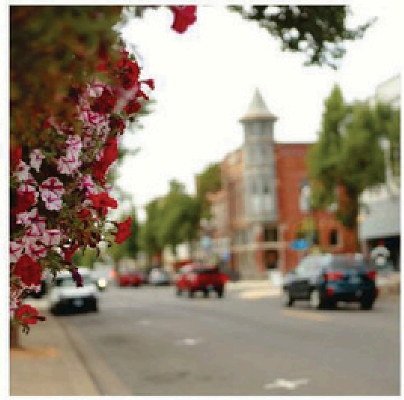
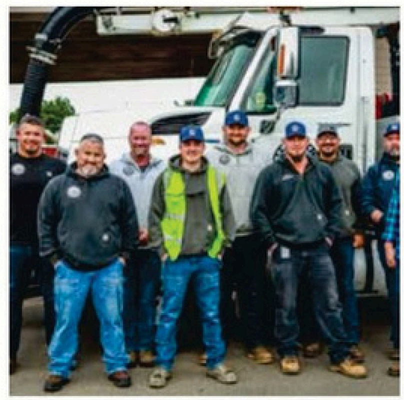
INDEPENDENCE
Oregon's Story Begins Here






City of Independence

BUDGET

FY 2026 - 2027

2026-2027
ANNUAL BUDGET
Budget Committee

Council Members

Kate Schwarzler, Mayor
Kathy Martin-Willis
Bill Boisvert
Shannon Corr
Marilyn Morton
Dawn Roden
Evan Sorce

Appointed Citizen Members

Nathan Christensen
Miranda Garrison
Bradley Karkanen
Jesica Porter
Alex Paraskevas
Erin Seiler
Dana Sharman

INDEPENDENCE
Oregon's Story Begins Here

Staff
Amanda Carey, Budget Officer
Kenna West, City Manager

Contents

BUDGET MESSAGE **5**
ORGANIZATION CHART **16**
BUDGET SUMMARY **17**
GENERAL FUND SUMMARY **24**
ADMINISTRATION 25
FINANCE DEPARTMENT 28
HUMAN RESOURCE DEPARTMENT 34
INFORMATION TECHNOLOGY DEPARTMENT 36
ECONOMIC DEVELOPMENT DEPARTMENT 40
INDEPENDENCE POLICE DEPARTMENT 42
MUNICIPAL COURT........ 50
COMMUNITY DEVELOPMENT DEPARTMENT 52
BUILDING DEPARTMENT 54
JANITORIAL DEPARTMENT 57
COMMUNITY SERVICES 62
PARKS DEPARTMENT........ 65
CITY POOL 65
NON-DEPARTMENTAL 66

PUBLIC WORKS DEPARTMENT **68**
WATER OPERATIONS FUND 70
SEWER OPERATIONS FUND 72
STORM DRAIN OPERATIONS FUND 74
TRANSPORTATION OPERATIONS FUND........ 76
WATER SDC FUND 78
SEWER SDC FUND 79
STORM DARIN SDC FUND 80
TRANSPORTATION SDC FUND 81
PARK SDC FUND........ 82
PARKS CAPITAL RESERVE 83

SPECIAL REVENUE FUNDS **84**
ECONOMIC DEVELOPMENT LOAN FUND........ 85
TOURISM AND EVENTS FUND 86
GRANTS FUND 88
GENERAL FUND EQUIPMENT / VEHICLE REPLACEMENT FUND 91
INFORMATION SERVICES EQUIPMENT FUND 92
FACILITIES, VEHICLE AND EQUIPMENT REPLACEMENT FUND 93

CAPITAL PROJECTS FUND **95**

DEBT SERVICE FUNDS **96**
GENERAL OBLIGATION (GO) BOND FUND 97
MONMOUTH/INDEPENDENCE NETWORK DEBT FUND 98
SPECIAL ASSESSMENTS FUND 100

APPENDICES 102

APPENDIX 1 - READER'S GUIDE.. 103
APPENDIX 2 - CITY BUDGET PROCESS.. 105
APPENDIX 3 - COMPENSATION PLAN.. 107
APPENDIX 4 - SALARY ALLOCATIN SCHEDULE BY POSITION.. 108
APPENDIX 5 - INTERFUND TRANSFERS & TRANSACTIONS.. 109
APPENDIX 6 - GLOSSARY OF TERMS AND ACRONYMS.. 110

Budget Message

Introduction

We present the FY 2026–27 (FY 2027) budget for your review, discussion, direction, and approval. This balanced budget reflects the City's ongoing commitment to responsible financial management while also incorporating a key recommendation from a committee composed of community members. In FY 2026, the City convened this committee to evaluate the long-term sustainability of community services and parks. Based on their recommendation to the City Council, this budget includes a proposed Community Services and Parks Fee to help preserve these valued programs.

This budget also reflects the financial challenges the City continues to navigate. Key pressures in FY 2027 include significantly rising health insurance costs, increasing prices for goods and services, and ongoing revenue constraints in the General Fund due to State Measures 5 and 50. The budget has been developed in full compliance with City ordinances and Oregon budget law, ensuring that all resources are allocated appropriately while continuing to align with Council priorities. Even with this disciplined approach, these factors make it increasingly difficult to maintain current service levels over time without adjustments.

The City benefited significantly from federal funding through the American Rescue Plan Act (ARPA) in FY 2023. These one-time funds provided short-term stability and allowed the City to sustain essential services during a period of uncertainty. However, they also temporarily offset underlying financial imbalances within the General Fund. When ARPA funding expired, the City experienced a financial contraction in FY 2024, despite implementing workforce, service, and expenditure reductions.

These efforts continued into FY 2025, when additional reductions and the use of contingency reserves were necessary to address a significant shortfall. In FY 2026, the City implemented substantial budget reductions across all departments to preserve financial stability and avoid further depletion of reserves. As discussed at the time, while these actions have helped stabilize the City's position in the near term, they have also reduced service capacity and operational flexibility.

The City continues to face rising costs for personnel, essential services, and general goods, while revenue growth remains limited. Inflation, supply chain disruptions, and broader economic pressures have further increased costs. As a result, this budget reflects a disciplined approach, prioritizing core services, maintaining stability where possible, and making limited, targeted adjustments to address critical service and operational needs.

The inclusion of the Community Services and Parks Fee is intended to help sustain Community Services and Parks programs that would otherwise be at risk of significant reduction or elimination. This proposal represents an important step toward maintaining these services for the community. The City will continue to monitor financial conditions and reassess its approach over time, particularly as the long-term constraints of Measures 5 and 50 continue to shape available revenues.

Council Goals

The Vision 2040 process was completed in Spring 2020 following extensive public engagement and continues to guide the City's strategic planning and resource allocation. The City Council's 2023–2025 Goals, adopted in April 2023, closely align with the Vision 2040 Plan and reflect established community priorities. These goals include:

- Fiscal Responsibility and Sustainability: The City remains committed to fiscal responsibility and long-term sustainability, even amid ongoing financial constraints. Staff have taken proactive steps to strengthen financial planning and decision-making by integrating long-term forecasting tools that provide the Council and community with clearer insight into future financial conditions. This approach supports more strategic resource allocation, prioritizing essential services while preparing for emerging challenges.

As part of this ongoing effort, the budget includes a Council goal-setting process in FY2027 to ensure continued alignment between financial planning, organizational priorities, and community expectations.

In FY 2026, the City applied for and was awarded a federal technical assistance grant through the U.S. Department of Housing and Urban Development (HUD) to further support and enhance its existing financial analysis and strategy efforts. This work included the development of a General Fund financial projection model that will continue to be used to support future budgeting and long-range planning. The technical assistance also included a review of the City's financial practices, including debt management, grant policies, and procurement processes. That review affirmed that the City's current practices are fundamentally sound and well-managed, while providing additional insight and minor recommendations to further strengthen consistency, efficiency, and long-term financial stability.

Over the past four fiscal years, staff have made significant improvements in budget transparency and clarity. A key improvement is the revised presentation of personnel allocations across funds, making it easier for the community, Budget Committee, and City Council to understand personnel costs and how they are distributed. These efforts support informed decision-making and build trust in the budget process.

The City continues to prioritize securing federal and state grants and other one-time funding to help offset limited resources and support critical projects and services. This approach has yielded meaningful results over the past year, bringing in additional funding to address key community needs.

One key achievement has been stabilizing the police department through the implementation of the Public Safety Fee. This revenue stream has allowed the department to improve operational stability and begin rebuilding service capacity.

The City has also continued to evaluate options to improve the long-term stability of the General Fund, including consideration of additional revenue strategies reflected in this budget.

Fiscal responsibility is not only a goal, but a core value embedded within both the Vision 2040 Plan and the City Council's 2023–2025 Goals. The City will continue to refine its financial strategies, strengthen its practices, and work collaboratively to address ongoing challenges while supporting the needs of the community.

- Infrastructure: The City continues to prioritize the development and enhancement of critical infrastructure to support the community, as well as ongoing housing and economic growth. This work is guided by the Vision 2040 Plan, which identifies infrastructure as an ongoing focus within the Vibrant and Livable Places strategic area.

The City has adopted a comprehensive and forward-looking approach to infrastructure planning, addressing both current system needs and long-term sustainability. This includes the design and construction of new infrastructure necessary to serve a growing community while maintaining reliable service for existing residents.

The City remains focused on advancing several key infrastructure projects that are essential to long-term community stability and service reliability. The Regional Water Treatment Plant (WTP) project continues to move forward and remains a critical priority for the City and its regional partners. Following a joint advocacy trip to Washington, D.C. by the City of Independence, the City of Monmouth, and Polk County, Congresswoman

Salinas submitted a $5 million Community Project Funding request to support this project.

In addition, the Corvallis Road water line, an initial phase of the Regional Water Treatment Plant, was fully funded through a prior year Community Project Funding award and is anticipated to be completed by August 2026. The City is also continuing to advance wastewater system improvements, including projects such as headworks and aeration upgrades supported by grant funding.

Based on current projections, the City's existing water supply system will not have sufficient capacity to reliably meet community needs within the next several years. Advancing the Regional Water Treatment Plant is necessary to maintain consistent, reliable water service for current residents, ensure system resilience, and support the City's ability to meet water demands.

In the interim, the City continues to actively manage and maintain its existing water infrastructure through well maintenance and system improvements to extend capacity and reliability until the new facility is operational. While these efforts are important, they are not a long-term solution.

Each of these efforts represents a strategic investment in the City's infrastructure system, helping to ensure it remains resilient, reliable, and capable of meeting long-term community needs.

City staff continue to actively plan, pursue funding, and implement these projects while maintaining coordination with regional partners and clear communication with the community. This ongoing work supports the City's ability to meet its infrastructure goals and advance the broader vision for a vibrant, livable, and resilient Independence.

- Community Engagement: The City remains committed to building strong connections with residents and fostering meaningful community involvement. As outlined in the Vision 2040 Plan, effective communication and engagement are essential to creating a community where residents feel informed, connected, and able to participate in local decision-making.

Over the past four years, the City has implemented a deliberate, multi-year communication strategy led by the City's Communications Director. This approach has significantly expanded the City's ability to provide timely, accurate, and accessible information about City initiatives, projects, and services. As a result, the City has seen a substantial increase in community engagement, including significant growth in video viewership and traffic to the City's website—clear indicators that these efforts are effectively reaching residents.

A key component of this success has been the innovative "60 Second Council" video series, which provides brief, focused updates on important topics. This format has proven to be an efficient and accessible way to keep the community informed and engaged.

In addition to digital outreach, the City has placed a strong emphasis on in-person engagement, led by Mayor Schwarzler. The Mayor's Town Halls and Pub Talks have become a central part of the City's engagement efforts, providing consistent, approachable opportunities for residents to ask questions, share feedback, and engage directly with City leadership. These events have been well attended and reflect the Mayor's commitment to transparency, accessibility, and open dialogue with the community.

The City will continue to build on these efforts, refining its communication strategies and maintaining a strong focus on accessibility and responsiveness. These ongoing efforts support the goals outlined in the Vision 2040 Plan and contribute to a well-informed, connected, and engaged community.

- Economic Development: Supporting a stable and resilient local economy remains a priority for the City of Independence. Guided by the Vision 2040 Plan and the City Council's goals, economic development efforts are focused on strengthening existing businesses, supporting downtown vitality, and positioning the community for long-term growth.

Like many communities, Independence has experienced economic challenges in recent years. In response, the City has focused on targeted strategies to stabilize and rebuild key sectors of the local economy. Recent activity has shown early signs of positive momentum, including the return of manufacturing businesses and renewed interest in industrial development opportunities. As directed during the FY 2026 budget process, the City has contracted with SEDCOR to assess available industrial land and support business recruitment efforts, with a focus on attracting employers that provide sustainable, family-wage jobs aligned with the community's long-term economic goals.

Infrastructure investment remains a key component of economic development. The City continues efforts to secure funding and extend utilities to industrial properties, creating the conditions necessary to support business expansion and attract new employers.

At the local level, the City remains committed to supporting downtown businesses and maintaining a vibrant commercial core. Programs such as Love Local Scratch-its continue to encourage residents to support local businesses and strengthen community connections.

To further support downtown activity and community engagement, this budget includes a part-time events function within Tourism and Events. These responsibilities will be assumed by the City's Museum Director in addition to her existing role, leveraging her experience in event coordination and strong community relationships to expand programming and support a more active and vibrant downtown environment.

Economic development is an ongoing, long-term effort that requires coordination, adaptability, and sustained focus. The City will continue to build on current momentum, strengthen partnerships, and pursue opportunities that support a resilient and diversified local economy.

- Transportation: Reliable and accessible transportation infrastructure remains an important component of Independence's quality of life and economic vitality. Guided by the Vision 2040 Plan, the City continues to focus on maintaining and improving transportation systems that support connectivity, safety, and access throughout the community.

The Chestnut Street Bridge project remains a key priority and continues to move forward. This complex and critical infrastructure investment is supported through a combination of a prior year Community Project Funding award, additional federal and state grants, and System Development Charges (SDCs) along with other funds.

The City is working in partnership with the Oregon Department of Transportation (ODOT) and Marion County to advance the design and construction of this project, which will provide long-term connectivity, safety improvements, and system reliability for the community.

Public transportation continues to play an important role in connecting residents to services, employment, and community destinations. MI Trolley has become an established and valued part of the community, with nearly 134,000 riders between March 2025 and March 2026. The City of Monmouth serves as the fiscal agent for the trolley system, while the City of Independence continues to support the program through grant funding efforts, development of the management framework, and operational coordination.

The City will continue to prioritize transportation investments and partnerships that enhance mobility, support economic activity, and maintain a connected and accessible community.

<u>Operational and Budget Challenges</u>

Recommended Financial Stability Actions

The City of Independence remains committed to long-term fiscal stability, maintaining essential services, and meeting community needs. However, ongoing challenges related to limited revenue, rising costs, and operational demands require continued, thoughtful action. The Vision 2040 Plan emphasizes that fiscal responsibility and sustainability are critical to supporting a safe, healthy, and thriving community.

As previously discussed, federal funding through the American Rescue Plan Act (ARPA) provided short-term stability but did not resolve underlying structural constraints within the General Fund. Over the past two fiscal years, the City has implemented significant reductions across departments, including staffing, services, and operational expenses.

While these actions have helped stabilize the City's financial position in the near term, they have also had measurable operational impacts. Over the past several years, staffing levels have been reduced across all General Fund departments. As a result, many employees are currently performing the work of multiple positions while managing increasing service demands.

This sustained level of reduced staffing has led to delays in project completion, longer response times, and limited capacity to take on additional work. While staff have continued to perform at a high level under these conditions, this approach is not sustainable over time. Maintaining service levels under current staffing constraints will become increasingly difficult, and the City risks further impacts to service timeliness, efficiency, and overall effectiveness if these conditions persist.

In addition, prolonged strain on existing staff creates a risk to workforce stability. Continued reliance on reduced staffing levels may lead to increased turnover and challenges in retaining experienced employees, which would further impact the City's ability to deliver consistent and reliable services to the community.

To address these challenges, the budget includes the following actions:

- Public Safety Fee: The City will continue the Public Safety Fee, with revised terms as adopted by the City Council. The current fee of $17 per month will be reduced to

$10 per month effective July 1, 2026, and will be indexed annually to inflation using the CPI-West Region to maintain long-term stability.

The Public Safety Fee has played an important role in stabilizing funding for police services while balancing affordability for residents. This funding supports maintaining current service levels and allows for measured, targeted staffing improvements over time to meet community needs.

- Community Services and Parks Fee: The budget includes a proposed Community Services and Parks Fee, based on the recommendation of a committee composed entirely of community members convened to evaluate the long-term sustainability of Community Services and Parks. The proposed fees of $11.50 for Community Services and $8.15 for Parks will be reviewed by the Budget Committee for consideration in FY 2026–27.

The past year of operating under reduced staffing and service levels has demonstrated that current General Fund resources are not sufficient to sustain existing service levels in these departments over time. Without additional revenue, further reductions to services would be necessary. The proposed fee represents a community-informed approach to maintaining these valued services while balancing financial constraints.

The City will continue to monitor financial conditions and operational impacts, making adjustments as needed to maintain service delivery and support long-term fiscal stability.

Personnel and Staffing

City departments have been operating under sustained staffing constraints for several years. As outlined in the prior section, reductions implemented across General Fund departments have resulted in many employees performing the work of multiple positions while continuing to meet service demands. While staff have remained committed and responsive, this level of strain has affected capacity, timeliness, and the ability to sustain service levels over time.

This budget reflects a continued focus on fiscal discipline while making limited, targeted staffing adjustments where necessary to support service delivery and improve operational effectiveness.

Several key adjustments are included:

Community Services (Library): This budget restores a Circulation position that was previously reduced. This addition is intended to support core library operations and improve service consistency for the community.
Tourism and Events: To support downtown activity and community engagement, a part-time events function is included within Tourism and Events. These responsibilities will be assumed by the City's Museum Director in addition to her existing role, with partial funding provided through Tourism and Events. This approach allows the City to expand programming while efficiently utilizing existing staff expertise.
City Attorney: The budget includes the addition of an in-house City Attorney position. As the organization's legal service needs have grown, this transition from contracted services to an in-house model provides both operational and financial benefits. This position will support multiple departments, including Court, Community Development, Administration, Public Works, Finance, Human Resources, and Police.

The addition of an in-house attorney also reflects a prioritization of organizational needs. During the budget development process, departments identified additional staffing requests; however, some requests were deferred in favor of establishing dedicated legal support. This includes a part-time Court Clerk request and a Finance staffing request, both of which were withdrawn in recognition of the broader organizational benefit provided by an in-house attorney.

These targeted adjustments are intended to address critical service needs while maintaining a disciplined approach to staffing. The City will continue to evaluate staffing levels and organizational capacity over time, balancing service expectations with available resources.

Despite ongoing constraints, City staff continue to demonstrate professionalism, adaptability, and a strong commitment to serving the community. Their efforts remain a key factor in the City's ability to maintain services during a challenging fiscal environment.

Cost of Living Increase

Cost of Living Adjustments (COLAs) are established through Collective Bargaining Agreements (CBAs). For FY 2027, the budget includes a COLA of 2.9% for both represented and unrepresented staff, consistent with current agreements and economic conditions.

Revised Personnel Allocations

To enhance transparency and provide a clearer understanding of personnel-related expenditures, the City previously improved the methodology used to allocate General Fund personnel costs across funds. We continue to use that methodology in this FY 2027 budget. These allocations are reviewed and updated annually to reflect actual workloads and responsibilities. The FY 2027 budget includes detailed information on personnel allocations, allowing the community, Budget Committee, and City Council to better understand how personnel-related expenses are distributed across City operations.

Debt and City Obligations

The City continues to meet all scheduled principal and interest payments on its outstanding debt obligations. These payments are supported through a combination of property taxes, tax increment revenues, payments from MINET, utility rates, and System Development Charges (SDCs). Interfund loans between Urban Renewal and other City funds also continue to be repaid in accordance with established schedules.

Consistent with City Council direction, no new interfund loans have been entered into. The City remains focused on paying down existing interfund obligations and has established a clear policy that interfund borrowing will only be considered in limited, emergency circumstances and only with prior approval from the City Council. This approach reinforces transparency, strengthens financial oversight, and reflects the City's commitment to disciplined and responsible financial management practices.

Future Financial Considerations

The City continues to operate within a constrained revenue environment, primarily due to the limitations of Measures 5 and 50. At the same time, costs largely outside of the City's direct control, such as PERS contributions, health insurance premiums, and other benefit-related expenses, are expected to continue increasing. Inflationary pressures further impact the cost of providing services.

In addition, the City has experienced significant increases in fuel costs over the past year, requiring adjustments across multiple departments. These impacts have been particularly notable in the Police Department, which operates within the General Fund, as well as Public Works operations. In some cases, fuel-related budget line items have nearly doubled for FY2027, further straining available resources.

These structural factors require continued attention and thoughtful financial management. The City will continue to evaluate opportunities to improve efficiency, pursue external funding, and identify sustainable revenue strategies that support long-term service delivery.

Summary

The FY 2026–27 budget reflects a continued commitment to fiscal responsibility, service delivery, and long-term stability. Over the past several years, the City has taken meaningful steps to address financial challenges, including implementing expenditure reductions, improving financial planning tools, and refining operational practices.

This budget builds on those efforts by incorporating targeted, community-informed revenue strategies, including the continuation of the Public Safety Fee and the proposed Community Services and Parks Fee. Together, these measures provide increased stability for essential services and help address ongoing structural constraints within the General Fund.

At the same time, the City remains focused on strengthening its long-term financial position by supporting economic growth and development. Efforts to expand industrial and commercial opportunities, recruit new businesses, and support housing development are critical components of this strategy. These efforts are supported by continued investment in core infrastructure systems, including water, wastewater, stormwater, and transportation, which are necessary to accommodate new businesses and residents and support a growing community.

While these actions represent important progress, the City will continue to monitor financial conditions and adapt as needed to ensure services remain sustainable and responsive to community needs. The combination of disciplined financial management, strategic investment, and thoughtful growth will remain key to maintaining stability over time.

City staff have worked collaboratively and diligently to prepare this budget, and their continued professionalism and adaptability are essential to navigating a complex fiscal environment. We thank the City Council and Budget Committee for their leadership, time, and careful consideration in reviewing this budget and helping ensure that the priorities reflected in the FY 2026–27 budget align with the needs and values of the Independence community.

Sincerely,

Amanda Carey
Budget Officer


CITY OF INDEPENDENCE
ORGANIZATION CHART
INDEPENDENCE COMMUNITY
CITY COUNCIL
MAYOR
KATE SCHWARZLER
COUNCIL PRESIDENT
KATHY MARTIN- WILLIS
COUNCILOR
SHANNON CORR
COUNCILOR
MARILYN MORTON
COUNCILOR
DAWN RODEN
COUNCILOR
EVAN SORCE
COUNCILOR
BILL BOISVERT
CITY STAFF
CITY MANAGER
KENNA WEST
ASSISTANT CITY MANAGER
SHAWN IRVINE
POLICE CHIEF
JUVENTINO BANUELOS
PUBLIC WORK DIRECTOR
GERALD FISHER
FINANCE DIRECTOR
AMANDA CARY
IT DIRECTOR
JASON KISTLER
HR DIRECTOR
AMANDA CHRISTENSEN
CITY RECORDER
MYRA RUSSELL
COMMUNICATIONS DIRECTOR
EMMANUEL GOICOCHEA
LIBRARY DIRECTOR
PATRICK BODILY
PLANNING MANAGER
FRED EVANDER
MUSEUM DIRECTOR
AMY CHRISTENSEN

BUDGET SUMMARY

The City of Independence approved budget for FY 2026-27 is summarized by Fund, Department and Category. In the following pages, the reader will find tables, graphs and narratives which provide a high-level overview of the various components of the budget, as well as some assumptions and historical trends on which the estimates are premised. Future trends are also highlighted for the reader's awareness.

BUDGET SUMMARY - FISCAL YEAR 2026-27 RESOURCES

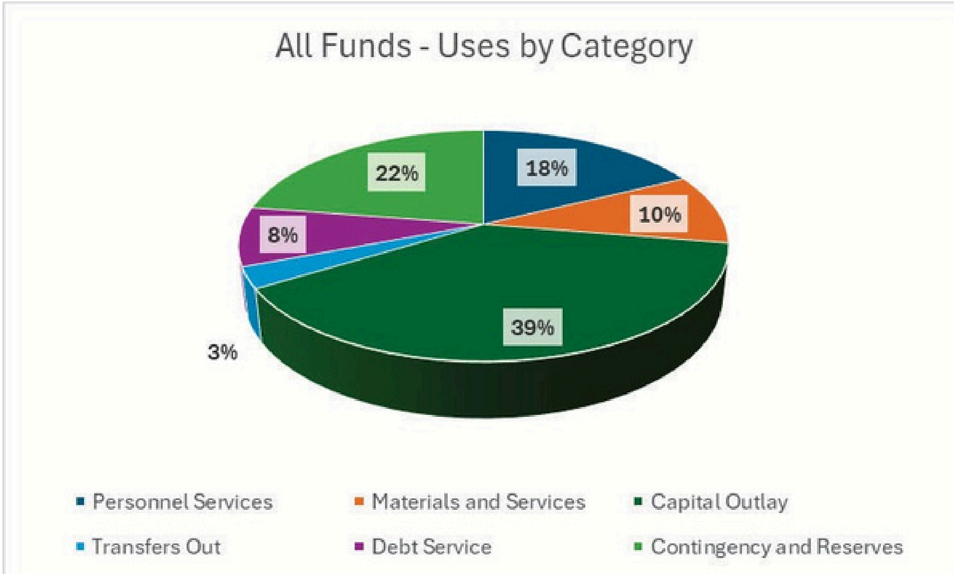
	Beginning Balance	Taxes and Assessments	Intergovernmental	Licenses, Fees & Permits	Charges for Services	Fines & Forfeitures	Miscellaneous Other	Transfers In	Total
General Fund	$ 2,429,105	$ 2,958,000	$ 480,000	$ 1,438,600	$ 439,050	$ 87,500	$ 1,473,204	$ 662,004	$ 9,967,463
Enterprise Funds									
Water Fund	2,524,718	-	-	-	3,298,600	-	2,790,653	-	8,613,971
Water SDC Fund	349,534	-	-	-	1,530,100	-	55,383	-	1,935,017
Sewer Fund	3,057,548	-	-	-	2,921,700	-	7,851,466	-	13,830,714
Sewer SDC Fund	228,732	-	-	-	267,500	-	71,419	-	567,651
Storm Drain Fund	362,246	-	-	-	720,980	-	13,200	-	1,096,426
Storm Drain SDC Fund	207,239	-	-	-	73,500	-	13,142	-	293,881
Total Enterprise Funds	6,730,017	-	-	-	8,812,380	-	10,795,263	-	26,337,660
Special Revenue Funds									
Economic Development Loan Fund	(0)	-	-	-	-	-	58,466	-	58,466
Tourism & Events Fund	543	250,000	-	-	-	-	115,000	-	365,543
Grants Fund	5,254,067	-	2,536,000	-	-	-	100,000	-	7,890,067
Transportation Fund	599,381	-	652,600	100	1,000	-	22,000	-	1,275,081
Transportation SDC Fund	935,503	-	-	-	301,700	-	176,452	-	1,413,655
Parks SDC Fund	336,826	-	-	-	358,300	-	75,823	-	770,949
Parks Capital Reserve Fund	22,534	-	-	-	-	-	800	73,800	97,134
Total Special Revenue Funds	7,148,853	250,000	3,188,600	100	661,000	-	548,541	73,800	11,870,894
Capital Projects Funds									
Facilities/Vehicle Repair & Replacement Fund	1,084,792	-	-	-	-	-	33,200	397,458	1,515,450
Capital Projects Fund	866,939	-	-	-	-	-	35,200	-	902,139
Urban Renewal Projects Fund	845,524	711,000	-	-	-	-	-	-	1,556,524
Total Capital Projects Funds	2,797,255	711,000	-	-	-	-	68,400	397,458	3,974,113
Debt Service Funds									
General Obligation Bond Fund	80,606	390,000	-	-	-	-	5,000	-	475,606
Special Assessments Loan Fund	25,674	4,100	-	-	-	-	750	-	30,524
Urban Renewal Debt Service Fund	320,787	585,000	-	-	-	-	10,000	442,000	1,357,787
MINET Debt Fund	85	-	-	-	-	-	793,000	-	793,085
Total Debt Service Funds	427,152	979,100	-	-	-	-	808,750	442,000	2,657,002
Total Budgeted Resources	$ 17,103,278	$ 1,940,100	$ 3,188,600	$ 100	$ 9,473,380	$ -	$ 12,220,954	$ 913,258	$ 44,839,670

The table above shows the total resources used to balance budgeted appropriations. Resources by fund are presented by major category and in total, including beginning balances.

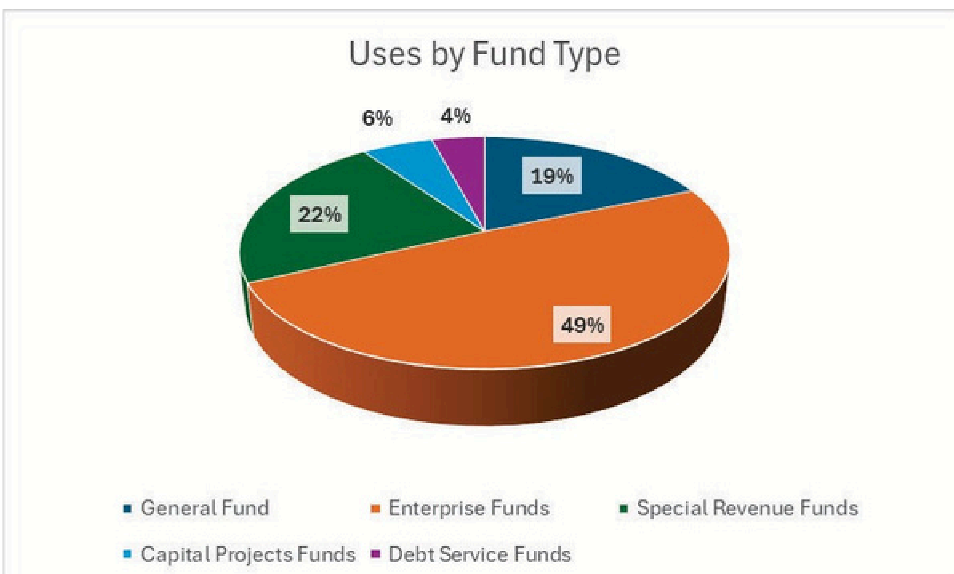
BUDGET SUMMARY - FISCAL YEAR 2026-27 USES

	Personnel Services	Materials & Services	Capital Outlay	Transfers Out	Debt Service	Contingency	Reserves	Total
General Fund								
Administration	$ 138,000	$ 263,750	$ -	$ -	$ -	$ -	$ -	$ 401,750
Finance	121,000	112,890	-	-	-	-	-	233,890
Human Resources	111,000	65,195	-	-	-	-	-	176,195
Information Technology	256,000	71,960	-	-	-	-	-	327,960
Janitorial	76,000	20,300	-	-	-	-	-	96,300
Economic Development	44,000	50,885	-	-	-	-	-	94,885
Police	3,605,000	916,100	-	-	-	-	-	4,521,100
Municipal Court	61,000	28,785	-	-	-	-	-	89,785
Community Development	301,000	56,300	-	-	-	-	-	357,300
Building Inspection	290,000	73,545	-	-	-	-	-	363,545
Community Services	690,000	203,350	-	-	-	-	-	893,350
Parks	206,000	308,280	-	-	-	-	-	514,280
Non-departmental	-	-	-	672,258	73,766	1,151,099	-	1,897,123
Total General Fund	5,899,000	2,171,340	-	672,258	73,766	1,151,099	-	9,967,463
Enterprise Funds	59%							
Water Fund	1,070,000	943,350	4,312,812	459,329	1,062,321	618,100	148,060	8,613,972
Water SDC Fund	-	-	404,917	-	-	1,530,100	-	1,935,017
Sewer Fund	1,005,000	571,250	10,398,555	314,809	462,803	588,400	489,897	13,830,714
Sewer SDC Fund	-	-	300,151	-	-	267,500	-	567,651
Storm Drain Fund	515,000	225,850	700	70,400	-	176,366	108,110	1,096,426
Storm Drain SDC Fund	-	135,000	85,381	-	-	73,500	-	293,881
Total Enterprise Funds	2,590,000	1,875,450	15,502,516	844,538	1,525,124	3,253,966	746,067	26,337,661
Special Revenue Funds								
Economic Development Loan Fund	-	-	-	58,466	-	-	-	58,466
Tourism & Events Fund	104,000	208,543	-	-	-	43,000	10,000	365,543
Grants Fund	-	521,300	2,382,015	-	-	4,986,751	-	7,890,066
Transportation Fund	703,000	297,650	700	-	-	273,731	-	1,275,081
Transportation SDC Fund	-	-	1,111,955	-	-	301,700	-	1,413,655
Parks SDC Fund	-	10,000	402,649	-	-	358,300	-	770,949
Parks Capital Reserve Fund	-	-	-	-	-	-	97,134	97,134
Total Special Revenue Funds	807,000	1,037,493	3,897,319	58,466	-	5,963,482	107,134	11,870,894
Capital Projects Funds								
Facilities/Vehicle Repair & Replacement Fund	176,000	179,450	160,000	-	-	-	1,000,000	1,515,450
Capital Projects Fund	-	-	902,139	-	-	-	-	902,139
Urban Renewal Projects Fund	-	2,800	-	-	585,055	-	-	587,855
Total Capital Projects Funds	176,000	182,250	1,062,139	-	585,055	-	1,000,000	3,005,444
Debt Service Funds								
General Obligation Bond Fund	-	-	-	-	410,200	-	-	410,200
Special Assessments Loan Fund	-	-	-	-	-	-	-	-
Urban Renewal Debt Service Fund	-	-	-	-	1,023,737	-	-	1,023,737
MINET Debt Fund	-	-	-	-	790,000	-	-	790,000
Total Debt Service Funds	-	-	-	-	2,223,937	-	-	2,223,937
Total Budgeted Uses	$ 9,472,000	$ 5,266,533	$ 20,461,974	$ 1,575,262	$ 4,407,882	$ 10,368,547	$ 1,853,201	$ 53,405,399

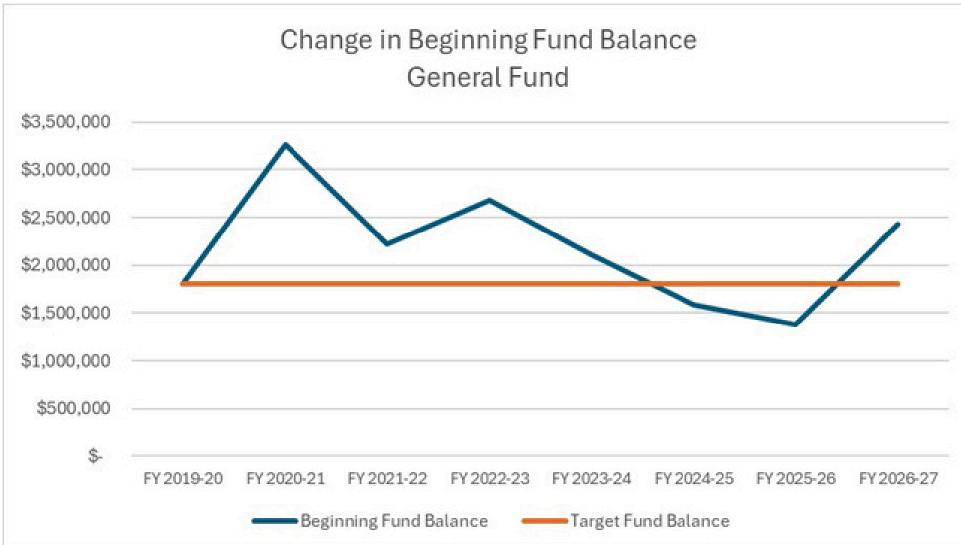
The table above presents budgeted uses by fund, department within the General Fund, and major category. The personnel service costs of the City represent approximately 18% of the total budgeted uses. Material and services comprise 10% of the total budget, with capital outlay making up 39%. Debt service costs for the 2026-27 fiscal year represent 8% of the total budget, comprised of principal and interest payments on outstanding borrowings. Contingencies across all funds, which generally translate to beginning fund balance in the subsequent year represent 22% of the budgeted uses for the City, which is an increase of 3% over the previous fiscal year.



The chart above provides a visual of the relative proportion of budgeted uses across all funds. Personnel services, materials and services, and capital outlay account for 66% of total uses, with another 23% comprised of contingencies and reserves which typically translate to beginning balances for the subsequent year. The remaining 11% is made up of principal and interest payments and transfers out.



The City's enterprise funds which include utilities (water, sewer, and stormwater) account for the largest share of the City's budget at 49%. The Special Revenue and Capital Project Funds, which are those with a certain dedicated source of revenue that is legally restricted or committed by the Council to expenditure for specific purposes, together comprise 28% of the City's budget. The General Fund, which houses all the primarily property tax supported government operations such as administration, police, library, and community development is the third largest portion of the budget this year at 19%. The remainder of the funds used for debt make up the remaining 4% of the budget.



The chart above illustrates the change in fund balance for the General Fund over the last several years and for the 2026-27 fiscal year as budgeted. The increase in the fund balance in FY 2026-27 is attributable to the inclusion of the proposed Community Services and Parks fees.

The increase in beginning fund balance in FY 2020-21 is attributable to transfers in from the utility funds of approximately $2.5 million to subsidize operations in the General Fund. Similarly, transfers of $3.0 million were made in FY 2021-22. Transfers of $1.15 million were made to the General Fund in FY 2022-23, which was the last year that these transfers took place. City leadership has pledged to balance General Fund expenditures with General Fund revenues on an annual basis. The City will continue to identify additional resources as well as look to budget reductions in subsequent years to eliminate the structural deficit in the General Fund.

General Fund - Looking more in-depth at the City's largest single fund budget, personnel services make up more than 59% of the costs in the fund, which is typical for the City. At nearly $3.6 million, and with the largest number of full-and part-time employees in fiscal year 2026-27, the Police Department makes up about 45% of the General Fund Operating Budget. About 11% of the budget, or about $1.1 million is used by the City's support functions consisting of Administration, Finance, Human

Resources, and Information Technology, which provide administrative services and support to all the City departments. The third largest department, Community Services (combined Library and Museum) is around 9% of the budget at a total of $893 thousand. The non-departmental category of debt payments, transfers, and contingencies comprises the second largest portion of the General Fund budget in fiscal year 2026-27, at around 19% and approximately $1.9 million.

Property taxes are the largest source of non-dedicated funds and are projected to increase by about the 3% allowed margin.

Franchise Fees are the second largest source of non-designated, externally sourced funds supporting General Fund operations. The City has conservatively budgeted franchise fee revenues with a modest increase for the 2026-27 fiscal year based on recent experience and anticipated rate increases by utility companies.

I**ntergovernmental Revenues** are budgeted consistently with prior fiscal years. The League of Oregon Cities (LOC) conservatively projects a slight downward trend for these receipts in fiscal year 2026-27.

Overall, **General Fund contingency**, which typically translates to beginning fund balance in the subsequent year, is projected to increase by approximately $387 thousand compared with the prior fiscal year budget. The City continues to work to address a structural deficit in the budget which over time if not reversed, will result in depletion of the General Fund beginning balance. As costs continue to increase, particularly for pension and healthcare benefits, as well as infrastructure maintenance, maintaining sufficient working capital is critical to the City's continued fiscal health.

Public Works is comprised of the utility funds (water, sewer, and stormwater), the Transportation Fund (streets and roads), and parks. Note that while under the general management and purview of Public Works, parks are included with the General Fund for budget and accounting purposes. The utility funds are financed with user fees. Working capital or Fund Balance/Reserves in each of the utility funds represents cash that would be used in case of unexpected infrastructure failure as well as for planned future capital projects.

Water Fund revenues increase with rate increases adopted by Council and in line with master plans and rates studies performed. Total budgeted utility fees of $3.29 million comprise 92% of the Water Fund's total budgeted revenues, excluding proceeds from borrowing.

Sewer Fund revenues are budgeted at approximately $10.8 million for the 2026-27 fiscal year including rates and other revenues, as well as an expected borrowing of $7.7 million in support of infrastructure. These amounts support operations, capital requirements, and debt service all related to wastewater collection and treatment.

The **Stormwater Fund** accounts for operations and maintenance related to management of surface water quality within the City limits and surrounding watershed. Rates support ongoing maintenance of swales, culverts and natural collection points to ensure adequate drainage and water quality of runoff to the river.

The **Transportation Fund** is financed primarily through State Gas Tax proceeds as well as State Exchange Funds. A significant decrease in State Gas Tax revenues is anticipated for fiscal year 2026-27.

Personnel costs, as noted previously, are one of the City's most significant cost categories across all funds. Personnel services is comprised of employee wages and benefits, and related City-paid taxes. To attract and keep the expert and high-quality staff that work for the City, it is important to offer compensation comparable to other similar jurisdictions, particularly in a unionized environment. Nevertheless, it is challenging for the City to keep up with the growth and resultant need for City services to support that growth without adding significantly more staff.

Police, with the highest number of employees, and who have significant responsibility and safety concerns in their sworn duties, has the highest personnel services budget at $3.6 million. This budget will pay for pension and healthcare cost increases. An assumed 2.9% COLA is included in the budget as presented in line with current bargaining agreements.

Healthcare cost increases for fiscal year 2026-27 are approximately 14-15%. Increases in vision and dental premiums were more modest, coming in between 2%-3.5%.

Material and Services costs generally tend to increase in the range of 2% to 4%, with notable exceptions for technology/software and consulting services, which regularly trend more in the 10% range for increases. Current levels of inflation due to wide-sweeping tariffs at the federal level have been factored into budget estimates for the 2026-27 fiscal year.

Capital Outlay is another significant resource requirement for the City and is budgeted primarily in the capital projects and reserve funds for general government, and in the respective utility funds based on identified need.

The FY 2026-27 budget is balanced. The General Fund continues to be the focus of significant effort to provide fiscal stability in the coming years through both potential revenue enhancement and cost cutting measures.

General Fund Summary

General Fund 100	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$2,114,813**	**$ 1,582,825**	**$ 546,334**	**$ 2,429,105**	**$ 2,429,105**	**$ 2,429,105**
SOURCES						
Non-departmental	$5,098,877	$ 5,013,524	$6,044,028	$ 5,412,658	$ 5,412,658	$ 5,412,658
Finance	230	-	-	-	-	-
Human Resources	100	-	-	-	-	-
Police	194,672	689,837	989,100	663,600	663,600	663,600
Court	81,654	106,694	82,400	87,500	87,500	87,500
Information Technology	-	-	170,000	193,000	193,000	193,000
Economic Development	7,586	72,028	-	-	-	-
Community Development	15,851	21,879	10,000	10,000	10,000	10,000
Building Inspection	117,964	92,993	220,620	134,100	134,100	134,100
Library	76,310	72,889	-	-	-	-
Museum	1,162	300	-	-	-	-
Community Services	-	-	68,000	620,500	620,500	620,500
Parks	26,215	25,082	27,000	417,000	417,000	417,000
TOTAL SOURCES	**$5,620,621**	**$ 6,095,226**	**$7,611,148**	**$ 7,538,358**	**$ 7,538,358**	**$ 7,538,358**
USES						
Administration	$ 546,925	$ 437,271	$ 349,700	$ 401,750	$ 401,750	$ 401,750
Finance	185,283	155,801	205,500	233,890	233,890	233,890
Human Resources	106,284	128,790	151,850	176,195	176,195	176,195
Information Technology	143,412	188,980	282,600	327,960	327,960	327,960
Ecnomic Development	115,852	81,176	104,500	94,885	94,885	94,885
Police	3,193,837	3,302,288	4,023,216	4,521,100	4,521,100	4,521,100
Court	44,384	47,361	62,500	89,785	89,785	89,785
Community Development	175,481	196,017	261,750	357,300	357,300	357,300
Building Inspection	251,694	229,715	262,550	363,545	363,545	363,545
Janitorial	73,313	73,758	81,526	96,300	96,300	96,300
Community Services	-	-	706,300	893,350	893,350	893,350
Library	519,156	556,451	-	-	-	-
Museum	191,984	163,588	-	-	-	-
Parks	316,369	341,279	417,300	514,280	514,280	514,280
Pool	1,809	1,303	-	-	-	-
Non-departmental	286,827	405,121	1,248,190	1,897,123	1,897,123	1,897,123
TOTAL USES	**$6,152,610**	**$ 6,308,899**	**$8,157,482**	**$ 9,967,463**	**$ 9,967,463**	**$ 9,967,463**
Ending Balance	**$1,582,824**	**$ 1,369,152**	**$ -**	**$ -**	**$ -**	**$ -**

ADMINISTRATION
MISSION STATEMENT/PROFILE

The City's Administration Department, within the General Fund, includes the City Manager, Assistant City Manager, City Recorder, Communications Director, and support for the City Council. The department provides organizational leadership, strategic direction, and coordination of City services to ensure effective governance, fiscal stewardship, and responsive service delivery to the community.

Under the leadership of the City Manager, the Administration Department is responsible for implementing Council priorities, advancing organizational effectiveness, and maintaining alignment between policy direction and operational execution. The department plays a central role in fostering transparency, strengthening community engagement, and supporting informed decision-making through clear and accessible communication.

Services / Programs
Administration works closely with the City Council, advisory bodies, and the community to advance Council goals and connect residents with City services, programs, and civic engagement opportunities. The department continues to strengthen public communication efforts, resulting in increased community engagement through digital platforms, including significant growth in website utilization and video viewership.

A key function of the Administration Department is the alignment of resources with strategic priorities. This includes ongoing evaluation of service delivery models, organizational structure, and financial capacity to ensure that City services are delivered efficiently and sustainably. The department also coordinates interdepartmental efforts to advance major initiatives, including infrastructure investment, economic development, and long-range financial planning.

In addition, Administration collaborates with regional partners and neighboring jurisdictions to leverage funding opportunities and advance projects that benefit the broader community. These partnerships are critical in maximizing external resources and minimizing the financial burden on local taxpayers and ratepayers.

Fiscal Year 2025–26 Accomplishments
During FY 2025–26, the Administration Department successfully advanced Council priorities while navigating key organizational transitions and strengthening the City's financial position.

Significant accomplishments include:

- Organizational Leadership & Recruitment: Successfully completed the recruitment and hiring of a new Finance Director and continued the recruitment process for a Public Works Director, ensuring strong leadership continuity in critical departments.
- Fiscal Sustainability Planning: Supported the fully community-based Community Services Sustainability Committee as they developed a roadmap for long-term Community Services fiscal sustainability. This roadmap was presented to the City Council and has been incorporated into the FY 2026–27 budget, providing a strategic framework to maintain the stability of the General Fund.
- Enhanced Communications & Engagement: Expanded outreach efforts and improved transparency, resulting in a marked increase in public engagement through the City's website and video platforms.
- Infrastructure Funding Success: Although not solely within the Administration budget, the City Manager led significant efforts to secure external funding for critical infrastructure. These efforts resulted in a $7.1 million low-interest loan for the water treatment plant and placement on Congresswoman Salinas' funding list for $5 million in federal grant funding following direct advocacy in Washington, D.C.
- Ongoing Grant Development: Continued to prioritize grant acquisition and low-interest financing to support water, sewer, and street infrastructure, reducing reliance on local funding sources.

Fiscal Year 2026–27 Priorities:
For FY 2026–27, the Administration Department will continue to focus on transparency, fiscal sustainability, and strategic investment in critical infrastructure while strengthening organizational capacity.

Key priorities include:

- Fiscal Sustainability: Continued implementation of the Community Services Sustainability Committee roadmap, with a strong focus on maintaining and strengthening the General Fund.
- Communications & Transparency: Ongoing enhancement of community outreach and engagement efforts, with an emphasis on transparent governance, accessibility of information, and increased public participation.
- Infrastructure Funding & Delivery: Continued emphasis on securing grant funding and low-interest financing for essential water, sewer, and street projects. The City Manager will continue to lead funding strategies and advocacy efforts while coordinating closely with the Public Works Department. As recruitment for a new Public Works Director continues, Administration will ensure project momentum is maintained and that, once hired, the new Director is well-positioned to successfully advance priority projects on established timelines.
- Legislative Engagement: Strengthening relationships with federal and state legislators to advocate for funding opportunities and ensure continued investment in large-scale infrastructure projects that reduce the financial burden on the community.
- Organizational Development & Succession Planning: With anticipated retirement of key personnel in 2026, the City Manager will prioritize recruitment, onboarding, and training to ensure continuity of leadership and organizational knowledge.
- Council Goals Process: Assuming funding is approved, facilitation of the biennial Council goals process to establish strategic priorities for the organization.
- Council Training Development: As capacity allows development of enhanced training processes and procedures for Council members to support effective governance.
- Legal Services Capacity: Addition of an in-house attorney position (costs allocated across all funds, if approved) to improve efficiency, reduce external legal costs, and enhance service delivery.
- Regional Collaboration: Continued collaboration with regional partners and other cities to leverage shared resources and pursue joint funding opportunities that benefit the community.
- Integrated Service Delivery: The City Manager and Assistant City Manager work in close partnership to deliver key organizational priorities. The Assistant City Manager plays a central leadership role in overseeing Community Development functions,

managing grant administration, and advancing project implementation. In coordination, the City Manager and Assistant City Manager jointly lead economic development initiatives and grant strategy, leveraging their complementary expertise to provide depth, continuity, and high-quality service to the community. This collaborative approach strengthens organizational capacity and ensures effective execution across multiple priority areas.

Organizational Focus
The Administration Department remains committed to advancing a strong, cohesive city team while maintaining focus on:

- Infrastructure investment
- Economic development
- Transparent and effective communication
- Organizational excellence and staff support

Through strategic leadership, collaborative partnerships, and a continued focus on fiscal responsibility, the Administration Department will guide the city in delivering high-quality services and achieving long-term sustainability.

Administration 11	Actual		FY 2025-26 Adopted Budget	Budget 2026-27		
	2023-24	2024-25		Proposed	Approved	Adopted
USES						
Personnel Services						
51100 Salary and Wages	$ 125,676	$ 139,349	$ 79,500	$ 83,000	$ 83,000	$ 83,000
52100 Benefits and Taxes	81,889	77,695	49,500	55,000	55,000	55,000
Total Personnel Services	$ 207,565	$ 217,044	$ 129,000	$ 138,000	$ 138,000	$ 138,000
Total Full-Time Equivalent (FTE)				0.67	0.67	0.67
Materials and Services						
61120 Repairs - Building	$ -	$ -	$ -	$ -	$ -	$ -
61150 Repairs - Equipment	22	2,085	-	-	-	-
REPAIRS AND MAINTENANCE	22	2,085	-	-	-	-
61200 Rents and Lease Payments	8,326	4,805	5,000	6,000	6,000	6,000
61300 Property Taxes	5,458	5,322	6,000	6,000	6,000	6,000
61510 Utilities - Electricity	7,949	10,640	12,000	11,500	11,500	11,500
61520 Utilities - Garbage	208	232	250	300	300	300
61530 Utilities - Natural Gas	250	191	250	300	300	300
61540 Utilities - Telephone	4,439	3,705	3,500	3,800	3,800	3,800
61810 Insurance - Property	1,187	1,388	1,600	1,025	1,025	1,025
61820 Insurance - General Liability	5,385	5,543	6,000	1,375	1,375	1,375
61830 Insurance - Auto	3,452	3,642	4,000	1,950	1,950	1,950
OPERATIONS	36,654	35,468	38,600	32,250	32,250	32,250
62110 Postage	798	366	1,000	1,000	1,000	1,000
62120 Office Supplies	2,551	2,775	2,000	2,000	2,000	2,000
62201 Operating Supplies	15	570	500	1,000	1,000	1,000
62202 Small Tools & Equipment	-	-	-	2,000	2,000	2,000
62221 Fuel	-	55	-	-	-	-
62291 Other Operating Supplies	7,936	442	5,000	5,000	5,000	5,000
SUPPLIES	11,300	4,208	8,500	11,000	11,000	11,000
63100 Contract and Professional Service	136,598	10,945	15,000	-	-	-
63110 Legal	12,079	21,876	30,000	30,000	30,000	30,000
63130 Audit	59,412	46,650	45,000	60,000	60,000	60,000
63190 Other	5,211	21,400	19,500	52,500	52,500	52,500
CONTRACT SERVICES	213,300	100,871	109,500	142,500	142,500	142,500
64000 Training and Travel	10,138	7,831	10,000	15,000	15,000	15,000
TRAINING AND TRAVEL	10,138	7,831	10,000	15,000	15,000	15,000
63210 Licenses and Permits	-	-	2,000	-	-	-
63220 Subscriptions	40,265	53,728	36,000	45,000	45,000	45,000
63240 Bank Fees	626	8	-	-	-	-
63300 Advertising	1,298	580	500	500	500	500
66530 Community Support	13,329	5,850	2,000	2,000	2,000	2,000
66130 Mayor and Council	10,872	7,948	11,600	13,500	13,500	13,500
66140 City Manager	1,556	1,650	2,000	2,000	2,000	2,000
MISCELLANEOUS EXPENSES	67,946	69,764	54,100	63,000	63,000	63,000
Total Materials and Services	**$ 339,360**	**$ 220,227**	**$ 220,700**	**$ 263,750**	**$ 263,750**	**$ 263,750**
TOTAL USES	**$ 546,925**	**$ 437,271**	**$ 349,700**	**$ 401,750**	**$ 401,750**	**$ 401,750**

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FINANCE DEPARTMENT
MISSION STATEMENT/PROFILE

The finance and accounting team supports the operating departments and functions of the City with technical accounting, budget, payroll, and financial reporting support. The Finance Department also interacts directly with members of the community through administration of the City's utility billing and collection function and support of the Community Development and Building Departments in accepting payments for land use and building permit applications.

Services/Programs

Financial reporting: The Finance Director is responsible for the complete, accurate, and timely reporting of financial information both internally to city departments and the City Council, and externally through the annual audit and financial report. The Finance Department maintains accounting records throughout the year at a transactional level that are summarized monthly and compared to budget for purposes of management decisions and accountability. Annually the city's accounting records and financial statements are audited by an independent firm of CPA's as required by State law.

Budgeting: The Finance Department holds responsibility for compiling the city's annual budget in coordination with the operating departments to provide a fiscal plan for the upcoming fiscal year. The Department assists in the estimates and projections of revenues, calculates fund balance estimates, and generally supports the budget process through the approval and adoption process. Once adopted, budgeted appropriations are monitored for compliance supporting accountability and internal decision making.

General Accounting and Finance: The Department provides direct support to internal customers by providing payroll, accounts payable and receivable, cash receipts and disbursements, financial analyses, and accounting services in support of management decision making.

Utility Billing and Collection: The Department coordinates monthly billing and collections for the city's water, wastewater, and stormwater enterprises, as well as interfacing with utility customers for leaks, repairs, and other service orders in coordination with Public Works.

Fiscal Year 2026-27 Priorities

The Finance department will continue to work with the city's leadership and operating departments toward sustainability in the General Fund. Financial projection modeling coupled with monitoring of expenses will provide needed information to support decision making at both the policy and operational levels.

Fiscal Year 2025-26 Accomplishments
Fiscal year 2025-26 saw the successful recruiting and hiring of a new Finance Director and restructuring of the Finance Department team to best meet the current needs of the city in terms of financial information and processing.

Expenditure Highlights
Budgeted personnel services reflect a reduction from the prior year that saw an overlap to provide for a smooth transition in the Finance Director position. The Finance Manager position has also been “underfilled” with an Accountant II position to meet day to day operational support needs of the city.

Finance 12		Actual 2023-24	2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Approved	Adopted
SOURCES							
42000	Intergovernmental Revenues	$ 230	$ -	$ -	$ -	$ -	$ -
	TOTAL SOURCES	**$ 230**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
USES							
	Personnel Services						
51100	Salary and Wages	$ 58,749	$ 53,114	$ 60,000	$ 72,000	$ 72,000	$ 72,000
52100	Benefits and Taxes	29,459	26,871	47,000	49,000	49,000	49,000
	Total Personnel Services	$ 88,208	$ 79,985	$ 107,000	$121,000	$121,000	$121,000
	Total Full-Time Equivalent (FTE)				0.85	0.85	0.85
	Materials and Services						
61120	Repairs - Building	$ -	$ -	$ -	$ -	$ -	$ -
61150	Repairs - Equipment	301	-	500	-	-	-
	REPAIRS AND MAINTENANCE	301	-	500	-	-	-
61200	Rents and Lease Payments	7,833	5,322	18,000	10,000	10,000	10,000
61510	Utilities - Electricity	10,599	14,187	15,000	15,000	15,000	15,000
61520	Utilities - Garbage	277	309	300	300	300	300
61530	Utilities - Natural Gas	333	255	300	300	300	300
61540	Utilities - Telephone	4,486	2,950	6,400	5,000	5,000	5,000
61810	Insurance - Property	1,187	1,388	1,500	740	740	740
61820	Insurance - General Liability	3,367	3,411	3,500	2,050	2,050	2,050
61830	Insurance - Auto	-	-	-	-	-	-
	OPERATIONS	28,082	27,822	45,000	33,390	33,390	33,390
62110	Postage	1,263	1,544	2,500	2,500	2,500	2,500
62120	Office Supplies	3,072	2,504	2,000	2,000	2,000	2,000
62202	Small Tools & Equipment	-	-	-	1,500	1,500	1,500
62291	Other Operating Supplies	1,973	490	-	-	-	-
	SUPPLIES	6,308	4,538	4,500	6,000	6,000	6,000
63100	Contract and Professional Service	-	-	-	5,000	5,000	5,000
63110	Legal	282	1,125	500	-	-	-
63190	Other	33,593	9,937	10,000	10,000	10,000	10,000
	CONTRACT SERVICES	33,875	11,062	10,500	15,000	15,000	15,000
64000	Training and Travel	3,320	2,069	7,500	10,000	10,000	10,000
	TRAINING AND TRAVEL	3,320	2,069	7,500	10,000	10,000	10,000
63220	Subscriptions	15,679	20,286	22,000	40,000	40,000	40,000
63240	Bank Fees	9,510	10,039	8,500	8,500	8,500	8,500
63300	Advertising	-	-	-	-	-	-
	MISCELLANEOUS EXPENSES	25,189	30,325	30,500	48,500	48,500	48,500
	Total Materials and Services	**$ 97,075**	**$ 75,816**	**$ 98,500**	**$112,890**	**$112,890**	**$112,890**
	TOTAL USES	**$ 185,283**	**$155,801**	**$ 205,500**	**$233,890**	**$233,890**	**$233,890**

HUMAN RESOURCE DEPARTMENT
MISSION STATEMENT/ PROFILE

The Human Resources Department partners with all City departments to attract, hire, and retain a diverse, highly skilled workforce that supports the City of Independence and its mission to serve the community. The department provides strategic guidance, operational support, and compliance oversight to ensure effective workforce management and a positive workplace environment across the organization.

Services / Programs

As a strategic partner to all departments, Human Resources provides leadership, support, and guidance in the following key areas:

- Talent acquisition and recruitment
- Employee benefits administration
- Workers' compensation management
- Employee development and training
- Employee relations and workplace policies
- Risk management and regulatory compliance
- Job classification and compensation analysis

Fiscal Year 2026–2027 Priorities

- Review and update key personnel policies to maintain compliance with state and federal employment laws and support consistent workplace practices.
- Support departments with workforce planning by collaborating with leadership on recruitment needs, staffing transitions, and succession planning.
- Improve HR processes and internal resources by streamlining procedures, increasing employee access to information, and strengthening communication about benefits, policies, and workplace expectations.

Fiscal Year 2025–2026 Accomplishments

- Conducted employee benefits training to improve staff understanding of available programs and increase engagement with health and wellness resources.
- Recruited and appointed department head and several staff positions through
- strategic recruitment and negotiation.
- Supported departments through recruitment, policy guidance, and employee relations assistance to maintain a stable workforce.

Human Resources 13	Actual		FY 2025-26 Adopted	Budget 2026-27		
	2023-24	2024-25	Budget	Proposed	Approved	Adopted
SOURCES						
42000 Intergovernmental Revenues	$ 100	$ -	$ -	$ -	$ -	
TOTAL SOURCES	**$ 100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
USES						
Personnel Services						
51100 Salary and Wages	$ 41,425	$ 46,668	$ 51,000	$ 65,000	$ 65,000	$ 65,000
52100 Benefits and Taxes	26,566	28,612	34,000	46,000	46,000	46,000
Total Personnel Services	$ 67,991	$ 75,280	$ 85,000	$111,000	$111,000	$111,000
Total Full-Time Equivalent (FTE)				0.52	0.52	0.52
Materials and Services						
61120 Repairs - Building	$ -	$ -	$ -	$ -	$ -	$ -
61150 Repairs - Equipment	-	-	-	-	-	-
61160 Repairs - Vehicles	-	-	-	-	-	-
REPAIRS AND MAINTENANCE	-	-	-	-	-	-
61200 Rents and Lease Payments	533	326	500	500	500	500
61510 Utilities - Electricity	2,650	3,547	3,300	3,900	3,900	3,900
61520 Utilities - Garbage	69	77	78	100	100	100
61530 Utilities - Natural Gas	83	64	90	100	100	100
61540 Utilities - Telephone	1,688	1,087	2,000	1,200	1,200	1,200
61810 Insurance - Property	396	463	480	180	180	180
61820 Insurance - General Liability	1,102	1,127	1,379	940	940	940
OPERATIONS	6,521	6,691	7,827	6,920	6,920	6,920
62110 Postage	96	-	75	75	75	75
62120 Office Supplies	2,131	965	900	1,000	1,000	1,000
62291 Other Operating Supplies	456	355	700	800	800	800
SUPPLIES	2,683	1,320	1,675	1,875	1,875	1,875
63110 Legal	11,741	28,408	13,000	12,500	12,500	12,500
63190 Other	7,591	1,187	2,000	1,500	1,500	1,500
CONTRACT SERVICES	19,332	29,595	15,000	14,000	14,000	14,000
64000 Training and Travel	1,195	1,682	7,448	5,000	5,000	5,000
TRAINING AND TRAVEL	1,195	1,682	7,448	5,000	5,000	5,000
63220 Subscriptions	6,097	7,684	9,000	13,000	13,000	13,000
63300 Advertising	148	828	400	400	400	400
65900 Other Programs and Events	99	687	1,000	1,000	1,000	1,000
66110 Employee Recognition	1,127	2,393	3,000	3,000	3,000	3,000
66120 Recruiting	1,091	2,630	21,500	20,000	20,000	20,000
MISCELLANEOUS EXPENSES	8,562	14,222	34,900	37,400	37,400	37,400
Total Materials and Services	**$ 38,293**	**$ 53,510**	**$ 66,850**	**$ 65,195**	**$ 65,195**	**$ 65,195**
TOTAL USES	**$ 106,284**	**$ 128,790**	**$ 151,850**	**$176,195**	**$176,195**	**$176,195**

INFORMATION TECHNOLOGY DEPARTMENT
MISSION STATEMENT/ PROFILE

The mission of the Information Technology Department is to deliver reliable, secure, and responsive technology solutions that empower City departments to operate effectively and efficiently. We are committed to providing timely, high-quality support while continuously exploring innovative uses of both new and existing technologies to enhance staff productivity. Through creativity and forward thinking, we strive to improve service delivery and expand accessibility, ensuring our community remains well-connected, informed, and served.

The IT department provides regular office hours and support Monday through Friday, 8:00AM-5:00PM, with staff available on-call 24/7 for maintenance and critical emergencies.

Services/Programs

1. Infrastructure & Network Services
This program supports the City's core technology infrastructure, including servers, network equipment, data storage, and connectivity. It ensures that all systems remain operational, secure, and scalable. Investments in this area maintain reliable internet access, internal networks, and system performance across all facilities.

2. Cybersecurity & Risk Management
Cybersecurity services protect City systems, data, and operations from cyber threats, data breaches, and unauthorized access. This includes firewalls, endpoint protection, monitoring tools, security training, and compliance efforts. Funding supports proactive risk management and incident response capabilities to safeguard sensitive information.

3. Help Desk & End-User Support
The Help Desk provides direct technical support to City staff, resolving issues related to hardware, software, and system access. This program ensures employees can perform their duties efficiently with minimal disruption. Services include troubleshooting, device setup, user account management, and day-to-day technical assistance.

4. Business Applications & Software Systems
This program supports the software applications used by City departments, such as finance, utility billing, permitting, public safety systems, and document management. IT ensures these systems are functional, updated, integrated, and aligned with operational needs. It also includes vendor management and system improvements.

5. Telecommunications

Telecommunications services include phone systems, mobile devices, voicemail, and unified communications tools. This program ensures reliable internal and external communication for staff and emergency response functions, while managing costs and modernizing communication platforms.

6. Capital Technology Replacement

This program funds the planned replacement of aging hardware and infrastructure, including computers, servers, and network equipment. Regular replacement cycles reduce downtime, improve performance, and ensure compatibility with modern software and security st andards.

7. Cloud Services & Digital Transformation

Cloud services support modern, flexible technology solutions such as hosted applications, data backup, and remote access tools. This program enables the city to improve system reliability, reduce on-site infrastructure needs, and enhance collaboration and accessibilit y.

INFORMATION TECHNOLOGY PERSONNEL (Full Time Equivalents - FTE)							
Position	2023-2024		2024-2025		2025-2026		2026-2027
	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed
IT Director	1	1	1	1	1	1	1
System Administrator	0	0	1	1	1	1	1
Help Desk /Designer	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total FTE	1.5	1.5	2.5	2.5	2.5	2.5	2.5

8. Project Management & Innovation

IT leads and supports technology-related projects across departments, including system upgrades, process improvements, and new service implementations. This program focuses on identifying innovative solutions that increase efficiency, reduce costs, and improve service delivery.

WORKLOAD AND AVAILABILITY STATISTICS (Fiscal Year)							
	23/24	24/25	25/26		23/24	24/25	25/26
Requests for Services	435	559	639	Response Time Service Level Agreement	90%	89%	100%
Network Infrastructure Availability	100%	100%	100%	Core Server Infrastructure Availability	100%	99.70%	100%
Email & Communications System availability	100%	99.90%	99.90%	Line of Business Application Availability	99.90%	99.70%	100%

Fiscal Year 2026-2027 Priorities

- Continue developing innovative ways to increase staff efficiency using technology.
- Continue to update our cyber security policies and procedures to address current and future threats.
- Continue to catch up on deferred system maintenance.
- Continue to act as the Local Agency Security Officer (LASO) for the Police Department. Complete migration to Windows Server 2025.
- Migrate to .GOV domain.
- Migrate DNS to GovCloud.
- Begin replacing end-of-life network infrastructure.
- Continue to explore sustainable cost cutting measures and alternative revenue
- streams.

Fiscal Year 2025-2026 Accomplishments

- Hired a System Administrator II.
- Took over IT operations for the City of Monmouth and Oregon Association of Water Utilities.
- Responded to over 500 calls for technical assistance.
- Completed Windows 11 upgrade project.
- Completed hardware refresh of all workstations.
- Migrated our Enterprise Resource Planning (ERP) software to the cloud.
- Refreshed copier lease resulting in over $2,200 per year of cost savings.
- Upgraded LiveScan fingerprint machines.
- Implemented new data backup and recovery system.
- Replaced failed Police department server with no loss of data or downtime.
- Added audio to the Osprey Nest live stream.
- Appointed to the LOC Broadband, Cybersecurity, AI, and Telecom Policy Committee.

Budget Highlights

- The IT department is now generating revenue by providing regional agencies with IT services.
- A new capital reserve fund has been established to allocate resources for the future replacement of the Police department server.
- Expenditures for materials and services within the IT department budget remain substantially consistent with those of FYE25.

Information Technology 18		Actual		FY 2025-26 Adopted Budget	Budget 2026-27		
		2023-24	2024-25		Proposed	Approved	Adopted
SOURCES							
44100	Charges for Services	$ -	$ -	$ 170,000	$193,000	$193,000	$193,000
	TOTAL SOURCES	**$ -**	**$ -**	**$ 170,000**	**$193,000**	**$193,000**	**$193,000**
USES							
	Personnel Services						
51100	Salary and Wages	$ 76,372	$ 82,462	$ 129,000	$151,000	$151,000	$151,000
52100	Benefits and Taxes	44,791	49,259	87,000	105,000	105,000	105,000
	Total Personnel Services	$ 121,163	$ 131,721	$ 216,000	$256,000	$256,000	$256,000
	Total Full-Time Equivalent (FTE)				1.21	1.21	1.21
	Materials and Services						
61120	Repairs - Building	$ -	$ -	$ -	$ -	$ -	$ -
61150	Repairs - Equipment	1,106	2,528	3,000	3,000	3,000	3,000
	REPAIRS AND MAINTENANCE	1,106	2,528	3,000	3,000	3,000	3,000
61200	Rents and Lease Payments	533	326	473	500	500	500
61510	Utilities - Electricity	3,975	5,320	5,661	6,000	6,000	6,000
61520	Utilities - Garbage	104	116	120	120	120	120
61530	Utilities - Natural Gas	125	96	120	120	120	120
61540	Utilities - Telephone	3,873	3,716	6,500	6,500	6,500	6,500
61810	Insurance - Property	593	694	910	270	270	270
61820	Insurance - General Liability	1,725	1,751	1,816	950	950	950
	OPERATIONS	10,928	12,019	15,600	14,460	14,460	14,460
62120	Office Supplies	298	224	300	300	300	300
62201	Operating Supplies	60	65	500	500	500	500
62202	Small Tools and Equipment	4,506	32,352	34,000	39,000	39,000	39,000
	SUPPLIES	4,864	32,641	34,800	39,800	39,800	39,800
63100	Contract and Professional Services	-	-	-	-	-	-
63190	Other	915	1,187	1,200	1,200	1,200	1,200
	CONTRACT SERVICES	915	1,187	1,200	1,200	1,200	1,200
64000	Training and Travel	766	1,365	2,000	2,000	2,000	2,000
	TRAINING AND TRAVEL	766	1,365	2,000	2,000	2,000	2,000
63220	Subscriptions	3,670	7,519	10,000	11,500	11,500	11,500
	MISCELLANEOUS EXPENSES	3,670	7,519	10,000	11,500	11,500	11,500
	Total Materials and Services	**$ 22,249**	**$ 57,259**	**$ 66,600**	**$ 71,960**	**$ 71,960**	**$ 71,960**
	Transfers, Debt Service, and Contingency						
88000	Reserve - Equipment	$ -	$ -	$ -	$ 40,000	$ 40,000	$ 40,000
	Transfers, Debt Service, and Contingency	**$ -**	**$ -**	**$ -**	**$ 40,000**	**$ 40,000**	**$ 40,000**
	TOTAL USES	**$ 143,412**	**$ 188,980**	**$ 282,600**	**$327,960**	**$327,960**	**$327,960**

ECONOMIC DEVELOPMENT DEPARTMENT

MISSION STATEMENT/ PROFILE

Our mission is to strengthen existing businesses, help recruit new businesses and establish Independence as a destination for entrepreneurship and tourism. The department's goal is to increase the number of jobs in the community, expand business investment locally, and diversify the City's tax base.

Services/Programs

The economic development department grows the local economy by attracting and supporting small businesses as well as larger traded sector industry. Support can take many forms including class-based trainings and individual connections to properties, resources, consulting and more. Entrepreneurship and new businesses are also supported through similar means. The department engages with many partner organizations to expand its capacity and the impact of is services, while supporting the continued development of the City's basic infrastructure.

Fiscal Year 2026-27 Priorities

- Finalize industrial land readiness assessment and launch industrial recruitment campaign.
- Continue working to secure grants for critical City infrastructure.
- Continue to support local small businesses through partnerships and technical assistance programs.

Fiscal Year 2025-26 Accomplishments

- Worked with Chemeketa Community College to establish a certified IT apprenticeship program.
- Secured funding for Primeros Pasos Childcare Business Development program, which provided childcare certification and business training to 27 participants who planned to open in-home childcare businesses.
- Launched industrial land readiness assessment, which will lead to a recruitment campaign.

Economic Development 41	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
SOURCES						
42000 Intergovernmental Revenues	$ 5,161	$ -	$ -	$ -	$ -	$ -
47900 Other Revenues	2,425	-	-	-	-	-
TOTAL SOURCES	**$ 7,586**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
USES						
Personnel Services						
51100 Salary and Wages	$ 56,822	$ 30,981	$ 15,500	$26,000	$26,000	$26,000
52100 Benefits and Taxes	34,300	18,716	9,500	18,000	18,000	18,000
Total Personnel Services	$ 91,122	$ 49,697	$ 25,000	$44,000	$44,000	$44,000
Total Full-Time Equivalent (FTE)				0.15	0.15	0.15
Materials and Services						
61150 Repairs - Equipment	-	-	-	-	-	-
REPAIRS AND MAINTENANCE	-	-	-	-	-	-
61200 Rent and Lease Payments	533	326	-	700	700	700
61300 Property Taxes	-	-	-	-	-	-
61510 Utilities - Electricity	2,650	3,547	2,800	3,750	3,750	3,750
61520 Utilities - Garbage	69	77	150	150	150	150
61530 Utilities - Natural Gas	83	64	150	150	150	150
61540 Utilities - Telephone	3,543	3,069	3,050	3,500	3,500	3,500
61810 Insurance - Property	445	520	700	60	60	60
61820 Insurance - General Liability	1,332	1,343	1,400	650	650	650
OPERATIONS	8,655	8,946	8,250	8,960	8,960	8,960
62110 Postage	1	1	-	25	25	25
62120 Office Supplies	202	271	200	200	200	200
62201 Operating Supplies	-	32	-	100	100	100
62291 Other Operating Supplies	117	214	100	100	100	100
SUPPLIES	320	518	300	425	425	425
63100 Contract and Professional Service	4,774	-	-	-	-	-
63110 Legal	-	-	-	-	-	-
63190 Other	-	11,446	60,000	30,000	30,000	30,000
CONTRACT SERVICES	4,774	11,446	60,000	30,000	30,000	30,000
64000 Training and Travel	6,514	4,395	1,000	1,500	1,500	1,500
TRAINING AND TRAVEL	6,514	4,395	1,000	1,500	1,500	1,500
63210 Licenses and Permits	-	-	-	-	-	-
63220 Subscriptions	3,271	5,552	9,200	10,000	10,000	10,000
63240 Bank Fees	-	-	-	-	-	-
63300 Advertising	-	236	-	-	-	-
65900 Other Programs and Events	1,196	386	750	-	-	-
MISCELLANEOUS EXPENSES	4,467	6,174	9,950	10,000	10,000	10,000
Total Materials and Services	**$ 24,730**	**$ 31,479**	**$ 79,500**	**$50,885**	**$50,885**	**$50,885**
TOTAL USES	**$ 115,852**	**$ 81,176**	**$ 104,500**	**$94,885**	**$94,885**	**$94,885**

INDEPENDENCE POLICE DEPARTMENT
MISSION STATEMENT/ PROFILE

The mission of the Independence Police Department is to serve with a level of professionalism which promotes a safe community and builds quality relationships. Integrity, excellence, courage, and compassion are our core values which help us to accomplish our mission. The department is held to a set of professional standards that assist in accomplishing our mission and dealing with the challenges of law enforcement in these modern times.

Our department operates 24-7 and is fully staffed for patrol purposes. Our business office is open five days a week from 8 AM to 5 PM, staffed by two full-time employees. All 911 calls are received at the Willamette Valley Communications Center in Salem and are then dispatched to our officers. Non-emergency calls are received mostly by our business office staff and are entered into our dispatch system to be dispatched to the officers. After hours and weekend non-emergency calls are routed through our answering service, Business Connections, who text and email these calls to officers who are on duty.

Services/Programs

Administrative Services: The Chief of Police is responsible for administering and managing the day-to-day operations of the department. The Chief develops the annual budget, oversees strategic planning, training, overall direction of personnel, and assignment of duties. They also serve on many professional committees as well as community committees. They assure that the department is in compliance with all Federal, State and Local laws as well as maintaining a positive working relationship with other law enforcement agencies, local businesses, and community members.

Supervision: The Department has one Lieutenant and three Sergeants who assist the Chief with administrative issues and supervise the Patrol Officers, Detectives, School Officers, Evidence Technician, Community Service Officer, Business Office Staff, Reserves and Cadets. Two of the

Sergeants rotate shifts every 4 months. On call duties are rotated every half month. While the newly created Lieutenant position has taken on many of the administrative duties formerly assigned to Sergeants, each Sergeant is still assigned specific duties and responsibilities which are divided into three divisions: Administration, Patrol, and Investigations.

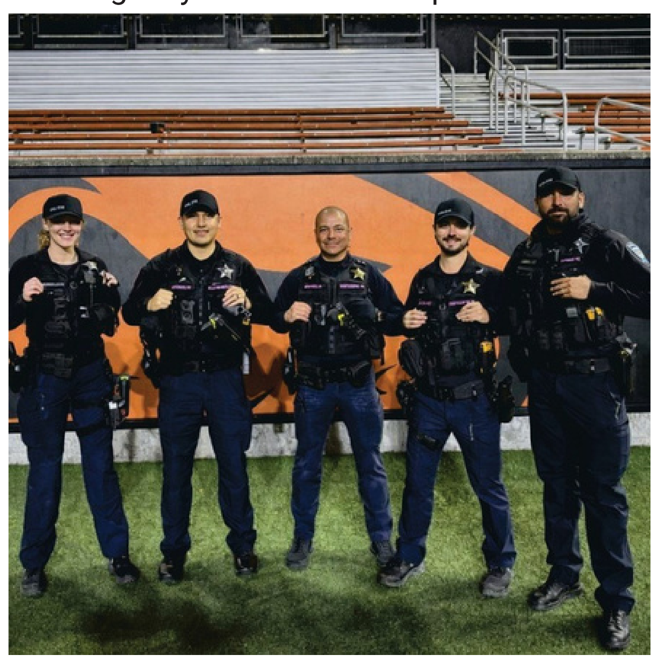
ADMINISTRATION DIVISION: The Administration Division Supervisor's primary responsibility is to provide general management direction and control for the Administration Division. This division consists of Technical Services and Administrative Services. The Lieutenant who serves in this role also directly supervises all three sergeants, including one sergeant who is the department accreditation manager that maintains the department's policy manual.

PATROL DIVISION: The Patrol Division Sergeants' primary responsibilities include providing general management direction and control for the Patrol Division. The Patrol Division consists of Uniformed Patrol and Special Operations, which includes Traffic enforcement, and reserves.

INVESTIGATIONS DIVISION: The Investigations Division Sergeant's primary responsibility is to provide general management direction and control for the Investigations Division. This division consists of the Investigations Division/Detectives, Crime Analysis Unit, Evidence Room and Forensic Services, and the School Resource Officer program.

The Lieutenant and Sergeants are also responsible for managing major crime investigations, assisting in the preparation of personnel evaluations, managing shift scheduling, maintaining all police equipment, and making recommendations for special assignments. They also assist in overseeing department involvement in community events, training needs, potential policy changes or updates, and assist with budget preparation.

Police Officers: The department currently employs fifteen full-time police officers and one part-time police officer. The officers handle all emergency and non-emergency calls that the department receives. There are a wide variety of calls that are handled by patrol officers. They investigate reported crimes, ordinance violations, and provide traffic enforcement. The department has 1 ½ School Resource Officers. They respond and assist with many issues at Central High School, Talmadge Middle School and Independence Elementary School, as well as provide instructional classes on social media safety, healthy relationships, forensic science, drug awareness, and criminal justice courses. There are 1 ½ officers assigned to Detective positions. They concentrate primarily on Child Abuse cases, Sex Crimes, Assaults, and other Felony cases that require more complex investigations. They are also assigned to the Polk County Major Crimes Team and work with them on an as-needed basis.



Community Service Officer: We have one, non-sworn, community service officer. This position specifically responds to ordinance violations to include parking issues, abandoned autos, accumulation of objects and dog complaints. This position also sets up our radar trailers and assists in maintaining the dog impound facility we share with Monmouth Police Department.

Support Staff: There are two full-time employees that make up the records division of the department, the Office Manager and Records Technician. The Office Manager oversees the operations of the business office. They are responsible for assuring that all records related laws and rules are being followed and that all Criminal Justice Information System and Law Enforcement Data System rules are being adhered to. It is the Office Managers responsibility to maintain all police records to include case reports and citations. This person is also the department's representative to the records management system team (Mark 43) and Law Enforcement Data Systems (LEDS). They are responsible for our department's compliance and training for each of these systems. The Office Manager assists the Chief of Police, Lieutenant, and Sergeants as needed. This person is also our Evidence Technician. It is the responsibility of this position to check in all evidence obtained in cases, keep an accurate record of chain of custody, send evidence to crime lab as needed, and assure that all laws and rules are begin followed for collection, storage, release, and destruction.

The Records Technician is responsible for assuring that all police reports information is entered correctly into our RMS, greeting the public, answering phones, files reports and citations, and routes reports/citations to the appropriate place, i.e. District Attorney, Municipal Court, Juvenile Department, DHS Child Welfare, etc. Other duties assigned to this position are Dog Licensing and maintenance of our licensing records, public fingerprinting, and registration of sex offenders. The records staff are cross trained so that the office can continue to run smoothly if one or the other is out of the office.

Fiscal Year 2026-27 Priorities
In FY 2026–27, the Police Department will focus on maintaining service levels while addressing one remaining vacancy. Efforts will also prioritize employee retention through training and wellness initiatives.

Fiscal Year 2025-26 Accomplishments
In FY 2025–26, the Police Department maintained a high case clearance rate despite operating with staffing shortages much of the year. The department also hired two lateral officers and one recruit to address vacancies created by retirements while retaining its existing staff.

Police Department 21	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
SOURCES						
42330 SRO Contract	$ 120,225	$ 62,033	$ 120,000	$ 120,000	$ 120,000	$ 120,000
INTERGOVERNMENTAL REVENUE:	120,225	62,033	120,000	120,000	120,000	120,000
43154 Forfeiture/Impound	1	1	100	100	100	100
43203 Dog Licenses	8,934	7,619	9,000	9,000	9,000	9,000
43210 Public Safety Fee	-	479,717	816,000	480,000	480,000	480,000
43251 Pound Fees	1,120	940	1,000	1,000	1,000	1,000
43252 UIV Impound	145	1,005	-	500	500	500
LICENSES, FEES, AND PERMITS	10,200	489,282	826,100	490,600	490,600	490,600
44100 Charges for Services	62,044	109,151	40,000	50,000	50,000	50,000
CHARGES FOR SERVICES	62,044	109,151	40,000	50,000	50,000	50,000
45300 Restricted/Designated Donations	(1,600)	-	-	-	-	-
47400 Return to Work Program	-	-	-	-	-	-
47900 Other Revenues	3,803	29,371	3,000	3,000	3,000	3,000
MISCELLANEOUS REVENUES	2,203	29,371	3,000	3,000	3,000	3,000
TOTAL SOURCES	**$ 194,672**	**$ 689,837**	**$ 989,100**	**$ 663,600**	**$ 663,600**	**$ 663,600**
USES						
Personnel Services						
51100 Salary and Wages	$ 1,599,401	$ 1,689,914	$ 1,858,000	$2,100,000	$2,100,000	$2,100,000
52100 Benefits and Taxes	988,610	995,492	1,388,000	1,505,000	1,505,000	1,505,000
Total Personnel Services	$ 2,588,011	$ 2,685,406	$ 3,246,000	$3,605,000	$3,605,000	$3,605,000
Total Full-Time Equivalent (FTE)				19.10	19.10	19.10
Materials and Services						
61120 Repairs - Building	$ -	$ -	$ -	$ -	$ -	$ -
61150 Repairs - Equipment	2,204	9,837	10,400	15,000	15,000	15,000
61160 Repairs - Vehicles	-	355	-	-	-	-
REPAIRS AND MAINTENANCE	2,204	10,192	10,400	15,000	15,000	15,000
61200 Rents and Lease Payments	7,199	7,613	7,275	8,500	8,500	8,500
61510 Utilities - Electricity	50,346	67,386	72,000	72,000	72,000	72,000
61520 Utilities - Garbage	1,316	1,502	1,500	1,800	1,800	1,800
61530 Utilities - Natural Gas	1,582	1,211	2,400	2,400	2,400	2,400
61540 Utilities - Telephone	35,473	27,413	34,750	36,200	36,200	36,200
61810 Insurance - Property	8,298	9,231	9,970	9,850	9,850	9,850
61820 Insurance - General Liability	84,243	71,857	77,606	75,100	75,100	75,100
61830 Insurance - Auto	22,968	25,617	27,667	26,800	26,800	26,800
OPERATIONS	211,425	211,830	233,168	232,650	232,650	232,650
62110 Postage	2,015	1,313	3,200	3,000	3,000	3,000
62120 Office Supplies	7,967	8,892	9,960	10,000	10,000	10,000
62201 Operating Supplies	3,423	8,471	12,500	12,500	12,500	12,500
62202 Small Tools and Equipment	12,126	8,559	10,500	20,000	20,000	20,000
62221 Fuel	27,434	27,894	33,000	60,000	60,000	60,000
62222 Uniforms	12,533	17,398	20,840	22,000	22,000	22,000
62223 Ammunition	3,883	6,750	7,275	8,000	8,000	8,000
62224 Special Investigations	13,171	2,462	6,000	6,000	6,000	6,000
62291 Other Operating Supplies	2,086	3,793	3,500	3,500	3,500	3,500
SUPPLIES	84,638	85,532	106,775	145,000	145,000	145,000

Police Department 21		Actual 2023-24	2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Approved	Adopted
63110	Legal	$ 315	$ 1,501	$ 4,000	$ 1,000	$ 1,000	$ 1,000
63160	Communications 911	86,480	142,503	156,380	180,000	180,000	180,000
63170	Communications Services	107,758	52,207	87,573	120,000	120,000	120,000
63190	Other	10,173	1,541	11,850	12,000	12,000	12,000
	CONTRACT SERVICES	204,726	197,752	259,803	313,000	313,000	313,000
64000	Training and Travel	8,516	16,875	19,000	20,900	20,900	20,900
	TRAINING AND TRAVEL	8,516	16,875	19,000	20,900	20,900	20,900
63210	Licenses and Permits	50	75	1,200	1,000	1,000	1,000
63220	Subscriptions	36,340	52,328	70,575	92,000	92,000	92,000
63270	Software Subscriptions	30,701	31,040	36,795	50,000	50,000	50,000
63300	Advertising	-	-	750	750	750	750
65200	Police Programming	14,705	4,826	16,800	18,100	18,100	18,100
66120	Recruiting	7,594	3,443	16,250	10,000	10,000	10,000
66530	Community Support	3,017	2,668	5,700	12,000	12,000	12,000
66590	Other Miscellaneous Expense	1,910	321	-	5,700	5,700	5,700
	MISCELLANEOUS EXPENSES	94,317	94,701	148,070	189,550	189,550	189,550
	Total Materials and Services	**$ 605,826**	**$ 616,882**	**$ 777,216**	**$ 916,100**	**$ 916,100**	**$ 916,100**
	TOTAL USES	**$ 3,193,837**	**$ 3,302,288**	**$ 4,023,216**	**$4,521,100**	**$4,521,100**	**$4,521,100**

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MUNICIPAL COURT
MISSION STATEMENT/PROFILE

The Municipal Court provides the judicial function for the City of Independence, ensuring fair, impartial, and accessible administration of justice. The Court adjudicates violations of the Independence Municipal Code, Oregon Criminal Code, Oregon Motor Vehicle Code, and other misdemeanor offenses, including both traffic and non-traffic matters.

Services/Programs

The Municipal Court is responsible for case filing, docket management, court proceedings, fine and fee collection, compliance monitoring, and administration of judicial processes. Core functions include:

- Maintaining court records and dockets
- Conducting court proceedings and hearings
- Managing payment agreements and diversion programs
- Operating the Correctable Violations Program
- Coordinating jury empanelment and trials

Hearing Types:

- Municipal Code Hearings: Addresses violations such as nuisance, zoning, and parking issues.
- Traffic Court Hearings: Handles violations under the State's Uniform Traffic Code. As a designated Violations Bureau, the Court allows resolution of certain violations without a formal court appearance.

Fiscal Year 2026-2027 Priorities

Streamline and standardize current violation records in the software to streamline DMV notifications.

Fiscal Year 2025-26 Accomplishments

Enhanced continuity of operations through cross-training, documented procedures, and redundancy in critical functions.

Municipal Court 22		Actual		FY 2025-26 Adopted Budget	Budget 2026-27		
		2023-24	2024-25		Proposed	Approved	Adopted
SOURCES							
43000	Fines, Fees, and Forfeitures	$ -	$ 3,365	$ 2,400	$ 2,500	$ 2,500	$ 2,500
43101	Miscellaneous Court Fees	10,913	11,458	10,000	10,000	10,000	10,000
43151	Traffic Fines	70,730	91,826	70,000	75,000	75,000	75,000
43152	Traffic Fines Surcharge	11	45	-	-	-	-
	TOTAL SOURCES	**$ 81,654**	**$106,694**	**$ 82,400**	**$ 87,500**	**$ 87,500**	**$ 87,500**
USES							
	Personnel Services						
51100	Salary and Wages	$ 16,670	$ 18,208	$ 23,000	$ 37,000	$ 37,000	$ 37,000
52100	Benefits and Taxes	8,222	8,834	13,000	24,000	24,000	24,000
	Total Personnel Services	$ 24,892	$ 27,042	$ 36,000	$ 61,000	$ 61,000	$ 61,000
	Total Full-Time Equivalent (FTE)				0.35	0.35	0.35
	Materials and Services						
61120	Repairs - Building	$ -	$ -	$ -	$ -	$ -	$ -
61150	Repairs - Equipment	-	21	-	-	-	-
61160	Repairs - Vehicles	-	-	-	-	-	-
	REPAIRS AND MAINTENANCE	-	21	-	-	-	-
61200	Rents and Lease Payments	-	284	-	500	500	500
61510	Utilities - Electricity	-	-	-	-	-	-
61520	Utilities - Garbage	-	-	-	-	-	-
61530	Utilities - Natural Gas	-	-	-	-	-	-
61540	Utilities - Telephone	999	1,214	2,000	1,000	1,000	1,000
61810	Insurance - Property	396	463	500	125	125	125
61820	Insurance - General Liability	1,102	1,127	1,500	510	510	510
61830	Insurance - Auto	-	-	-	-	-	-
	OPERATIONS	2,497	3,088	4,000	2,135	2,135	2,135
62110	Postage	1,264	1,195	1,500	1,750	1,750	1,750
62120	Office Supplies	557	246	400	400	400	400
62202	Small Tools and Equipment	52	-	100	-	-	-
62291	Other Operating Supplies	-	33	-	-	-	-
	SUPPLIES	1,873	1,474	2,000	2,150	2,150	2,150
63100	Contract and Professional Service:	-	525	-	-	-	-
63110	Legal	1,080	1,570	2,000	1,000	1,000	1,000
63120	Judge	9,000	9,000	12,000	15,000	15,000	15,000
63190	Other	2,154	1,532	3,000	4,000	4,000	4,000
	CONTRACT SERVICES	12,234	12,627	17,000	20,000	20,000	20,000
64000	Training and Travel	1,502	2,119	2,000	3,500	3,500	3,500
	TRAINING AND TRAVEL	1,502	2,119	2,000	3,500	3,500	3,500
63220	Subscriptions	1,386	990	1,500	1,000	1,000	1,000
	MISCELLANEOUS EXPENSES	1,386	990	1,500	1,000	1,000	1,000
	Total Materials and Services	**$ 19,492**	**$ 20,319**	**$ 26,500**	**$ 28,785**	**$ 28,785**	**$ 28,785**
	TOTAL USES	**$ 44,384**	**$ 47,361**	**$ 62,500**	**$ 89,785**	**$ 89,785**	**$ 89,785**

COMMUNITY DEVELOPMENT DEPARTMENT
MISSION STATEMENT/ PROFILE

The Community Development Department works to support the City Council vision to promote a livable and vibrant city.

Services/Programs

The Department offers land use planning services (both current and long-range) to address community needs. These services include code amendments and plan reviews that pass through the City's Planning Commission, Historic Preservation Commission, and City Council.

Fiscal Year 2026-27 Priorities

- Continue implementation of the Central Talmadge Plan, Downtown Parking Plan and Housing Production Strategy.
- Assist Monmouth in achieving the long-term sustainability of the MI Trolley.
- Continue to provide information for project inquiries and to process land use applications.

Fiscal Year 2025-26 Accomplishments

- Started the More Housing, Same (Great) Neighborhood project, considering how to promote added housing in existing neighborhoods.
- Initiated walking tours and videos to raise awareness of the Independence Historic District.
- Saw the MI Trolley have its strongest year of operation (providing 133,996 rides from March 1, 2025, to March 31, 2026).

Fiscal Year 2025-26 Expenditure Highlights

- The Department anticipates a slight increase in development activity during the 2026-27 fiscal year as a result of the development of the Southwest Crossing Subdivision.

Community Development 45	Actual		FY 2025-26 Adopted Budget	Budget 2026-27		
	2023-24	2024-25		Proposed	Approved	Adopted
SOURCES						
42190 Grants - Federal	$ -	$ 5,097	$ -	$ -	$ -	$ -
43254 Development Fees	15,851	3,557	10,000	-	-	-
43256 Planning Fees	-	13,225	-	10,000	10,000	10,000
47900 Other Revenue	-	-	-	-	-	-
LICENSES, FEES, AND PERMITS	15,851	21,879	10,000	10,000	10,000	10,000
TOTAL SOURCES	**$ 15,851**	**$ 21,879**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**
USES						
Personnel Services						
51100 Salary and Wages	$ 91,750	$ 103,933	$118,000	$176,000	$176,000	$176,000
52100 Benefits and Taxes	58,136	61,683	84,000	125,000	125,000	125,000
Total Personnel Services	$ 149,886	$ 165,616	$202,000	$301,000	$301,000	$301,000
Total Full-Time Equivalent (FTE)				1.53	1.53	1.53
Materials and Services						
61120 Repairs - Building	$ -	$ -	$ -	$ -	$ -	$ -
61150 Repairs - Equipment	-	-	-	-	-	-
REPAIRS AND MAINTENANCE	-	-	-	-	-	-
61200 Rents and Lease Payments	846	940	700	1,200	1,200	1,200
61510 Utilities - Electricity	2,650	3,547	4,000	4,000	4,000	4,000
61520 Utilities - Garbage	69	77	200	200	200	200
61530 Utilities - Natural Gas	83	64	200	200	200	200
61540 Utilities - Telephone	999	1,214	650	1,500	1,500	1,500
61810 Insurance - Property	396	463	500	500	500	500
61820 Insurance - General Liability	1,102	1,127	1,500	1,000	1,000	1,000
OPERATIONS	6,145	7,432	7,750	8,600	8,600	8,600
62110 Postage	1,671	1,074	1,500	1,200	1,200	1,200
62120 Office Supplies	854	446	500	500	500	500
62202 Small Tools and Equipment	-	-	-	-	-	-
62291 Other Operating Supplies	900	687	500	500	500	500
SUPPLIES	3,425	2,207	2,500	2,200	2,200	2,200
63110 Legal	-	7,200	-	5,000	5,000	5,000
63140 Developer Services	576	-	25,000	25,000	25,000	25,000
63180 Nuisance Abatement		-	2,000	2,000	2,000	2,000
63190 Professional Services	11,367	5,436	14,000	-	-	-
CONTRACT SERVICES	11,943	12,636	41,000	32,000	32,000	32,000
64000 Training and Travel	398	3,279	1,500	5,000	5,000	5,000
TRAINING AND TRAVEL	398	3,279	1,500	5,000	5,000	5,000
63220 Subscriptions	2,087	3,520	5,500	6,000	6,000	6,000
63300 Advertising	1,597	1,327	1,500	2,500	2,500	2,500
MISCELLANEOUS EXPENSES	3,684	4,847	7,000	8,500	8,500	8,500
Total Materials and Services	**$ 25,595**	**$ 30,401**	**$ 59,750**	**$ 56,300**	**$ 56,300**	**$ 56,300**
TOTAL USES	**$ 175,481**	**$ 196,017**	**$261,750**	**$357,300**	**$357,300**	**$357,300**

BUILDING DEPARTMENT

MISSION STATEMENT/PROFILE

The Building Department strives to provide timely, consistent inspection and plan review services that support safe, compliant growth and development throughout the City. The department plays a critical role in ensuring that all construction activity meets applicable State and local code requirements while balancing efficiency, customer service, and regulatory oversight.

Services and Programs

The Building Department provides on-site inspections and plan review services for residential, commercial, and public projects. These services ensure compliance with building, structural, mechanical, plumbing, and related codes, safeguarding public health and safety while facilitating responsible development.

Fiscal Year 2026–27 Priority

- Looking ahead, the primary priority for FY 2026–27 is to stabilize and optimize service delivery by aligning staffing levels and operational capacity with ongoing development demands.
- The department will also continue to emphasize efficiency in processes to support growth while maintaining compliance and high service standards.

Fiscal Year 2025–26 Priorities

- The department maintained service levels within budget by strategically allocating existing staff resources to meet inspection demand. Flexible scheduling and prioritization ensured timely inspections while supporting ongoing development.

Building Inspection 15		Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
SOURCES							
43231	Building Permits	$ 52,271	$ 58,624	$ 120,000	$ 60,000	$ 60,000	$ 60,000
43232	Mechanical Permits	6,862	9,835	8,000	10,000	10,000	10,000
43233	Plumbing Permits	17,021	10,024	20,000	20,000	20,000	20,000
43234	Sign Permits	358	410	100	500	500	500
43235	Fire & Safety Permits	5,773	6,448	21,000	10,000	10,000	10,000
43236	Demolition Permits	-	300	-	-	-	-
43237	Fence Permits	-	350	-	100	100	100
43253	Plan Check Fees	31,699	4,152	48,000	32,500	32,500	32,500
43255	Mobile Dwelling Placement Fees	-	1,885	-	-	-	-
46650	Technology Fees	3,880	960	3,520	1,000	1,000	1,000
47900	Other Revenue	100	5	-	-	-	-
	CHARGES FOR SERVICES	117,964	92,993	220,620	134,100	134,100	134,100
	TOTAL SOURCES	**$ 117,964**	**$ 92,993**	**$ 220,620**	**$134,100**	**$134,100**	**$134,100**
USES							
	Personnel Services						
51100	Salary and Wages	$ 140,759	$ 122,144	$ 136,000	$170,000	$170,000	$170,000
52100	Benefits and Taxes	86,147	82,438	93,000	120,000	120,000	120,000
	Total Personnel Services	$ 226,906	$ 204,582	$ 229,000	$290,000	$290,000	$290,000
	Total Full-Time Equivalent (FTE)				1.52	1.52	1.52
	Materials and Services						
61120	Repairs - Building	$ -	$ -	$ -	$ -	$ -	$ -
61150	Repairs - Equipment	-	-	-	-	-	-
61160	Repairs - Vehicles	1,770	-	2,000	5,000	5,000	5,000
	REPAIRS AND MAINTENANCE	1,770	-	2,000	5,000	5,000	5,000
61200	Rents and Lease Payments	846	697	700	900	900	900
61510	Utilities - Electricity	3,975	5,320	5,000	6,000	6,000	6,000
61520	Utilities - Garbage	104	116	90	125	125	125
61530	Utilities - Natural Gas	125	96	90	125	125	125
61540	Utilities - Telephone	3,056	2,159	1,250	1,700	1,700	1,700
61810	Insurance - Property	594	694	1,400	620	620	620
61820	Insurance - General Liability	1,725	1,751	3,500	1,500	1,500	1,500
61830	Insurance - Auto	551	499	1,000	500	500	500
	OPERATIONS	10,976	11,332	13,030	11,470	11,470	11,470
62110	Postage	165	54	70	75	75	75
62120	Office Supplies	1,180	495	500	500	500	500
62202	Small Tools and Equipment	-	-	-	-	-	-
62221	Fuel	131	353	750	1,500	1,500	1,500
62291	Other Operating Supplies	225	32	-	-	-	-
	SUPPLIES	1,701	934	1,320	2,075	2,075	2,075
63110	Legal	305	-	2,000	2,000	2,000	2,000
63190	Other	1,115	1,204	-	40,000	40,000	40,000
	CONTRACT SERVICES	1,420	1,204	2,000	42,000	42,000	42,000
64000	Training and Travel	2,187	1,884	2,000	5,000	5,000	5,000
	TRAINING AND TRAVEL	2,187	1,884	2,000	5,000	5,000	5,000
63210	Licenses and Permits	160	170	300	-	-	-
63220	Subscriptions	6,130	7,625	6,900	8,000	8,000	8,000
63240	Bank Fees	444	1,984	6,000	-	-	-
	MISCELLANEOUS EXPENSES	6,734	9,779	13,200	8,000	8,000	8,000
	Total Materials and Services	**$ 24,788**	**$ 25,133**	**$ 33,550**	**$ 73,545**	**$ 73,545**	**$ 73,545**
	TOTAL USES	**$ 251,694**	**$ 229,715**	**$ 262,550**	**$363,545**	**$363,545**	**$363,545**

JANITORIAL DEPARTMENT

MISSION STATEMENT/ PROFILE

The Janitorial Department strives to provide a clean and safe work environment that supports employee productivity and the effective operation of City facilities.

Services / Programs

The Janitorial Department provides janitorial and light maintenance services to City facilities including City Hall, Public Works, the Library, and the Museum.

Fiscal Year 2026–2027 Priorities

- Continue providing cost-effective in-house janitorial services for City facilities as an alternative to third-party contracts.
- Maintain consistent cleaning standards across all serviced facilities to support a safe and productive work environment.
- Monitor supply usage and maintain the established inventory system to promote efficiency and reduce unnecessary waste.

Fiscal Year 2025–2026 Accomplishments

- Reduced reliance on outside contracts for cleaning and maintenance by utilizing in-house staff.
- Implemented a standardized supply inventory system, improving efficiency and reducing waste across all serviced facilities.

Janitorial 19		Actual		FY 2025-26 Adopted Budget	Budget 2026-27		
		2023-24	2024-25		Proposed	Approved	Adopted
USES							
	Personnel Services						
51100	Salary and Wages	$ 43,516	$ 45,398	$ 46,000	$ 54,000	$ 54,000	$ 54,000
52100	Benefits and Taxes	14,178	13,949	17,000	22,000	22,000	22,000
	Total Personnel Services	$ 57,694	$ 59,347	$ 63,000	$ 76,000	$ 76,000	$ 76,000
	Total Full-Time Equivalent (FTE)				1.07	1.07	1.07
	Materials and Services						
61150	Repairs - Equipment	-	-	500	500	500	500
	REPAIRS AND MAINTENANCE	-	-	500	500	500	500
61540	Utilities - Telephone	961	532	800	800	800	800
61810	Insurance - Property	791	925	975	325	325	325
61820	Insurance - General Liability	1,888	1,943	2,001	775	775	775
	OPERATIONS	3,640	3,400	3,776	1,900	1,900	1,900
62120	Office Supplies	31	13	200	200	200	200
62201	Operating Supplies	8,836	6,469	8,000	10,000	10,000	10,000
62291	Other Operating Supplies	-	-	50	200	200	200
	SUPPLIES	8,867	6,482	8,250	10,400	10,400	10,400
63190	Other	1,794	2,469	4,000	5,000	5,000	5,000
	CONTRACT SERVICES	1,794	2,469	4,000	5,000	5,000	5,000
63220	Subscriptions	1,318	2,060	2,000	2,500	2,500	2,500
	MISCELLANEOUS EXPENSES	1,318	2,060	2,000	2,500	2,500	2,500
	Total Materials and Services	**$ 15,619**	**$ 14,411**	**$ 18,526**	**$ 20,300**	**$ 20,300**	**$ 20,300**
	TOTAL USES	**$ 73,313**	**$ 73,758**	**$ 81,526**	**$ 96,300**	**$ 96,300**	**$ 96,300**

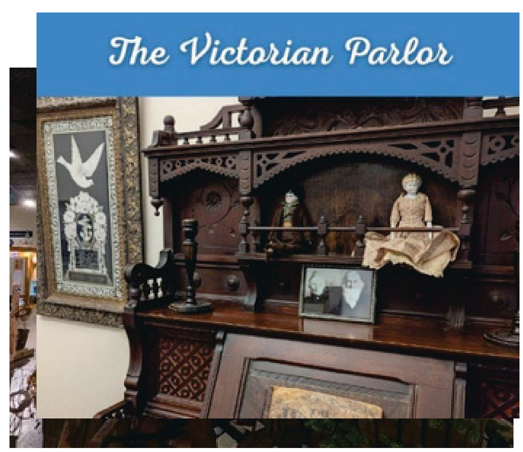
COMMUNITY SERVICES
MISSION STATEMENT/ PROFILE

The Community Services Department, formed through the integration of the Independence Public Library and the Independence Heritage Museum, provides a cohesive cultural and educational experience for the City of Independence. The Department serves as a hub for lifelong learning, historical preservation, and community connection by delivering programs, services, and resources that reflect the diverse, multigenerational, multicultural, and multilingual character of the community.

The Department's mission is to meet the literary, educational, and social needs of residents while collecting, preserving, and sharing the natural history and cultural heritage of Independence as a river community. This work is grounded in accessibility, collaboration, and a commitment to serving both current and future generations.

SERVICES / PROGRAMS

Library Services
The Library delivers essential services that promote literacy, lifelong learning, and community engagement through circulation and reference services, youth and adult programming, technical services, and administration, in conjunction with its annual contract with the Chemeketa Cooperative Regional Library Service (CCRLS). Programs include early literacy story times, coding opportunities, book groups, and a range of outreach initiatives. Staff operate in a collaborative, cross-trained environment and actively participate in CCRLS committees and regional efforts. The Library continues to expand access through outreach, digital resources, and targeted collection development, with an increased focus on Spanish-language materials and inclusive programming.



Museum Services
The Independence Heritage Museum serves as a steward of local history and an active community partner, collecting, preserving, and interpreting artifacts, photographs, and archival materials that reflect the region's history while making that history accessible through exhibits, programming, and research services. Museum offerings include rotating exhibits, school-based educational programming, public events, research assistance, and digital storytelling initiatives, many of which extend beyond the museum through partnerships and shared community spaces to broaden access and engagement. Supported by volunteers, interns, and community partners, the Museum operates with a strong emphasis on collaboration, presenting history as an interactive and meaningful connection to the community.

Fiscal Year 2026–2027 Priorites

Building on prior year priorities and current operational realities, the Community Services Department will focus on the following:

- Continue working toward stable and sustainable funding to support staffing capacity, maintain consistent operating hours, and expand access to services across both the Library and Museum.
- Strengthen partnerships with the Friends of the Library, Heritage Museum Society, and community organizations to increase funding, programming opportunities, and community engagement.
- Seek, apply for, and implement grant-funded opportunities that support programming, collections care, outreach, and staff capacity.
- Increase access to services by working toward expanded hours, including evenings and weekends at the library.
- Addition of a full-time Circulation Supervisor position to support operational oversight, improve service delivery, and ensure efficient management of circulation functions.
- Continue development of collections management, digitization, and preservation efforts to ensure long-term access to community history.
- Support major community milestones, including leadership in the Museum's 50th
- Anniversary and America's 250th commemoration.

Fiscal Year 2025–2026 Accomplishments

- Strengthened partnerships with the Friends of the Library and the Heritage Museum Society, increasing programming support, volunteer engagement, and fundraising contributions. Expanded programming and outreach through community partnerships, including Library outreach initiatives and increased Museum events, public programs, and regional collaborations.
- Maintained core service levels and public access despite ongoing budget and staffing constraints.
- Secured external funding to support operations and programming, including over $24,000 for museum exhibits, collections, and staffing capacity.
- Increased access and engagement through expanded outreach and digital resources, including the Book Bike, new technology offerings, and record Summer Reading participation.

Community Services 50	Actual 2023-24	2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Approved	Adopted
SOURCES						
42400 Intergovernmental - Other	$ -	$ -	$ 65,000	$ 67,500	$ 67,500	$ 67,500
INTERGOVERNMENTAL	-	-	65,000	67,500	67,500	67,500
43212 Community Services Fee	-	-	-	548,000	548,000	548,000
LICENSES, FEES, AND PERMITS	-	-	-	548,000	548,000	548,000
44100 Miscellaneous Revenues	-	-	3,000	5,000	5,000	5,000
MISCELLANEOUS REVENUES	-	-	3,000	5,000	5,000	5,000
TOTAL SOURCES	**$ -**	**$ -**	**$ 68,000**	**$620,500**	**$620,500**	**$620,500**
USES						
Personnel Services						
51100 Salary and Wages	$ -	$ -	$ 387,500	$420,000	$420,000	$420,000
52100 Benefits and Taxes	-	-	212,500	270,000	270,000	270,000
Total Personnel Services	$ -	$ -	$ 600,000	$690,000	$690,000	$690,000
Total Full-Time Equivalent (FTE)				5.72	5.72	5.72
Materials and Services						
61120 Repairs - Building	$ -	$ -	$ -	$ -	$ -	$ -
61150 Repairs - Equipment	-	-	1,000	43,000	43,000	43,000
REPAIRS AND MAINTENANCE	-	-	1,000	43,000	43,000	43,000
61200 Rents and Lease Payments	-	-	7,500	5,500	5,500	5,500
61510 Utilities - Electricity	-	-	20,500	17,000	17,000	17,000
61520 Utilities - Garbage	-	-	2,000	1,750	1,750	1,750
61530 Utilities - Natural Gas	-	-	14,400	9,000	9,000	9,000
61540 Utilities - Telephone	-	-	3,000	2,800	2,800	2,800
61810 Insurance - Property	-	-	17,300	17,100	17,100	17,100
61820 Insurance - General Liability	-	-	5,500	5,400	5,400	5,400
OPERATIONS	-	-	70,200	58,550	58,550	58,550
62110 Postage	-	-	700	1,200	1,200	1,200
62120 Office Supplies	-	-	7,000	8,500	8,500	8,500
62201 Operating Supplies	-	-	1,000	1,500	1,500	1,500
62202 Small Tools and Equipment	-	-	1,000	3,500	3,500	3,500
62251 Circulation - AV Materials	-	-	-	5,000	5,000	5,000
62252 Circulation - Books	-	-	-	30,000	30,000	30,000
62254 Circulation - Periodicals	-	-	1,000	1,000	1,000	1,000
62255 Circulation - Electronic	-	-	-	3,000	3,000	3,000
62257 Exhibit Development and Maintenanc	-	-	2,500	4,000	4,000	4,000
62291 Other Operating Supplies	-	-	750	1,000	1,000	1,000
SUPPLIES	-	-	13,950	58,700	58,700	58,700
63160 Security	-	-	500	750	750	750
63190 Other	-	-	-	12,500	12,500	12,500
CONTRACT SERVICES	-	-	500	13,250	13,250	13,250
64000 Training and Travel	-	-	3,300	6,000	6,000	6,000
TRAINING AND TRAVEL	-	-	3,300	6,000	6,000	6,000
63220 Subscriptions	-	-	16,500	18,000	18,000	18,000
63240 Bank Fees	-	-	200	200	200	200
63250 Overdue Expenses	-	-	350	350	350	350
63300 Advertising	-	-	300	300	300	300
65900 Other Programs and Events	-	-	-	5,000	5,000	5,000
MISCELLANEOUS EXPENSES	-	-	17,350	23,850	23,850	23,850
Total Materials and Services	**$ -**	**$ -**	**$ 106,300**	**$203,350**	**$203,350**	**$203,350**
TOTAL USES	**$ -**	**$ -**	**$ 706,300**	**$893,350**	**$893,350**	**$893,350**

Community Services - Library 51	Actual		FY 2025-26 Adopted Budget	Budget 2026-27		
	2023-24	2024-25		Proposed	Approved	Adopted
SOURCES						
42400 Intergovernmental - Other	$ 71,989	$ 68,361	$ -	$ -	$ -	$ -
INTERGOVERNMENTAL	71,989	68,361	-	-	-	-
44100 Miscellaneous Revenues	4,321	4,528	-	-	-	-
MISCELLANEOUS REVENUES	4,321	4,528	-	-	-	-
TOTAL SOURCES	**$ 76,310**	**$ 72,889**	**$ -**	**$ -**	**$ -**	**$ -**
USES						
Personnel Services						
51100 Salary and Wages	$ 266,098	$ 286,972	$ -	$ -	$ -	$ -
52100 Benefits and Taxes	157,333	165,596	-	-	-	-
Total Personnel Services	$ 423,431	$ 452,568	$ -	$ -	$ -	$ -
Materials and Services						
61120 Repairs - Building	$ 1,122	$ -	$ -	$ -	$ -	$ -
REPAIRS AND MAINTENANCE	1,122	-	-	-	-	-
61200 Rents and Lease Payments	4,214	4,383	-	-	-	-
61510 Utilities - Electricity	10,168	13,102	-	-	-	-
61520 Utilities - Garbage	1,461	1,558	-	-	-	-
61530 Utilities - Natural Gas	4,505	4,091	-	-	-	-
61540 Utilities - Telephone	3,066	2,398	-	-	-	-
61810 Insurance - Property	7,466	8,738	-	-	-	-
61820 Insurance - General Liability	1,238	1,179	-	-	-	-
OPERATIONS	32,118	35,449	-	-	-	-
62110 Postage	87	23	-	-	-	-
62120 Office Supplies	6,199	7,677	-	-	-	-
62201 Operating Supplies	14	4,341	-	-	-	-
62202 Small Tools and Equipment	3,116	1,776	-	-	-	-
62251 Circulation - AV Materials	5,376	4,410	-	-	-	-
62252 Circulation - Books	27,344	27,219	-	-	-	-
62254 Circulation - Periodicals	2,587	299	-	-	-	-
62255 Circulation - Electronic	2,993	2,990	-	-	-	-
62291 Other Operating Supplies	996	466	-	-	-	-
SUPPLIES	48,712	49,201	-	-	-	-
63160 Security	-	230	-	-	-	-
63190 Other	915	1,029	-	-	-	-
CONTRACT SERVICES	915	1,259	-	-	-	-
64000 Training and Travel	4,340	5,950	-	-	-	-
TRAINING AND TRAVEL	4,340	5,950	-	-	-	-
63210 Licenses and Permits	100	-	-	-	-	-
63220 Subscriptions	5,836	10,079	-	-	-	-
63240 Bank Fees	40	50	-	-	-	-
63250 Overdue Expenses	177	108	-	-	-	-
65900 Other Programs and Events	2,365	1,787	-	-	-	-
MISCELLANEOUS EXPENSES	8,518	12,024	-	-	-	-
Total Materials and Services	**$ 95,725**	**$ 103,883**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL USES	**$ 519,156**	**$ 556,451**	**$ -**	**$ -**	**$ -**	**$ -**

Community Services - Museum 52	Actual 2023-24	 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	 Approved	 Adopted
SOURCES						
42400 Charges for Services	$ 60	$ 200	$ -	$ -	$ -	$ -
CHARGES FOR SERVICES	60	200	-	-	-	-
45300 Restricted/Designated Donations	1,102	100	-	-	-	-
MISCELLANEOUS REVENUES	1,102	100	-	-	-	-
TOTAL SOURCES	**$ 1,162**	**$ 300**	**$ -**	**$ -**	**$ -**	**$ -**
USES						
Personnel Services						
51100 Salary and Wages	$ 103,310	$ 94,610	$ -	$ -	$ -	$ -
52100 Benefits and Taxes	54,128	37,209	-	-	-	-
Total Personnel Services	$ 157,438	$ 131,819	$ -	$ -	$ -	$ -
Materials and Services						
61120 Repairs - Building	$ -	$ 116	$ -	$ -	$ -	$ -
61150 Repairs - Equipment	120	48	-	-	-	-
REPAIRS AND MAINTENANCE	120	164	-	-	-	-
61200 Rents and Lease Payments	-	121	-	-	-	-
61510 Utilities - Electricity	3,441	5,270	-	-	-	-
61520 Utilities - Garbage	279	298	-	-	-	-
61530 Utilities - Natural Gas	5,333	6,016	-	-	-	-
61540 Utilities - Telephone	1,880	1,599	-	-	-	-
61810 Insurance - Property	4,708	5,514	-	-	-	-
61820 Insurance - General Liability	546	527	-	-	-	-
OPERATIONS	16,187	19,345	-	-	-	-
62110 Postage	1,230	508	-	-	-	-
62120 Office Supplies	1,221	768	-	-	-	-
62201 Operating Supplies	1,047	479	-	-	-	-
62202 Small Tools and Equipment	2,394	467	-	-	-	-
62257 Exhibit Development and Maintenance	3,728	2,497	-	-	-	-
62291 Other Operating Supplies	-	26	-	-	-	-
SUPPLIES	9,620	4,745	-	-	-	-
63190 Other	1,396	1,057	-	-	-	-
CONTRACT SERVICES	1,396	1,057	-	-	-	-
64000 Training and Travel	368	1,006	-	-	-	-
TRAINING AND TRAVEL	368	1,006	-	-	-	-
63220 Subscriptions	5,512	4,525	-	-	-	-
63300 Advertising	586	525	-	-	-	-
63900 Other Programs and Events	757	402	-	-	-	-
MISCELLANEOUS EXPENSES	6,855	5,452	-	-	-	-
Total Materials and Services	**$ 34,546**	**$ 31,769**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL USES	**$ 191,984**	**$ 163,588**	**$ -**	**$ -**	**$ -**	**$ -**

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PARKS DEPARTMENT
MISSION STATEMENT/PROFILE

The Parks Department is funded through the General Fund but contained within the Public Works Department purview for budgeting and operations. Public Works' mission regarding Parks is to supply and maintain a parks system that meets the needs of the community and policies of the Council.

Services/Programs

The City maintains and operates approximately 105 acres of parks and open spaces for the use and enjoyment of our community.

Fiscal Year 2026-27 Priorities
In accordance with the 2023-2025 Council Goals and 2040 Vision Plan the Parks priorities for 2026-27 are to make necessary repairs and replacements utilizing funds from the parks fee.

Fiscal Year 2025-26 Accomplishments

- General repairs and replacements utilizing existing funding.

Fiscal Year 2025-26 Expenditure Highlights

- Perform maintenance not covered in contractual services.

Parks 53	Actual		FY 2025-26 Adopted Budget	Budget 2026-27		
	2023-24	2024-25		Proposed	Approved	Adopted
SOURCES						
43214 Parks Fee	$ -	$ -	$ -	$390,000	$390,000	$390,000
LICENSE, FEES AND PERMITS	-	-	-	390,000	390,000	390,000
44100 Charges for Services	$ 357	$ -	$ -	$ -	$ -	$ -
45200 Unrestricted Donations	-	-	-	-	-	-
45300 Restricted/Designated Donations	-	2,056	-	-	-	-
47201 Rent - Campground	665	729	-	-	-	-
47202 Rent - Parking Lot	360	380	-	-	-	-
47203 Rent - Water Tower	24,135	20,781	27,000	27,000	27,000	27,000
47209 Rent - Other	698	1,136	-	-	-	-
CHARGES FOR SERVICES	26,215	25,082	27,000	27,000	27,000	27,000
TOTAL SOURCES	**$ 26,215**	**$ 25,082**	**$ 27,000**	**$417,000**	**$417,000**	**$417,000**
USES						
Personnel Services						
51100 Salary and Wages	$ 96,644	$ 95,672	$ 103,000	$120,000	$120,000	$120,000
52100 Benefits and Taxes	65,802	64,818	75,000	86,000	86,000	86,000
Total Personnel Services	$162,446	$160,490	$ 178,000	$206,000	$206,000	$206,000
Total Full-Time Equivalent (FTE)				1.38	1.38	1.38
Materials and Services						
61120 Repairs - Building	$ 1,894	$ 1,784	$ 11,000	$ 20,000	$ 20,000	$ 20,000
61150 Repairs - Equipment	6,452	8,529	8,300	8,300	8,300	8,300
61160 Repairs - Vehicles	2,009	3,990	3,500	3,500	3,500	3,500
61170 Repairs - Parks and Grounds	9,786	9,782	20,000	75,000	75,000	75,000
REPAIRS AND MAINTENANCE	20,141	24,085	42,800	106,800	106,800	106,800
61510 Utilities - Electricity	14,878	18,043	16,000	18,200	18,200	18,200
61520 Utilities - Garbage	2,768	2,368	3,500	2,700	2,700	2,700
61540 Utilities - Telephone	3,047	1,653	3,000	700	700	700
61550 Utilities - Water	-	26,166	23,500	25,000	25,000	25,000
61810 Insurance - Property	3,427	4,006	6,100	6,150	6,150	6,150
61820 Insurance - General Liability	2,864	3,709	3,100	1,800	1,800	1,800
61830 Insurance - Auto	482	482	3,000	130	130	130
OPERATIONS	27,466	56,427	58,200	54,680	54,680	54,680
62120 Office Supplies	518	669	1,100	1,100	1,100	1,100
62201 General Operating Supplies	14,655	36,802	55,000	42,000	42,000	42,000
62202 Small Tools and Equipment	16,099	(966)	-	-	-	-
62221 Fuel	6,071	4,851	6,300	6,300	6,300	6,300
62222 Uniforms	1,381	1,402	1,400	1,800	1,800	1,800
62291 Other Operating Supplies	440	1,110	1,500	1,500	1,500	1,500
SUPPLIES	39,164	43,868	65,300	52,700	52,700	52,700
63190 Professional Services - Other	66,536	55,642	71,500	92,500	92,500	92,500
CONTRACT SERVICES	66,536	55,642	71,500	92,500	92,500	92,500

Parks 53		Actual		FY 2025-26 Adopted	Budget 2026-27		
		2023-24	2024-25	Budget	Proposed	Approved	Adopted
64000	Training and Travel	188	169	600	600	600	600
	TRAINING AND TRAVEL	188	169	600	600	600	600
63210	Licenses and Permits	385	10	100	200	200	200
63220	Subscriptions	43	224	800	800	800	800
66590	Other Miscellaneous Expenses	-	175	-	-	-	-
	MISCELLANEOUS EXPENSES	428	409	900	1,000	1,000	1,000
	Total Materials and Services	**$153,923**	**$180,600**	**$ 239,300**	**$308,280**	**$308,280**	**$308,280**
	Capital Expense						
74000	Capital Expense - Equipment	$ -	$ 189	$ -	$ -	-	-
	Total Capital Expense	**$ -**	**$ 189**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL USES	**$316,369**	**$341,279**	**$ 417,300**	**$514,280**	**$514,280**	**$514,280**

CITY POOL
MISSION STATEMENT/PROFILE

The City Pool is non-operational at the time of this budget presentation and is presented here only for historical perspective.

Pool Support 54	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
USES						
Materials and Services						
61510 Utilities - Electricity	$ 349	$ 449	$ -	$ -	$ -	$ -
61810 Insurance - Property	1,460	854	-	-	-	-
OPERATIONS	1,809	1,303	-	-	-	-
Total Materials and Services	**$ 1,809**	**$ 1,303**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL USES	**$ 1,809**	**$ 1,303**	**$ -**	**$ -**	**$ -**	**$ -**

NON-DEPARTMENTAL

MISSION STATEMENT/ PROFILE

The Non-Departmental classification accounts for expenditures not attributed to any specific City department or program within the General Fund. A few of the General Fund budget line items do not relate to a specific City department, but rather to the General Fund collectively as a whole. These include debt service payments, interfund transfers, and the General Fund contingency.

FY 2026-27 Expenditure Highlights

- The General Fund has budgeted for continued loan payments on the Museum building while working to actively sell the asset and place it back on the tax rolls. Once sold, the remaining balance of the loan will be paid off from proceeds of sale.
- The General Fund continues to make transfers to the Urban Renewal Debt Service
- Fund in support of principal and interest payments on obligations related to the Civic Center.

Non-Departmental General Fund 81	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
SOURCES						
41110 Real Property Tax - Current	$ 2,536,489	$ 2,632,737	$ 2,746,000	$ 2,835,000	$ 2,835,000	$ 2,835,000
41120 Real Property Tax - Prior	54,345	63,800	40,000	45,000	45,000	45,000
41130 Payment in Lieu	18,228	22,740	18,000	18,000	18,000	18,000
41620 Local Marijuana Tax	66,914	68,809	25,000	60,000	60,000	60,000
TAXES	2,675,976	2,788,086	2,829,000	2,958,000	2,958,000	2,958,000
41410 Electricity Franchise Fee	520,037	572,799	515,000	525,000	525,000	525,000
41420 Natural Gas Franchise Fee	128,304	120,954	120,000	120,000	120,000	120,000
41430 Solid Waste Franchise Fee	120,046	106,995	124,000	125,000	125,000	125,000
41440 Telephone Franchise Fee	29,538	29,940	30,000	30,000	30,000	30,000
41450 Cable Franchise Fee	38,105	15,988	22,000	15,000	15,000	15,000
41460 Data Franchise Fee	151,643	143,976	70,000	140,000	140,000	140,000
FRANCHISE FEES	987,673	990,652	881,000	955,000	955,000	955,000
42000 Intergovernmental Revenues	2,100	3,600	-	-	-	-
42210 State Liquor Revenues	190,966	176,514	160,000	170,000	170,000	170,000
42220 State Cigarette Revenues	6,783	5,891	6,000	5,000	5,000	5,000
42240 State Marijuana Revenues	17,902	18,316	15,000	17,500	17,500	17,500
42250 State Revenue Sharing	121,494	103,044	110,000	100,000	100,000	100,000
INTERGOVERNMENTAL REVENUES	339,245	307,365	291,000	292,500	292,500	292,500
43155 Nuisance Abatement	555	-	-	-	-	-
43200 Licenses Permits and Fees	4,753	730	1,000	850	850	850
43201 Liquor Licenses	1,595	2,260	1,500	1,500	1,500	1,500
43202 Business Licenses	2,870	660	2,500	25,000	25,000	25,000
44100 Charges for Services	275	92,107	-	3,600	3,600	3,600
44110 Lien Search	3,925	4,175	3,000	4,000	4,000	4,000
CHARGES FOR SERVICES	13,973	99,932	8,000	34,950	34,950	34,950
45200 Cash Donations - Undesignated	-	437	-	-	-	-
46100 Interest Income	93,325	44,219	50,000	50,000	50,000	50,000
46613 SDC Admin Fees	33,802	15,784	5,000	5,000	5,000	5,000
46650 Technology Fee	401	2,060	1,000	1,000	1,000	1,000
47400 Refunds and Reimbursements	(38)	67,020	3,448	-	-	-
47600 Proceeds From Sale of Capital Assets	-	-	250,000	250,000	250,000	250,000
47800 Cash Short and Over	(14)	24	-	-	-	-
47900 Miscellaneous Revenues	29,800	5,490	5,000	2,000	2,000	2,000
48130 Interfund Capital Loans Repayment - Principal	502,213	2,160	204,000	88,684	88,684	88,684
48230 Interfund Capital Loans Repayment - Interest	-	202,203	-	113,520	113,520	113,520
MISCELLANEOUS REVENUES	659,489	339,397	518,448	510,204	510,204	510,204
49000 Transfers In	422,521	-	-	-	-	-
49230 Transfers In - Econ Dev Loan Fund	-	-	841,784	58,466	58,466	58,466
49235 Transfers In - Tourism & Events Fund	-	-	-	-	-	-
49510 Transfers In - Sewer Fund	-	213,047	202,300	204,309	204,309	204,309
49530 Transfers In - Water Fund	-	222,688	423,296	348,829	348,829	348,829
49540 Transfers In - Storm Drain Fund	-	52,357	49,200	50,400	50,400	50,400
TRANSFERS IN	422,521	488,092	1,516,580	662,004	662,004	662,004
TOTAL SOURCES	**$ 5,098,877**	**$ 5,013,524**	**$ 6,044,028**	**$ 5,412,658**	**$ 5,412,658**	**$ 5,412,658**
USES						
Transfers, Debt Service, and Contingency						
81110 Bond/Loan Payments - Principal	$ 64,083	$ 65,384	$ 67,000	$ 68,066	$ 68,066	$ 68,066
81210 Bond/Loan Payments - Interest	9,029	7,855	6,400	5,700	5,700	5,700
85215 Transfer to Building Repair/Replacement Fund	-	275,130	240,433	377,458	377,458	377,458
85235 Transfer to Tourism & Events Fund	-	-	-	-	-	-
85255 Transfer to IS Equipment Fund	-	54,752	-	-	-	-
85341 Transfer to Urban Renewal Debt Fund	213,715	-	212,250	221,000	221,000	221,000
85425 Transfer to Parks Capital Reserve Fund	-	2,000	-	73,800	73,800	73,800
88000 Contingency	-	-	722,107	1,151,099	1,151,099	1,151,099
Total Transfers, Debt Service, and Contingency	**$ 286,827**	**$ 405,121**	**$ 1,248,190**	**$ 1,897,123**	**$ 1,897,123**	**$ 1,897,123**
TOTAL USES	**$ 286,827**	**$ 405,121**	**$ 1,248,190**	**$ 1,897,123**	**$ 1,897,123**	**$ 1,897,123**

PUBLIC WORKS DEPARTMENT
MISSION STATEMENT/ PROFILE

Public Works' mission is to supply and maintain quality drinking water, sanitary sewer, transportation, stormwater, and park systems that meet the needs of the community and the requirements of Federal and State regulatory agencies. Provide quality engineering services to assist with capital projects and private development.

Services/Programs

Public Works maintains the following infrastructure:

- Streets – 29.7 miles of roadway (2024)
- Sanitary Sewer – 30.9 miles gravity sewer, 13 sewer pump stations, 96-million-gallon facultative lagoon treatment plant (2021)
- Water – 36.8 miles of water distribution, two well fields, 2.25 million gallons of water storage, two water treatment and booster pump systems (2023)
- Storm Sewer – 31.8 miles of storm drainage systems (2026).
- Parks – Approximately 105 acres of park and open space.

Fiscal Year 2025-2026 Accomplishments

- Transportation – Kick off of Polk-Main Intersection Improvement design and conversion of River-Main to all-way stop.
- Sanitary Sewer – Kick off of WWTP Upgrade design and 9th St Pump Station Ph 2-3 design.
- Water – Kick off of WTP design, start construction of Corvallis Rd waterline and water meter replacements.
- Storm Sewer – Kick off of stormwater master plan.
- Parks – Completion of Sunset Park and kick off of the Parks Master Plan.

Fiscal Year 2026-2027 Priorities

Transportation – Mt Fir Avenue southeast extension project, Main St-Polk Street Intersection Improvements, and Chestnut St Bridge project.

Sanitary Sewer – Construction of WWTP upgrade project and 9th Street Pump Station Phases 2 and 3.Water – Water Rights Update project, Corvallis Road Waterline project, and Surface Water Treatment Plant project.

Storm Sewer – Stormwater Master Plan Update project, Stormwater System Development Charge Methodology update, Stormwater Rate update.
Parks – Parks System Development Charge Methodology update.

Expenditure Highlights
Transportation –Chestnut Bridge, Main St-Polk St Intersection Improvements. Sanitary Sewer – 9th St Pump Station Ph 2-3, Wastewater Treatment Plant Upgrade.
Water – Corvallis Rd Waterline, Water Treatment Plant.
Stormwater – Master Plan update. Parks – SDC update.

WATER OPERATIONS FUND

Water Fund 530	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 2,636,537**	**$ 2,979,089**	**$ 2,695,689**	**$2,524,718**	**$2,524,718**	**$2,524,718**
SOURCES						
44100 Charges for Services	$ (13,168)	$ 34,986	$ 50,000	$ 1,000	$ 1,000	$ 1,000
44190 Fees and Other Charges	31,949	55,057	5,000	5,000	5,000	5,000
44510 Connection Fees	13,089	4,646	5,000	1,000	1,000	1,000
44520 Utility Billing	2,745,044	3,030,234	3,165,000	3,291,600	3,291,600	3,291,600
46100 Investment Income	147,011	148,331	25,000	97,300	97,300	97,300
47207 Rent - Flow Meter	3,044	64	1,500	500	500	500
47900 Other Revenues	48,490	1,819	-	-	-	-
48130 Interfund Loan Repayment	57,143	-	-	-	-	-
48500 Proceeds of borrowing	-	500,000	500,000	2,500,000	2,500,000	2,500,000
48530 Loan Repayment - MINET	48,746	125,246	201,746	192,853	192,853	192,853
TOTAL SOURCES	**$ 3,081,348**	**$ 3,900,383**	**$ 3,953,246**	**$6,089,253**	**$6,089,253**	**$6,089,253**
USES						
Personnel Services						
51100 Salary and Wages	$ 456,565	$ 507,320	$ 550,000	$ 640,000	$ 640,000	$ 640,000
52100 Benefits and Taxes	262,320	313,465	384,000	430,000	430,000	430,000
Total Personnel Services	**$ 718,885**	**$ 820,785**	**$ 934,000**	**$1,070,000**	**$1,070,000**	**$1,070,000**
Total Full-Time Equivalent (FTE)				6.40	6.40	6.40
Materials and Services						
61110 Repairs and Maintenance - Infrastructure	$ 38,641	$ 52,765	$ 50,000	$ 70,000	$ 70,000	$ 70,000
61120 Repairs and Maintenance - Building	14,554	612	74,500	60,500	60,500	60,500
61130 Repairs and Maintenance - Plant	-	-	-	105,500	105,500	105,500
61150 Repairs and Maintenance - Equipment	69,920	57,476	125,900	16,100	16,100	16,100
61160 Repairs and Maintenance - Vehicles	7,517	2,832	5,500	5,500	5,500	5,500
REPAIRS AND MAINTENANCE	130,632	113,685	255,900	257,600	257,600	257,600
61200 Rent and Lease Payments	4,021	3,049	2,000	3,100	3,100	3,100
61510 Utilities - Electricity	81,551	107,089	112,000	118,800	118,800	118,800
61520 Utilities - Garbage	1,174	6,605	7,900	2,600	2,600	2,600
61530 Utilities - Natural Gas	42	32	100	100	100	100
61540 Utilities - Telephone	5,015	3,956	5,500	5,900	5,900	5,900
61810 Insurance - Property	5,808	6,787	7,200	13,250	13,250	13,250
61820 Insurance - General Liability	6,375	7,610	8,200	7,700	7,700	7,700
61830 Insurance - Auto	482	482	600	2,550	2,550	2,550
OPERATIONS	104,468	135,610	143,500	154,000	154,000	154,000
62110 Postage	7,018	5,620	9,800	9,800	9,800	9,800
62120 Office Supplies	1,489	1,832	1,800	1,800	1,800	1,800
62201 Operating Supplies	7,094	1,365	1,500	1,500	1,500	1,500
62221 Fuel	8,539	6,270	7,900	9,000	9,000	9,000
62222 Uniforms	1,923	1,845	2,200	2,200	2,200	2,200
62261 Chemicals	23,553	27,259	25,000	25,000	25,000	25,000
62271 Meters	135,477	154,308	185,000	200,000	200,000	200,000
62291 Other Operating Supplies	964	1,692	2,500	2,500	2,500	2,500
SUPPLIES	186,057	200,191	235,700	251,800	251,800	251,800

Water Fund 530	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
63110 Legal	53,866	3,912	10,000	-	-	-
63130 Audit	4,000	4,000	4,000	4,000	4,000	4,000
63140 Engineering	93,663	21,216	102,500	70,000	70,000	70,000
63150 Lab Analysis	11,390	8,580	19,400	24,100	24,100	24,100
63190 Professional Services - Other	12,876	56,501	170,500	113,300	113,300	113,300
CONTRACT SERVICES	175,795	94,209	306,400	211,400	211,400	211,400
63210 Licenses and Permits	2,845	3,519	3,800	3,800	3,800	3,800
63220 Subscriptions	6,834	8,878	21,050	24,550	24,550	24,550
63230 Agent Fees	500	500	500	500	500	500
63240 Bank Fees	19,199	20,458	27,500	34,600	34,600	34,600
63260 Issuance Costs	-	81,250	-	-	-	-
63900 Internal Service Charge	2,136	-	-	-	-	-
66550 Interest Expense	-	1,283	500	500	500	500
MISCELLANEOUS	31,514	115,888	53,350	63,950	63,950	63,950
64000 Training and Travel	1,382	4,993	4,600	4,600	4,600	4,600
TRAINING AND TRAVEL	1,382	4,993	4,600	4,600	4,600	4,600
Total Materials and Services	**$ 629,848**	**$ 664,576**	**$ 999,450**	**$ 943,350**	**$ 943,350**	**$ 943,350**
Capital Expense						
71300 Capital Expense - Distribution System	$ 676,486	$ 1,097,516	$ 1,161,000	$ 100,000	$ 100,000	$ 100,000
71500 Capital Expense - Water Treatment Plant	111,544	30,950	2,090,025	4,279,813	4,212,112	4,212,112
74000 Capital Expense - Equipment	14,690	2,704	20,800	700	700	700
75000 Capital Expense - Vehicles	25,832	-	-	-	-	-
Total Capital Expense	**$ 828,552**	**$ 1,131,170**	**$ 3,271,825**	**$4,380,513**	**$4,312,812**	**$4,312,812**
Transfers, Debt Service, and Contingency						
81110 Bond/Loan Payments - Principal	$ 138,857	$ 145,947	$ 148,224	$1,031,552	$1,031,552	$1,031,552
81210 Bond/Loan Payments - Interest	42,849	50,303	37,732	30,769	30,769	30,769
85100 Transfers Out - General Fund	187,745	222,688	423,296	348,829	348,829	348,829
85215 Transfers Out - Facilities/Vehicle Rep/Repl Fun	75,000	-	-	-	-	-
85341 Transfers Out - UR Debt Service Fund	106,860	106,526	106,526	110,500	110,500	110,500
85535 Transfers Out - Water SDC Fund	10,200	-	-	-	-	-
87000 Debt Reserve	-	-	25,000	-	-	-
88000 Reserve for Vehicles and Equip Replacement	-	-	74,000	148,060	148,060	148,060
88000 Contingency	-	-	628,882	550,398	618,100	618,100
Total Transfers, Debt Service, and Contingency	**$ 561,511**	**$ 525,464**	**$ 1,443,660**	**$2,220,108**	**$2,287,810**	**$2,287,810**
TOTAL USES	**$ 2,738,796**	**$ 3,141,995**	**$ 6,648,935**	**$8,613,971**	**$8,613,972**	**$8,613,972**
Ending Balance	**$ 2,979,089**	**$ 3,737,477**	**$ -**	**$ -**	**$ (1)**	**$ (1)**

SEWER OPERATIONS FUND

Sewer Fund 510	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$3,810,307**	**$3,986,768**	**$ 2,630,088**	**$ 3,057,549**	**$ 3,057,548**	**$ 3,057,548**
SOURCES						
44100 Charges for Services	$ -	$ 45,198	$ 50,000	$ 1,000	$ 1,000	$ 1,000
44510 Connection Fees	14,332	5,008	2,000	2,000	2,000	2,000
44520 Utility Billing	2,685,097	2,857,195	2,890,000	2,918,700	2,918,700	2,918,700
46100 Investment Income	200,404	175,168	25,000	97,500	97,500	97,500
47900 Other Revenues	2,959	64,083	500	500	500	500
48130 Interfund Loan Repayment - Principal	42,466	42,678	43,466	43,106	43,106	43,106
48230 Interfund Loan Repayment - Interest	-	788	-	360	360	360
48500 Proceeds from Borrowing	26,164	-	3,000,000	7,710,000	7,710,000	7,710,000
49515 Transfers In - Sewer SDC Fund	760,965	-	26,500	-	-	-
TOTAL SOURCES	**$3,732,387**	**$3,190,118**	**$ 6,037,466**	**$10,773,166**	**$10,773,166**	**$10,773,166**
USES						
Personnel Services						
51100 Salary and Wages	$ 401,379	$ 504,116	$ 545,000	$ 600,000	$ 600,000	$ 600,000
52100 Benefits and Taxes	292,565	311,918	384,000	405,000	405,000	405,000
Total Personnel Services	**$ 693,944**	**$ 816,034**	**$ 929,000**	**$ 1,005,000**	**$ 1,005,000**	**$ 1,005,000**
Total Full-Time Equivalent (FTE)				6.16	6.16	6.16
Materials and Services						
61110 Repairs and Maintenance - Infrastructure	$ 21,412	$ 17,012	$ 45,000	$ 44,000	$ 44,000	$ 44,000
61120 Repairs and Maintenance - Building	5,871	4,982	16,500	16,500	16,500	16,500
61130 Repairs and Maintenance - WWTP	47,724	48,468	61,500	61,500	61,500	61,500
61140 Repairs and Maintenance - Lift Stations	15,963	28,715	50,000	70,000	70,000	70,000
61150 Repairs and Maintenance - Equipment	20,626	20,378	31,400	15,600	15,600	15,600
61160 Repairs and Maintenance - Vehicles	9,132	2,587	5,500	5,500	5,500	5,500
61170 Repairs and Maintenance - Effluent	-	29	5,000	5,000	5,000	5,000
REPAIRS AND MAINTENANCE	120,728	122,171	214,900	218,100	218,100	218,100
61200 Rent and Lease Payments	2,936	3,306	2,200	3,400	3,400	3,400
61510 Utilities - Electricity	51,950	76,513	74,200	78,700	78,700	78,700
61520 Utilities - Garbage	1,174	6,605	6,600	3,300	3,300	3,300
61530 Utilities - Natural Gas	42	32	100	100	100	100
61540 Utilities - Telephone	4,973	3,956	4,800	4,500	4,500	4,500
61810 Insurance - Property	7,941	9,311	10,100	13,000	13,000	13,000
61820 Insurance - General Liability	9,108	9,159	9,800	12,000	12,000	12,000
61830 Insurance - Auto	2,466	3,319	3,600	2,550	2,550	2,550
OPERATIONS	80,590	112,201	111,400	117,550	117,550	117,550
62110 Postage	6,637	6,699	7,800	13,600	13,600	13,600
62120 Office Supplies	1,513	1,891	1,800	1,800	1,800	1,800
62201 Operating Supplies	4,075	2,508	3,500	3,500	3,500	3,500
62221 Fuel	9,950	7,900	7,900	8,400	8,400	8,400
62222 Uniforms	1,759	1,975	2,200	2,200	2,200	2,200
62261 Chemicals	26,354	33,055	31,500	31,500	31,500	31,500
62291 Other Operating Supplies	660	1,602	3,000	3,000	3,000	3,000
SUPPLIES	50,948	55,630	57,700	64,000	64,000	64,000
63110 Legal	-	556	10,000	-	-	-
63130 Audit	4,000	4,000	4,000	4,000	4,000	4,000
63140 Engineering	4,884	6,215	105,000	10,000	10,000	10,000
63150 Lab Analysis	13,778	14,694	19,000	19,000	19,000	19,000
63190 Other	13,498	103,477	84,250	84,300	84,300	84,300
CONTRACT SERVICES	36,160	128,942	222,250	117,300	117,300	117,300

Sewer Fund 510	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
63210 Licenses and Permits	5,319	5,252	6,500	7,400	7,400	7,400
63220 Subscriptions	6,644	8,881	21,125	24,650	24,650	24,650
63230 Agent Fees	-	194	650	650	650	650
63240 Bank Fees	12,094	14,571	15,000	17,000	17,000	17,000
63900 Internal Service Charge	2,936	-	-	-	-	-
66550 Interest Expense	659	-	-	-	-	-
MISCELLANEOUS	27,652	28,898	43,275	49,700	49,700	49,700
64000 Training and Travel	1,287	2,141	4,600	4,600	4,600	4,600
TRAINING AND TRAVEL	1,287	2,141	4,600	4,600	4,600	4,600
Total Materials and Services	**$ 317,365**	**$ 449,983**	**$ 654,125**	**$ 571,250**	**$ 571,250**	**$ 571,250**
Capital Expense						
71100 Capital Expense - Plant	$ 935,367	$ 454,213	$ 3,073,800	$ 8,745,860	$ 8,665,481	$ 8,665,481
71200 Capital Expense - Collection System	1,041,531	813,357	2,155,860	1,732,374	1,732,374	1,732,374
74000 Capital Expense - Equipment	27,057	2,704	33,200	700	700	700
75000 Capital Expense - Vehicles	25,687	-	-	-	-	-
Total Capital Expense	**$2,029,642**	**$1,270,274**	**$ 5,262,860**	**$10,478,934**	**$10,398,555**	**$10,398,555**
Transfers, Debt Service, and Contingency						
81110 Bond/Loan Payments - Principal	$ 85,000	$ 183,340	$ 278,673	$ 286,361	$ 286,361	$ 286,361
81210 Bond/Loan Payments - Interest	60,200	469,291	186,417	176,442	176,442	176,442
85100 Transfers Out - General Fund	187,917	213,047	202,300	204,309	204,309	204,309
85215 Transfers Out - Facilities/Vehicle Rep/Repl Fun	75,000	-	-	-	-	-
85341 Transfers Out - UR Debt Service Fund	106,860	106,526	106,526	110,500	110,500	110,500
87000 Debt Reserve	-	-	461,453	305,027	305,027	305,027
88000 Reserve for Vehicles and Equip Replacement	-	-	94,000	184,870	184,870	184,870
88000 Contingency	-	-	492,200	508,022	588,400	588,400
Total Transfers, Debt Service, and Contingency	**$ 514,977**	**$ 972,204**	**$ 1,821,569**	**$ 1,775,531**	**$ 1,855,909**	**$ 1,855,909**
TOTAL USES	**$3,555,928**	**$3,508,495**	**$ 8,667,554**	**$13,830,715**	**$13,830,714**	**$13,830,714**
Ending Balance	**$3,986,766**	**$3,668,391**	**$ -**	**$ -**	**$ -**	**$ -**

STORM DRAIN OPERATIONS FUND

Storm Drain Fund 540	Actual		FY 2025-26 Adopted	Budget 2026-27		
	2023-24	2024-25	Budget	Proposed	Approved	Adopted
Beginning Balance	**$ 295,743**	**$ 335,041**	**$ 335,335**	**$ 362,246**	**$ 362,246**	**$ 362,246**
SOURCES						
44100 Charges for Services	$ -	$ 56,749	$ 50,000	$ 1,000	$ 1,000	$ 1,000
44520 Utility Billing	669,448	701,542	702,000	719,980	719,980	719,980
46100 Investment Income	9,863	12,062	2,000	13,200	13,200	13,200
47700 Sale of Surplus Property	380	-	-	-	-	-
TOTAL SOURCES	**$ 679,691**	**$ 770,353**	**$ 754,000**	**$ 734,180**	**$ 734,180**	**$ 734,180**
USES						
Personnel Services						
51100 Salary and Wages	$ 224,893	$ 255,121	$ 284,000	$ 305,000	$ 305,000	$ 305,000
52100 Benefits and Taxes	130,693	162,545	203,000	210,000	210,000	210,000
Total Personnel Services	**$ 355,586**	**$ 417,666**	**$ 487,000**	**$ 515,000**	**$ 515,000**	**$ 515,000**
Total Full-Time Equivalent (FTE)				3.26	3.26	3.26
Materials and Services						
61110 Repairs and Maintenance - Infrastructure	$ 25,730	$ 9,716	$ 45,500	$ 55,500	$ 55,500	$ 55,500
61120 Repairs and Maintenance - Building	242	1,030	3,000	3,000	3,000	3,000
61150 Repairs and Maintenance - Equipment	4,418	10,533	28,100	12,300	12,300	12,300
61160 Repairs and Maintenance - Vehicles	2,748	1,746	3,000	3,000	3,000	3,000
REPAIRS AND MAINTENANCE	33,138	23,025	79,600	73,800	73,800	73,800
61200 Rent and Lease Payments	4,201	2,831	2,000	3,000	3,000	3,000
61510 Utilities - Electricity	2,849	3,785	3,400	3,900	3,900	3,900
61520 Utilities - Garbage	1,174	6,605	6,600	2,600	2,600	2,600
61530 Utilities - Natural Gas	42	32	100	100	100	100
61540 Utilities - Telephone	5,013	3,956	6,400	6,100	6,100	6,100
61810 Insurance - Property	988	1,155	1,300	3,000	3,000	3,000
61820 Insurance - General Liability	7,199	7,949	8,500	6,300	6,300	6,300
61830 Insurance - Auto	482	482	1,100	2,800	2,800	2,800
OPERATIONS	21,948	26,795	29,400	27,800	27,800	27,800
62110 Postage	4,520	4,703	6,000	6,000	6,000	6,000
62120 Office Supplies	1,298	1,566	1,800	1,800	1,800	1,800
62201 Operating Supplies	1,966	950	1,000	1,000	1,000	1,000
62221 Fuel	2,786	2,411	3,500	3,500	3,500	3,500
62222 Uniforms	1,738	1,846	2,200	2,200	2,200	2,200
62261 Chemicals	517	961	2,000	2,000	2,000	2,000
62291 Other Operating Supplies	271	978	1,000	1,000	1,000	1,000
SUPPLIES	13,096	13,415	17,500	17,500	17,500	17,500
63110 Legal	658	-	2,000	-	-	-
63130 Audit	4,000	4,000	4,000	4,000	4,000	4,000
63140 Engineering	23,469	8,533	102,500	35,000	35,000	35,000
63150 Lab Analysis	-	-	1,250	1,300	1,300	1,300
63190 Other	9,723	11,784	22,000	23,500	23,500	23,500
CONTRACT SERVICES	37,850	24,317	131,750	63,800	63,800	63,800
63210 Licenses and Permits	335	511	500	500	500	500
63220 Subscriptions	5,617	8,201	20,155	23,750	23,750	23,750
63240 Bank Fees	7,679	8,757	15,500	14,000	14,000	14,000
63900 Internal Service Charge	2,136	-	-	-	-	-
MISCELLANEOUS	15,767	17,469	36,155	38,250	38,250	38,250
64000 Training and Travel	771	2,271	4,700	4,700	4,700	4,700
TRAINING AND TRAVEL	771	2,271	4,700	4,700	4,700	4,700
Total Materials and Services	**$ 122,570**	**$ 107,292**	**$ 299,105**	**$ 225,850**	**$ 225,850**	**$ 225,850**

Storm Drain Fund 540	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Capital Expense						
71200 Capital Expense - Storm System	$ -	$ -	$ -	$ 30,037	$ -	$ -
74000 Capital Expense - Equipment	14,690	2,704	-	-	-	-
75000 Capital Expense - Vehicles	25,687	-	-	700	700	700
Total Capital Expense	**$ 40,377**	**$ 2,704**	**$ -**	**$ 30,737**	**$ 700**	**$ 700**
Transfers, Debt Service, and Contingency						
85100 Transfers Out - General Fund	$ 46,860	$ 52,357	$ 49,200	$ 50,400	$ 50,400	$ 50,400
85215 Transfers Out - Facilities/Vehicle Rep/Repl Fun	75,000	75,000	50,000	20,000	20,000	20,000
88000 Reserve for Vehicles and Equip Replacement	-	-	49,000	108,110	108,110	108,110
88000 Contingency	-	-	155,030	146,329	176,366	176,366
Total Transfers, Debt Service, and Contingency	**$ 121,860**	**$ 127,357**	**$ 303,230**	**$ 324,839**	**$ 354,876**	**$ 354,876**
TOTAL USES	**$ 640,393**	**$ 655,019**	**$ 1,089,335**	**$1,096,426**	**$1,096,426**	**$1,096,426**
Ending Balance	**$ 335,041**	**$ 450,375**	**$ -**	**$ -**	**$ -**	**$ -**

TRANSPORTATION OPERATIONS FUND

Transportation Fund 220	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 777,755**	**$ 793,676**	**$ 638,349**	**$ 599,381**	**$ 599,381**	**$ 599,381**
SOURCES						
42230 State Gas Tax	$ 801,349	$ 823,404	$ 820,000	$ 652,600	$ 652,600	$ 652,600
42250 State Fund Exchange Program	128,176	-	-	-	-	-
43280 Right of Way Permit	-	3,150	1,000	100	100	100
44100 Charges for Services	4,600	138,466	50,000	1,000	1,000	1,000
46100 Investment Income	34,303	32,280	24,000	22,000	22,000	22,000
47900 Other Revenues	1,671	123	-	-	-	-
TOTAL SOURCES	**$ 970,099**	**$ 997,423**	**$ 895,000**	**$ 675,700**	**$ 675,700**	**$ 675,700**
USES						
Personnel Services						
51100 Salary and Wages	$ 309,853	$ 378,444	$ 402,000	$ 420,000	$ 420,000	$ 420,000
52100 Benefits and Taxes	186,041	232,732	288,000	283,000	283,000	283,000
Total Personnel Services	**$ 495,894**	**$ 611,176**	**$ 690,000**	**$ 703,000**	**$ 703,000**	**$ 703,000**
Total Full-Time Equivalent (FTE)				4.19	4.19	4.19
Materials and Services						
61110 Repairs and Maintenance - Infrastructure	$ 48,879	$ 65,892	$ 120,000	$ 9,000	$ 9,000	$ 9,000
61120 Repairs and Maintenance - Building	310	268	2,500	2,500	2,500	2,500
61150 Repairs and Maintenance - Equipment	22,281	15,695	33,900	20,600	20,600	20,600
61160 Repairs and Maintenance - Vehicles	7,419	2,441	5,500	5,500	5,500	5,500
61190 Repairs and Maintenance - Other	14,966	34,119	17,500	15,000	15,000	15,000
REPAIRS AND MAINTENANCE	93,855	118,415	179,400	52,600	52,600	52,600
61200 Rent and Lease Payments	1,691	1,712	1,900	2,000	2,000	2,000
61510 Utilities - Electricity	78,815	97,030	98,000	103,900	103,900	103,900
61520 Utilities - Garbage	1,174	6,605	7,900	2,700	2,700	2,700
61530 Utilities - Natural Gas	42	32	200	100	100	100
61540 Utilities - Telephone	4,473	3,956	4,800	4,800	4,800	4,800
61810 Insurance - Property	4,373	5,154	5,500	10,200	10,200	10,200
61820 Insurance - General Liability	7,126	7,099	7,600	9,100	9,100	9,100
61830 Insurance - Auto	2,466	3,319	3,600	4,600	4,600	4,600
OPERATIONS	100,160	124,907	129,500	137,400	137,400	137,400
62120 Office Supplies	1,585	1,556	1,800	1,800	1,800	1,800
62201 Operating Supplies	23,350	1,206	2,000	2,000	2,000	2,000
62221 Fuel	6,098	4,827	6,300	10,000	10,000	10,000
62222 Uniforms	1,745	1,955	2,200	2,200	2,200	2,200
62231 Traffic Signs and Paint	34,935	41,465	48,000	23,500	23,500	23,500
62291 Other Operating Supplies	532	1,133	1,000	1,000	1,000	1,000
SUPPLIES	68,245	52,142	61,300	40,500	40,500	40,500
63110 Legal	1,743	475	10,000	-	-	-
63130 Audit	-	4,000	4,000	4,000	4,000	4,000
63140 Engineering	22,625	27,628	68,000	5,000	5,000	5,000
63190 Other	8,943	31,172	30,300	29,800	29,800	29,800
CONTRACT SERVICES	33,311	63,275	112,300	38,800	38,800	38,800
63210 Licenses and Permits	305	496	500	500	500	500
63220 Subscriptions	8,249	8,273	19,900	23,250	23,250	23,250
66530 Community Support	5,008	-	-	-	-	-
MISCELLANEOUS	13,562	8,769	20,400	23,750	23,750	23,750
64000 Training and Travel	1,345	1,840	4,600	4,600	4,600	4,600
TRAINING AND TRAVEL	1,345	1,840	4,600	4,600	4,600	4,600
Total Materials and Services	**$ 310,478**	**$ 369,348**	**$ 507,500**	**$ 297,650**	**$ 297,650**	**$ 297,650**

Transportation Fund 220	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Capital Expense						
71400 Capital Expense - Roads	$ -	$ -	$ -	$ -	$ -	$ -
74000 Capital Expense - Equipment	14,690	2,704	2,000	700	700	700
75000 Capital Expense - Vehicles	25,687	-	-	-	-	-
Total Capital Expense	**$ 40,377**	**$ 2,704**	**$ 2,000**	**$ 700**	**$ 700**	**$ 700**
Transfers, Debt Service, and Contingency						
81130 Interfund Loan Repayment - Principal	$ 57,143	$ -	$ -	$ -	$ -	$ -
81230 Interfund Loan Repayment - Interest	286	-	-	-	-	-
85000 Transfers Out	50,000	-	-	-	-	-
85100 Transfers Out - General Fund	-	-	-	-	-	-
85215 Transfers Out - Facilities/Vehicle Rep/Repl Fun	-	20,000	-	-	-	-
88000 Reserve for Vehicles and Equip Replacement	-	-	67,000	-	-	-
88000 Contingency	-	-	266,849	273,731	273,731	273,731
Total Transfers, Debt Service, and Contingency	**$ 107,429**	**$ 20,000**	**$ 333,849**	**$ 273,731**	**$ 273,731**	**$ 273,731**
TOTAL USES	**$ 954,178**	**$1,003,228**	**$ 1,533,349**	**$1,275,081**	**$1,275,081**	**$1,275,081**
Ending Balance	**$ 793,676**	**$ 787,871**	**$ -**	**$ (0)**	**$ (0)**	**$ (0)**

WATER SDC FUND

Water SDC Fund 535	Actual		FY 2025-26 Adopted Budget	Budget 2026-27		
	2023-24	2024-25		Proposed	Approved	Adopted
Beginning Balance	**$ 278,764**	**$452,181**	**$ 107,790**	**$ 349,534**	**$ 349,534**	**$ 349,534**
SOURCES						
44611 System Development Charges - Improvement	$ 110,914	$ 13,452	$ 1,403,000	$1,471,500	$1,471,500	$1,471,500
46612 System Development Charges - Reimbursemer	-	1,461	58,600	58,600	58,600	58,600
44620 SDC Installment - Principal	15,222	10,858	-	-	-	-
44630 SDC Installment - Interest	-	2,345	-	-	-	-
46100 Investment Income	37,233	19,627	3,000	14,400	14,400	14,400
47900 Other Revenue	-	120	-	-	-	-
48130 Interfund Loans/Repayments - Principal	19,898	34,420	40,983	36,189	36,189	36,189
48230 Interfund Loans/Repayments - Interest	-	6,563	-	4,794	4,794	4,794
49530 Transfers In - Water Fund	10,200	-	-	-	-	-
TOTAL SOURCES	**$ 193,467**	**$ 88,846**	**$ 1,505,583**	**$1,585,483**	**$1,585,483**	**$1,585,483**
USES						
Materials and Services						
63140 Engineering	$ 20,050	$ -	$ -	$ -	$ -	$ -
CONTRACT SERVICES	20,050	-	-	-	-	-
Total Materials and Services	**$ 20,050**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Capital Expense						
71300 Capital Expense - Distribution System	$ -	$109,844	$ 150,500	$ 404,917	$ 404,917	$ 404,917
71500 Capital Expense - Water Treatment Plant	-	-	-	-	-	-
Total Capital Expense	**$ -**	**$109,844**	**$ 150,500**	**$ 404,917**	**$ 404,917**	**$ 404,917**
Transfers, Debt Service, and Contingency						
85000 Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -
88000 Contingency	-	-	1,462,873	1,530,100	1,530,100	1,530,100
Total Transfers, Debt Service, and Contingency	**$ -**	**$ -**	**$ 1,462,873**	**$1,530,100**	**$1,530,100**	**$1,530,100**
TOTAL USES	**$ 20,050**	**$109,844**	**$ 1,613,373**	**$1,935,017**	**$1,935,017**	**$1,935,017**
Ending Balance	**$ 452,181**	**$431,183**	**$ -**	**$ -**	**$ -**	**$ -**

SEWER SDC FUND

Sewer SDC Fund 515	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 1,813,842**	**$ 1,401,161**	**$ 640,959**	**$228,732**	**$228,732**	**$228,732**
SOURCES						
44611 System Development Charges - Improvement	$ 209,011	$ 33,138	$ 664,975	$267,500	$267,500	$267,500
46612 System Development Charges - Reimbursemer	-	-	-	-	-	-
44620 SDC Installment - Principal	-	22,135	-	-	-	-
44630 SDC Installment - Interest	-	4,279	-	-	-	-
46100 Investment Income	85,911	43,654	5,000	9,700	9,700	9,700
47900 Other Revenues	-	121	-			
48130 Interfund Loans/Repayments - Principal	23,409	51,832	61,719	54,497	54,497	54,497
48230 Interfund Loans/Repayments - Interest		9,887	-	7,222	7,222	7,222
49000 Transfers In	29,953	-	-	-	-	-
TOTAL SOURCES	**$ 348,284**	**$ 165,046**	**$ 731,694**	**$338,919**	**$338,919**	**$338,919**
USES						
Materials and Services						
63140 Engineering	$ -	$ -	$ -	$ -	$ -	$ -
CONTRACT SERVICES	-	-	-	-	-	-
Total Materials and Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Capital Expense						
71200 Capital Expense - Collection System	$ -	$ 729,994	$ 678,500	$300,151	$300,151	$300,151
Total Capital Expense	**$ -**	**$ 729,994**	**$ 678,500**	**$300,151**	**$300,151**	**$300,151**
Transfers, Debt Service, and Contingency						
85510 Transfers Out - Sewer Fund	$ 760,965	$ -	$ 26,500	$ -	$ -	$ -
88000 Contingency	-	-	667,653	267,500	267,500	267,500
Total Transfers, Debt Service, and Contingency	**$ 760,965**	**$ -**	**$ 694,153**	**$267,500**	**$267,500**	**$267,500**
TOTAL USES	**$ 760,965**	**$ 729,994**	**$ 1,372,653**	**$567,651**	**$567,651**	**$567,651**
Ending Balance	**$ 1,401,161**	**$ 836,213**	**$ -**	**$ -**	**$ -**	**$ -**

STORM SDC FUND

Storm Drain SDC Fund 545	Actual		FY 2025-26 Adopted	Budget 2026-27		
	2023-24	2024-25	Budget	Proposed	Approved	Adopted
Beginning Balance	**$ 405,422**	**$448,452**	**$ 297,512**	**$ 207,239**	**$ 207,239**	**$ 207,239**
SOURCES						
44611 System Development Charges - Improvement	$ -	$ 7,193	$ 74,000	$ 73,500	$ 73,500	$ 73,500
46612 System Development Charges - Reimbursemer	32,747	-	-	-	-	-
44620 SDC Installment - Principal	4,027	1,431	-	-	-	-
44630 SDC Installment - Interest	-	150	-	-	-	-
46100 Investment Income	21,255	19,499	10,000	8,300	8,300	8,300
48130 Interfund Loans/Repayments - Principal	4,152	4,583	4,842	4,670	4,670	4,670
48230 Interfund Loans/Repayments - Interest	-	259	-	172	172	172
TOTAL SOURCES	**$ 62,181**	**$ 33,115**	**$ 88,842**	**$ 86,642**	**$ 86,642**	**$ 86,642**
USES						
Materials and Services						
63140 Engineering	$ -	$ -	$ 225,000	$ 135,000	$ 135,000	$ 135,000
63190 Other	19,151	70,770	-	-	-	-
CONTRACT SERVICES	19,151	70,770	225,000	135,000	135,000	135,000
Total Materials and Services	**$ 19,151**	**$ 70,770**	**$ 225,000**	**$ 135,000**	**$ 135,000**	**$ 135,000**
Capital Expense						
71200 Capital Expense - Collection System	$ -	$ -	$ -	$ 85,381	$ 85,381	$ 85,381
Total Capital Expense	**$ -**	**$ -**	**$ -**	**$ 85,381**	**$ 85,381**	**$ 85,381**
Transfers, Debt Service, and Contingency						
88000 Contingency	-	-	161,354	73,500	73,500	73,500
Total Transfers, Debt Service, and Contingency	**$ -**	**$ -**	**$ 161,354**	**$ 73,500**	**$ 73,500**	**$ 73,500**
TOTAL USES	**$ 19,151**	**$ 70,770**	**$ 386,354**	**$ 293,881**	**$ 293,881**	**$ 293,881**
Ending Balance	**$ 448,452**	**$410,797**	**$ -**	**$ -**	**$ -**	**$ -**

TRANSPORTATION SDC FUND

Transportation SDC Fund 420	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 856,882**	**$1,081,455**	**$ 891,414**	**$ 935,503**	**$ 935,503**	**$ 935,503**
SOURCES						
44611 System Development Charges - Improvement	$ 166,816	$ 35,374	$ 760,000	$ 280,500	$ 280,500	$ 280,500
46612 System Development Charges - Reimbursemer	6,436	4,670	21,200	21,200	21,200	21,200
44620 SDC Installment - Principal	40,187	10,486	-	-	-	-
44630 SDC Installment - Interest	6,431	493	-	-	-	-
46100 Investment Income	45,017	48,143	50,000	35,600	35,600	35,600
48130 Interfund Loans/Repayments - Principal	140,852	130,482	140,852	133,669	133,669	133,669
48230 Interfund Loans/Repayments - Interest	-	10,370	-	7,183	7,183	7,183
TOTAL SOURCES	**$ 405,739**	**$ 240,018**	**$ 972,052**	**$ 478,152**	**$ 478,152**	**$ 478,152**
USES						
Materials and Services						
63140 Engineering	$ -	$ -	$ -	$ -	$ -	$ -
CONTRACT SERVICES	-	-	-	-	-	-
Total Materials and Services	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Capital Expense						
71400 Capital Expense - Roads	$ 70,387	$ 287,222	$ 1,081,406	$1,111,955	$1,111,955	$1,111,955
Total Capital Expense	**$ 70,387**	**$ 287,222**	**$ 1,081,406**	**$1,111,955**	**$1,111,955**	**$1,111,955**
Transfers, Debt Service, and Contingency						
85000 Transfers Out	$ 110,779	$ -	$ -	$ -	$ -	$ -
88000 Contingency	-	-	782,060	301,700	301,700	301,700
Total Transfers, Debt Service, and Contingency	**$ 110,779**	**$ -**	**$ 782,060**	**$ 301,700**	**$ 301,700**	**$ 301,700**
TOTAL USES	**$ 181,166**	**$ 287,222**	**$ 1,863,466**	**$1,413,655**	**$1,413,655**	**$1,413,655**
Ending Balance	**$ 1,081,455**	**$1,034,251**	**$ -**	**$ -**	**$ -**	**$ -**

PARK SDC FUND

Parks SDC Fund 430	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 537,101**	**$625,378**	**$ 328,390**	**$336,826**	**$336,826**	**$336,826**
SOURCES						
44611 System Development Charges - Improvement	$ 171,221	$ 21,989	$ 345,000	$358,300	$358,300	$358,300
46612 System Development Charges - Reimbursemer	-	-	-	-	-	-
44620 SDC Installment - Principal	4,608	5,260	-	-	-	-
44630 SDC Installment - Interest	-	-	-	-	-	-
46100 Investment Income	27,329	22,216	5,000	13,800	13,800	13,800
48130 Interfund Loans/Repayments - Principal	24,317	50,430	51,943	53,502	53,502	53,502
48230 Interfund Loans/Repayments - Interest	37,706	11,593	10,080	8,521	8,521	8,521
TOTAL SOURCES	**$ 265,181**	**$111,488**	**$ 412,023**	**$434,123**	**$434,123**	**$434,123**
USES						
Materials and Services						
63140 Engineering	$ 10,000	$123,973	$ 200,000	$ 10,000	$ 10,000	$ 10,000
CONTRACT SERVICES	10,000	123,973	200,000	10,000	10,000	10,000
Total Materials and Services	**$ 10,000**	**$123,973**	**$ 200,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**
Capital Expense						
72000 Land and Improvements	$ 34,959	$195,290	$ -	$402,649	$402,649	$402,649
Total Capital Expense	**$ 34,959**	**$195,290**	**$ -**	**$402,649**	**$402,649**	**$402,649**
Transfers, Debt Service, and Contingency						
85000 Transfers Out	$ 131,945	$ -	$ -	$ -	$ -	$ -
88000 Contingency	-	-	540,413	358,300	358,300	358,300
Total Transfers, Debt Service, and Contingency	**$ 131,945**	**$ -**	**$ 540,413**	**$358,300**	**$358,300**	**$358,300**
TOTAL USES	**$ 176,904**	**$319,263**	**$ 740,413**	**$770,949**	**$770,949**	**$770,949**
Ending Balance	**$ 625,378**	**$417,603**	**$ -**	**$ -**	**$ -**	**$ -**

PARKS CAPITAL RESERVE

Parks Capital Reserve Fund 425	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 344,454**	**$181,344**	**$ 65,344**	**$ 22,534**	**$ 22,534**	**$ 22,534**
SOURCES						
42000 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
46100 Investment Income	17,443	2,494	1,000	800	800	800
47900 Other Revenues	-	-	-	-	-	-
49100 Transfers In - General Fund	-	2,000	-	73,800	73,800	73,800
49430 Transfers In - Parks SDC Fund	131,945	-	-	-	-	-
TOTAL SOURCES	**$ 149,388**	**$ 4,494**	**$ 1,000**	**$ 74,600**	**$ 74,600**	**$ 74,600**
USES						
Capital Expense						
71000 Capital Expense - Infrastructure	$ 285,844	$144,042	$ 16,548	$ -	$ -	$ -
74000 Capital Expense - Vehicles	26,654	4,214	-	-	-	-
Total Capital Expense	**$ 312,498**	**$148,256**	**$ 16,548**	**$ -**	**$ -**	**$ -**
Transfers, Debt Service, and Contingency						
88000 Reserve for Vehicles and Equipment	$ -	$ -	$ 49,796	$ 97,134	$ 97,134	$ 97,134
88000 Contingency	-	-	-	-	-	-
Total Transfers, Debt Service, and Contingency	**$ -**	**$ -**	**$ 49,796**	**$ 97,134**	**$ 97,134**	**$ 97,134**
TOTAL USES	**$ 312,498**	**$148,256**	**$ 66,344**	**$ 97,134**	**$ 97,134**	**$ 97,134**
Ending Balance	**$ 181,344**	**$ 37,582**	**$ -**	**$ -**	**$ -**	**$ -**

Special Revenue Funds

The City budgets and maintains special revenue funds to account for expenditure of resources that are either restricted by an outside third party or by enabling legislation, or that are committed to a specific purpose by the City Council. The City budgets for the following special revenue funds other than those reported under the Public Works Department are:

- **Economic Development Loan Fund**
- **Tourism and Events Fund**
- **Grants Fund**
- **Facilities, Vehicle and Equipment Replacement Fund**
- **General Fund Equipment Reserve Fund – Discontinued and closed to the Facilities, Vehicle and Equipment Replacement Fund**
- **Information Services Equipment Fund**

ECONOMIC DEVELOPMENT LOAN FUND

MISSION STATEMENT/ PROFILE

The Economic Development Loan Fund's purpose is to support Independence's business community.

Services/Programs

This fund provides low interest loans to businesses. The City budgets annually for the possibility of providing a loan or loans and for awarding a façade grant. Primary revenues to the fund are the repayments of prior loans.

Expenditure Highlights

The majority of this fund was swept into the General Fund in the 2025-26 fiscal year. $60,000 was allocated to the Economic Development Department for an industrial recruitment campaign. This fund will continue to generate revenue from repayments of existing loans but is not expected to make new loans or facade grants.

Economic Development Loan Fund 230	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 820,685**	**$683,031**	**$ 903,318**	**$ (0)**	**$ (0)**	**$ (0)**
SOURCES						
46100 Investment Interest	$ 37,580	$ 31,492	$ 15,000	$ 15,000	$ 15,000	$ 15,000
48130 Interfund Loan Repayment	110,623	28,465	28,966	28,966	28,966	28,966
48500 Econ Development Loan Repayment	14,143	14,981	14,500	14,500	14,500	14,500
MISCELLANEOUS REVENUES	162,346	74,938	58,466	58,466	58,466	58,466
TOTAL SOURCES	**$ 162,346**	**$ 74,938**	**$ 58,466**	**$ 58,466**	**$ 58,466**	**$ 58,466**
USES						
Materials and Services						
66520 Economic Development Loans	$ -	$ -	$ 100,000	$ -	$ -	$ -
66530 Façade Grant Program	-	-	20,000	-	-	-
MISCELLANEOUS EXPENSES	-	-	120,000	-	-	-
Total Materials and Services	**$ -**	**$ -**	**$ 120,000**	**$ -**	**$ -**	**$ -**
Transfers, Debt Service, and Contingency						
85100 Transfers Out - General Fund	$ -	$ -	$ 841,784	$ 58,466	$ 58,466	$ 58,466
85240 Transfers Out - Grants Fund	300,000	-	-	-	-	-
88000 Contingency	-	-	-	-	-	-
Total Transfers, Debt Service, and Contingenc	**$ 300,000**	**$ -**	**$ 841,784**	**$ 58,466**	**$ 58,466**	**$ 58,466**
TOTAL USES	**$ 300,000**	**$ -**	**$ 961,784**	**$ 58,466**	**$ 58,466**	**$ 58,466**
Ending Balance	**$ 683,031**	**$757,969**	**$ -**	**$ (0)**	**$ (0)**	**$ (0)**

TOURISM AND EVENTS FUND
MISSION STATEMENT/ PROFILE

The Tourism and Events Fund is supported by transient lodging taxes, sponsorships, and donations. The fund accounts for programs and activities that promote tourism and community involvement.

Services/Programs
Programs and events offered by the City and budgeted in this fund for prior fiscal years include the annual Fourth of July Independence Days Celebration, the Summer Series, the "Touch-a-Truck" event, and holiday offerings.

Fiscal Year 2026-27 Priorities

- Expand marketing and event programming to increase visitor traffic and support local economic activity.
- Add a part-time events position to support delivery of the Summer Series and other community events.
- Increase Summer Concert Series admission to $10.00, with a discounted early purchase option, to offset rising costs and support the proposed staffing addition.

Fiscal Year 2025-26 Accomplishments

- Transitioned Independence Days event to a new community non-profit.
- Hosted a new shoulder season Cyclocross event which brought 300+ riders to town.
- Hosted a free Shakespeare in the Park series in the Amphitheater through a partnershipwith a local theater company.
- Grew Summer Series paid admissions by 64%.

Tourism & Events Fund 235	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 252,945**	**$ 39,874**	**$ 68,110**	**$ 543**	**$ 543**	**$ 543**
SOURCES						
41610 Lodging Tax	$ 178,786	$ 240,782	$ 200,000	$250,000	$250,000	$250,000
46100 Investment Interest	4,323	132	-	-	-	-
47100 Royalties	5,000	-	-	-	-	-
47204 Rent - Parks Use	1,760	1,820	-	-	-	-
47300 Independence Days	209,001	231,058	156,000	-	-	-
47313 Winter Events Revenue	625	-	-	-	-	-
47314 Summer Series Revenue	43,891	52,569	82,000	110,000	110,000	110,000
47400 Refunds and Reimbursements	-	-	-	-	-	-
47900 Other Revenues	725	1,075	-	5,000	5,000	5,000
49000 Transfers In	-	-	-	-	-	-
TOTAL SOURCES	**$ 444,111**	**$ 527,436**	**$ 438,000**	**$365,000**	**$365,000**	**$365,000**
USES						
Personnel Services						
51100 Salary and Wages	$ 192,006	$ 211,170	$ 123,000	$ 64,000	$ 64,000	$ 64,000
52100 Benefits and Taxes	133,919	143,410	82,000	40,000	40,000	40,000
Total Personnel Services	**$ 325,925**	**$ 354,580**	**$ 205,000**	**$104,000**	**$104,000**	**$104,000**
Total Full-Time Equivalent (FTE)				0.69	0.69	0.69
Materials and Services						
61540 Utilities - Telephone	2,055	1,132	1,000	1,248	1,248	1,248
61810 Insurance - Property	396	463	600	1,775	1,775	1,775
61820 Insurance - General Liability	1,102	1,127	2,500	2,050	2,050	2,050
61830 Insurance - Auto	578	578	1,000	-	-	-
OPERATIONS	4,131	3,300	5,100	5,073	5,073	5,073
62120 Office Supplies	124	42	100	470	470	470
62130 Printing	71	-	100	500	500	500
62201 Operating Supplies	743	43	1,000	1,000	1,000	1,000
62291 Other Operating Supplies	1,317	297	200	1,000	1,000	1,000
SUPPLIES	2,255	382	1,400	2,970	2,970	2,970
63190 Other	42,268	-	-	-	-	-
CONTRACT SERVICES	42,268	-	-	-	-	-
63220 Subscriptions	5,453	4,335	11,310	13,000	13,000	13,000
63300 Advertising	5,824	3,945	5,000	5,000	5,000	5,000
66530 Community Support	100	98	500	500	500	500
MISCELLANEOUS	11,377	8,378	16,810	18,500	18,500	18,500
64000 Training and Travel	318	415	1,000	1,000	1,000	1,000
TRAINING AND TRAVEL	318	415	1,000	1,000	1,000	1,000
65110 Independence Days	155,094	161,796	143,400	-	-	-
65130 Winter Events	-	-	10,000	11,000	11,000	11,000
65140 Summer Series Events	78,605	63,150	93,400	130,000	130,000	130,000
65150 Parks Events	855	1,622	-	-	-	-
65900 Other Programs and Events	36,354	5,032	30,000	40,000	40,000	40,000
PROGRAMS AND EVENTS	270,908	231,600	276,800	181,000	181,000	181,000
Total Materials and Services	**$ 331,257**	**$ 244,075**	**$ 301,110**	**$208,543**	**$208,543**	**$208,543**
Transfers, Debt Service, and Contingency						
85100 Transfers Out - General Fund	-	-	-	-	-	-
88000 Reserve - Equip Replacement	-	-	-	10,000	10,000	10,000
88000 Contingency	-	-	-	43,000	43,000	43,000
Total Transfers, Debt Service, and Contingency	**$ -**	**$ -**	**$ -**	**$ 53,000**	**$ 53,000**	**$ 53,000**
TOTAL USES	**$ 657,182**	**$ 598,655**	**$ 506,110**	**$365,543**	**$365,543**	**$365,543**
Ending Balance	**$ 39,874**	**$ (31,345)**	**$ -**	**$ -**	**$ -**	**$ -**

GRANTS FUND

MISSION STATEMENT/PROFILE

The Grants Fund provides tracking and management of the City's various grants. Because they are considered "one-time" funding resources, centralized budgeting and reporting helps separate from normal, ongoing operations in the departments.

The City takes advantage of available grants to fund a variety of operational and capital initiatives and best leverage local resources. The City's grants are typically a mix of federal, state, regional, and local with specific restrictions on the amounts received. The budgeted beginning balance in the Grants Fund represents amounts received but not yet spent for intended purposes, and amounts transferred in from other funds to provide any required match. Most budgeted grant receipts relate to infrastructure funding received from the Federal government.

Grants Fund 240	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 482,092**	**$ 911,501**	**$ 1,434,674**	**$5,254,067**	**$5,254,067**	**$5,254,067**
SOURCES						
42190 Grants - Federal (Admin)	$ 849,827	$ 143,464	$ 896,000	$ 896,000	$ 896,000	$ 896,000
42190 Grants - Federal (Police)	-	61,069	14,250	-	-	-
42190 Grants - Federal (Transportation)	-	72,000	-	-	-	-
42190 Grants - Federal (Economic Development)	-	114,740	-	-	-	-
42290 Grants - State	17,997	4,088,941	1,678,690	1,640,000	1,640,000	1,640,000
42400 Intergovernmental Revenue - Other	8,000	30,500	-	-	-	-
45100 Grants - Nongovernmental	60,300	15,500	13,000	-	-	-
46100 Investment Income	93,516	121,859	75,000	100,000	100,000	100,000
49100 Transfers In - General Fund	-	-	-	-	-	-
49230 Transfers In - Econ Development Loan Fund	300,000	-	-	-	-	-
TOTAL SOURCES	**$ 1,329,640**	**$4,648,073**	**$ 2,676,940**	**$2,636,000**	**$2,636,000**	**$2,636,000**
USES						
Administration						
51100 Salary and Wages	$ 35,698	$ -	$ -	$ -	$ -	$ -
52100 Benefits and Taxes	26,125	-	-	-	-	-
61820 Insurance - General Liability	-	-	-	-	-	-
63190 Professional Services - Other	172,895	1,106	99,600	-	-	-
66530 Community Support	128,796	258,204	-	-	-	-
66590 Other Miscellaneous Expenses	2,587	20	-	-	-	-
74000 Equipment	-	-	-	-	-	-
ADMINISTRATION	366,101	259,330	99,600	-	-	-
Economic Development						
62201 General Operating Supplies	4,721	-	-	-	-	-
63190 Professional Services - Other	19,170	2,333	136,000	21,500	21,500	21,500
ECONOMIC DEVELOPMENT	23,891	2,333	136,000	21,500	21,500	21,500
Police						
51100 Salary and Wages	4,901	-	10,500	-	-	-
62201 Operating Supplies	25,811	-	3,750	-	-	-
62202 Small Tools and Equipment	8,146	-	-	-	-	-
74000 Equipment	4,364	-	10,000	-	-	-
SUPPLIES	43,222	-	24,250	-	-	-
Community Development						
66530 Community Support	3,480	1,502	500,000	499,800	499,800	499,800
74000 Equipment	10,822	-	-	-	-	-
COMMUNITY SUPPORT	14,302	1,502	500,000	499,800	499,800	499,800
Community Services						
62201 Operating Supplies	5,071	9,845	4,690	-	-	-
74000 Equipment	-	7,500	-	-	-	-
COMMUNITY SERVICES	5,071	17,345	4,690	-	-	-
Transportation						
71500 Infrastructure	-	80,559	1,497,000	1,442,015	1,442,015	1,442,015
TRANSPORTATION	-	80,559	1,497,000	1,442,015	1,442,015	1,442,015

Grants Fund 240		Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
	Parks						
71500	Infrastructure	-	73,850	500,000	500,000	500,000	500,000
	PARKS	-	73,850	500,000	500,000	500,000	500,000
	Water Operations						
71500	Infrastructure	447,644	12,435	440,000	440,000	440,000	440,000
	WATER OPERATIONS	447,644	12,435	440,000	440,000	440,000	440,000
	Nondepartmental						
88000	Contingency	-	-	910,074	4,986,751	4,986,751	4,986,751
	NONDEPARTMENTAL	$ -	$ -	$ 910,074	$4,986,751	$4,986,751	$4,986,751
	TOTAL USES	**$ 900,231**	**$ 447,354**	**$ 4,111,614**	**$7,890,066**	**$7,890,066**	**$7,890,066**
Ending Balance		**$ 911,501**	**$5,112,220**	**$ -**	**$ 1**	**$ 0**	**$ 0**

General Fund Equipment / Vehicle Replacement Fund

MISSION STATEMENT/ PROFILE

This fund was closed at the end of the 2022-23 fiscal year with balances transferred to the Facilities, Vehicle, and Equipment Replacement Fund during FY 2023-24. The fund is presented here only for informational purposes in accordance with Oregon Local Budget Law.

General Fund Equipment/Vehicle Reserve Fund 115	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 11,705**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SOURCES						
46100 Investment Interest	$ 470	$ -	$ -	$ -	$ -	$ -
MISCELLANEOUS REVENUES	470	-	-	-	-	-
TOTAL SOURCES	**$ 470**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
USES						
Capital Outlay						
74000 Capital Expense - Equipment	$ -	$ -	$ -	$ -	$ -	$ -
75000 Capital Expense - Vehicles	-	-	-	-	-	-
Total Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfers, Debt Service, and Contingency						
85100 Transfers Out - General Fund	$ 12,175	$ -	$ -	$ -	$ -	$ -
88000 Contingency	-	-	-	-	-	-
Total Transfers, Debt Service, and Contingen	**$ 12,175**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL USES	**$ 12,175**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

INFORMATION SERVICES EQUIPMENT FUND

MISSION STATEMENT/ PROFILE

This fund has been used to account for the purchase and replacement of information- and technology-related equipment and software. Effective with the 2024-25 fiscal year this fund was discontinued, and all activities accounted for in the General Fund Information Services Department. The fund is presented here for informational purposes in accordance with Oregon Local Budget Law.

Information Services Equipment Fund 255	Actual		FY 2025-26	Budget 2026-27		
	2023-24	2024-25	Adopted Budget	Proposed	Approved	Adopted
Beginning Balance	$ (13,279)	$ (50,570)	$ -	$ -	$ -	$ -
SOURCES						
47900 Other Revenues	$ -	$ -	$ -	$ -	$ -	$ -
49100 Transfers In - General Fund	-	54,752	-	-	-	-
TOTAL SOURCES	$ -	$ 54,752	$ -	$ -	$ -	$ -
USES						
Materials and Services						
63220 Dues and Subscriptions	$ 37,291	$ 4,182	$ -	$ -	$ -	$ -
CONTRACT SERVICES	37,291	4,182	-	-	-	-
Total Materials and Services	$ 37,291	$ 4,182	$ -	$ -	$ -	$ -
Capital Expense						
72000 Capital Expense - Land and Improvements	$ -	$ -	$ -	$ -	$ -	$ -
Total Capital Expense	$ -	$ -	$ -	$ -	$ -	$ -
Transfers, Debt Service, and Contingency						
85000 Transfers Out	$ -	$ -	$ -	$ -	$ -	
88000 Contingency	-	-	-	-	-	
Total Transfers, Debt Service, and Contingency	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL USES	$ 37,291	$ 4,182	$ -	$ -	$ -	$ -
Ending Balance	$ (50,570)	$ -	$ -	$ -	$ -	$ -

FACILITIES, VEHICLE AND EQUIPMENT REPLACEMENT FUND

MISSION STATEMENT/ PROFILE

This fund is intended to reserve monies for the purchase of vehicles and equipment, and to support major maintenance and repairs to City-owned buildings. The fund’s primary resources are transfers from the General Fund, Transportation Fund, Water Fund, Sewer Fund, and Stormwater Fund.

Expenditure Highlights

- The 2025-26 budget reflects continued funding of Public Works Reserves for future projects.
- Building repairs and maintenance are budgeted at $73,500 in FY 2025-26 related to planned updates and maintenance to City facilities.
- Contract services are budgeted at $72,900 in FY 2025-26 for engineering and other support related to planned maintenance efforts.

Facilities, Vehicle, and Equipment Replacement Fund 215	Actual		FY 2025-26 Adopted Budget	Budget 2026-27		
	2023-24	2024-25		Proposed	Approved	Adopted
Beginning Balance	**$ 967,385**	**$ 1,077,704**	**$ 1,024,067**	**$1,084,792**	**$1,084,792**	**$1,084,792**
SOURCES						
46100 Investment Income	$ 49,063	$ 58,390	$ 60,000	$ 33,200	$ 33,200	$ 33,200
47700 Proceeds of Sale of Surplus Property	355	21,237	-	-	-	-
47900 Other Revenues	2,484	126	-	-	-	-
49000 Transfers In	12,174	-	-	-	-	-
49100 Transfers In - General Fund	-	275,130	240,433	377,458	377,458	377,458
49220 Transfers In - Transportation Fund	50,000	20,000	-	-	-	-
49510 Transfers In - Sewer Fund	75,000	-	-	-	-	-
49530 Transfers In - Water Fund	75,000	-	-	-	-	-
49540 Transfers In - Storm Drain Fund	75,000	75,000	50,000	20,000	20,000	20,000
TOTAL SOURCES	**$ 339,076**	**$ 449,883**	**$ 350,433**	**$ 430,658**	**$ 430,658**	**$ 430,658**
USES						
Personnel Services						
51100 Salary and Wages	$ 60,579	$ 67,749	$ 94,000	$ 104,000	$ 104,000	$ 104,000
52100 Benefits and Taxes	35,469	41,424	60,000	72,000	72,000	72,000
Total Personnel Services	**$ 96,048**	**$ 109,173**	**$ 154,000**	**$ 176,000**	**$ 176,000**	**$ 176,000**
Total Full-Time Equivalent (FTE)				**0.99**	**0.99**	**0.99**
Materials and Services						
61120 Repairs and Maintenance - Building	21,713	47,315	121,500	55,500	55,500	55,500
61150 Repairs and Maintenance - Equipment	-	-	-	-	-	-
61160 Repairs and Maintenance - Vehicles	10,683	21,987	22,000	24,000	24,000	24,000
61190 Repairs and Maintenance - Other	-	-	-	-	-	-
REPAIRS AND MAINTENANCE	32,396	69,302	143,500	79,500	79,500	79,500
61200 Rent and Lease Payments	-	-	-	-	-	-
61540 Utilities - Telephone	2,450	1,552	1,700	1,700	1,700	1,700
61810 Insurance - Property	791	925	1,200	400	400	400
61820 Insurance - General Liability	2,118	2,159	1,600	1,150	1,150	1,150
OPERATIONS	5,359	4,636	4,500	3,250	3,250	3,250
62120 Office Supplies	144	380	500	500	500	500
62201 Operating Supplies	-	63	1,000	500	500	500
62221 Fuel	368	194	3,000	1,000	1,000	1,000
62222 Uniforms	-	-	-	500	500	500
62291 Other Operating Supplies	392	2,484	500	500	500	500
SUPPLIES	904	3,121	5,000	3,000	3,000	3,000
63140 Engineering	-	21,200	500	500	500	500
63190 Other	44,480	43,453	72,400	78,600	78,600	78,600
CONTRACT SERVICES	44,480	64,653	72,900	79,100	79,100	79,100
63210 Licenses and Permits	-	-	500	500	500	500
63220 Subscriptions	3,703	3,862	12,100	12,100	12,100	12,100
66530 Community Support	215	211	-	-	-	-
MISCELLANEOUS	3,918	4,073	12,600	12,600	12,600	12,600
64000 Training and Travel	48	373	2,000	2,000	2,000	2,000
TRAINING AND TRAVEL	48	373	2,000	2,000	2,000	2,000
Total Materials and Services	**$ 87,105**	**$ 146,158**	**$ 240,500**	**$ 179,450**	**$ 179,450**	**$ 179,450**
Capital Expense						
71400 Capital Expense - Roads	$ -	$ -	$ -	$ -	$ -	$ -
74000 Capital Expense - Equipment	2,008	54,344	-	60,000	60,000	60,000
75000 Capital Expense - Vehicles	43,596	45,149	-	100,000	100,000	100,000
Total Capital Expense	**$ 45,604**	**$ 99,493**	**$ -**	**$ 160,000**	**$ 160,000**	**$ 160,000**
Transfers, Debt Service, and Contingency						
88000 Reserve for Future Use - Transportation	$ -	$ -	$ 270,000	$ 270,000	$ 270,000	$ 270,000
88000 Reserve for Future Use - Sewer	-	-	250,000	250,000	250,000	250,000
88000 Reserve for Future Use - Water	-	-	250,000	250,000	250,000	250,000
88000 Reserve for Future Use - Storm Drain	-	-	210,000	230,000	230,000	230,000
Total Transfers, Debt Service, and Contingency	**$ -**	**$ -**	**$ 980,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**
TOTAL USES	**$ 228,757**	**$ 354,824**	**$ 1,374,500**	**$1,515,450**	**$1,515,450**	**$1,515,450**
Ending Balance	**$ 1,077,704**	**$ 1,172,763**	**$ -**	**$ 0**	**$ 0**	**$ 0**

Capital Projects Fund

The City budgets and maintains the Capital Projects Funds to account for expenditures for construction, acquisition, or major maintenance of City-owned assets, not otherwise associated with the Public Works Department or with the City's Urban Renewal Agency.

Principal resources to the fund are transfers from other funds. In fiscal year 2025-26 the City has budgeted for street system improvements as the primary expenditure from this fund.

Capital Projects Fund 435	Actual		FY 2025-26 Adopted	Budget 2026-27		
	2023-24	2024-25	Budget	Proposed	Approved	Adopted
Beginning Balance	**$ 189,463**	**$ 440,447**	**$ 815,152**	**$866,939**	**$866,939**	**$866,939**
SOURCES						
42290 Grants - State	$ 27,493	$ -	$ -	$ -	$ -	$ -
46100 Investment Income	15,905	33,818	5,000	35,200	35,200	35,200
47900 Other Revenues	128,364	444,705	-	-	-	-
49000 Transfers In	110,779	-	-	-	-	-
TOTAL SOURCES	**$ 282,541**	**$ 478,523**	**$ 5,000**	**$ 35,200**	**$ 35,200**	**$ 35,200**
USES						
Capital Expense						
71400 Capital Expense - Transportation	$ 31,557	$ -	$ 820,152	$902,139	$902,139	$902,139
Total Capital Expense	**$ 31,557**	**$ -**	**$ 820,152**	**$902,139**	**$902,139**	**$902,139**
TOTAL USES	**$ 31,557**	**$ -**	**$ 820,152**	**$902,139**	**$902,139**	**$902,139**
Ending Balance	**$ 440,447**	**$ 918,970**	**$ -**	**$ -**	**$ -**	**$ -**

Debt Service Funds

The City budgets and maintains debt servicefundstoaccountfor principal and interest payments on outstanding borrowings. The City budgeted for the following debt service funds for fiscal year 2025-26:

- **General Obligation (GO) Bond Fund**
- **MINET Debt Service Fund**
- **Special Assessments Fund**

GENERAL OBLIGATION (GO) BOND FUND

MISSION STATEMENT/ PROFILE

The GO Bond Fund is used for the sole purpose of collecting property taxes used for the payment of debt service (principal and interest) on the voter-approved 2013 series GO Bonds. Voters approved a maximum levy of $1.25 per $1,000 of assessed value.

Expenditure Highlights

- The 2025-26 budget reflects regularly scheduled debt service payments on the bonds.
- The budgeted ending balance provides funding for the first interest payment of the subsequent year prior to the collection of property taxes.

General Obligation Bond Debt Service Fund 310	Actual 2023-24	Actual 2024-25	FY 2025-26 Adopted Budget	Budget 2026-27 Proposed	Budget 2026-27 Approved	Budget 2026-27 Adopted
Beginning Balance	**$ 244,448**	**$ 92,500**	**$ 70,500**	**$ 80,606**	**$ 80,606**	**$ 80,606**
SOURCES						
41110 Real Property Tax - Current	$ 220,862	$ 364,319	$ 381,000	$385,000	$385,000	$385,000
41120 Real Property Tax - Prior	9,143	7,377	5,000	5,000	5,000	5,000
46100 Investment Income	16,365	10,630	4,000	5,000	5,000	5,000
TOTAL SOURCES	**$ 246,370**	**$ 382,326**	**$ 390,000**	**$395,000**	**$395,000**	**$395,000**
USES						
Debt Service						
81110 Bond/Loan Payments - Principal	$ 265,000	$ 275,000	$ 290,000	$300,000	$300,000	$300,000
81210 Bond/Loan Payments - Interest	133,318	122,720	112,000	110,200	110,200	110,200
Total Debt Service	**$ 398,318**	**$ 397,720**	**$ 402,000**	**$410,200**	**$410,200**	**$410,200**
TOTAL USES	**$ 398,318**	**$ 397,720**	**$ 402,000**	**$410,200**	**$410,200**	**$410,200**
Ending Balance	**$ 92,500**	**$ 77,106**	**$ 58,500**	**$ 65,406**	**$ 65,406**	**$ 65,406**

MONMOUTH/INDEPENDENCE NETWORK DEBT FUND

MISSION STATEMENT / PROFILE

The Monmouth/Independence Network (MINET) was created to bring advanced capability to municipal utilities by providing high-speed data, voice, and video services in the Monmouth/ Independence area. In past years, MINET has extended its services to Dallas as apaid operator of Willamette Valley Fiber (WVF). This year, MINET expanded its offerings into Rickreall utilizing grants awarded through Polk County. MINET is managed and maintained under an ORS 190 Intergovernmental Agreement between the City of Monmouth and the City of Independence. The City's MINET Fund only accounts for payments received from MINET to cover debt service on three City bond series which were issued to refinance loans that originally served to build MINET's infrastructure. These bonds are outlined in the table below. The balances owed to the City are considered a receivable from MINET, the outstanding principal of which is also reflected below.

Bond Issue	Final Maturity	Interest Rate	Unpaid Principal 7/1/2026
2015 Refunding	2032	2.03%-3.66%	$ 1,700,000
2017C FCC MINET Refunding	2027	3.65%	$ 275,000
2020 MINET FCC Refunding	2040	3.00%	$ 4,780,000
Consolidated Note Receivable	2036	3.00%	$ 4,107,263

Additionally, when MINET has been unable to service these loan payments, the City loans MINET the funds necessary to make bond payments.

Services/Programs

Operations: MINET provides high-speed data and voice services in the Monmouth/Independence area. All operational revenue and expenditures are accounted for by MINET. As of FY 2019, MINET also provides management services to Willamette Valley Fiber (WVF) in Dallas, Oregon.

Network Construction: Construction of the local loops and the redundant middle mile have been completed (phase I of the project). Phase II construction continues which includes the connection of customers to the backbone and central office infrastructural expansion.

Network Maintenance/Management: Network maintenance and network management is done by contract and by MINET staff.

MINET Debt Service Fund 360	Actual		FY 2025-26 Adopted	Budget 2026-27		
	2023-24	2024-25	Budget	Proposed	Approved	Adopted
Beginning Balance	**$ -**	**$ 165**	**$ 3,102**	**$ 85**	**$ 85**	**$ 85**
SOURCES						
46100 Investment Income	$ -	$ 2,934	$ 3,000	$ 3,000	$ 3,000	$ 3,000
48110 Loan Repayment - Principal	798,192	545,000	649,498	575,000	575,000	575,000
48120 Loan Repayment - Interest	-	251,593	-	215,000	215,000	215,000
TOTAL SOURCES	**$ 798,192**	**$799,527**	**$ 652,498**	**$793,000**	**$793,000**	**$793,000**
USES						
Debt Service						
81110 Bond/Loan Payments - Principal	$ 530,000	$545,000	$ 565,000	$575,000	$575,000	$575,000
81210 Bond/Loan Payments - Interest	268,027	251,505	90,600	215,000	215,000	215,000
Total Debt Service	**$ 798,027**	**$796,505**	**$ 655,600**	**$790,000**	**$790,000**	**$790,000**
TOTAL USES	**$ 798,027**	**$796,505**	**$ 655,600**	**$790,000**	**$790,000**	**$790,000**
Ending Balance	**$ 165**	**$ 3,187**	**$ -**	**$ 3,085**	**$ 3,085**	**$ 3,085**

SPECIAL ASSESSMENTS FUND

MISSION STATEMENT/ PROFILE

Oregon law allows the City to make certain required repairs or improvements and assess the cost to the benefitted property owners. The property owners may then choose to finance the assessment over a period of up to ten (10) years. This fund accounts for the payments received on financed assessments and the related debt service.

Expenditure Highlights
The loans associated with the City's previous special assessment projects were paid off during the 2023-24 fiscal year. Installments from those benefited by the projects continue for the next few years.

Special Assessment Loan Fund 330	Actual		FY 2025-26 Adopted	Budget 2026-27		
	2023-24	2024-25	Budget	Proposed	Approved	Adopted
Beginning Balance	**$ 39,856**	**$18,674**	**$ 25,214**	**$ 25,674**	**$25,674**	**$25,674**
SOURCES						
41210 Special Assessments - Principal	$ 3,459	$ 1,346	$ 3,500	$ 3,500	$ 3,500	$ 3,500
41220 Special Assessments - Interest	772	-	600	600	600	600
46100 Investment Income	1,302	804	750	750	750	750
TOTAL SOURCES	**$ 5,533**	**$ 2,150**	**$ 4,850**	**$ 4,850**	**$ 4,850**	**$ 4,850**
USES						
Debt Service						
81110 Bond/Loan Payments - Principal	$ 25,443	$ -	$ -	$ -	$ -	$ -
81210 Bond/Loan Payments - Interest	1,272	-	-	-	-	-
Total Debt Service	**$ 26,715**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL USES	**$ 26,715**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Balance	**$ 18,674**	**$20,824**	**$ 30,064**	**$ 30,524**	**$30,524**	**$30,524**

Fund	Issue	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Principal Balance as of 6/30/2027	Final Maturity
General Fund	Museum Loan - Chase Bank					$ 212,599	2029-30
	Principal	$ 64,083	$ 65,384	$ 66,711	$ 68,066		
	Interest	9,030	7,716	6,374	5,697		
		$ 73,113	$ 73,100	$ 73,085	$ 73,763		
GO Bond Fund	General Obligation Bonds Series 2013					$ 2,070,000	2032-33
	Principal	$ 265,000	$ 275,000	$ 290,000	$ 300,000		
	Interest	133,319	122,718	111,719	100,119		
		$ 398,319	$ 397,718	$ 401,719	$ 400,119		
UR Debt Fund	URA Civic Center FF&C Series 2016A					$ 7,680,000	2039-40
	Principal	40,000	40,000	40,000	40,000		
	Interest	298,006	296,406	294,806	293,206		
		338,006	336,406	334,806	333,206		
UR Debt Fund	URA Civic Center FF&C Series 2017A					$ 1,225,000	2029-30
	Principal	400,000	415,000	430,000	450,000		
	Interest	116,800	100,800	84,200	67,000		
		516,800	515,800	514,200	517,000		
UR Debt Fund	URA Indy Landing Loan -SPWF					$ 2,523,450	2045-46
	Principal	91,332	93,916	96,574	99,307		
	Interest	82,200	79,615	76,957	74,224		
		173,532	173,531	173,531	173,531		
MINET Debt Fund	MINET FF&C Series 2015					$ 1,180,000	2031-32
	Principal	235,000	240,000	250,000	265,000		
	Interest	87,087	79,485	71,150	62,185		
		322,087	319,485	321,150	327,185		
MINET Debt Fund	MINET FF&C Series 2017C					$ -	2026-27
	Principal	-	305,000	315,000	275,000		
	Interest	-	29,058	19,450	9,212		
		-	334,058	334,450	284,212		
MINET Debt Fund	MINET FF&C Series 2020					$ 4,745,000	2039-40
	Principal	-	-	-	35,000		
	Interest	143,050	143,050	143,050	143,050		
		143,050	143,050	143,050	178,050		
Sewer Fund	Sewer Refunding Bond Series 2013					$ 1,500,000	2039-40
	Principal	85,000	90,000	90,000	95,000		
	Interest	60,200	57,650	54,950	52,250		
		145,200	147,650	144,950	147,250		
Sewer Fund	CWSRF Loan - WWTP					$ 6,337,055	2053-54
	Principal	-	93,340	188,673	191,361		
	Interest	-	445,693	127,830	124,192		
		-	539,033	316,503	315,553		
Water Fund	Water FF&C Series 2016A					$ 705,000	2035-36
	Principal	60,000	65,000	65,000	65,000		
	Interest	29,450	27,650	25,050	23,100		
		89,450	92,650	90,050	88,100		
Water Fund	Water Rights Loan - Chase Bank						
	Principal	78,857	80,947	83,092	85,293	$ 177,577	2028-29
	Interest	13,399	11,310	9,164	6,962		
		92,256	92,257	92,256	92,255		

Appendices

Appendix 1 - Reader's Guide

Any City government's budget document serves four main purposes for its widely varied readership (which includes City staff, City Councilors, Budget Committee members, the local community, and investors/debtors of the City, etc.). In this regard, to help orient the reader, the City of Independence Budget Document may therefore be categorized as follows:

1. ***A Policy Document*** – The City's annual budget seeks to provide a high level overview of both current and potential future policy as it impacts the organization's finances.

2. ***A Communications Device*** – The City Manager's Budget Message provides an overview of City operations highlighting accomplishments during the most recent fiscal year as well as priorities for the coming year. The Budget Message also highlights some key challenges the City is facing, which merit the attention of those who may not have much time nor inclination to read the entire document, along with plans to address those issues. The fund and department sections in this document provide more detailed information about what services are provided, and the resources required to meet the various constituents' needs and demands.

3. ***A Financial Plan*** – The primary function of the Budget Document is a financial plan, whereby available, conservatively estimated resources are matched up with the cost of City service provision and spending priorities determined by the Budget Committee and City Council, with the guidance and information proved by City staff.

   For financial reporting purposes, different types of funds are accounted for in different ways, with governmental funds (General, Special Revenue, Capital Projects and Debt Service) using a modified accrual method of accounting and proprietary funds (Enterprise) using a full accrual method of accounting. For budget and long- term financial planning purposes, all funds are presented using a modified accrual basis. Among other things, this simply means that in the proprietary funds the City does not budget for or show depreciation expense, although depreciation expense will be recorded at the end of the fiscal year in the audited financial statements.

   The City uses three different organizational structures for purposes of appropriations and financial reporting, as described throughout this document: Fund, Department and Category/Class.

4. ***An Operations Guide*** – The City's operations are well defined in the various department discussions in this budget document. A wide variety of functions are organized into a single department, and in the case of the General Fund, several departments operate

within that one accounting structure. The budget document is used by staff operationally as both a guide for the work plan to be accomplished and as a reference tool, serving as a comprehensive source of historical information and projections based on current assumptions. The document, in combination with regular monthly reports, allow department heads and supervisors to ensure resources are being monitored and achieved in order to be able to meet the year's work plan, in the face of sometimes changing priorities. Statistics are gathered, and performance is measured in order to ensure objective reporting can be maintained regarding each department's operational success and areas for improvement, particularly as relates to Council goals, and organizational mission statements.

Appendix 2 - CITY BUDGET PROCESS

A budget, as defined by Oregon State Law [Oregon Revised Statutes (ORS)], is "a financial plan containing estimates of revenues and expenditures for a given period of purpose". Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs. In Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes. The State's budget law for local government is set out in ORS 294 with objectives which include:

- Establishing standard procedures,
- Outlining programs and services and the fiscal policy to carry them out,
- Providing estimates of revenues, expenditures, and proposed tax levies (if any), Informing citizens and encouraging citizen involvement in budget formulation before budget adoption, and
- Providing controls to promote efficiency and economy in expenditure of public funds.

The City of Independence prepares its budget in accordance with state statute and City Charter. The budget is presented by fund, either by department/function or by object class/category if non-departmental in nature. Over-expenditure of appropriations is prohibited and unexpended budget appropriations are returned to fund balance at fiscal year-end.

The City's Budget Officer has the responsibility to ensure a budget document is prepared annually and that budgetary control is maintained at the Council adopted and/or amended appropriations level. Ongoing review and monitoring of revenues and expenditure is performed by the Finance Director and the applicable operational department heads, and through reports provided to the City Council. Any amendments to budgeted appropriations after adoption come about via either State-compliant transfer resolutions or the supplemental budget process.

The City approaches budgeting by assuming current service levels are maintained in the next budget year, subject to availability of resources. Increases or decreases are considered separately and are dependent upon available resources and Council priorities, with guidance from staff. The City Manager directs and coordinates with department heads in the development of a balanced budget, which is presented to the Budget Committee as the City Manager's Proposed Budget. The Budget Committee conducts a public hearing to give community members the opportunity to comment on the proposed budget and then recommends a budget for the City Council to approve. The City Council also holds a public hearing to give community members another opportunity to discuss the Budget Committee's recommended budget before finally adopting the budget by resolution, thus setting the legal level of appropriations for the coming fiscal year.

During the course of the year, each department manages and monitors its budget monthly, with the information then pulled together in reports prepared by the Finance Director. These reports provide highlights of any unusual occurrences during the fiscal year and are designed to be interim snapshots of the City's financial position, for review by the City Council and members of the public. The Finance Department also works with the external auditors to prepare and provide audited financial statements each fiscal year end.

Appendix 3 – Compensation Plan

	City of Independence Salary Schedule 2026-27							
	Class	Step 1 1	Step 2 2	Step 3 3	Step 4 4	Step 5 5	Step 6 6	Step 7 7
1	Facilities Custodian	$ 37,899.82	$ 39,794.81	$ 41,784.55	$ 43,873.78	$ 46,067.47	$ 48,370.84	$ 50,789.39
2	Library Assistant I Facilities Assistant	$ 39,794.81	$ 41,784.55	$ 43,873.78	$ 46,067.47	$ 48,370.84	$ 50,789.39	$ 53,328.85
3	Lead Facilities Custodian	$ 41,784.55	$ 43,873.78	$ 46,067.47	$ 48,370.84	$ 50,789.39	$ 53,328.85	$ 55,995.30
4	Accountant I	$ 43,873.78	$ 46,067.47	$ 48,370.84	$ 50,789.39	$ 53,328.85	$ 55,995.30	$ 58,795.06
5	No Classes Assigned	$ 46,067.47	$ 48,370.84	$ 50,789.39	$ 53,328.85	$ 55,995.30	$ 58,795.06	$ 61,734.82
6	Library Assistant II Library Circulation Supervisor	$ 48,370.84	$ 50,789.39	$ 53,328.85	$ 55,995.30	$ 58,795.06	$ 61,734.82	$ 64,821.56
7	Accountant II Office Specialist-IT	$ 50,789.39	$ 53,328.85	$ 55,995.30	$ 58,795.06	$ 61,734.82	$ 64,821.56	$ 68,062.63
8	No Classes Assigned	$ 53,328.85	$ 55,995.30	$ 58,795.06	$ 61,734.82	$ 64,821.56	$ 68,062.63	$ 71,465.77
9	No Classes Assigned	$ 55,995.30	$ 58,795.06	$ 61,734.82	$ 64,821.56	$ 68,062.63	$ 71,465.77	$ 75,039.05
10	PW Tech- Insp	$ 58,795.06	$ 61,734.82	$ 64,821.56	$ 68,062.63	$ 71,465.77	$ 75,039.05	$ 78,791.01
11	No Classes Assigned	$ 61,734.82	$ 64,821.56	$ 68,062.63	$ 71,465.77	$ 75,039.05	$ 78,791.01	$ 82,730.56
12	Police Office Manager Public Works Exec, Asst Museum Director Librarian Facilities Manager Communications Director	$ 64,821.56	$ 68,062.63	$ 71,465.77	$ 75,039.05	$ 78,791.01	$ 82,730.56	$ 86,867.08
13	No Classes Assigned	$ 68,062.63	$ 71,465.77	$ 75,039.05	$ 78,791.01	$ 82,730.56	$ 86,867.08	$ 91,210.44
14	No Classes Assigned	$ 71,465.77	$ 75,039.05	$ 78,791.01	$ 82,730.56	$ 86,867.08	$ 91,210.44	$ 95,770.96
15	City Recorder Library Director	$ 75,039.05	$ 78,791.01	$ 82,730.56	$ 86,867.08	$ 91,210.44	$ 95,770.96	$ 100,559.51
16	Operations Manager Building Official	$ 78,791.01	$ 82,730.56	$ 86,867.08	$ 91,210.44	$ 95,770.96	$ 100,559.51	$ 105,587.48
17	Planning Manger	$ 82,730.56	$ 86,867.08	$ 91,210.44	$ 95,770.96	$ 100,559.51	$ 105,587.48	$ 110,866.86
18	HR Director Sergeant	$ 86,867.08	$ 91,210.44	$ 95,770.96	$ 100,559.51	$ 105,587.48	$ 110,866.86	$ 116,410.20
19	City Engineer	$ 91,210.44	$ 95,770.96	$ 100,559.51	$ 105,587.48	$ 110,866.86	$ 116,410.20	$ 122,230.71
20	No Classes Assigned	$ 95,770.96	$ 100,559.51	$ 105,587.48	$ 110,866.86	$ 116,410.20	$ 122,230.71	$ 128,342.25
21	Lieutenant	$ 100,559.51	$ 105,587.48	$ 110,866.86	$ 116,410.20	$ 122,230.71	$ 128,342.25	$ 134,759.36
22	Assistant City Manager Finance Director IT Director	$ 105,587.48	$ 110,866.86	$ 116,410.20	$ 122,230.71	$ 128,342.25	$ 134,759.36	$ 141,497.33
23	No Classes Assigned	$ 110,866.86	$ 116,410.20	$ 122,230.71	$ 128,342.25	$ 134,759.36	$ 141,497.33	$ 148,572.19
24	Police Chief Public Works Director	$ 116,410.20	$ 122,230.71	$ 128,342.25	$ 134,759.36	$ 141,497.33	$ 148,572.19	$ 156,000.80
25	No Classes Assigned	$ 122,230.71	$ 128,342.25	$ 134,759.36	$ 141,497.33	$ 148,572.19	$ 156,000.80	$ 163,800.84

	Police Union Schedule 2026-2027							
	Class	Step 1 1	Step 2 2	Step 3 3	Step 4 4	Step 5 5	Step 6 6	Step 7 7
26	Police Officer	$ 66,079.47	$ 69,383.44	$ 72,852.62	$ 76,495.25	$ 80,320.01	$ 84,336.01	$ 88,552.81
27	Community Service Officer	$ 49,318.90	$ 51,784.84	$ 54,374.09	$ 57,092.79	$ 59,947.43	$ 62,944.80	$ 66,092.04
28	Records Technician	$ 48,369.89	$ 50,788.38	$ 53,327.80	$ 55,994.19	$ 58,793.90	$ 61,733.60	$ 64,820.28

	Public Works Union Schedule 2026-2027					
	Class	Step 1	Step 2	Step 3	Step 4	Step 5
29	Utility I	$ 48,243.82	$ 50,656.01	$ 53,188.81	$ 55,848.25	$ 58,640.66
30	Utility II	$ 54,052.89	$ 56,755.54	$ 57,913.81	$ 60,809.50	$ 63,849.98
31	Utility III	$ 62,158.57	$ 65,266.50	$ 66,598.47	$ 69,928.39	$ 73,424.81
32	Operations Lead WWT Operator Lead Water Treatment Operator Lead	$ 69,876.43	$ 73,370.25	$ 77,038.76	$ 80,890.70	$ 84,935.23

* Proposed Position in the 2026-2027 budget

Appendix 4 - Salary Allocation Schedule By Position

						General Fund							Facilities	Transportation	Tourism & Events	Grants	Sewer	Water	Storm
	Admin	Finance	Court	IT	Janitorial	HR	PD	Comm Svcs	Parks	Bldg Insp	ED	CD							
Position:																			
City Manager	0.10	-	-	-	-	-	0.05	-	-	-	-	-	-	0.20	-	-	0.25	0.35	0.05
Finance Director	-	0.15	-	-	-	-	-	-	-	-	-	-	-	0.20	-	-	0.20	0.30	0.15
Human Resources Director	-	-	-	-	-	0.42	0.25	-	-	-	-	-	0.03	-	-	-	0.10	0.10	0.10
City Recorder	0.17	0.03	0.25	-	-	-	0.05	0.01	0.01	-	-	0.23	-	0.03	0.02	-	0.08	0.08	0.04
City Attorney	0.05	0.02	0.10	0.01	0.01	0.10	0.10	0.01	0.02	0.02	0.05	0.15		0.05	0.01		0.10	0.15	0.05
Planning Manager	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-
IT Digital Support Specialist	0.05	-	-	0.10	-	-	0.05	-	-	0.50	-	-	-	-	-	-	0.15	0.15	-
IT Director	-	0.05	-	0.55	-	-	-	-	-	-	-	-	-	0.10	-	-	0.10	0.10	0.10
Network Administrator	-	0.05	-	0.55	-	-	-	-	-	-	-	-	-	0.10	-	-	0.10	0.10	0.10
Utility Billing	-	0.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.35	0.35	0.25
Accountant - AP	-	0.25	-	-	-	-	-	-	-	-	-	-	0.03	0.15	0.03	-	0.18	0.18	0.18
Accountant - Payroll	-	0.25	-	-	-	-	-	-	-	-	-	-	0.03	0.15	0.03	-	0.18	0.18	0.18
Janitorial	-	-	-	-	1.06	-	-	-	-	-	-	-	-	0.11	-	-	0.11	0.11	0.11
Communications Director	0.25	-	-	-	-	-	0.25	-	-	-	-	-	-	0.10	-	-	0.15	0.15	0.10
Building Official	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-
Assistant CM/ED	0.05	-	-	-	-	-	-	-	-	-	0.10	0.15	-	0.10	0.10	-	0.25	0.25	-
Facilities Manager	-	-	-	-	-	-	0.10	-	-	-	-	-	0.90	-	-	-	-	-	-
Library Department	-	-	-	-	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	-
Museum / T&E	-	-	-	-	-	-	-	0.70	-	-	-	-	-	-	0.30	-	-	-	-
Public Works Director	-	-	-	-	-	-	-	-	0.05	-	-	-	-	0.25	-	-	0.25	0.25	0.20
Police Department	-	-	-	-	-	-	18.25	-	-	-	-	-	-	-	-	-	-	-	-
City Engineer	-	-	-	-	-	-	-	-	0.10	-	-	-	-	0.25	-	-	0.25	0.25	0.15
PW Admin Assistant	-	-	-	-	-	-	-	-	0.10	-	-	-	-	0.25	-	-	0.25	0.25	0.15
Water Treatment Ops Lead	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	-	0.05	0.85	0.05
Sewer Treatment Ops Lead	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	-	0.85	0.05	0.05
Utility Lead	-	-	-	-	-	-	-	-	0.05	-	-	-	-	0.25	-	-	0.275	0.275	0.15
Parks Worker	-	-	-	-	-	-	-	-	0.60	-	-	-	-	0.05	0.20	-	0.05	0.05	0.05
Utility Workers	-	-	-	-	-	-	-	-	0.25	-	-	-	-	1.25	-	-	1.38	1.37	0.75
PW Operations Manager	-	-	-	-	-	-	-	-	0.10	-	-	-	-	0.25	-	-	0.25	0.25	0.15
PW Technician/ Inspector	-	-	-	-	-	-	-	-	0.10	-	-	-	-	0.25	-	-	0.25	0.25	0.15
Full-Time Equivalent (FTE)	0.67	0.85	0.35	1.21	1.07	0.52	19.10	5.72	1.38	1.52	0.15	1.53	0.99	4.19	0.69	-	6.16	6.40	3.26
																		Total	55.75

Appendix 5 - Interfund Transfers & Transactions

Interfund transfers are transactions between funds to move monies for an intended purpose be it to reserve for future expenditures, to reimburse a fund for services provided, or to support debt service expenditures.

The table below presents the budgeted interfund activity of the City for fiscal year 2026-27.

		Transfers In To:				
		General Fund	Bldg/Veh Repr & Repl Fund	Parks Capital Reserve Fund	UR Debt Service Fund	Total
Transfers Out From:						
General Fund	100	-	377,458	73,800	221,000	672,258
Econ Dev Loan Fund	230	58,466	-	-	-	58,466
Tourism & Events Fun	235	-	-	-	-	-
Sewer Fund	510	204,309	-	-	110,500	314,809
Water Fund	530	348,829	-	-	110,500	459,329
Storm Drain Fund	540	50,400	20,000	-	-	70,400
Total		$662,004	$ 397,458	$ 73,800	$ 442,000	$1,575,262

Appendix 6 – Glossary of Terms and Acronyms

(for definitions not found elsewhere in the document)

Ad Valorem Taxes: Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate in compliance with the State Property Tax Code.

Appropriation Resolution: The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation: The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. (Note: Property values are established by the Bell County Appraisal District.)

Attrition: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions: Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unassigned) Fund Balance: This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balance Sheet: A financial statement that discloses the asset liabilities, reserves and balances of a specific governmental fund as of a specific date.

Beginning Fund Balance: Cash available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year's encumbrances. Also shown as Beginning Net Working Capital.

Capital Assets: Formerly known as "Fixed Assets", these are balance sheet values for tangible belongings of the City, with a long-term character, which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment with an original value exceeding $5,000.

Department: The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Division: A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Efficiency Measure: Performance measure that tracks a ratio of inputs to outputs. The number of units of service delivered (output) per Full Time Equivalent (FTE) or total cost per unit (input) is an example.

Effectiveness Measure: Performance measures that track the degree to which city services achieve an impact on a problem or need in the city, satisfy service expectations or citizens, or improve the quality of life in the community.

Effective Tax Rate: Enables the public to evaluate the relationship between taxes for the preceding year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

Encumbrance: The commitment of appropriated funds related to unfilled contracts for goods and services including purchase orders. The purpose of encumbrance accounting is to prevent further expenditure of funds in light of obligations and commitments already made.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated in the same manner as those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water, wastewater, airport, drainage utilities and solid waste.

Full Faith and Credit: A pledge of the City's taxing power to repay debt obligations (typically used in reference to General Obligation Bonds or tax supported debt).

Full-Time Equivalent (FTE): A measure of authorized personnel calculated by equating 2,080 hours of work per year with the full-time equivalent of 1 position.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Goal: A goal is a long-term, attainable target for an organization.

Infrastructure: Structures and equipment such as highways, bridges, buildings, and public utilities such as water and sewer systems.

Input Measures: Performance measure or workload statistic that tracks resources like Full Time Equivalents (FTEs) and Funding.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Major Funds: As defined by GASB Statement No.34, these are funds whose revenues, expenditures/ expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Non-Major Funds: Those funds which are not considered/determined to be Major Funds. These funds may be grouped together for purposes of Financial Reporting under GAAP.

Output Measure: Performance measure or workload statistic that tracks the quantity of service(s) delivered, work performed, or the number of clients served.

Performance Measure: An identifiable unit of measuring the effectiveness and efficiency of providing services. Data collected to determine how effectively or efficiently a program is achieving its objectives.

Refinancing/Refunding: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method; often through the purchase of liability and property insurance.

Special Revenue Funds: Special revenue funds are used to account for resources allocated to specific purposes. A special revenue fund continues in existence as long as governmental resources are allocated to its specific purposes.

Strategy: A strategy is a specific, measurable, and observable result of an organization's activity which advances the organization toward its goal.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual Tax Ordinance.

ACRONYMS

ADA: Americans with Disabilities Act
AP: Accounts Payable
ARPA: American Rescue Plan Act
CDBG: Community Development Block Grant
CIP: Capital Improvement Plan
COBRA: Consolidated Omnibus Budget Reconciliation Act
COLA: Cost of Living Allowance
COOP: Continuity of Operations
CPI: Consumer Price Index
DAS: Department of Administrative Services
DNP: Disconnect for Non-Payment
EOC: Emergency Operations Center
FAST: Fixing America's Surface Transportation
FEMA: Federal Emergency Management Association
FFC: Full Faith and Credit
FICA: Federal Insurance Contribution Act (commonly referred to as Social Security)
FLSA: Fair Labor Standards Act
FSA: Flexible Spending Account
FY: Fiscal Year
GAAFR: Governmental Accounting, Auditing, and Financial Reporting (aka The Blue Book)
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board GF: General Fund
GFOA: Government Finance Officers Association
GIS: Geographic Information System
HOME: HOME Investment Partnership Program
HR: Human Resources
HVAC: Heating, Ventilation, and Air Conditioning
ICMA: International City/County Management Association
IPMA: International Public Management Association
ISO: International Organization for Standardization
IT: Information Technology
IVR: Interactive Voice Response
LEED: Leadership in Energy & Environmental Design
LEDS: Law Enforcement Data Systems
LGIP: Local Government Investment Pool
LOC: League of Oregon Cities
MICC: Independence-Independence Chamber of Commerce (Visitors Bureau)

MPL: Independence Power and Light
MURA: Independence Urban Renewal Agency
NLC: National League of Cities
O&M: Operations and Maintenance
OCCMA: Oregon City-County Managers Association
OEM: Oregon Emergency Management
OGFOA: Oregon Government Finance Officers Association
P/R: Payroll
PC: Personal Computer
PERS: Public Employees Retirement System
PUD: Planned Unit Development
PUD: People's Utility District (Oregon electrical association)
PW: Public Works
ROW: Right of way
SDC: System Development Charge
SLFRF: State and Local Fiscal Recovery Funds
STP: Surface Transportation Program STBG: Surface Transportation Block Grant
TIF: Tax Increment Financing
URA: Urban Renewal Agency
URD: Urban Renewal District
WWTP: Waste Water Treatment Plan