-51030	Employment Taxes	975.87	761.42	214.45	78.0%
100-200-52019	Contract Service	44,400.00	9,570.00	34,830.00	21.6%
100-200-52103	Insurance	50.00	161.49	111.49-	323.0%
Total Public Safety:		55,915.28	19,485.88	36,429.40	34.8%
Parks and Recreation					
100-300-50054	Utility Worker II	3,803.32	8,883.96	5,080.64-	233.6%
100-300-50055	Operator	12,614.24	8,489.57	4,124.67	67.3%
100-300-50058	Utility Worker I	10,268.00	788.57	9,479.43	7.7%
100-300-51010	Employee Health Ins Benefits	6,995.48	7,162.22	166.74-	102.4%
100-300-51020	Retirement Benefits	7,247.79	7,825.71	577.92-	108.0%
100-300-51030	Employment Taxes	3,687.94	2,995.31	692.63	81.2%
100-300-52002	Materials & Supplies	750.00	25.54	724.46	3.4%
100-300-52012	Maintenance - Bldg & Parks	1,000.00	569.89	430.11	57.0%
100-300-52013	Travel and Training	500.00	.00	500.00	0.0%
100-300-52014	Vehicle Fuel & Maintenance	2,500.00	1,206.20	1,293.80	48.2%
100-300-52019	Contract Service	800.00	38.68	761.32	4.8%
100-300-52022	Equipment Maintenance	5,000.00	1,433.43	3,566.57	28.7%
100-300-52023	Equipment Rental/Lease	100.00	.00	100.00	0.0%
100-300-52025	Small Equipment Purchase	4,200.00	.00	4,200.00	0.0%
100-300-52030	Miscellaneous	100.00	.00	100.00	0.0%
100-300-52103	Insurance	1,650.00	2,802.62	1,152.62-	169.9%
100-300-52106	Mileage	100.00	.00	100.00	0.0%
100-300-52108	Postage	75.00	.00	75.00	0.0%
100-300-52109	Utilities	750.00	459.03	290.97	61.2%
100-300-52111	Parks-Events	5,500.00	3,895.74	1,604.26	70.8%
100-300-52112	Parks - Youth Activities	6,500.00	5,000.00	1,500.00	76.9%
100-300-53001	Improvements - Bldg & Parks	2,000.00	.00	2,000.00	0.0%
100-300-53002	Equipment Purchase	5,000.00	.00	5,000.00	0.0%
100-300-53003	Museum Infrastructure Cap Outl	100,000.00	.00	100,000.00	0.0%
100-300-55600	Transfer to Reserve Fund	5,000.00	.00	5,000.00	0.0%
Total Parks and Recreation:		186,141.77	51,576.47	134,565.30	27.7%
Non-departmental					
100-900-52002	Materials & Supplies	10,000.00	1,636.13	8,363.87	16.4%
100-900-52010	Legal Notices	3,000.00	9.48	2,990.52	0.3%
100-900-52012	Maintenance - Bldg & Parks	10,000.00	8,770.54	1,229.46	87.7%
100-900-52014	Vehicle Fuel & Maintenance	1,500.00	.00	1,500.00	0.0%
100-900-52015	Security Alarm	10,800.00	.00	10,800.00	0.0%
100-900-52016	Audit	14,417.50	5,765.00-	20,182.50	-40.0%
100-900-52017	City Attorney	10,000.00	2,318.75	7,681.25	23.2%
100-900-52019	Contract Service	30,600.00	26,966.42	3,633.58	88.1%

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
100-900-52020	Engineering Consultant	7,500.00	1,685.12	5,814.88	22.5%
100-900-52021	Transit	25,000.00	.00	25,000.00	0.0%
100-900-52022	Equipment Maintenance	1,500.00	778.54	721.46	51.9%
100-900-52023	Equipment Rental/Lease	2,000.00	1,148.45	851.55	57.4%
100-900-52024	Security Alarm	1,500.00	767.26	732.74	51.2%
100-900-52025	Small Equipment Purchase	1,200.00	.00	1,200.00	0.0%
100-900-52030	Miscellaneous	1,000.00	99.76	900.24	10.0%
100-900-52031	CERT Expenditures	5,000.00	.00	5,000.00	0.0%
100-900-52101	Banking Charges	750.00	860.85	110.85-	114.8%
100-900-52102	Dues	7,500.00	6,725.16	774.84	89.7%
100-900-52103	Insurance	9,000.00	10,757.06	1,757.06-	119.5%
100-900-52108	Postage	5,750.00	2,952.70	2,797.30	51.4%
100-900-52109	Utilities	4,200.00	2,779.69	1,420.31	66.2%
100-900-52110	Telephones	4,600.00	4,220.78	379.22	91.8%
100-900-52111	Mayor & Council Expenses	1,000.00	129.96	870.04	13.0%
100-900-52113	Election Fees	1,000.00	.00	1,000.00	0.0%
100-900-52114	Software Hosting Fees	6,300.00	7,917.25	1,617.25-	125.7%
100-900-52115	Tangent Expenditures	125,000.00	111,354.15	13,645.85	89.1%
100-900-52199	Property Taxes	8,700.00	8,843.32	143.32-	101.6%
100-900-53001	Improvements - Bldg & Parks	45,000.00	.00	45,000.00	0.0%
100-900-53002	Equipment Purchase	15,000.00	.00	15,000.00	0.0%
100-900-55500	Transfer to Water Fund	9,577.00	.00	9,577.00	0.0%
100-900-55530	Transfer to SDC Fund	41,807.00	.00	41,807.00	0.0%
Total Non-departmental:		420,201.50	194,956.37	225,245.13	46.4%
Contingency					
100-998-58000	Contingency	250,000.00	.00	250,000.00	0.0%
Total Contingency:		250,000.00	.00	250,000.00	0.0%
Ending Fund Balance					
100-999-59000	Reserve for Future Expenditure	1,569,724.34	.00	1,569,724.34	0.0%
100-999-59001	Set-aside State Shad Rev Proj	64,193.00	.00	64,193.00	0.0%
Total Ending Fund Balance:		1,633,917.34	.00	1,633,917.34	0.0%
General Fund Revenue Total:		2,973,820.00	2,196,300.36	777,519.64	73.9%
General Fund Expenditure Total:		2,973,820.00	461,534.30	2,512,285.70	15.5%
Total General Fund:		.00	1,734,766.06	1,734,766.06-	0.0%

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
Street Fund					
Street Fund					
200-000-40000	Beginning Fund Balance	200,000.00	315,386.93	115,386.93-	157.7%
200-000-41040	Highway Apportionment	105,000.00	80,687.30	24,312.70	76.8%
200-000-46057	Miscellaneous	200.00	.00	200.00	0.0%
200-000-48000	Interest	.00	11,380.00	11,380.00-	0.0%
Total Street Fund:		305,200.00	407,454.23	102,254.23-	133.5%
Public Works - Streets					
200-410-50010	City Administrator	3,530.64	2,856.40	674.24	80.9%
200-410-50016	Utility clerk	1,159.00	554.22	604.78	47.8%
200-410-50018	Finance Clerk	2,583.00	2,407.82	175.18	93.2%
200-410-50050	Public Works Supervisor	8,929.24	6,697.03	2,232.21	75.0%
200-410-50052	Utility Worker III	950.83	.00	950.83	0.0%
200-410-50054	Utility Worker II	2,567.00	2,221.00	346.00	86.5%
200-410-50055	Operator I	.00	2,122.43	2,122.43-	0.0%
200-410-50058	Utility Worker I	3,153.56	197.13	2,956.43	6.3%
200-410-51010	Employee Health Ins Benefits	5,900.76	5,046.53	854.23	85.5%
200-410-51020	Retirement Benefits	5,983.10	4,347.65	1,635.45	72.7%
200-410-51030	Employment Taxes	3,151.49	2,369.57	781.92	75.2%
200-410-52002	Materials & Supplies	1,200.00	319.70	880.30	26.6%
200-410-52011	System Maintenance & Repair	10,000.00	6,812.00	3,188.00	68.1%
200-410-52016	Audit	5,426.25	187.50	5,238.75	3.5%
200-410-52019	Contract Service	6,600.00	4,599.62	2,000.38	69.7%
200-410-52020	Engineering Consultant	6,000.00	.00	6,000.00	0.0%
200-410-52023	Equipment Rental/Lease	250.00	.00	250.00	0.0%
200-410-52024	Street Sweeping	10,000.00	4,800.00	5,200.00	48.0%
200-410-52030	Miscellaneous	100.00	.00	100.00	0.0%
200-410-52103	Insurance	5,500.00	7,108.15	1,608.15-	129.2%
200-410-52109	Utilities	14,500.00	9,476.00	5,024.00	65.4%
200-410-52114	Software Hosting Fees	1,200.00	625.45	574.55	52.1%
200-410-53001	Street Improvements	50,000.00	.00	50,000.00	0.0%
200-410-53002	Equipment Purchase	2,500.00	.00	2,500.00	0.0%
200-410-55600	Transfer to Reserve Fund	200.00	.00	200.00	0.0%
Total Public Works - Streets:		151,384.87	62,748.20	88,636.67	41.4%
Contingency					
200-998-58000	Contingency	125,000.00	.00	125,000.00	0.0%
Total Contingency:		125,000.00	.00	125,000.00	0.0%
Ending Fund Balance					
200-999-59000	Reserve for Future Expenditure	28,815.13	.00	28,815.13	0.0%
Total Ending Fund Balance:		28,815.13	.00	28,815.13	0.0%
Street Fund Revenue Total:		305,200.00	407,454.23	102,254.23-	133.5%
Street Fund Expenditure Total:		305,200.00	62,748.20	242,451.80	20.6%

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
	Total Street Fund:	.00	344,706.03	344,706.03-	0.0%

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
Water Fund					
Water Fund					
500-000-40000	Beginning Fund Balance	275,000.00	392,615.00	117,615.00-	142.8%
500-000-42020	New Connections	2,000.00	2,000.00	.00	100.0%
500-000-42032	Water Metered Fees	673,227.50	480,020.24	193,207.26	71.3%
500-000-42033	Backflow Inspection Fees	.00	3,552.26	3,552.26-	0.0%
500-000-42035	Reconnect Fees	500.00	.00	500.00	0.0%
500-000-42036	Water Outside Assessments	70,000.00	53,689.21	16,310.79	76.7%
500-000-42045	Utility Deposit	4,000.00	990.48	3,009.52	24.8%
500-000-46030	Fees - Other	500.00	7,463.20	6,963.20-	1492.6%
500-000-46055	Refunds	1,000.00	.00	1,000.00	0.0%
500-000-46057	Miscellaneous	500.00	8,736.96	8,236.96-	1747.4%
500-000-47420	FEMA Water Grant	.00	4,768.08	4,768.08-	0.0%
500-000-48000	Interest	.00	11,481.00	11,481.00-	0.0%
500-000-49100	Transfer in from General Fund	9,577.00	.00	9,577.00	0.0%
Total Water Fund:		1,036,304.50	965,316.43	70,988.07	93.1%
Public Works - Water					
500-420-50010	City Administrator	28,245.11	22,851.33	5,393.78	80.9%
500-420-50016	Utility/Court Clerk	11,587.00	5,550.42	6,036.58	47.9%
500-420-50018	Finance Clerk	25,826.00	24,075.52	1,750.48	93.2%
500-420-50050	Public Works Supervisor	51,349.23	40,182.53	11,166.70	78.3%
500-420-50052	Utility Worker III	10,459.13	.00	10,459.13	0.0%
500-420-50054	Utility Worker II	28,237.00	24,188.35	4,048.65	85.7%
500-420-50055	Operator I	.00	22,558.08	22,558.08-	0.0%
500-420-50058	Utility Worker I	34,689.15	2,168.55	32,520.60	6.3%
500-420-51010	Employee Health Ins Benefits	49,728.89	45,453.88	4,275.01	91.4%
500-420-51020	Retirement Benefits	49,416.86	36,520.04	12,896.82	73.9%
500-420-51030	Employment Taxes	26,215.83	19,834.17	6,381.66	75.7%
500-420-52001	Chemicals	25,000.00	4,557.45	20,442.55	18.2%
500-420-52002	Materials & Supplies	7,698.24	1,597.83	6,100.41	20.8%
500-420-52010	Publications-Legal Notices	100.00	.00	100.00	0.0%
500-420-52011	System Maintenance & Repair	50,000.00	43,978.02	6,021.98	88.0%
500-420-52013	Travel and Training	3,499.20	.00	3,499.20	0.0%
500-420-52014	Vehicle Fuel & Maintenance	10,000.00	9,391.50	608.50	93.9%
500-420-52016	Audit	14,470.00	2,665.00-	17,135.00	-18.4%
500-420-52019	Contract Service	17,600.00	16,560.87	1,039.13	94.1%
500-420-52020	Engineering Consultant	23,328.00	12,367.50	10,960.50	53.0%
500-420-52022	Equipment Maintenance	17,000.00	1,064.18	15,935.82	6.3%
500-420-52023	Equipment Rental/Lease	3,000.00	.00	3,000.00	0.0%
500-420-52025	Small Equipment Purchase	7,912.00	165.95	7,746.05	2.1%
500-420-52030	Miscellaneous	2,000.00	699.78	1,300.22	35.0%
500-420-52033	Backflow Inspections	.00	7,480.00	7,480.00-	0.0%
500-420-52101	Banking Charges	3,200.00	648.88	2,551.12	20.3%
500-420-52102	Dues	3,200.00	1,459.56	1,740.44	45.6%
500-420-52103	Insurance	12,200.00	18,576.82	6,376.82-	152.3%
500-420-52104	Lab Analysis	3,645.68	1,441.60	2,204.08	39.5%
500-420-52105	Refunds-Utility Deposit	2,844.73	442.66	2,402.07	15.6%
500-420-52107	Permits	5,600.00	859.00	4,741.00	15.3%
500-420-52108	Postage	650.00	.00	650.00	0.0%
500-420-52109	Utilities	30,000.00	18,283.32	11,716.68	60.9%
500-420-52110	Telephones	3,750.00	868.18	2,881.82	23.2%

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
500-420-52114	Software Hosting Fees	10,000.00	5,629.05	4,370.95	56.3%
500-420-53001	Equipment Purchase	48,750.00	.00	48,750.00	0.0%
500-420-53500	Water System Improvements	100,000.00	1,752.00	98,248.00	1.8%
500-420-53503	Transmission Line Upgrade	.00	34,962.00	34,962.00-	0.0%
500-420-54005	IFA Loan Payment	140,000.00	139,012.75	987.25	99.3%
500-420-54006	IFA Loan - Safe Drinking Water	20,250.00	.00	20,250.00	0.0%
Total Public Works - Water:		<u>881,452.05</u>	<u>562,516.77</u>	<u>318,935.28</u>	<u>63.8%</u>
Contingency					
500-998-58000	Contingency	100,000.00	.00	100,000.00	0.0%
Total Contingency:		<u>100,000.00</u>	<u>.00</u>	<u>100,000.00</u>	<u>0.0%</u>
Ending Fund Balance					
500-999-59000	Reserve for Future Expenditure	54,852.45	.00	54,852.45	0.0%
Total Ending Fund Balance:		<u>54,852.45</u>	<u>.00</u>	<u>54,852.45</u>	<u>0.0%</u>
Water Fund Revenue Total:		<u>1,036,304.50</u>	<u>965,316.43</u>	<u>70,988.07</u>	<u>93.1%</u>
Water Fund Expenditure Total:		<u>1,036,304.50</u>	<u>562,516.77</u>	<u>473,787.73</u>	<u>54.3%</u>
Total Water Fund:		<u>.00</u>	<u>402,799.66</u>	<u>402,799.66-</u>	<u>0.0%</u>

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
Wastewater Fund					
Wastewater Fund					
510-000-40000	Beginning Fund Balance	103,741.31	778,001.38	674,260.07-	749.9%
510-000-41100	Tangent Contract	40,000.00	.00	40,000.00	0.0%
510-000-42039	Wastewater Fees	425,612.27	311,254.72	114,357.55	73.1%
510-000-42041	OR DEQ Loan for WWFP	.00	608.00	608.00-	0.0%
510-000-46030	Fees - Other	.00	1,139.00-	1,139.00	0.0%
510-000-46057	Miscellaneous	1,000.00	58.04	941.96	5.8%
510-000-47000	FEMA Region 10 Grant ER Power	245,753.00	.00	245,753.00	0.0%
510-000-48000	Interest	.00	13,136.00	13,136.00-	0.0%
510-000-49012	2020 Wastewater Loan	600,000.00	.00	600,000.00	0.0%
Total Wastewater Fund:		1,416,106.58	1,101,919.14	314,187.44	77.8%
Public Works - Wastewater					
510-430-50010	City Administrator	21,183.83	17,138.49	4,045.34	80.9%
510-430-50016	Utility/Court Clerk	6,373.00	3,053.18	3,319.82	47.9%
510-430-50018	Finance Clerk	14,204.00	12,877.14	1,326.86	90.7%
510-430-50050	Public Works Supervisor	22,325.75	16,742.72	5,583.03	75.0%
510-430-50052	Utility Worker III	14,852.49	3,000.00	11,852.49	20.2%
510-430-50054	Utility Worker II	7,701.00	6,905.56	795.44	89.7%
510-430-50055	Operator I	.00	13,155.49	13,155.49-	0.0%
510-430-50058	Utility Worker I	9,460.68	591.42	8,869.26	6.3%
510-430-51010	Employee Health Ins Benefits	21,741.49	19,269.29	2,472.20	88.6%
510-430-51020	Retirement Benefits	21,580.23	15,651.49	5,928.74	72.5%
510-430-51030	Employment Taxes	13,228.11	10,212.09	3,016.02	77.2%
510-430-52001	Chemicals	19,800.00	10,315.22	9,484.78	52.1%
510-430-52002	Materials & Supplies	3,500.00	655.87	2,844.13	18.7%
510-430-52010	Publications-Legal Notices	250.00	.00	250.00	0.0%
510-430-52011	System Maintenance & Repair	50,000.00	11,004.34	38,995.66	22.0%
510-430-52013	Travel and Training	1,000.00	287.26	712.74	28.7%
510-430-52014	Vehicle Fuel & Maintenance	3,300.00	3,015.91	284.09	91.4%
510-430-52016	Audit	14,470.00	295.00	14,175.00	2.0%
510-430-52019	Contract Service	17,600.00	12,265.59	5,334.41	69.7%
510-430-52020	Engineering Consultant	60,000.00	26,539.25	33,460.75	44.2%
510-430-52022	Equipment Maintenance	2,000.00	1,045.40	954.60	52.3%
510-430-52030	Miscellaneous	1,000.00	153.47	846.53	15.3%
510-430-52101	Banking Charges	2,000.00	648.88	1,351.12	32.4%
510-430-52102	Dues	100.00	.00	100.00	0.0%
510-430-52103	Insurance	12,000.00	16,921.33	4,921.33-	141.0%
510-430-52104	Lab Analysis	4,000.00	.00	4,000.00	0.0%
510-430-52105	Refunds-Utility Deposit	.00	295.11	295.11-	0.0%
510-430-52106	Mileage	500.00	.00	500.00	0.0%
510-430-52107	Permits	2,200.00	.00	2,200.00	0.0%
510-430-52108	Postage	550.00	.00	550.00	0.0%
510-430-52109	Utilities	15,000.00	11,246.55	3,753.45	75.0%
510-430-52110	Telephones	2,500.00	1,804.40	695.60	72.2%
510-430-52114	Software Hosting Fees	3,300.00	1,876.35	1,423.65	56.9%
510-430-53002	Equipment Purchase	257,250.00	.00	257,250.00	0.0%
510-430-53005	Wastewater System Improvements	600,000.00	188,354.00	411,646.00	31.4%
510-430-54004	OR DEQ Loan Repayment	.00	11,358.00	11,358.00-	0.0%
510-430-55600	Transfer to Reserve Fund	1,000.00	.00	1,000.00	0.0%

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
	Total Public Works - Wastewater:	1,225,970.58	416,678.80	809,291.78	34.0%
Contingency					
510-998-58000	Contingency	150,000.00	.00	150,000.00	0.0%
	Total Contingency:	150,000.00	.00	150,000.00	0.0%
Ending Fund Balance					
510-999-59000	Reserve for Future Expenditure	40,136.00	.00	40,136.00	0.0%
	Total Ending Fund Balance:	40,136.00	.00	40,136.00	0.0%
	Wastewater Fund Revenue Total:	1,416,106.58	1,101,919.14	314,187.44	77.8%
	Wastewater Fund Expenditure Total:	1,416,106.58	416,678.80	999,427.78	29.4%
	Total Wastewater Fund:	.00	685,240.34	685,240.34-	0.0%

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
Storm Drain Fund					
Storm Drain Fund					
520-000-40000	Beginning Fund Balance	45,000.00	53,849.35	8,849.35-	119.7%
520-000-42040	Storm Drain Fees	40,000.00	29,811.11	10,188.89	74.5%
520-000-46057	Miscellaneous	200.00	.00	200.00	0.0%
520-000-48000	Interest	.00	1,613.00	1,613.00-	0.0%
Total Storm Drain Fund:		85,200.00	85,273.46	73.46-	100.1%
Public Works - Storm Drain					
520-440-50010	City Administrator	3,530.64	2,856.43	674.21	80.9%
520-440-50016	Utility/Court Clerk	579.00	274.46	304.54	47.4%
520-440-50018	Finance Clerk	1,291.00	1,175.21	115.79	91.0%
520-440-50050	Public Works Supervisor	4,465.00	3,348.52	1,116.48	75.0%
520-440-50052	Utility Worker III	950.83	.00	950.83	0.0%
520-440-50054	Utility Worker II	2,567.00	2,221.00	346.00	86.5%
520-440-50055	Operator I	.00	2,122.43	2,122.43-	0.0%
520-440-50058	Utility Worker I	3,153.56	197.13	2,956.43	6.3%
520-440-51010	Employee Health Ins Benefits	4,202.39	3,985.84	216.55	94.8%
520-440-51020	Retirement Benefits	4,376.98	3,478.10	898.88	79.5%
520-440-51030	Employment Taxes	2,280.71	1,749.62	531.09	76.7%
520-440-52002	Materials & Supplies	75.00	39.85	35.15	53.1%
520-440-52011	System Maintenance & Repair	1,500.00	.00	1,500.00	0.0%
520-440-52014	Vehicle Fuel & Maintenance	220.00	.00	220.00	0.0%
520-440-52016	Audit	5,426.25	67.50	5,358.75	1.2%
520-440-52019	Contract Service	6,600.00	4,599.61	2,000.39	69.7%
520-440-52020	Engineering Consultant	.00	682.00	682.00-	0.0%
520-440-52023	Equipment Rental/Lease	220.00	.00	220.00	0.0%
520-440-52101	Banking Charges	250.00	222.70	27.30	89.1%
520-440-52103	Insurance	350.00	1,092.74	742.74-	312.2%
520-440-52114	Software Hosting Fees	1,200.00	625.45	574.55	52.1%
520-440-55600	Transfer to Reserve Fund	250.00	.00	250.00	0.0%
Total Public Works - Storm Drain:		43,488.36	28,738.59	14,749.77	66.1%
Contingency					
520-998-58000	Contingency	25,000.00	.00	25,000.00	0.0%
Total Contingency:		25,000.00	.00	25,000.00	0.0%
Ending Fund Balance					
520-999-59000	Reserve for Future Expenditure	16,711.64	.00	16,711.64	0.0%
Total Ending Fund Balance:		16,711.64	.00	16,711.64	0.0%
Storm Drain Fund Revenue Total:		85,200.00	85,273.46	73.46-	100.1%
Storm Drain Fund Expenditure Total:		85,200.00	28,738.59	56,461.41	33.7%
Total Storm Drain Fund:		.00	56,534.87	56,534.87-	0.0%

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
System Development Fund					
System Development Fund					
530-000-40000	Beginning Fund Balance	1,411,119.15	1,504,019.49	92,900.34-	106.6%
530-000-42140	SDC Fees	.00	4,100.00	4,100.00-	0.0%
530-000-42141	Park	5,480.00	8,928.00	3,448.00-	162.9%
530-000-42142	Street Imp.	30,265.00	51,885.00	21,620.00-	171.4%
530-000-42143	Water Imp.	15,675.00	70,695.00	55,020.00-	451.0%
530-000-42144	WW Imp.	1,855.00	30,915.00	29,060.00-	1666.6%
530-000-42145	Storm Drain Fees	1,585.00	2,745.00	1,160.00-	173.2%
530-000-42243	Water Reimbursement	85.00	.00	85.00	0.0%
530-000-42244	WW Reimbursement	220.00	.00	220.00	0.0%
530-000-46030	Fees - Other	4,372.80	5,399.53	1,026.73-	123.5%
530-000-48000	Interest	.00	47,383.00	47,383.00-	0.0%
530-000-49100	Transfer in from General Fund	41,807.00	.00	41,807.00	0.0%
Total System Development Fund:		1,512,463.95	1,726,070.02	213,606.07-	114.1%
System Development Fund					
530-100-55100	Transfer to General Fund	100,000.00	.00	100,000.00	0.0%
Total :		100,000.00	.00	100,000.00	0.0%
Ending Fund Balance					
530-999-59000	Reserve for Future Expenditure	1,412,463.95	.00	1,412,463.95	0.0%
Total Ending Fund Balance:		1,412,463.95	.00	1,412,463.95	0.0%
System Development Fund Revenue Total:		1,512,463.95	1,726,070.02	213,606.07-	114.1%
System Development Fund Expenditure Total:		1,512,463.95	.00	1,512,463.95	0.0%
Total System Development Fund:		.00	1,726,070.02	1,726,070.02-	0.0%

Account Number	Account Title	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Budget Remaining	2025-25 Budget Used %
Reserve Fund					
Reserve Fund					
600-000-40000	Beginning Fund Balance	127,300.00	143,262.46	15,962.46-	112.5%
600-000-48000	Interest	.00	4,430.00	4,430.00-	0.0%
600-000-49100	Transfer from General Fund	5,000.00	.00	5,000.00	0.0%
600-000-49200	Transfer from Street Fund	250.00	.00	250.00	0.0%
600-000-49500	Transfer from Water Fund	1,000.00	.00	1,000.00	0.0%
600-000-49520	Transfer from Storm Drain Fund	250.00	.00	250.00	0.0%
Total Reserve Fund:		133,800.00	147,692.46	13,892.46-	110.4%
Ending Fund Balance					
600-999-59000	Reserve for Future Expenditure	133,800.00	.00	133,800.00	0.0%
Total Ending Fund Balance:		133,800.00	.00	133,800.00	0.0%
Reserve Fund Revenue Total:		133,800.00	147,692.46	13,892.46-	110.4%
Reserve Fund Expenditure Total:		133,800.00	.00	133,800.00	0.0%
Total Reserve Fund:		.00	147,692.46	147,692.46-	0.0%
Grand Revenue Total:		7,462,895.03	6,630,026.10	7,462,895.03	0.0%
Grand Expenditure Total:		7,462,895.03	1,532,216.66	7,462,895.03	0.0%
Grand Totals:		.00	5,097,809.44	5,097,809.44-	0.0%

Report Criteria:

- Includes only accounts with balances or activity
- Includes report only transactions
- Includes grand totals with revenue and expenditure totals