



City Hall
206 N. Main St
Toledo, Oregon 97391
6:30 PM

Toledo Budget Committee
Regular Meeting – also via Zoom Meeting Platform
May 5, 2026

Virtual Meeting: The Budget Committee will host the meeting in person in the City Hall Council Chambers for the Committee and staff as well as through video conferencing. The public is encouraged to attend the meeting electronically. Visit the [meetings](#) page on the city website for meeting information.

Public Comments: The Budget Committee will take comments on the proposed budget for Fiscal Year 2026-2027 during the "Public Comments" portion of the council meeting. There is a time limit of 3 minutes for each comment. If you wish to submit comments to be added to the record for the Committee during this portion of the meeting, please email paul.johnson@cityoftoledo.org by **3:00 p.m. on the day of the scheduled meeting**. Please include your: Name, address, and phone number (optional) and the topic.

Pursuant to ORS 294.426 (7), the City of Toledo's proposed budget for Fiscal Year 2026-2027 will be available to the public on the city documents page of the City website at www.cityoftoledo.org. A hard copy of the proposed budget is available for review Monday through Thursday 8:00 am to 5:00 pm at Toledo City Hall, located at 206 North Main Street.

1. **Call to Order**
2. **Roll Call and Assertion of a Quorum**
3. **Election of Chair and Vice-Chair Persons**
4. **Consider Committee Procedures and Processes**
5. **Presentation of the Fiscal Year 2026-2027 Budget Message**
 - a. 2026 - 2027 City of Toledo Draft Budget
6. **Review/Discussion of the 2026-2027 Budget**

This notice satisfies the requirements of ORS 192.630 and ORS 192.640 regarding Public Meetings. This meeting is accessible to persons with disabilities. A request for an interpreter, for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting by calling the City Offices at (541)336-2247.

7. Public Comments

- a. In-Person/Online Comments
- b. Submitted Comments

8. Adjournment

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CITY OF TOLEDO

EST. 1905



PROPOSED BUDGET FISCAL YEAR 2026-2027



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**CITY OF TOLEDO, OREGON
FISCAL YEAR 2026-2027
BUDGET**

BUDGET COMMITTEE

Citizen Members

Ricky Dyson
Kim Bauman
Anne Learned-Ellis
Barry Bruster
Jonathan Mix
Dakota McKnight-Todd
Stephanie Smith

City Council Members

Mayor Tracy Mix
Council President Frank Silvia
Jackie Kauffman
Eric Chambers
Andrew Keating
Jackie Burns
William Riley III

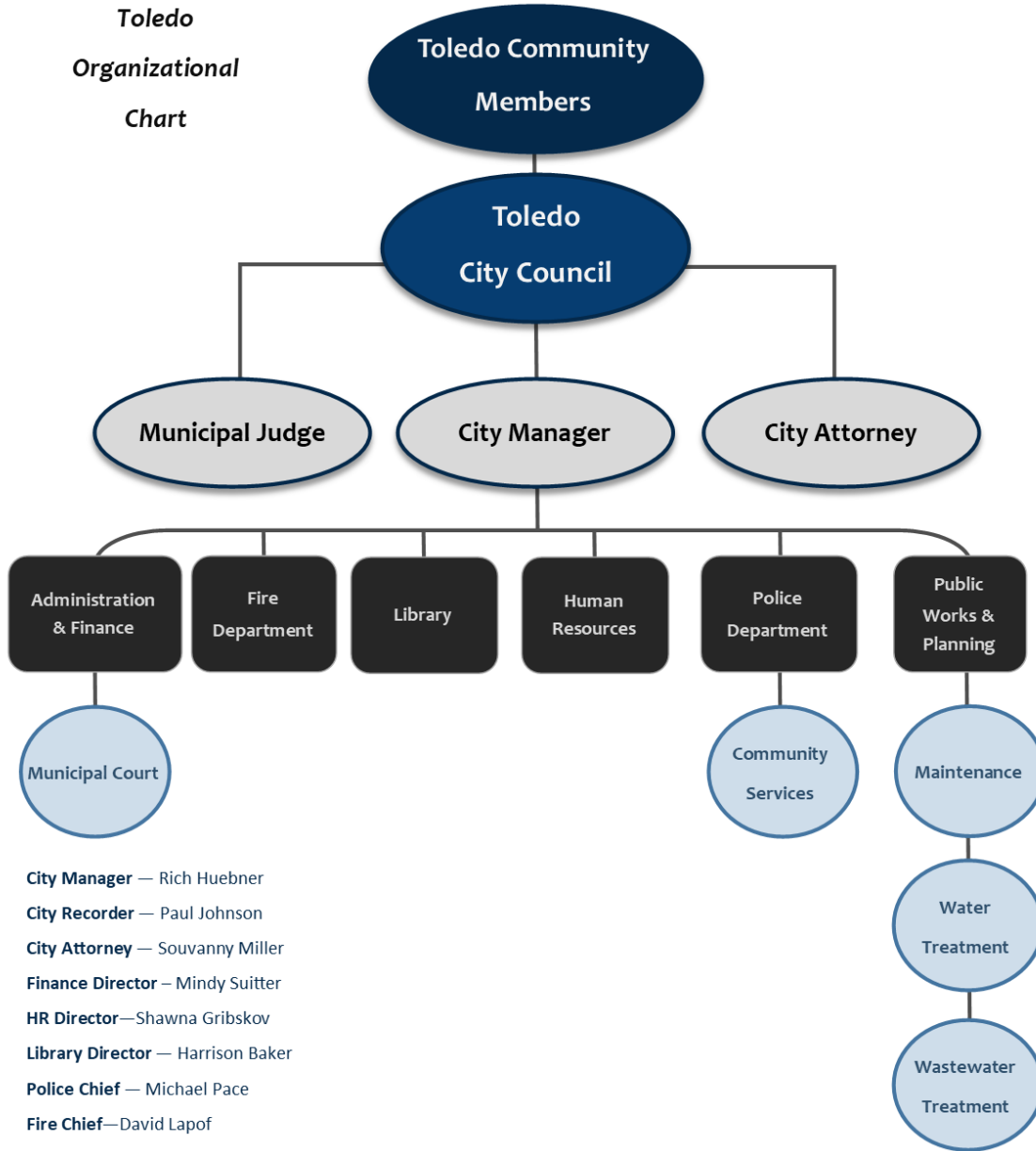
CITY MANAGEMENT STAFF

City Manager	Rich Huebner
City Recorder	Paul Johnson
Finance Director	Mindy Switter
Library Director	Harrison Baker
HR Director	Shawna Gribskov
Chief of Police	Michael Pace
Fire Chief	David Lapof
Public Works Director	Brian Lorimor
City Attorney	Souvanny Miller



Toledo *at a glance*

Toledo
Organizational
Chart



- City Manager** — Rich Huebner
- City Recorder** — Paul Johnson
- City Attorney** — Souvanny Miller
- Finance Director** — Mindy Suitter
- HR Director**—Shawna Gribskov
- Library Director** — Harrison Baker
- Police Chief** — Michael Pace
- Fire Chief**—David Lapof



2026-2027 *Budget Message*

May 5, 2026

Members of the Budget Committee:

In accordance with local Budget Law and Governmental Accounting Standards, I am pleased to submit the Proposed Annual Operating Budget for the City of Toledo for the 2026-2027 fiscal year.

While the signature line at the conclusion of this message bears my name, I would be remiss to not immediately recognize the contributions made by the entirety of the City of Toledo staff to the pages that follow. This budget is truly a team effort, which would not and could not be assembled without the participation and support of all departments. The process that resulted in the proposed budget began in February, with each department director asked to submit their requests for operating and capital expenditures for the coming fiscal year. I then met with each department director to discuss and fully understand the requests and how they align with the City's goals and best serve our residents and businesses.

Budgeting is an annual challenge with circumstances changing daily. Following those initial department meetings, ongoing discussion has occurred to ensure requests align with projected revenues. This budget continues the Toledo tradition to conservatively estimate revenues and take a worst case scenario on expenditures. Annually, we deal with rising costs in goods, labor, and services. These factors challenge staff to estimate our true needs for the coming year, which especially rings true in today's economy with inflation taking center stage over the past couple of years.

I am particularly grateful for the assistance and leadership provided by our Finance Department. The City of Toledo has been through significant turmoil and upheaval in the past 18 months. Former City Manager and Finance Director Judy Richter stepped into that void, and as Interim Finance Director she guided the City's finances with a deft and professional hand, while serving as an invaluable advisor as I learned the process and laws of Oregon municipal budgeting. Judy's dedication to Toledo cannot be underestimated. During my onboarding process, I heard from my predecessor the value of Accounting Supervisor Cindy Oleman, and while the truth of that statement has been reinforced every day since, her knowledge of the City's historic accounting practices and suggestions for refinement is reflected throughout the subsequent pages. Finance Director Mindy Switter joined the City as the budget development was underway, and her contributions and insightful questions contributed greatly to the final product. Our finance team is a group of dedicated, experienced professionals, and as proud of this budget as I am, I can't wait to see the continued refinement to our budgeting process that they will bring in future years.

As the process of building this proposed budget unfolded, I heard a common theme from amongst the City's staff: a desire for a year of stability with a focus on core services. While the final budget does include some projects of great import, which will be discussed in the next sections of this message, the goal of this budget was a focus on the City's core competencies and

service delivery. Following is a brief overview of the document and highlights of the projected revenues and expenditures:

BUDGET SUMMARY

The total budget for this fiscal year is \$26,762,712. This is a 3% *decrease* from last year. Specifically, the General Fund is budgeted at a decrease of \$184,306 or -3%. The Public Works Funds will see an increase of \$267,192 or 4%. This increase is realized primarily in personnel expenses and contingencies. If approved as proposed, reserves will decrease by \$987,920 or -7%. An important note is that Capital Improvement Projects (CIP) are funded by reserves. The proposed budget includes all CIP requests submitted by City departments, totaling slightly more than \$500,000, or just more than half of overall reduction. Staff will be diligent to monitor revenues throughout the budget year and pause or delay CIP's to ensure fiscal diligence.

As required, the proposed budget as presented in this document is balanced, in that expected revenues and anticipated expenditures offset each other. All funds will require monitoring should projected revenues decline, or anticipated expenditures increase. Ongoing City operations in all departments are fully funded with anticipated revenues and reserves. Some highlights of the 2026-2027 Proposed Budget are as follows:

Revenues

- ❖ The City's property tax revenues have shown slight increases in the last few years and are estimated to produce a majority of the revenue for general fund resources and programs. The City's permanent tax rate of \$5.18/1,000 of assessed value is used to determine this revenue stream. Recognizing the current economic state in which this budget was assembled, the City is projecting a decrease of \$45,000 or -2% in tax collection in the upcoming budget year.
- ❖ Second to property tax revenue, franchise fees continue to provide a majority of revenue for General Fund programs and services. Following an estimated significant reduction in franchise fees in the previous budget due to the changes of the Juno project, for the 2026-2027 budget year, fees are projected to increase by \$5,500 or 1%. Franchise fees are split 60/40% between the General Fund and Streets Fund respectively.
- ❖ East Lincoln County Fire and Rescue District elected in October 2026 to terminate the intergovernmental agreement between itself and the City. Accordingly, Intergovernmental Revenues are projected to decrease by \$65,400 or -31%.
- ❖ While we are still reliant on transfers from the City Council Strategic Reserve and the Stabilization fund to achieve balance, we have been able to reduce these transfers by nearly \$200,000 and \$100,000 respectively. Though we are proud of these reductions, we recognize that ongoing reliance on these funds is not sustainable and a long-term plan for budget stabilization must be identified.
- ❖ A continuing challenge is to meet the structural deficit that continues to occur with restricted revenues (Measures 5 and 50) versus the much faster growing costs of services. This deficit is exacerbated by the limited growth potential within the existing urban growth boundary.
- ❖ We are also projecting reduced state-shared revenues as well as fewer grant revenues as the situation remains in flux nationally. While the cause of the reduction of state-shared revenues is difficult to identify, reduced tobacco usage may be one factor.

- ❖ Water and Wastewater revenues are each proposed to rise by 4%. This proposed increase is conservative while maintaining pacing with the Consumer Price Index (CPI) year-over-year inflationary figure. Maintaining this pacing is vital to ensure our utility enterprise funds maintain adequate revenues and reserves to ensure necessary maintenance and continued service delivery.
- ❖ This year will also see the continued assessment of the voter-approved general obligation bond property taxes to support the proposed \$2.65 million Ammon Water Tank measure.

Expenditures

- ❖ Overall personnel expenditures are estimated to increase by approximately \$218,183 or 7%. This increase is reflective of the addition of the Human Resources Director position, approved by the City Council in 2025, and the addition of a second full-time Fire Fighter, who joined the City staff in January 2026. Each of these positions were pre-approved and vacate at the time of hire. They are vital to ensuring a positive and productive workplace, and a safe and prosperous community.
- ❖ While cost-of-living (COLA) adjustments for staff are budgeted across the board at 4%, the primary cause of the increase in personnel expenditures can be attributed to significant increases in workers compensation and employee health insurances. Sizable year-over-year increases is a common thread in the insurance industry nationally at this time.
- ❖ Overall Materials and Services expenses are estimated to increase by \$203,170 or 11%. This increase is reflective of a full year of contracted services for legal counsel, and executive and training services in the Fire Department from the Siletz Valley Fire District. Both of these services were contracted for in the previous budget year, and have been great resources to the City of Toledo.
- ❖ Major planned Capital Expenditure projects for the coming year are the Ammons Water Tank, Phase I roof replacement on the Toledo Fire Station, new furniture and signage for the Toledo Public Library, and new rifles for the Toledo Police Department.
- ❖ The abatement expense line is budgeted at \$25,000.
- ❖ The Public Safety Building Remodel fund was established in the 2025-2026 budget to track the expenditures for the beginning of the renovation of the new public safety building. The focus of the 2026-2027 budget year is anticipated to be securing state funding to complete the planned renovation.

CITY COUNCIL GOALS AND GUIDING FINANCIAL POLICIES

The proposed budget reflects the anticipated regular work plan for this next year and as such is aligned with City Council’s 2026-2027 Goals as refined during the Council’s 2026 workshop meeting. The City Council Goals help determine how the City spends its available additional resources beyond the funds necessary for the provision of continued primary and routine City services. This proposed 2026-2027 operating budget is intended to be responsive to the ongoing needs and desires of the community, as well as reflecting the priority issues of the City as it moves forward with improved services and projects.

As described above, the coming budget year is envisioned as a year of stability for City staff and operations, as the proposed budget so reflects. Many organizational and personnel changes have occurred through this year. We are hopeful that the coming year will benefit from their passage

and lay the groundwork for continuous improvement and exceptional service to our public, the residents of the City of Toledo.

I know I speak for the entire City of Toledo staff and elected officials when I say it is a pleasure to serve the residents of this community. The staff I've been entrusted to lead come to work every day with the goal of ensuring Toledo remains a great place to live, work, and recreate. I'm grateful for their dedication, as well as that of our City Council, Planning Commission, and Budget Committee, and for the contributions by all of time, talent, and insight to bring to life this budget which serves as the guiding framework for our work.

Sincerely,



Rich Huebner
City Manager

Financial and Budgetary Guidelines

The Budget document is an important accounting document for the City of Toledo. It establishes guidelines the City uses to monitor expenditures and to track its revenues. It identifies work programs and goals to be achieved by each City department or division in the upcoming fiscal year.

GENERAL POLICIES

- Financial statements of the City are to be prepared in accordance with Generally Accepted Accounting Principles (GAAP).
- The budget is to be prepared in accordance with Oregon local budget law. The budget must be adopted, by resolution annually, no later than June 30. In accordance with state law, the budget shall be balanced, in that expected revenues and anticipated expenditures align with each other.
- An external audit shall be completed annually and submitted to the state no later than December 31 of the following fiscal year.
- The City's basis of accounting is modified accrual. The budget and audited financial statements shall be prepared in the modified accrual basis for all funds. This means that revenues are recorded when earned and expenses are recorded when incurred, regardless of the timing of related cash flows.

REVENUES

- 30% of State shared liquor, cigarette and marijuana tax receipts will be made available to social service and civic organizations that provide direct services to Toledo citizens.
- All franchise fees received will be divided with 60% designated toward General Fund purposes and 40% allocated for Street purposes.
- One time revenues will be used for one time expenditures.

EXPENDITURES

- Budget control is maintained at the Department level. The City Manager has the authority to approve expenditures up to \$25,000. Expenditures exceeding \$25,000 must be approved by City Council.
- All fixed assets purchased and capital projects completed for and/or by the City of Toledo with a cost of \$10,000 or more and with a useful life of more than two years will be capitalized.
- Oregon Local Budget Law establishes procedures to revise the budget as events occur after budget adoption.

DEBT

- Long term debt shall not be issued to finance ongoing operations.
- Short term borrowing or lease purchase contracts should only be considered to finance major operating equipment when it is determined to be in the City's best financial interest.
- Any project funded through the issuance of debt must have a useful life equal or greater than the term of financing.

CAPITAL PLANNING

- A Capital Improvement Plan (CIP) shall be developed to allow for appropriate planning.
- The CIP shall be reviewed each year by City management staff and by the City Council, as a part of the goal setting and work plan process.
- Capital Improvement Projects should:
 - Support City Council goals and objectives
 - Prevent the deterioration of the City's existing infrastructure and protect its investments in parks, streets, building and utilities
 - Encourage and sustain economic development in Toledo
 - Respond to and anticipate future growth in the City
 - Increase the efficiency and productivity of City operations

- The impact of capital projects on the operating budget should always be an important consideration when evaluating projects to include in the CIP.
- On-going operating and maintenance costs will be a consideration when making a capital purchase.

THE BUDGET PROCESS

The budget process is governed by the City Charter, City Ordinances, and State of Oregon Budget Laws. The annual budget preparation process begins several months prior to adoption.

- In January, Department Directors prepare budget information regarding—personnel changes, proposed capital improvement projects and purchases, for the upcoming fiscal year.
- This information is reviewed and discussed with the City Manager and City Finance Director. Following initial reviews, the information is used to create a requested budget.
- After departments submit their requested budgets, the City Manager and the Finance Director review the requested budgets with Department Directors to discuss the requests and determine whether any additional information is needed. In April and into May, the City Manager makes decisions on the submitted budgets, which are then incorporated into the proposed budget.
- The City Manager presents the proposed budget and budget message to the Budget Committee. The Budget Committee, in accordance with Oregon Budget Law is comprised of the City Council and an equal number of citizen members.

All Budget Committee meetings are open to the public and required to be advertised. Time is allowed at each meeting for public comment and input.

- After all input has been received, the Budget Committee approves the budget with any changes and forwards it to the City Council for adoption.

In June, the City Council holds another Public Hearing to allow for public comment. Following the Public Hearing, the City Council adopts the budget by resolution. The adopted budget takes effect on July 1; in accordance with Oregon Budget Law, a budget must be adopted prior to July 1.

BUDGET REVISION PROCEDURES

Budget Amendment

As allowed by Oregon Budget Law, contingencies cannot be used unless transferred to a specific appropriation by Council Resolution. Budget amendments within a fiscal year cannot exceed 15% of fund appropriations without approval of a supplemental budget.

Supplemental Budget

In accordance with Oregon Budget Law, a supplemental budget is required to appropriate increased resources within a fund (except for gifts, grants and donations), or if total amendments in a fund exceed 15% of the original adopted appropriations.

Personnel Allocation by Fund - Update for 2026-2027

2026-2027

Public Works	Water		WWTP		Gas Tax	General Fund							Total
	Treat	Dist	Treat	Coll		Property	Muni	IT	Police	Fire	Library	Admin	
PW Director	0.15	0.15	0.15	0.15	0.30	0.10							1.00
PW Supervisor		0.30		0.30	0.30	0.10							1.00
W Sr. Operator	1.00												1.00
W Jr. Operator	1.00												1.00
WW Sr. Operator			1.00										1.00
WW Jr. Operator			1.00										1.00
PW Lead		0.30		0.30	0.30	0.10							1.00
Maint II		0.25		0.25	0.50								1.00
Maint II		0.25		0.25	0.50								1.00
Maint II		0.25		0.25	0.50								1.00
Maint II		0.25		0.25	0.50								1.00
Equip Operator		0.35		0.35	0.30								1.00
Mechanic		0.25		0.25	0.50								1.00
Grounds						1.00							1.00
Grounds						1.00							1.00
Custodial						0.80							0.80
Total Public Works													15.80

Fire Department													
Chief											1.00		1.00
Fire Personnel											1.00		1.00
Fire Personnel											1.00		1.00
Fire Personnel											1.00		1.00
Total Fire Dept													4.00

Police Department													
Chief										1.00			1.00
Sergeant										1.00			1.00
Officer										1.00			1.00
Officer										1.00			1.00
Officer										1.00			1.00
Officer										1.00			1.00
Officer										1.00			1.00
Admin/Evidence Support										1.00			1.00
CSO										1.00			1.00
Total Police Dep													9.00

Library													
Director											1.00		1.00
Asst. Director											1.00		1.00
Tech Services											0.50		0.50
Clerk											0.50		0.50
Programs Specialist											1.00		1.00
													0.00
Total Library													4.00

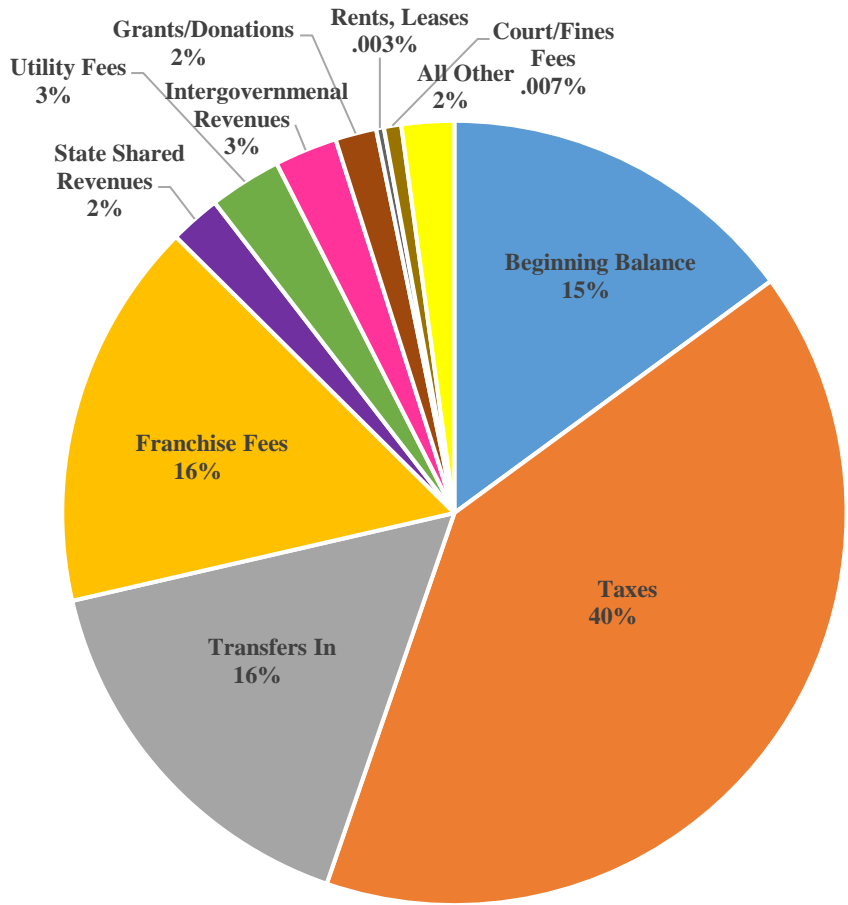
Administration													
City Manager	0.08	0.08	0.08	0.08	0.08							0.60	1.00
Finance Director	0.05	0.05	0.05	0.05	0.05							0.75	1.00
Exec. Asst/Recorder	0.05	0.05	0.05	0.05	0.05							0.75	1.00
HR Director	0.08	0.08	0.08	0.08	0.08							0.60	1.00
Information Tech	0.10	0.10	0.10	0.10	0.10							0.50	1.00
Accounting Supervisor	0.10	0.10	0.10	0.10	0.10							0.50	1.00
Planning Tech	0.10	0.10	0.10	0.10	0.10							0.50	1.00
Accounting Clerk	0.15	0.25	0.15	0.25			0.20						1.00
Total Administration													8.00

Sub Totals	2.86	3.16	2.86	3.16	4.26	3.10	0.20	0.00	9.00	4.00	4.00	4.20
	6.02		6.02									

Grand Total **40.80**

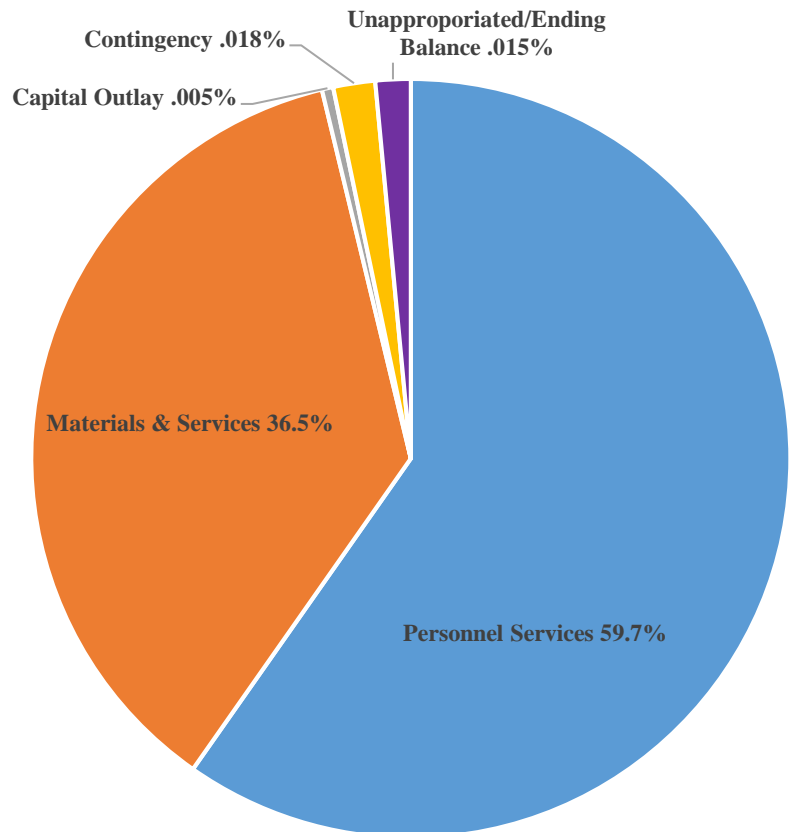
REVENUES

- Beginning Balance
- Taxes
- Transfers In
- Franchise Fees
- State Shared Revenues
- Utility Fees
- Intergovernmental Revenues
- Grants/Donations
- Rents, Leases
- Court/Fines Fees
- All Other



EXPENDITURES

- Personnel Services
- Materials & Services
- Capital Outlay
- Contingencies
- Unappropriated/Ending Balance



Consolidated Financial Summary -General Fund

	2025-2026 Adopted Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	Variance in Dollars \$	Variance in Percentage %
Revenue					
Beginning Balance	\$734,161	\$836,645	\$0	\$102,484	14%
Taxes	\$2,305,000	\$2,260,000	\$0	-\$45,000	-2%
Transfers In	\$1,079,684	\$903,394	\$0	-\$176,290	-16%
Franchise Fees	\$892,500	\$898,000	\$0	\$5,500	1%
State Shared Revenues	\$128,600	\$117,500	\$0	-\$11,100	-9%
Utility Fees	\$150,000	\$167,000	\$0	\$17,000	11%
Intergovernmental Revenues	\$210,400	\$145,000	\$0	-\$65,400	-31%
Grants/Donations	\$75,000	\$95,000	\$0	\$20,000	27%
Rents, Leases	\$17,400	\$18,000	\$0	\$600	3%
Court/Fines Fees	\$55,000	\$40,000	\$0	-\$15,000	-27%
All Other	\$138,250	\$121,450	\$0	-\$16,800	-12%
Total Revenues	\$5,785,995	\$5,601,989	\$0	-\$184,006	-3%
Expenditures by Category of Expense					
Personnel Services	\$3,244,533	\$3,346,417	\$0	\$101,884	3%
Materials & Services	\$1,891,380	\$2,044,550	\$0	\$153,170	8%
Capital Outlay	\$72,000	\$27,000	\$0	-\$45,000	-63%
Transfers Out	\$225,000	\$0	\$0	-\$225,000	-100%
Special Payments	\$0	\$0	\$0	\$0	0%
Debt Services	\$0	\$0	\$0	\$0	0%
Contingencies	\$100,000	\$100,000	\$0	\$0	0%
Unappropriated/Ending Balance	\$253,082	\$84,022	\$0	-\$169,060	-67%
Total Expenditures by Category of Expense	\$5,785,995	\$5,601,989	\$0	-\$184,006	-3%



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2023-2024	2024-2025	2025-2026	2025-2026 Est	Account	General Fund Revenue	FTE	2026-2027	2026-2027	\$ Change	% Change
Actuals	Actuals	Adopted	Actuals	Number			Proposed	Approved		
001-000 Revenues										
1,237,366	872,106	734,161	670,999	400100	Beginning Fund Balance		836,645	-	102,484	14%
2,224,853	2,206,880	2,265,000	2,210,000	400200	Current Taxes		2,220,000	-	(45,000)	-2%
43,737	38,314	40,000	40,000	400300	Delinquent Taxes		40,000	-	-	0%
66,964	66,144	60,000	35,943	400400	Interest		35,000	-	(25,000)	-42%
-	-	200,000	200,000	401280	Transfer from Stabilization		100,000	-	(100,000)	-50%
30,845	28,381	25,000	20,469	401300	Natural Gas Franchise		20,000	-	(5,000)	-20%
2,762	2,637	2,500	2,500	401400	Telephone Franchise		2,500	-	-	0%
3,437	4,407	3,000	1,500	401450	Telecommunications Franchise		1,500	-	(1,500)	-50%
18,859	16,863	17,000	14,000	401500	Television Franchise		14,000	-	(3,000)	-18%
268,893	149,696	100,000	128,280	401600	Garbage Franchise		110,000	-	10,000	10%
661,217	685,498	945,000	985,000	401700	Electric Franchise		750,000	-	(195,000)	-21%
149,539	152,082	150,000	167,885	401750	Street Light Utility Fees		167,000	-	17,000	11%
225	250	250	25	401900	Beverage License		250	-	-	0%
19,506	22,791	20,000	20,020	402000	Business License		20,000	-	-	0%
68,537	58,704	64,000	61,668	402200	State Liquor Fees		60,000	-	(4,000)	-6%
2,428	2,077	2,100	2,058	402300	Cigarette Tax		2,000	-	(100)	-5%
7,396	6,412	4,500	4,500	402350	Marijuana Tax		4,500	-	-	0%
57,341	48,063	58,000	51,150	402500	State Revenue Sharing		51,000	-	(7,000)	-12%
58,136	130,981	155,649	150,000	402700	Refunds & Misc		58,000	-	(97,649)	-63%
180	380	-	-	402735	Public Records Request		-	-	-	0%
280	130	-	90	402740	Notary Fee		100	-	100	0%
726	3,435	-	1,395	402750	Land Use Fees		1,000	-	1,000	0%
143,400	71,701	60,000	22,229	402800	Toledo Rural Fire Protect		-	-	(60,000)	-100%
29,583	22,707	5,000	9,514	402825	Fire Protection Services		5,000	-	-	0%
-	-	-	-	402850	Siletz Dispatch/Policing		-	-	-	0%
67,447	56,579	55,000	40,858	403000	Municipal Court Fines		40,000	-	(15,000)	-27%
500	500	-	100	403050	Towing Fees		100	-	100	0%
1,423	1,123	-	2,722	403100	Library Receipts		2,000	-	2,000	0%
100,775	137,161	125,000	125,000	403140	Library Service District		125,000	-	-	0%
15,300	23,800	20,400	16,150	403150	Siletz Agreement		20,000	-	(400)	-2%
-	-	-	-	404130	Fees and Adjustments		-	-	-	0%
69,793	134,776	75,000	75,000	405250	Grants		95,000	-	20,000	27%
17,400	18,320	17,400	21,200	405380	Rents and Leases		18,000	-	600	3%
-	300,000	-	-	405385	Transfer from Grants Fund		-	-	-	0%
200,000	365,000	944,684	944,684	405386	Transfer from CC Strat Reserve		754,510	-	(190,174)	-20%
-	11,949	-	-	405387	Transfer from Library Reserve		-	-	-	0%
-	200,000	-	-	405388	Transfer from General Reserve		-	-	-	0%
-	-	-	-	-	Transfer from 911 Fund		8,884	-	-	0%
35,000	35,000	40,000	40,000	405390	Transfer from Urban Renewal		40,000	-	-	0%
5,603,846	5,874,846	6,188,644	6,064,939		Total		5,601,989	-	(586,655)	-9%

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Administration Expenditures	FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
001-100 Personnel										
414,310	576,339	554,523	550,000	500000	Salaries	4.20	457,178	-	(97,345)	-18%
2,431	385	3,000	500	501500	Overtime	-	3,000	-	-	0%
195,410	283,324	235,235	200,000	505500	Taxes, Insurance & Benefits	-	263,508	-	28,273	12%
612,150	860,047	792,758	750,500			4.20	723,687	-	(69,071)	-9%
001-100 Materials & Services										
4,743	5,660	6,000	6,500	600100	Office Supplies	-	6,500	-	500	8%
-	-	-	-	600110	Grant Expenditures	-	-	-	-	0%
-	12,419	17,000	12,000	600150	Data Processing Support	-	12,000	-	(5,000)	-29%
8,708	9,124	10,500	10,000	600200	Utilities	-	10,500	-	-	0%
4,048	2,402	5,500	2,500	600230	Advertising & Notices	-	5,500	-	-	0%
-	-	1,000	500	600300	Equipment Maint & Repair	-	1,000	-	-	0%
9,331	10,262	25,000	25,000	600600	Travel & Training	-	25,000	-	-	0%
4,001	26,120	25,000	30,000	600700	Membership & Subscription	-	30,000	-	5,000	20%
-	139,351	150,000	147,981	601700	Insurance	-	162,800	-	12,800	9%
-	164,017	175,000	176,037	604400	Street Lights	-	175,000	-	-	0%
4,744	10,037	20,000	20,000	607500	Special Purchases	-	20,000	-	-	0%
2,076	3,206	5,000	5,000	608000	Supplies	-	5,000	-	-	0%
63,751	177,274	459,649	400,000	608100	Contract & Other Services	-	300,000	-	(159,649)	-35%
101,403	559,874	899,649	835,518				753,300	-	(146,349)	-16%
001-100 Capital Outlay										
12,688	2,083	20,000	-	620500	Equipment	-	-	-	(20,000)	-100%
12,688	2,083	20,000	-				-	-	(20,000)	-100%
726,242	1,422,003	1,712,407	1,586,018		Total	4.20	1,476,987	-	(235,420)	-14%



Department Purpose/Mission statement:

Our mission, collectively as a department and as individual members, is to provide an exemplary level of service and protection to the citizens that we serve and to all those who may visit, work in, or travel through our community. The department is committed to professional conduct, fair and impartial enforcement of the law and to protecting the constitutional rights and dignity of all persons. Working in partnership with the community, we strive to enhance public safety and maintain the highest possible quality of life.

Highlights/Stats from 2025-2026

- Successfully transitioned emergency dispatch services to the Willamette Valley Communications Center (WVCC) improving regional coordination and operational efficiency.
- Implemented a new CAD/RMS system (Tyler CAD and Mark43 RMS), aligning Toledo with the Lincoln County Sheriff's Office and Newport Police Department for improved interoperability and shared situational awareness.
- Operate on a shared radio channel with county law enforcement partners, improving communication and coordinated response.

2026-2027 Department Goals

- Work with Mark43 to implement an electronic citation (eCite) system to improve efficiency and reduce administrative workload.
- Expand training opportunities, including additional in-house training and participation in regional special teams and task forces.
- Explore the addition of a part-time administrative support position to assist with records processing, public records requests, and legacy data transfers.

Narrative

The Toledo Police Department continues to operate with a lean staffing model while maintaining consistent public safety services and professional standards. Over the past year, department personnel successfully navigated several operational challenges while continuing to meet the needs of the community. These included extended employee leave, the investigation of the city's first homicide in more than 30 years, and the continued restructuring of departmental operations following the transition away from in-house dispatch services. Despite these demands, staff remained committed to maintaining professional service, operational readiness, and effective response to calls for service.

The department is currently fully staffed in both patrol and records, which has helped stabilize daily operations. However, administrative and records workloads remain significant. The Administrative Support and Evidence Technician position is responsible for records management, evidence handling, public records requests, and the ongoing transfer and reconciliation of legacy data from previous records management systems. Balancing these responsibilities while maintaining timely service remains a challenge. The department would like to explore the potential addition of a part-time administrative support position to assist with these functions and improve operational efficiency.

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Police Expenditures	FTE	Proposed	Approved	\$ Change	% Change
				001-400	Personnel					
869,772	843,856	759,711	710,000	500000	Salaries	9	818,348	-	58,637	8%
128,534	107,861	100,000	74,330	501500	Overtime		90,000	-	(10,000)	-10%
1,671	735	12,500	735	501600	Grant Overtime		-	-	(12,500)	-100%
504,937	471,685	463,744	462,000	505500	Taxes, Insurance & Benefits		479,947	-	16,203	3%
1,504,914	1,424,137	1,335,955	1,247,065			9	1,388,295	-	52,340	4%
				001-400	Materials & Services					
5,638	6,599	6,000	5,000	600100	Office Supplies		6,000	-	-	0%
-	8,643	-	-	600110	Grant Expenditures		-	-	-	0%
13,635	76,234	50,000	33,000	600200	Utilities		40,000	-	(10,000)	-20%
-	-	200,000	165,000	600220	Communication Services		240,000	-	40,000	20%
4,246	3,246	2,600	2,300	600300	Equipment Maint & Repair		2,600	-	-	0%
28,404	25,238	32,000	24,000	600350	Vehicle Maint & Repair		32,000	-	-	0%
13,989	9,657	13,000	12,000	600600	Travel & Training		13,000	-	-	0%
1,686	3,604	2,500	1,700	600700	Membership & Subscriptions		1,700	-	(800)	-32%
1,203	1,132	1,300	2,428	606600	Community Programs		2,500	-	1,200	92%
107	3,903	15,000	10,000	607500	Special Purchases		15,000	-	-	0%
12,088	10,589	13,000	13,000	608000	Supplies		13,000	-	-	0%
36,617	175,723	140,000	118,000	608100	Contract & Other Services		37,000	-	(103,000)	-74%
117,612	315,924	475,400	386,428				402,800	-	(72,600)	-15%
				001-400	Capital Outlay					
26,998	11,424	27,000	27,000	620500	Equipment		27,000	-	-	0%
-	-	-	-	620520	Systems		-	-	-	0%
26,998	11,424	27,000	27,000				27,000	-	-	0%
				001-400	Transfers					
46,500	46,500	55,000	55,000	631600	Transfer to General Reserve		-	-	(55,000)	-100%
20,000	20,000	20,000	20,000	631960	Trans to Bldg & Property Res		-	-	(20,000)	-100%
66,500	66,500	75,000	75,000				-	-	(75,000)	-100%
1,716,024	1,817,985	1,913,355	1,735,493	Total		9	1,818,095	-	(95,260)	-5%

Department Purpose/Mission statement:

Our mission has been to provide emergency and non-emergency responses to the citizens of the City of Toledo since 1905.

We pride ourselves on our volunteers' commitment to service to allow the Toledo Fire Department to operate as efficiently as possible with the funding provided.

Highlights/Stats from 2025-2026

For 2025 we respond to 514 calls for service. This breaks down as follows:

- 12: Fires
- 352: EMS
- 15: Hazardous Conditions / No Fire
- 94: Public Service / Public Assistance
- 33: Good Intent
- 6: False Alarm

During the past 12 months+ we have had significant changes, including:

- Our agreement with East Lincoln County Fire District was terminated at their request and they moved their operations out of the city.
- Our Dispatch Center was moved from the City of Toledo to Willamette Valley Communications Center in Salem, thus allowing seamless communications with other fire and EMS agencies in Lincoln County, ultimately resulting in better response times.
- We entered a contract for services with the Siletz Valley Fire District to manage our training program and for administrative oversight with their Deputy Chief of Training and their Fire Chief.
- We brought on two full-time firefighters, Amanda Hankins and Robert Kilgore.
- We have made significant improvements to our equipment.

2026-2027 Department Goals

- Improve staffing: Increase volunteer membership and hire a third full-time Firefighter.
- Reduce costs by reducing number of apparatus, reviewing all contracts for service.
- Promote more leadership training for all members of the Department.
- Plan long term budgeting to replace our aerial (ladder) truck.
- Complete fire inspections of all businesses in the City of Toledo.

Narrative

In June of 2024 the Fire Department employed three Firefighters who all were paid at the rank of Captain, and a full time Fire Chief. Beginning in July we lost all paid positions and completely relied on volunteers to protect our community. In January of 2025 we hired one Firefighter, Robert Kilgore, and reinstated the Fire Chief position.

At that time, we also entered into a contact with the Siletz Valley Fire District to assist with administrative services and oversee the training program. In January of 2026 we hired our second full time Firefighter Amanda Hankins. Our volunteer membership during this time has decreased, due to employment outside of the area and time constraints. We currently have three volunteers supporting our paid staff.

Our goal for this fiscal year is to find the resources to hire an additional full-time Firefighter position.

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In years past, there were over 25 volunteers, and we budgeted a significant line item to the volunteers to address many of their needs. As their numbers have decreased over the past year, and working with them, we have revised their needs for the 2026-2027 budget. We are moving some of these funds into the Fire Departments General Fund while still supporting our volunteers with the understanding that as their membership grows, so will the contribution from the city.

Also in the past 12 months, we received our LUCAS device. This was a major purchase by the Fire Department and demonstrates how expensive our equipment is with a cost of \$25,000. A LUCAS device is a mechanical, battery-operated medical device that performs CPR compressions. This accomplishes a couple of significant functions for our agency with limited staff. First, it performs uninterrupted compressions, following the American Heart Association's guidelines, potentially creating better outcomes. This also allows personnel to accomplish other tasks that need to be done during these events.

With Deputy Chief Morford's leadership we have been working on supporting all members with training. Robert and Donald Ayarea are enrolled in their Advanced-EMT class with two Siletz members Amanda, is currently an A-EMT). This program expands on the EMT training and will allow us to provide Intermediate Life Support (ILS) skills which will benefit our community while awaiting the ambulances' arrival.

Amanda is taking on the responsibility of coordinating our community education programs to re-introduce the community to the Fire Department. Events such as an open house, touch a truck, regularly scheduled CPR classes, and car seat installation clinics are all part of the upcoming 2026 events.

For the year 2026/2027 we are proposing a Capital Improvement Project for acquiring a used Zoll monitor / defibrillator. Along with functioning as an Auto External Defibrillator (AED), allows for ECG rhythm interpretation. This standard of care allows us to expedite treatment either with our A-EMTs or the Paramedics upon their arrival.

We continue to review our service agreements and contacts, looking for areas where we might cut expenses. Thank you for your consideration and participation in the budget process. We will be glad to answer any questions.

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Fire Expenditures	FTE	Proposed	Approved	\$ Change	% Change
				001-500	Personnel					
275,624	252,077	213,200	190,130	500000	Salaries	4	275,000	-	61,800	29%
2,996	860	15,000	762	500088	Wildland Firefighter	0	15,000	-	-	0%
16,303	11,211	15,000	6,649	501400	Call Time		15,000	-	-	0%
36,556	47,461	35,000	15,000	501500	Overtime		20,000	-	(15,000)	-43%
10,711	2,741	2,500	5,303	501501	Overtime Wildland Firefighters		2,500	-	-	0%
214,656	166,206	176,500	110,241	505500	Taxes, Insurance & Benefits		159,524	-	(16,976)	-10%
556,847	480,557	457,200	328,085			4	487,024	-	29,824	7%
				001-500	Materials & Services					
1,675	2,031	2,000	500	600100	Office Supplies		2,000	-	-	0%
-	56,810	45,000	45,000	600110	Grant Expenditures		35,000	-	(10,000)	-22%
11,913	13,497	17,000	14,600	600200	Utilities		18,000	-	1,000	6%
2,804	-	62,200	27,465	600220	Communication Services		40,000	-	(22,200)	-36%
15,686	15,171	18,000	20,000	600300	Equipment Maint & Repair		18,000	-	-	0%
45,400	51,204	57,000	25,000	600350	Vehicle Maint & Repair		48,000	-	(9,000)	-16%
7,020	15,398	14,500	14,000	600600	Travel & Training		16,000	-	1,500	10%
805	1,573	1,200	1,200	600700	Membership & Subscription		1,500	-	300	25%
23,248	-	10,000	10,000	607500	Special Purchases		10,000	-	-	0%
29,579	37,805	40,000	35,000	608000	Supplies		45,000	-	5,000	13%
50,050	93,299	135,000	133,000	608100	Contract & Other Services		135,000	-	-	0%
58,000	42,750	35,000	34,000	608150	Volunteer Program		22,000	-	(13,000)	-37%
246,180	329,539	436,900	359,765				390,500	-	(46,400)	-11%
				001-500	Capital Outlay					
-	-	25,000	-	620500	Equipment		-	-	(25,000)	-100%
-	-	25,000	-				-	-	(25,000)	-100%
				001-500	Transfers					
110,000	110,000	110,000	110,000	631600	Transfer to General Reserve		-	-	(110,000)	-100%
15,000	15,000	15,000	15,000	631960	Trans to Bldg & Property Res		-	-	(15,000)	-100%
125,000	125,000	125,000	125,000				-	-	(125,000)	-100%
928,027	935,096	1,044,100	812,850	Total		4	877,524	-	(166,576)	-16%

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Property Maintenance Expenditures	FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
001-650 Personnel										
125,811	137,874	185,452	157,170	500000	Salaries	3.1	185,078	-	(374)	0%
1,017	594	2,500	1,500	501500	Overtime		2,500	-	-	0%
65,037	72,633	83,418	102,654	505500	Taxes, Insurance & Benefits		100,679	-	17,261	21%
191,864	211,101	271,370	261,324			3.1	288,257	-	16,887	6%
001-650 Materials & Services										
80	67	200	125	600100	Office Supplies		200	-	-	0%
3,556	3,346	4,200	3,200	600200	Utilities		4,000	-	(200)	-5%
1,941	2,835	2,500	2,500	600300	Equipment Maint & Repair		3,000	-	500	20%
8,538	7,810	10,000	9,900	600350	Vehicle Maint & Repair		12,000	-	2,000	20%
39,353	46,544	45,000	45,000	600400	Facility Needs		48,000	-	3,000	7%
200	-	500	500	600600	Travel & Training		500	-	-	0%
6,422	8,016	8,000	8,000	607500	Special Purchases		8,000	-	-	0%
11,473	11,113	10,000	10,500	608000	Supplies		10,000	-	-	0%
3,355	3,164	5,000	4,500	608050	Janitorial Supplies		5,000	-	-	0%
20,645	19,181	25,000	22,000	608100	Contract & Other Services		22,000	-	(3,000)	-12%
95,563	102,076	110,400	106,225				112,700	-	2,300	2%
001-650 Transfers										
21,500	-	-	-	631600	Transfer to General Reserve		-	-	-	0%
-	-	-	-	631960	Trans to Bldg & Property Res		-	-	-	0%
21,500	-	-	-				-	-	-	0%
308,928	313,177	381,770	367,549		Total	3.1	400,957	-	19,187	5%

Department Purpose/Mission statement:

The mission of the Toledo Public Library is to provide high quality library service and maintain an organized collection of resources that meet the educational, informational, cultural, and recreational needs of the community. The Library prides itself as an essential resource that helps to ensure equal access to information that results in a free, democratic, literate society.

Highlights/Stats from 2025-2026

- Hired a full-time Programs Specialist to plan and facilitate a range of public programs for library users of all ages and backgrounds.
- Continued expansion of adult programs and outreach, including regular visits to Eddyville.
- Improved and updated Library facilities, including the public computer area and collection arrangement.
- Strengthened working relationships and collaboration with other libraries in the District and the wider Chinook Library Network, with regular meetings and trainings taking place.
- Improved and expanded program development and evaluation procedures, in keeping with an increase in program offerings overall.

2026-2027 Department Goals

- Increase investment in public programming to continue providing high-quality programs to new and existing audiences.
- Establish and strengthen partnerships with community organizations and institutions.
- Update shelving and collection spaces to make Library collections secure, attractive, and easy to use, with room to grow.
- Greater engagement with the library field at a local, regional, and national level.
- Acquire and deploy a bookmobile for outreach throughout the Library's service area.

Narrative

The Library has had a very busy and productive year. The addition of a highly-qualified full-time Programs Specialist has greatly increased engagement with patrons and the community at large. Twice-monthly in-person outreach to Eddyville has increased our visibility and improved access for our service population. We lost our public computer provider, but used the opportunity to kick-start a redesign of the computer area, and to save costs without compromising access or service. The Library was very successful in securing grant funding to support many of its Fiscal Year 2025-2026 goals.

The Library's proposed budget for Fiscal Year 2026-2027 aims to continue improving programs and services while keeping pace with rising costs. Increases to youth and adult program budgets reflect a continued investment in public programs, the expansion of which has provided new skills and opportunities to our patrons, and much positive feedback and engagement for the Library and the City. An increase to the equipment maintenance budget will support bookmobile operations. An increase in the budget line for books and materials will allow the development of a dedicated bookmobile outreach collection. Increases to travel, training, and membership line items will allow for travel to multiple professional conferences each year.

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Library Expenditures	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
001-700 Personnel										
199,796	207,031	258,659	245,000	500000	Salaries	4	274,320	-	15,661	6%
91,306	109,149	177,652	150,000	505500	Taxes, Insurance & Benefits		160,519		(17,133)	-10%
291,102	316,180	436,311	395,000			4	434,839	-	(1,472)	0%
001-700 Materials & Services										
6,379	4,893	5,500	3,623	600100	Office Supplies		8,000	-	2,500	45%
-	40,859	30,000	55,000	600110	Grant Expenditures		60,000	-	30,000	100%
3,034	-	3,500	-	600150	Data Processing Support		-	-	(3,500)	-100%
23,458	17,113	12,500	9,143	600200	Utilities		13,000	-	500	4%
-	124	750	-	600300	Equipment Maint & Repair		13,000	-	12,250	1633%
868	1,419	1,500	500	600600	Travel & Training		3,000	-	1,500	100%
239	780	1,000	800	600700	Membership & Subscription		2,000	-	1,000	100%
24,502	18,946	27,000	27,000	603500	Books & Materials		35,000	-	8,000	30%
8,206	3,338	7,000	7,000	606500	Youth Program Support		10,000	-	3,000	43%
3,906	2,599	7,000	7,000	606550	Adult Program Support		10,000	-	3,000	43%
2,474	280	5,000	4,617	607500	Special Purchases		5,000	-	-	0%
1,084	1,610	2,000	2,322	608000	Supplies		-	-	(2,000)	-100%
9,255	7,355	16,500	5,722	608100	Contract & Other Services		10,000	-	(6,500)	-39%
83,404	99,316	119,250	122,727				169,000	-	49,750	42%
001-700 Capital Outlay										
-	-	-	-	620500	Equipment		-	-	-	0%
-	-	-	-				-	-	-	0%
001-700 Transfers										
5,000	-	-	-	631600	Trans to General Reserve		-	-	-	0%
25,000	25,000	25,000	25,000	631960	Trans to Bldg & Property Res		-	-	(25,000)	-100%
30,000	25,000	25,000	25,000				-	-	(25,000)	-100%
404,506	440,496	580,561	542,727	Total		4	603,839	-	23,278	4%

Department Purpose/Mission statement:

The Toledo Municipal Court's (Court) mission is to support the quality of life of the citizens of the City of Toledo by promoting public safety, traffic safety, and respect for the administration of justice by applying sanctions for violations of the Motor Vehicle traffic offenses and civil infractions of municipal ordinances. The mission also includes efficient and equal justice for all person, as well as the protection of citizens' individual and property rights as outlined in the City Charter, Chapter V Powers and Duties of Officers, Section 21 Municipal Court.

Highlights/Stats from 2025-2026

- The Court has collected \$29,000 in fines revenue from July 2025 to present.
- The Court has processed 73 citations during the same period.

2026-2027 Department Goals

- Continue to improve efficiencies, to develop procedures and streamline processes.
- Send Municipal Court Clerks to Oregon Association for Court Administration conference for training and updates.
- Work with City Council to get direction on collection of unpaid fines.

Narrative

In the aggregate, municipal courts comprise a substantial percentage of U.S. judicial operations. There are 7,500 such courts in 30 states scattered across the country. They adjudicate over 3.5 million cases every year and they collect over \$2 billion dollars a year for local jurisdictions. Municipal courts have what is known as concurrent jurisdictions over violations and (most) misdemeanors that happen within their city limits. The circuit court for the county in which the city is located, as well as any justice courts established in the county, have jurisdiction over the same set of violations and misdemeanors. The city may decide to limit the jurisdiction to certain subjects, but all municipal courts must hear traffic cases filed in the court. The City of Toledo has limited its jurisdiction to violations of the Motor Vehicle Code, and infractions identified in its City Ordinances, so does not prosecute misdemeanors.

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Municipal Court Expenditures	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
001-800 Personnel										
7,881	8,418	11,416	12,920	500000	Salaries	0.2	15,108	-	3,692	32%
22	60	500	87	501500	Overtime		500	-	-	0%
4,974	6,105	7,023	10,070	505500	Taxes, Insurance & Benefits		8,708		1,685	24%
12,877	14,583	18,939	23,077			0.2	24,316	-	5,377	28%
001-800 Materials & Services										
273	305	500	150	600100	Office Supplies		500	-	-	0%
-	15	1,500	-	600600	Travel & Training		1,500	-	-	0%
154	154	250	250	600700	Membership & Subscription		250	-	-	0%
13,221	14,048	17,000	15,000	608100	Contract & Other Services		17,000	-	-	0%
13,649	14,523	19,250	15,400				19,250	-	-	0%
26,526	29,106	38,189	38,477		Total	0.2	43,566	-	5,377	14%

2023-2024	2024-2025	2025-2026	2025-2026	Account	2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	FTE	Proposed	Approved	\$ Change	% Change
001-900 Personnel									
42,157				500000		-		-	0%
15,754				505500				-	0%
57,911	-	-	-			-	-	-	0%
001-900 Materials & Services									
9,524	-	-	-	600150		-	-	-	0%
-	260	4,000	2,000	600230		4,000	-	-	0%
-	9,507	7,000	20,000	600600		15,000	-	8,000	114%
12,733	160	-	-	600700		-	-	-	0%
123,202	-	-	-	601700		-	-	-	0%
1,737	151	3,000	3,000	603600		3,000	-	-	0%
8,418	9,158	23,500	20,000	603700		23,500	-	-	0%
298	1,054	1,000	1,000	603800		1,000	-	-	0%
1,059	15,000	15,000	15,000	603900		15,000	-	-	0%
-	-	25,000	-	603950		25,000	-	-	0%
21,900	22,270	21,180	21,180	603975		20,000	-	(1,180)	-6%
30,963	14,703	30,000	30,000	604000		30,000	-	-	0%
163,730	-	-	-	604400		-	-	-	0%
-	1,023	15,000	5,000	606660		15,000	-	-	0%
-	6,244	12,500	-	607500		12,500	-	-	0%
1,901	(3,191)	3,000	3,000	608000		3,000	-	-	0%
75,667	-	-	-	608100		-	-	-	0%
17,000	-	25,000	25,000	608125		30,000	-	5,000	20%
-	161,000	-	-	608200		-	-	-	0%
468,132	237,340	185,180	145,180			197,000	-	11,820	6%
001-900 Special Payments									
-	-	-	-	630200		-	-	-	0%
33,849	-	-	-	631980		-	-	-	0%
33,849	-	-	-			-	-	-	0%
001-900 Transfers									
-	-	-	-	630475		-	-	-	0%
-	-	-	-	631000		-	-	-	0%
-	-	-	-	631600		-	-	-	0%
-	-	-	-	631950		-	-	-	0%
-	-	-	-	631960		-	-	-	0%
-	-	-	-	631970		-	-	-	0%
-	-	-	-	631975		-	-	-	0%
-	-	-	-			-	-	-	0%
001-900 Contingency									
-	-	80,000	-	640100		100,000	-	20,000	25%
-	-	80,000	-			100,000	-	20,000	25%
001-900 Unappropriated Surplus									
-	-	253,082	-	801000		84,022	-	(169,060)	-67%
-	-	253,082	-			84,022	-	(169,060)	-67%
559,892	237,340	518,262	145,180	Total General Services Expenditures		381,022	-	(137,240)	-26%
5,603,846	5,874,846	6,188,644	6,064,939	GENERAL FUND REVENUE	0	5,601,989			
4,670,144	5,195,203	6,188,644	5,228,294	GENERAL FUND EXPENDITURES	24.50	5,601,989			
933,702	679,643	-	836,645	GENERAL FUND TOTAL	24.50	0			



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Streets and Facilities Maintenance-Department Purpose/Mission statement:

Provide quality, necessary services for sustainability while making Toledo a better place to visit, work and live.

Highlights/Stats from 2025-2026

- Exterior remodel of the future “Civic Center” completed.
- Repaved Business HWY 20, from NW Dundon to HWY 229 intersection.
- Arcadia Park Improvements: new play structure, new merry-go-round, and all new safety chips in playground area. Tennis courts resurfaced with addition of pickle-ball lines. Drainage improvements.
- Deere Park Improvements: walking paths, hand rails, improved accessibility, swing-set relocation. Drainage improvements.
- Toledo Public Library: improved accessibility ramp and hand rail to green space behind library.
- New ADA ramp at Library entrance, with replacement of multiple concrete tiles along sidewalk.
- Memorial Field Bathrooms began in March 2026 and is slated to finish in June of 2026.
- ADA sidewalk access installed at Memorial Field, behind A-Street pumping station.

2026-2027 Department Goals

- Parks improvements: Parks Master Plan.
- Storm water/drainage improvements: Mapping of systems.
- Repave Main Street from Business HWY 20 to SE 2nd Street.
- Continuous improvements and repairs of sidewalks for pedestrian safety.
- Continued roadway improvements/patching.

Narrative

Our Public Works Maintenance crew will continue to maintain the facilities, parks and green spaces within the City of Toledo. Public Works will work closely with other departments to manage repairs and upgrades needed in their facilities. Our maintenance workers will continue to keep our parks clean and safe for all to enjoy, while continually working on improvement and beautification ideas.

Streets and roadways in the City of Toledo will continue to receive attention as necessary for pothole patching, drainage improvements and general maintenance. Our crew takes pride in keeping their areas clear of litter and debris. We will continue our mission to provide safe travel for those who live in, work, or are just visiting our great community.

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Streets Revenue	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
011-000 Revenues										
2,473,559	2,637,000	2,514,567	2,611,994	400100	Beginning Fund Balance		2,317,035	-	(197,532)	-8%
126,483	123,732	100,000	110,230	400400	Interest		100,000	-	-	0%
24,230	18,921	18,000	14,000	401300	Natural Gas Franchise		14,000	-	(4,000)	-22%
1,841	1,758	1,700	2,126	401400	Telephone Franchise		1,700	-	-	0%
2,291	2,938	2,200	1,000	401450	Telecommunications Franchise		1,000	-	(1,200)	-55%
12,572	11,242	12,000	9,417	401500	Television Franchise		9,500	-	(2,500)	-21%
179,262	99,797	75,000	85,520	401600	Garbage Franchise		75,000	-	-	0%
461,134	619,725	500,000	656,603	401700	Electric Franchise		600,000	-	100,000	20%
3,240	3,304	3,000	3,200	402050	Truck Permits		3,000	-	-	0%
282,736	291,103	280,000	299,000	402400	Oregon State Highway Tax		290,000	-	10,000	4%
11,414	30,989	8,000	38,000	402700	Refunds & Misc		8,000	-	-	0%
322	165	-	56	402720	Public Works Inspection Fee		-	-	-	0%
106,479	107,229	100,000	100,000	403600	Road Maintenance Fees		100,000	-	-	0%
111,356	-	-	-	405250	Grants		-	-	-	0%
3,796,921	3,947,903	3,614,467	3,931,146	TOTAL			3,519,235	-	(95,232)	-3%

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Streets Expenditures	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
011-110 Personnel										
213,244	270,410	303,953	275,000	500000	Salaries	4.26	329,496	-	25,543	8%
15,531	16,311	20,000	15,000	501400	Call Time		22,000	-	2,000	10%
7,615	3,977	10,000	6,500	501500	Overtime		12,000	-	2,000	20%
131,230	143,686	167,087	155,000	505500	Taxes, Insurance & Benefits		181,189	-	14,102	8%
367,620	434,385	501,040	451,500			4.26	544,685	-	43,645	9%
011-110 Materials & Services										
544	477	500	420	600100	Office Supplies		400	-	(100)	-20%
10,623	10,257	12,150	10,500	600200	Utilities		12,000	-	(150)	-1%
20,958	19,502	25,000	24,338	600300	Equipment Repair		25,000	-	-	0%
21,969	19,005	30,000	16,250	600350	Vehicle Maint & Repair		25,000	-	(5,000)	-17%
10	-	-	-	600400	Facility Needs		-	-	-	0%
78,376	103,310	100,000	100,000	600420	Systems Repair		100,000	-	-	0%
652	1,601	2,000	853	600600	Travel & Training		10,000	-	8,000	400%
586	192	750	508	600700	Membership & Subscription		700	-	(50)	-7%
27,874	29,307	33,000	33,000	601700	Insurance		35,000	-	2,000	6%
1,610	1,925	3,000	3,000	607500	Special Purchases		2,500	-	(500)	-17%
19,707	19,374	20,000	11,000	608000	Supplies		20,000	-	-	0%
19,219	22,580	15,000	14,215	608100	Contract & Other Services		15,000	-	-	0%
11,704	4,501	15,000	6,500	608175	Street Sweeping		12,000	-	(3,000)	-20%
213,832	232,030	256,400	220,584				257,600	-	1,200	0%
011-110 Capital Outlay										
-	13,305	25,000	25,000	620500	Equipment		25,000	-	-	0%
29,114	45,981	1,725,000	300,000	620520	Systems		1,725,000	-	-	0%
134,355	-	300,000	60,000	620540	Road Maintenance Expenditures		300,000	-	-	0%
163,468	59,285	2,050,000	385,000				2,050,000	-	-	0%
011-110 Transfers										
35,000	35,000	35,000	35,000	631000	Transfer to PW Equip Reserve		35,000	-	-	0%
380,000	575,209	522,027	522,027	631850	Transfer to Street Reserve		331,949	-	(190,078)	-36%
415,000	610,209	557,027	557,027				366,949	-	(190,078)	-34%
011-110 Contingency										
-	-	250,000	-	640100	Contingency		300,000	-	50,000	20%
-	-	250,000	-				300,000	-	50,000	20%
1,159,921	1,335,909	3,614,467	1,614,111		Total Streets Expenditures	4.26	3,519,235	-	(95,232)	-3%
3,796,921	3,947,903	3,614,467	3,931,146		STREETS REVENUE		3,519,235		(95,232)	-3%
1,159,921	1,335,909	3,614,467	1,614,111		STREETS EXPENDITURES	4.26	3,519,235		(95,232)	-3%
2,637,000	2,611,994	-	2,317,035		STREETS FUND TOTAL	4.26	(0)		(0)	0%



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Treatment Plants, Distribution and Collections-Department Purpose/Mission statement:

Provide quality, necessary services for sustainability while making Toledo a better place to visit, work and live.

Highlights/Stats from 2025-2026

- Replaced Filter Media at our Water Treatment Plant.
- Updated the SCADA (Supervisory Control and Data Acquisition) systems at our Water Treatment and Wastewater Treatment Plants.
- Update our VFDs (Variable Frequency Drives) along with our PLCs (Programmable Logic Controllers) at our Butler Bridge sanitary sewer pumping station.
- Replaced our Mill Creek pump station generator.
- Installation of Automatic Transfer Switches for Lincoln Way and High School sanitary sewer pumping stations has been delayed. Most recent update for delivery of switches is expected to be in June 2026. Once switches are received, installation will take place. Tariffs and war have played a factor in the delays at this point.
- Replaced WAS (Waste Activated Sludge) Pump and RAS (Return Activated Sludge) Pump at Waste Water Treatment Plant.
- Replaced roughly 300' of sanitary sewer line off of SE 2nd St.
- SE Sturdevant Road-water line upsize project in support of Olalla Meadows Housing Project.

2026-2027 Department Goals

- Continued flushing, camera work and inspections of our sanitary sewer lines. Assessing conditions and planning for necessary repairs, manhole rejuvenation, and CIPP lining in efforts to mitigate Inflow and Infiltration.
- Purchase of new pickup truck for the Water Treatment Plant.
- Replace roof at Mill Creek pump station.
- Updated Water Management and Conservation Plan.
- Ongoing work towards the replacement of the Ammon Water tank.

Narrative

Our Wastewater Treatment Plant is dedicated to the efficient treatment of the sewer waste that is produced by the City of Toledo. Our operators are diligent in serving the City. The Wastewater Treatment Plant treated roughly 267,380,000 gallons of waste in 2025. That is a 22,281,667 gallons per month average.

Our Water Treatment Plant strives to provide the best quality of treated drinking water to the City of Toledo. Our operators are dedicated to their craft. The plant produced roughly 169,935,873 gallons of drinking water for the year 2025. That is 14,161,323 gallons per month average.

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Water Revenue	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
012-000 Revenues										
656,917	462,486	326,921	367,201	400100	Beginning Fund Balance		600,266	-	273,345	84%
33,633	32,901	28,000	15,500	400400	Interest		12,000	-	(16,000)	-57%
27,181	7,768	5,000	1,100	402700	Refunds & Misc		1,500	-	(3,500)	-70%
153	165	50	50	402720	Public Works Inspection Fee		50	-	-	0%
2,343	2,635	2,000	3,700	402730	Haulable Water		2,500	-	500	25%
1,457,546	1,386,366	1,452,636	1,666,000	403700	Sale of Water		1,600,000	-	147,364	10%
17,721	10,660	2,000	42,500	403800	Meter Charges-Connection Fees		5,000	-	3,000	150%
1,719	2,144	1,500	1,950	403900	Service Fees		1,500	-	-	0%
19,068	22,825	15,000	16,400	403950	Delinquent Fees		15,000	-	-	0%
-	-	1,000	-	404100	Sale of Water to Seal Rock		1,000	-	-	0%
782	728	500	750	404125	H2O Program Donations		500	-	-	0%
(145)	-	-	-	404200	Water Deposit		-	-	-	0%
2,216,918	1,928,678	1,834,607	2,115,151		TOTAL		2,239,316	-	404,709	22%

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Water Plant Expenditures	FTE	Proposed	Approved	\$ Change	% Change
012-120 Personnel										
177,919	192,770	229,342	211,263	500000	Salaries	2.86	251,570	-	22,228	10%
20,132	23,003	25,000	25,000	501400	Call Time		26,000	-	1,000	4%
7,038	1,460	10,000	10,000	501500	Overtime		10,000	-	-	0%
107,564	105,774	129,604	131,840	505500	Taxes, Insurance & Benefits		139,166	-	9,562	7%
312,653	323,007	393,946	378,103			2.86	426,735	-	32,789	8%
012-120 Materials & Services										
80	646	500	500	600100	Office Supplies		500	-	-	0%
6,184	6,808	8,000	6,400	600150	Data Processing Support		7,000	-	(1,000)	-13%
65,589	66,103	72,000	69,000	600200	Utilities		70,000	-	(2,000)	-3%
4,784	7,532	7,000	6,000	600300	Equipment Maint & Repair		7,000	-	-	0%
3,792	3,332	5,500	2,513	600350	Vehicle Maint & Repair		4,500	-	(1,000)	-18%
27,179	9,351	20,000	10,000	600400	Facility Needs		20,000	-	-	0%
13,498	9,340	13,000	13,000	600420	Systems Repair		13,000	-	-	0%
690	932	1,500	1,100	600600	Travel & Training		2,000	-	500	33%
3,042	3,181	4,000	2,150	600700	Membership & Subscription		4,000	-	-	0%
40,450	41,062	46,000	43,000	601700	Insurance		47,000	-	1,000	2%
-	4,125	12,500	10,500	607500	Special Purchases		10,500	-	(2,000)	-16%
40,330	31,911	40,000	33,000	608000	Supplies		35,000	-	(5,000)	-13%
19,316	24,218	22,000	25,000	608100	Contract & Other Services		25,000	-	3,000	14%
224,933	208,541	252,000	222,163				245,500	-	(6,500)	-3%
012-120 Capital Outlay										
-	-	10,000	-	620500	Equipment		10,000	-	-	0%
-	-	10,000	-				10,000	-	-	0%
012-120 Transfers										
12,500	7,000	-	-	631000	Transfer to PW Reserve		12,500	-	12,500	0%
124,700	50,000	-	-	631800	Transfer to Water Reserve		50,000	-	50,000	0%
137,200	57,000	-	-				62,500	-	62,500	0%
012-120 Contingency										
-	-	50,000	-	640100	Contingency		100,000	-	50,000	100%
-	-	50,000	-				100,000	-	50,000	100%
674,786	588,548	705,946	600,266		Total Water Plant Expenditures	2.86	844,735	-	138,789	20%

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Water Distribution Expenditures	FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
012-125 Personnel										
170,906	191,010	227,810	210,000	500000	Salaries	3.16	260,874	-	33,064	15%
4,335	4,123	5,000	4,750	501400	Call Time		5,500	-	500	10%
6,375	3,657	7,500	5,000	501500	Overtime		7,500	-	-	0%
88,099	93,786	130,406	120,000	505500	Taxes, Insurance & Benefits		141,472	-	11,066	8%
269,715	292,575	370,716	339,750			3.16	415,345	-	44,629	12%
012-125 Materials & Services										
5,372	2,625	4,000	1,500	600100	Office Supplies		2,500	-	(1,500)	-38%
7,406	6,808	9,000	6,400	600150	Data Processing Support		7,500	-	(1,500)	-17%
10,085	10,008	13,000	11,000	600200	Utilities		13,000	-	-	0%
3,336	6,138	7,000	6,900	600300	Equipment Maint & Repair		7,000	-	-	0%
12,511	7,774	15,000	10,900	600350	Vehicle Maint & Repair		15,000	-	-	0%
217	-	1,500	600	600400	Facility Needs		1,500	-	-	0%
57,459	65,948	70,000	45,000	600420	Systems Repair		60,000	-	(10,000)	-14%
2,679	5,089	5,500	3,000	600600	Travel & Training		5,500	-	-	0%
3,790	3,562	5,000	2,500	600700	Membership & Subscription		4,500	-	(500)	-10%
10,779	12,862	14,000	15,000	601700	Insurance		16,000	-	2,000	14%
-	688	3,500	5,000	603980	H2O Program Expenses		5,000	-	1,500	43%
3,931	7,507	8,000	6,000	607500	Special Purchases		7,500	-	(500)	-6%
29,385	30,954	32,000	30,590	608000	Supplies		32,000	-	-	0%
40,979	42,143	32,000	32,000	608100	Contract & Other Services		33,000	-	1,000	3%
187,928	202,107	219,500	176,390				210,000	-	(9,500)	-4%
012-125 Transfers										
12,500	10,000	-	-	631000	Transfer to PW Reserve		12,500	-	12,500	0%
190,811	50,000	21,085	21,085	631800	Transfer to Water Reserve		200,000	-	178,915	849%
203,311	60,000	21,085	21,085				212,500	-	191,415	908%
012-125 Contingency										
-	-	100,000	-	640100	Contingency		137,007	-	37,007	37%
-	-	100,000	-				137,007	-	37,007	37%
012-125 Debt Services										
288,600	299,700	310,800	310,800	702000	2012 Debt Repayment/Bond 2016		325,600	-	14,800	5%
130,092	118,548	106,560	106,560	702500	Rev Bond 2016 - Interest/Fees		94,128	-	(12,432)	-12%
418,692	418,248	417,360	417,360				419,728	-	2,368	1%
1,079,646	972,930	1,128,661	954,585	Total Water Distribution Expenditures		3.16	1,394,580	-	265,919	24%
2,216,918	1,928,678	1,834,607	2,115,151	WATER FUND REVENUE			2,239,316			
1,754,432	1,561,478	1,834,607	1,554,851	WATER FUND EXPENDITURES		6.02	2,239,316			
462,486	367,201	-	560,300	WATER FUND TOTAL		6.02	0			

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Sewer Revenue	FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
				013-000	Revenues					
494,928	137,691	216,101	260,083	400100	Beginning Fund Balance		171,487	-	(44,614)	-21%
25,349	24,798	20,000	11,060	400400	Interest		10,000	-	(10,000)	-50%
3,018	1,455	1,500	2,033	402700	Refunds & Misc		1,500	-	-	0%
488	165	100	54	402720	Public Works Inspection Fee		100	-	(1)	-1%
1,317,968	1,308,487	1,300,000	1,261,856	404400	Sewer Charges		1,312,330	-	12,330	1%
780	2,649	100	133	404500	Sewer Connection Fees		100	-	-	0%
1,842,532	1,475,246	1,537,801	1,535,219		TOTAL		1,495,516	-	(42,285)	-3%

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Sewer Plant Expenditures	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
013-130 Personnel										
198,102	197,253	204,800	203,566	500000	Salaries	2.86	256,885	-	52,085	25%
22,888	23,355	27,000	24,000	501400	Call Time		27,000	-	-	0%
5,242	7,312	10,000	10,000	501500	Overtime		10,000	-	-	0%
<u>118,770</u>	<u>102,323</u>	<u>114,330</u>	<u>121,793</u>	505500	Taxes, Insurance & Benefits		<u>142,057</u>	-	<u>27,727</u>	<u>24%</u>
345,001	330,243	356,130	359,359			2.86	435,942	-	79,812	22%
013-130 Materials & Services										
673	527	700	569	600100	Office Supplies		700	-	-	0%
5,910	6,808	7,500	7,000	600150	Data Processing Support		7,500	-	-	0%
37,636	41,391	46,000	42,000	600200	Utilities		46,000	-	-	0%
8,374	11,202	10,000	10,000	600300	Equipment Maint & Repair		10,000	-	-	0%
2,110	1,977	2,250	2,325	600350	Vehicle Maint & Repair		4,500	-	2,250	100%
7,667	1,400	4,000	1,500	600400	Facility Needs		4,000	-	-	0%
27,711	7,076	45,000	45,000	600420	Systems Repair		35,000	-	(10,000)	-22%
838	1,568	2,500	1,000	600600	Travel & Training		2,500	-	-	0%
490	587	1,500	700	600700	Membership & Subscription		1,200	-	(300)	-20%
50,331	50,020	57,000	54,000	601700	Insurance		58,000	-	1,000	2%
5,308	2,824	7,000	7,000	607500	Special Purchases		7,000	-	-	0%
71,407	67,299	72,000	69,000	608000	Supplies		70,000	-	(2,000)	-3%
9,519	14,219	15,000	16,000	608100	Contract & Other Services		16,000	-	1,000	7%
<u>227,975</u>	<u>206,899</u>	<u>270,450</u>	<u>256,094</u>				<u>262,400</u>	-	<u>(8,050)</u>	<u>-3%</u>
013-130 Transfers										
12,500	6,000	6,000	6,000	631000	Transfer to PW Reserve		-	-	(6,000)	-100%
50,000	25,000	25,000	25,000	631900	Transfer to Sewer Reserve		-	-	(25,000)	-100%
<u>62,500</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>				-	-	<u>(31,000)</u>	<u>-100%</u>
013-130 Contingency										
-	-	50,000	-	640100	Contingency		10,000	-	(40,000)	-80%
-	-	50,000	-				10,000	-	(40,000)	-80%
<u>635,476</u>	<u>568,142</u>	<u>707,580</u>	<u>646,453</u>		Total Sewer Plant Expenditures	<u>2.86</u>	<u>708,342</u>	-	<u>762</u>	<u>0%</u>

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Sewer Collection Expenditures	FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
013-135 Personnel										
159,948	178,311	227,810	210,000	500000	Salaries	3.16	260,874	-	33,064	15%
3,038	3,149	8,000	5,000	501400	Call Time		7,000	-	(1,000)	-13%
4,471	2,987	7,000	6,000	501500	Overtime		7,000	-	-	0%
80,529	83,974	123,462	122,000	505500	Taxes, Insurance & Benefits		144,472	-	21,010	17%
247,986	268,420	366,272	343,000			3.16	419,345	-	53,073	14%
013-135 Materials & Services										
5,372	2,605	3,000	1,500	600100	Office Supplies		2,000	-	(1,000)	-33%
7,679	6,808	8,500	6,357	600150	Data Processing Support		7,500	-	(1,000)	-12%
42,355	42,201	46,000	42,500	600200	Utilities		44,000	-	(2,000)	-4%
7,539	12,027	12,000	11,000	600300	Equipment Maint & Repair		12,000	-	-	0%
11,887	7,774	13,000	11,000	600350	Vehicle Maint & Repair		12,000	-	(1,000)	-8%
2,850	-	2,000	600	600400	Building Repair		5,000	-	3,000	150%
6,700	40,362	42,000	37,000	600420	Systems Repair		40,000	-	(2,000)	-5%
3,159	1,821	4,000	1,200	600600	Travel & Training		3,000	-	(1,000)	-25%
586	192	500	508	600700	Membership & Subscription		750	-	250	50%
13,474	15,713	18,000	19,800	601700	Insurance		21,780	-	3,780	21%
2,568	8,027	10,000	6,440	607500	Special Purchases		10,000	-	-	0%
3,649	5,710	8,500	7,700	608000	Supplies		8,000	-	(500)	-6%
20,484	24,993	18,000	18,000	608100	Contract & Other Services		20,000	-	2,000	11%
128,303	168,232	185,500	163,605				186,030	-	530	0%
013-135 Transfers										
12,500	10,000	10,000	10,000	631000	Transfer to PW Reserve		-	-	(10,000)	-100%
504,433	25,000	25,000	25,000	631900	Transfer to Sewer Reserve		-	-	(25,000)	-100%
516,933	35,000	35,000	35,000				-	-	(35,000)	-100%
013-135 Contingency										
-	-	67,774	-	640100	Contingency		5,292	-	(62,482)	-92%
-	-	67,774	-				5,292	-	(62,482)	-92%
013-135 Debt Services										
101,400	105,300	109,200	109,200	702000	DEQ Loan Repayment-Principal		114,400	-	5,200	5%
45,708	41,652	37,440	37,440	702500	Rev Bond 2016 - Interest/Fees		33,072	-	(4,368)	-12%
13,158	15,511	14,283	13,898	703000	W/WW Loan 2019 - Principal		14,678	-	395	3%
15,876	13,523	14,752	15,137	703500	W/WW Loan 2019 Int & Fees		14,356	-	(396)	-3%
176,142	175,986	175,675	175,674				176,506	-	831	0%
1,069,364	647,638	830,221	717,279		Total Sewer Collection Expenditures	3.16	787,174	-	(43,047)	-5%
1,842,532	1,475,246	1,537,801	1,535,219		TOTAL SEWER REVENUE		1,495,516			
1,704,841	1,215,780	1,537,801	1,363,732		TOTAL SEWER EXPENDITURES	6.02	1,495,516			
137,691	259,465	-	171,487		TOTAL SEWER FUND	6.02	0			

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	City Council Strategic Reserve Fund	2026-2027 FTE Proposed	2026-2027 Approved	\$ Change	% Change
020-000 Revenue									
468,698	451,509	1,030,684	1,064,332	400100	Beginning Fund Balance	394,556	-	(636,128)	-62%
23,966	23,445	24,000	43,887	400400	Interest	15,000	-	(9,000)	-38%
-	640,000	-	-	402200	Direct Funding	-	-	-	0%
313,684	793,772	585,000	903,906	402700	Refunds & Misc	480,000	-	(105,000)	-18%
806,348	1,908,727	1,639,684	2,012,125			889,556	-	(750,128)	-46%
020-200 Materials & Services									
-	-	-	-	606050	New Housing Subsidy	-	-	-	0%
59,839	43,571	62,500	42,049	607500	Special Purchases	50,000	-	(12,500)	-20%
-	6,303	42,500	40,836	608100	Contract & Other Services	25,000	-	(17,500)	-41%
59,839	49,873	105,000	82,885			75,000	-	(30,000)	-29%
020-200 Capital Outlay									
-	69,521	590,000	590,000	602200	Ollalla Meadows	-	-	(590,000)	-100%
-	50,000	-	-	628200	Public Improvements	-	-	-	0%
-	119,521	590,000	590,000			-	-	(590,000)	-100%
020-200 Transfers									
-	310,000	-	-	629700	Transfer to Pub Safety Fund	-	-	-	0%
200,000	365,000	944,684	944,684	630300	Transfer to General Fund	754,510	-	(190,174)	-20%
95,000	-	-	-	630305	Transfer to SDC Fund	60,046	-	60,046	0%
295,000	675,000	944,684	944,684			814,556	-	(130,128)	-14%
806,348	1,908,727	1,639,684	2,012,125		FUND REVENUE	889,556	-	(750,128)	-46%
354,839	844,395	1,639,684	1,617,569		FUND EXPENDITURES	889,556	-	(750,128)	-46%
451,509	1,064,332	-	394,556		FUND TOTAL	0	-	0	0%

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Debt Service Fund	FTE	Proposed	Approved	\$ Change	% Change
				025-000	Revenue					
22,448	16,445	16,445	20,714	400100	Beginning Fund Balance		62,928	-	46,483	283%
168,299	3,095	213,000	213,000	400200	Current Taxes		136,687	-	(76,313)	-36%
1,068	8	-	300	400300	Delinquent Taxes		-	-	-	0%
1,430	1,166	-	1,188	400400	Interest		1,200	-	1,200	0%
193,245	20,714	229,445	235,202				200,815	-	(28,630)	-12%
				025-250	Debt Services					
170,000	-	-	-	701000	2005 GO Principal		-	-	-	0%
-	-	85,000	45,000	704000	2025 GO Principal		48,000	-	(37,000)	-44%
-	-	128,819	127,274	704500	2025 GO Interest		128,687	-	(132)	0%
6,800	-	-	-	711000	2005 GO Interest		-	-	-	0%
176,800	-	213,819	172,274				176,687	-	(37,132)	-17%
				025-250	Unappropriated Surplus					
-	-	15,626	-	801000	Unappropriated Surplus		24,128	-	8,502	54%
-	-	15,626	-				24,128	-	8,502	54%
193,245	20,714	229,445	235,202		FUND REVENUE		200,815	-	(28,630)	-12%
176,800	-	229,445	172,274		FUND EXPENDITURES		200,815	-	(28,630)	-12%
16,445	20,714	-	62,928		FUND TOTAL		-	-	-	0%

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Forfeiture Revenue Fund	FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
				026-000 Revenue						
4,369	4,369	4,369	4,369	400100	Beginning Fund Balance		-	-	(4,369)	-100%
-	-	-	-	400400	Interest		-	-	-	0%
-	-	-	-	402700	Refunds & Misc		-	-	-	0%
-	-	-	-	406260	Local Forfeiture Revenue		-	-	-	0%
<u>4,369</u>	<u>4,369</u>	<u>4,369</u>	<u>4,369</u>				<u>-</u>	<u>-</u>	<u>(4,369)</u>	<u>-100%</u>
				026-260 Expenditures						
-	-	-	-	606260	Local Forfeiture Revenue		-	-	-	0%
-	-	-	-				-	-	-	0%
-	-	-	-				-	-	-	0%
				026-260 Transfers						
-	-	4,369	4,369	631700	Transfer to 911 Fund		-	-	(4,369)	-100%
-	-	4,369	4,369				-	-	(4,369)	-100%
<u>4,369</u>	<u>4,369</u>	<u>4,369</u>	<u>4,369</u>		FUND REVENUE		<u>-</u>	<u>-</u>	<u>(4,369)</u>	<u>-100%</u>
-	-	4,369	4,369		FUND EXPENDITURES		<u>-</u>	<u>-</u>	<u>(4,369)</u>	<u>-100%</u>
<u>4,369</u>	<u>4,369</u>	<u>-</u>	<u>-</u>		FUND TOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Revolving Loan Fund	FTE	Proposed	Approved	\$ Change	% Change
				030-000	Revenue					
64,892	68,210	71,460	71,456	400100	Beginning Fund Balance		74,402	-	2,942	4%
3,318	3,246	3,000	2,946	400400	Interest		2,500	-	(500)	-17%
-	-	-	-	405400	Loan Repayment		-	-	-	0%
<u>68,210</u>	<u>71,456</u>	<u>74,460</u>	<u>74,402</u>				<u>76,902</u>	<u>-</u>	<u>2,442</u>	<u>3%</u>
				030-300	Materials & Services					
-	-	74,460	-	608100	Contract Services		76,902	-	2,442	3%
-	-	74,460	-				<u>76,902</u>	<u>-</u>	<u>2,442</u>	<u>3%</u>
<u>68,210</u>	<u>71,456</u>	<u>74,460</u>	<u>74,402</u>		FUND REVENUE		<u>76,902</u>	<u>-</u>	<u>2,442</u>	<u>3%</u>
-	-	74,460	-		FUND EXPENDITURES		<u>76,902</u>	<u>-</u>	<u>2,442</u>	<u>3%</u>
<u>68,210</u>	<u>71,456</u>	<u>-</u>	<u>74,402</u>		FUND TOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Solid Waste Fund	FTE	Proposed	Approved	\$ Change	% Change
				031-000	Revenue					
196,413	201,208	208,008	208,225	400100	Beginning Fund Balance		217,130	-	9,122	4%
10,043	9,825	9,000	8,586	400400	Interest		8,500	-	(500)	-6%
3,024	4,035	3,000	6,678	403950	User Fees		6,600	-	3,600	120%
209,480	215,068	220,008	223,490				232,230	-	12,222	6%
				031-310	Materials & Services					
8,272	6,842	220,008	6,360	608100	Contract & Other Services		232,230	-	12,222	6%
8,272	6,842	220,008	6,360				232,230	-	12,222	6%
209,480	215,068	220,008	223,490		FUND REVENUE		232,230	-	12,222	6%
8,272	6,842	220,008	6,360		FUND EXPENDITURES		232,230	-	12,222	6%
201,208	208,225	-	217,130		FUND TOTAL		-	-	-	0%

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	911 System Fund	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
				034-000	Revenues					
80,159	100,791	6,551	4,515	400100	Beginning Fund Balance	8,884	-	2,333	36%	
4,099	3,025	-	-	400400	Interest	-	-	-	0%	
34,579	24,835	-	-	402550	911 Excise Tax	-	-	-	0%	
-	5,402	-	-	402700	Refunds & Misc	-	-	-	0%	
-	-	4,369	4,369	403260	Transfer from Forfeit Rev Fund	-	-	(4,369)	-100%	
<u>118,837</u>	<u>134,053</u>	<u>10,920</u>	<u>8,884</u>			<u>8,884</u>	<u>-</u>	<u>(2,036)</u>	<u>-19%</u>	
				034-340	Materials & Services					
2,024	25,626	10,920	-	608100	Contract & Other Services	-	-	(10,920)	-100%	
<u>2,024</u>	<u>25,626</u>	<u>10,920</u>	<u>-</u>			<u>-</u>	<u>-</u>	<u>(10,920)</u>	<u>-100%</u>	
				034-340	Capital Outlay					
16,022	103,913	-	-	620500	Equipment	-	-	-	0%	
<u>16,022</u>	<u>103,913</u>	<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>	
				034-360	Transfers					
				630300	Transfer to General Fund	8,884				
<u>118,837</u>	<u>134,053</u>	<u>10,920</u>	<u>8,884</u>		FUND REVENUE	<u>8,884</u>		<u>(2,036)</u>	<u>-19%</u>	
<u>18,046</u>	<u>129,539</u>	<u>10,920</u>	<u>-</u>		FUND EXPENDITURES	<u>8,884</u>		<u>(2,036)</u>	<u>-19%</u>	
<u>100,791</u>	<u>4,515</u>	<u>-</u>	<u>8,884</u>		FUND TOTAL	<u>-</u>		<u>-</u>	<u>0%</u>	

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Building & Property Reserve	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
035-000 Revenues										
799,250	285,552	317,730	442,333	400100	Beginning Fund Balance		330,252	-	12,522	4%
40,869	39,980	40,000	18,220	400400	Interest		20,000	-	(20,000)	-50%
60,000	60,000	60,000	60,000	401000	Transfer from General		-	-	(60,000)	-100%
-	46,154	114,996	114,996	402700	Refunds & Misc		-	-	(114,996)	-100%
12,355	39,004	-	12,054	405250	Grants		-	-	-	0%
912,474	470,689	532,726	647,602				350,252	-	(182,473)	-34%
035-350 Capital Outlay										
-	7,276	30,000	12,000	621000	City Hall		18,000	-	(12,000)	-40%
21,770	-	150,000	30,000	621400	Police Department		120,000	-	(30,000)	-20%
6,419	11,426	52,110	10,000	621500	Fire Department		50,000	-	(2,110)	-4%
135,122	-	20,000	9,000	621660	Parks		20,000	-	-	0%
7,296	-	25,000	6,350	621700	Library		62,000	-	37,000	148%
-	-	-	-	621800	Public Spaces		-	-	-	0%
33,281	9,654	255,616	250,000	621900	Other Buldings & Properties		80,252	-	(175,364)	-69%
23,034	-	-	-	629600	Legal Settlement		-	-	-	0%
226,922	28,356	532,726	317,350				350,252	-	(182,474)	-34%
035-350 Transfers										
400,000	-	-	-	629700	Transfer to Pub Safety Remodel		-	-	-	0%
400,000	-	-	-				-	-	-	0%
912,474	470,689	532,726	647,602		FUND REVENUE		350,252	-	(182,473)	-34%
626,922	28,356	532,726	317,350		FUND EXPENDITURES		350,252	-	(182,474)	-34%
285,552	442,333	-	330,252		FUND TOTAL		0	-	0	0%

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	General Reserve Fund	FTE	Proposed	Approved	\$ Change	% Change
				036-000	Revenues					
704,814	830,140	715,598	733,655	400100	Beginning Fund Balance		703,046	-	(12,552)	-2%
36,076	35,291	30,000	30,000	400400	Interest		25,000	-	(5,000)	-17%
183,000	156,500	165,000	165,000	401000	Transfer from General Fund		-	-	(165,000)	-100%
-	38,537	-	-	401010	Transfer from Library Reserve		-	-	-	0%
-	45	32,000	32,000	402700	Refunds & Misc		-	-	(32,000)	-100%
923,890	1,060,513	942,598	960,655				728,046	-	(214,552)	-23%
				036-360	Capital Outlay					
72,530	30,030	495,000	140,000	621800	Fire Department Equipment		404,448	-	(90,552)	-18%
5,615	70,154	160,000	55,609	628000	Police Department Equipment		100,000	-	(60,000)	-38%
3,251	26,675	88,500	20,000	629000	City Hall Equipment		66,500	-	(22,000)	-25%
3,941	-	65,000	-	629160	Library Equipment		65,000	-	-	0%
-	-	77,098	-	629360	Property Maintenance Equipment		77,098	-	-	0%
4,800	-	42,000	42,000	629375	Parks Plans & Improvements		-	-	(42,000)	-100%
3,612	-	15,000	-	629400	Disaster Preparedness		15,000	-	-	0%
-	-	-	-	629600	Legal Settlement		-	-	-	0%
93,750	126,859	942,598	257,609				728,046	-	(214,552)	-23%
				036-360	Transfers					
-	200,000	-	-	630300	Transfer to General Fund		-	-	-	0%
-	200,000	-	-				-	-	-	0%
923,890	1,060,513	942,598	960,655		FUND REVENUE		728,046	-	(214,552)	-23%
93,750	326,859	942,598	257,609		FUND EXPENDITURES		728,046	-	(214,552)	-23%
830,140	733,655	-	703,046		FUND TOTAL		(0)	-	(0)	0%

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Public Works Reserve	FTE	Proposed	Approved	\$ Change	% Change
040-000 Revenues										
370,649	382,942	440,180	443,010	400100	Beginning Fund Balance		512,278	-	72,098	16%
18,953	18,541	15,000	18,268	400400	Interest		16,000	-	1,000	7%
25,000	17,000	-	-	400600	Transfer from Water		25,000	-	25,000	0%
25,000	16,000	16,000	16,000	401100	Transfer from Sewer Fund		-	-	(16,000)	-100%
35,000	35,000	35,000	35,000	401200	Transfer from Streets Fund		35,000	-	-	0%
-	-	-	-	405475	Sale of Surplus Property		-	-	-	0%
474,602	469,482	506,180	512,278				588,278	-	82,098	16%
040-400 Capital Outlay										
91,660	17,222	223,000	-	620500	Equipment		270,000	-	47,000	21%
-	9,250	283,180	-	620510	Buildings		318,278	-	35,098	12%
91,660	26,472	506,180	-				588,278	-	82,098	16%
474,602	469,482	506,180	512,278		FUND REVENUE		588,278	-	82,098	16%
91,660	26,472	506,180	-		FUND EXPENDITURES		588,278	-	82,098	16%
382,942	443,010	-	512,278		FUND TOTAL		(0)	-	(0)	0%

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Water Reserve Fund	FTE	Proposed	Approved	\$ Change	% Change
				041-000	Revenues					
2,027,265	2,167,045	1,927,045	1,885,387	400100	Beginning Fund Balance		1,476,472	-	(450,573)	-23%
103,662	101,408	100,000	78,000	400400	Interest		75,000	-	(25,000)	-25%
315,511	100,000	21,085	21,085	400600	Transfer from Water		200,000	-	178,915	849%
-	-	-	-	402700	Refunds & Misc		-	-	-	0%
2,446,438	2,368,452	2,048,130	1,984,472				1,751,472	-	(296,658)	-14%
				041-410	Materials & Services					
6,678	-	40,000	40,000	600420	Systems Repair		40,000	-	-	0%
44,885	38,480	200,000	100,000	608100	Contract & Other Services		200,000	-	-	0%
51,563	38,480	240,000	140,000				240,000	-	-	0%
				041-410	Capital Outlay					
189,939	16,901	500,000	10,000	620500	Equipment		500,000	-	-	0%
7,787	427,683	858,130	358,000	620520	Systems		561,472	-	(296,658)	-35%
30,104	-	450,000	-	626400	Master Plan Improvements		450,000	-	-	0%
227,830	444,584	1,808,130	368,000				1,511,472	-	(296,658)	-16%
2,446,438	2,368,452	2,048,130	1,984,472		FUND REVENUE		1,751,472	-	(296,658)	-14%
279,394	483,065	2,048,130	508,000		FUND EXPENDITURES		1,751,472	-	(296,658)	-14%
2,167,045	1,885,387	-	1,476,472		FUND TOTAL		0	-	0	0%

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Sewer Reserve Fund	FTE	Proposed	Approved	\$ Change	% Change
				042-00	Revenues					
742,845	1,292,337	1,033,773	1,267,766	400100	Beginning Fund Balance		1,164,766	-	130,993	13%
37,985	37,158	35,000	52,000	400400	Interest		45,000	-	10,000	29%
554,433	50,000	50,000	50,000	400500	Transfer from Sewer Fund		20,000	-	(30,000)	-60%
1,335,262	1,379,496	1,118,773	1,369,766				1,229,766	-	110,993	10%
				042-420	Materials & Services					
-	-	180,000	50,000	600420	Systems Repair		180,000	-	-	0%
-	-	40,000	-	608100	Contract & Other Services		60,000	-	20,000	50%
-	-	220,000	50,000				240,000	-	20,000	9%
				042-420	Capital Outlay					
-	7,089	10,000	-	620500	Equipment		10,000	-	-	0%
-	7,777	688,773	150,000	620520	Systems		779,766	-	90,993	13%
42,925	96,864	200,000	5,000	620550	I & I Improvement		200,000	-	-	0%
42,925	111,730	898,773	155,000				989,766	-	90,993	10%
1,335,262	1,379,496	1,118,773	1,369,766		FUND REVENUE		1,229,766	-	110,993	10%
42,925	111,730	1,118,773	205,000		FUND EXPENDITURES		1,229,766	-	110,993	10%
1,292,337	1,267,766	-	1,164,766		FUND TOTAL		(0)	-	(0)	0%

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Streets Reserve Fund	FTE	Proposed	Approved	\$ Change	% Change
				043-000	Revenues					
1,437,543	1,891,050	2,113,259	2,194,078	400100	Beginning Fund Balance		2,486,105	-	372,846	18%
73,507	71,909	70,000	90,000	400400	Interest		90,000	-	20,000	29%
380,000	575,209	522,027	522,027	400450	Transfer from Streets		331,949	-	(190,078)	-36%
1,891,050	2,538,168	2,705,286	2,806,105				2,908,054	-	202,768	7%
				043-430	Materials & Services					
-	-	70,000	20,000	608100	Contract & Other Services		80,000	-	10,000	14%
-	344,090	1,635,286	100,000	802000	Road Maintenance Expenditures		1,828,054	-	192,768	12%
-	344,090	1,705,286	120,000				1,908,054	-	202,768	12%
				043-430	Capital Outlay					
-	-	1,000,000	200,000	802100	Business Highway 20 Improvement		1,000,000	-	-	0%
-	-	1,000,000	200,000				1,000,000	-	-	0%
1,891,050	2,538,168	2,705,286	2,806,105		FUND REVENUE		2,908,054	-	202,768	7%
-	344,090	2,705,286	320,000		FUND EXPENDITURES		2,908,054	-	202,768	7%
1,891,050	2,194,078	-	2,486,105		FUND TOTAL		(0)	-	(0)	0%

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027		
Actuals	Actuals	Adopted	Est Actuals	Number	Library Reserve Fund	FTE	Proposed	Approved	\$ Change % Change
				045-000	Revenues				
55,660	48,386	-	-	400100	Beginning Fund Balance	-	-	-	-
2,846	2,101	-	-	400400	Interest	-	-	-	-
2,045	-	-	-	404900	Gifts, Grants & Bequests	-	-	-	-
60,551	50,486	-	-			-	-	-	-
				045-450	Materials & Services				
9,738	-	-	-	603500	Books & Materials	-	-	-	-
2,427	-	-	-	620500	Equipment	-	-	-	-
12,165	-	-	-			-	-	-	-
				045-450	Transfers				
-	11,949	-	-	630300	Transfer to General Fund	-	-	-	-
-	38,537	-	-	630500	Transfer to General Reserve	-	-	-	-
-	50,486	-	-			-	-	-	-
60,551	50,486	-	-		FUND REVENUE	-	-	-	-
12,165	50,486	-	-		FUND EXPENDITURES	-	-	-	-
48,386	-	-	-		FUND TOTAL	-	-	-	-

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Footpaths & Bicycle Trails Fund	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
050-000 Revenues										
35,724	40,407	45,197	45,134	400100	Beginning Fund Balance		50,038	-	4,841	11%
1,827	1,787	1,701	1,861	400400	Interest		1,600	-	(101)	-6%
2,856	2,940	2,800	3,043	402400	Oregon State Highway Tax		2,900	-	100	4%
40,407	45,134	49,698	50,038				54,538	-	4,840	10%
050-500 Capital Outlay										
-	-	49,698	-	620520	Systems		54,538	-	4,840	10%
-	-	49,698	-				54,538	-	4,840	10%
40,407	45,134	49,698	50,038		FUND REVENUE		54,538	-	4,840	10%
-	-	49,698	-		FUND EXPENDITURES		54,538	-	4,840	10%
40,407	45,134	-	50,038		FUND TOTAL				-	0%

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Systems Development Fund	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
060-000 Revenues										
815,109	974,823	1,055,783	1,044,058	400100	Beginning Fund Balance	1,124,990	-	69,207	7%	
42,316	40,773	40,000	40,500	400400	Interest	40,000	-	-	0%	
35,288	13,655	20,000	15,000	405000	Water SDCs	20,000	-	-	0%	
19,229	8,974	14,000	16,000	405025	Wastewater SDCs	14,000	-	-	0%	
5,725	2,868	2,000	5,395	405050	Storm Drainage SDCs	2,000	-	-	0%	
5,703	2,965	2,000	4,037	405075	Transportation SDCs	2,000	-	-	0%	
95,000	-	-	-	405386	Transfer from CC Strat Reserve	60,046	-	60,046	0%	
<u>1,018,370</u>	<u>1,044,058</u>	<u>1,133,783</u>	<u>1,124,990</u>			<u>1,263,035</u>	<u>-</u>	<u>129,252</u>	<u>11%</u>	
060-600 Capital Outlay										
43,547	-	675,000	-	620600	Water Systems	745,000	-	70,000	10%	
-	-	325,000	-	620610	Wastewater Systems	360,000	-	35,000	11%	
-	-	66,000	-	620620	Storm Drain Systems	75,000	-	9,000	14%	
-	-	67,783	-	620630	Transportation Systems	83,035	-	15,252	23%	
<u>43,547</u>	<u>-</u>	<u>1,133,783</u>	<u>-</u>			<u>1,263,035</u>	<u>-</u>	<u>129,252</u>	<u>11%</u>	
<u>1,018,370</u>	<u>1,044,058</u>	<u>1,133,783</u>	<u>1,124,990</u>		FUND REVENUE	<u>1,263,035</u>	<u>-</u>	<u>129,252</u>	<u>11%</u>	
<u>43,547</u>	<u>-</u>	<u>1,133,783</u>	<u>-</u>		FUND EXPENDITURES	<u>1,263,035</u>	<u>-</u>	<u>129,252</u>	<u>11%</u>	
<u>974,823</u>	<u>1,044,058</u>	<u>-</u>	<u>1,124,990</u>		FUND TOTAL	<u>0</u>	<u>-</u>	<u>0</u>	<u>0%</u>	

2023-2024	2024-2025	2025-2026	2025-2026	Account		2026-2027	2026-2027			
Actuals	Actuals	Adopted	Est Actuals	Number	Grants Fund	FTE	Proposed	Approved	\$ Change	% Change
				065-000	Revenues					
512,851	561,555	280,908	280,957	400100	Beginning Fund Balance		285,172	-	4,264	2%
25,184	24,636	10,000	11,585	400400	Interest		10,000	-	-	0%
220	-	-	-	402700	Refunds & Misc		-	-	-	0%
50,046	4,590	-	7,852	405250	Grants		-	-	-	0%
-	-	-	-	405270	Planning Grants		-	-	-	0%
<u>588,301</u>	<u>590,781</u>	<u>290,908</u>	<u>300,395</u>				<u>295,172</u>	<u>-</u>	<u>4,264</u>	<u>1%</u>
				065-650	Materials & Services					
10,780	-	122,908	-	605250	Grants		127,172	-	4,264	3%
14,008	3,765	45,000	6,229	605260	Main St Program		45,000	-	-	0%
-	-	-	-	605270	Planning Grants		-	-	-	0%
<u>24,788</u>	<u>3,765</u>	<u>167,908</u>	<u>6,229</u>				<u>172,172</u>	<u>-</u>	<u>4,264</u>	<u>3%</u>
				065-650	Capital Outlay					
1,498	6,059	85,000	8,993	625340	ODOT Grants		85,000	-	-	0%
-	-	38,000	-	625350	Petroleum Trust		38,000	-	-	0%
460	-	-	-	625370	Drinking Water Source Protect		-	-	-	0%
<u>1,958</u>	<u>6,059</u>	<u>123,000</u>	<u>8,993</u>				<u>123,000</u>	<u>-</u>	<u>-</u>	<u>0%</u>
				065-650	Transfers					
-	300,000	-	-	630300	Transfer to General Fund		-	-	-	0%
<u>-</u>	<u>300,000</u>	<u>-</u>	<u>-</u>				<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>588,301</u>	<u>590,781</u>	<u>290,908</u>	<u>300,395</u>		FUND REVENUE		<u>295,172</u>	<u>-</u>	<u>4,264</u>	<u>1%</u>
<u>26,746</u>	<u>309,824</u>	<u>290,908</u>	<u>15,222</u>		FUND EXPENDITURES		<u>295,172</u>	<u>-</u>	<u>4,264</u>	<u>1%</u>
<u>561,555</u>	<u>280,957</u>	<u>-</u>	<u>285,172</u>		FUND TOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Stabilization Fund	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
075-000 Revenues										
499,202	520,988	540,288	540,388	400100	Beginning Fund Balance		347,671	-	(192,617)	-36%
25,526	24,971	20,000	22,283	400400	Interest		15,000	-	(5,000)	-25%
-	5,000	-	-	402700	Refunds & Misc		-	-	-	0%
524,728	550,959	560,288	562,671				362,671	-	(197,617)	-35%
075-750 Materials & Services										
3,740	871	5,000	5,000	608500	Employee Appreciation		5,000	-	-	0%
-	-	305,288	-	608600	Retirement Expenses		207,671	-	(97,617)	-32%
-	9,700	50,000	10,000	608700	Insurance Expenses		50,000	-	-	0%
-	-	-	-	608800	Revenue Stabilization		-	-	-	0%
3,740	10,571	360,288	15,000				262,671	-	(97,617)	-27%
075-750 Transfers										
-	-	200,000	200,000	630300	Transfer to General Fund		100,000	-	(100,000)	-50%
-	-	200,000	200,000				100,000	-	(100,000)	-50%
524,728	550,959	560,288	562,671		FUND REVENUE		362,671	-	(197,617)	-35%
3,740	10,571	560,288	215,000		FUND EXPENDITURES		362,671	-	(197,617)	-35%
520,988	540,388	-	347,671		FUND TOTAL		0	-	0	0%

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Public Safety Building Remodel Fund	FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
080-000 Revenues										
-	188,043	177,316	52,412	400100	Beginning Fund Balance		161,140	-	(16,176)	-9%
-	-	-	-	400400	Interest		5,000	-	5,000	0%
340,000	300,000	300,000	300,000	405390	Transfer from URA		100,000	-	(200,000)	-67%
-	310,000	-	-	405450	Transfer from CC Strategic Res		-	-	-	0%
400,000	-	-	-	405500	Trans from Bldg/Prop Reserve		-	-	-	0%
740,000	798,043	477,316	352,412				266,140	-	(211,176)	-44%
080-850 Capital Outlay										
488,935	740,601	427,316	146,320	620560	Construction Costs		236,140	-	(191,176)	-45%
63,022	5,030	50,000	44,952	620570	Contracts & Services		30,000	-	(20,000)	-40%
551,957	745,631	477,316	191,272				266,140	-	(211,176)	-44%
740,000	798,043	477,316	352,412							
551,957	745,631	477,316	191,272							
188,043	52,412	-	161,140							
FUND REVENUE							266,140	-	(211,176)	-44%
FUND EXPENDITURES							266,140	-	(211,176)	-44%
FUND TOTAL							-	-	-	0%

2023-2024 Actuals	2024-2025 Actuals	2025-2026 Adopted	2025-2026 Est Actuals	Account Number	Water Construction Fund	2026-2027 FTE	2026-2027 Proposed	2026-2027 Approved	\$ Change	% Change
				085-000	Revenues					
-	-	2,600,000	2,593,965	400100	Beginning Fund Balance		2,600,845	-	845	0%
-	1,064	-	106,880	400400	Interest		100,000	-	100,000	0%
-	2,611,125	-	-	402700	Refunds & Misc		-	-	-	0%
-	2,612,189	2,600,000	2,700,845				2,700,845	-	100,845	4%
				085-850	Capital Outlay					
-	18,224	2,600,000	100,000	620520	Systems		2,700,845	-	100,845	4%
-	18,224	2,600,000	100,000				2,700,845	-	100,845	4%
				085-850	Transfers					
-	-	-	-	630600	Transfer to Water		-	-	-	0%
-	-	-	-				-	-	-	0%
-	2,612,189	2,600,000	2,700,845		FUND REVENUE		2,700,845	-	100,845	4%
-	18,224	2,600,000	100,000		FUND EXPENDITURES		2,700,845	-	100,845	4%
-	2,593,965	-	2,600,845		FUND TOTAL		(0)	-	(0)	0%

Capital Improvement Project (Expenditure) Detail Sheet

Department:	Administration Department
Purchase item:	CivicPlus: Website Upgrade, Agenda Meeting Management, Codification, Social Media Archiving;
Cost of item:	\$13,422.29
Budget line item:	001-100-608100
Replacement?:	The website upgrade replaces the current version.
What Council goal does this relate to?:	4.Enhance civic engagement and transparency by implementing a comprehensive community outreach program...

Explanation of need for purchase:

CivicPlus – This is for annual payment amount for all of the services listed above. This item was reviewed and approved by the City Council at its January 21, 2026 meeting.



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Capital Improvement Project (Expenditure) Detail Sheet

Department:	Fire Department
Purchase item:	Cardiac Monitor
Cost of item:	\$27,000
Budget line item:	036-360-621800
Replacement?:	No
What Council goal does this relate to?:	2.The City will focus on advancing technology while simultaneously implementing measures to ensure security and redundancy.

Explanation of need for purchase:

This Capital Improvement Purchase is to acquire a cardiac monitor/defibrillator that is able to perform the following: 12-lead ECG to assess the heart, Non-Invasive Blood Pressure (NIBP), Peripheral Oxygen Saturation (SpO2) and End-Tidal carbon dioxide (EtCO2), a measurement of CO2 in exhaled breath. CO monitoring for firefighters after strenuous work, during the rehabilitation phase, is a recognized minimum preventative measure that is vital to firefighter care and assessment.

We will provide the medical training to our crews and will incorporate the operation of this device in our EMS training. As new EMR & EMT join the Toledo Fire Department, we will incorporate the use of these devices in their training. Many of our current personnel have utilized this equipment at Siletz Fire District and have become proficient on its use and recognize the benefit to patient care in the rural setting while waiting for an ambulance to arrive.

TFD has a history of consistent improvement in its level of medical services. In the 1990s, we adopted the use of AEDs (Automated External Defibrillators) which resulted in an immediate improvement of the survivability of our cardiac care cases. In 2025 we acquired a LUCUS device to assist with CPR compressions and to alleviate the shortage of staffing on CPR calls.

This year we are supporting our members to obtain their Advance-EMT which will allow us to provide Advanced Life Support care which will dramatically improve patient care to our community due to improved equipment, training and protocols and the partnering with our response neighbors.



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Capital Improvement Project (Expenditure) Detail Sheet

Department:	Fire Department
Purchase item:	West side roof replacement, Phase 1 of 3.
Cost of item:	\$44,000
Budget line item:	035-350-621500
Replacement?:	Yes
What Council goal does this relate to?:	1.To enhance and sustain public infrastructure and facilities by implementing plans...

Explanation of need for purchase:

The Toledo Fire station, completed in 2006, is now 20 years old, and the roof is showing its age. In general, the life expectancy of a roof is 20 years. Our Fire Station roof has now reached its useful and dependable age. The Station is structured in 3 roof peaks, with all peaks 3 separate from the others. This design will allow us to replace each section separately and not interfere with other sections or the operation of the station.

We envision replacing the roof in three phases. Phase 1 will replace the roof on the western side of the station; it is closest to the tree line, is exposed to increased tree debris and limited sunlight, and is in the worst shape. This section of the building comprises the resident area, including the dorm rooms, exercise room, and kitchen.

Phase 2 over the apparatus bay and Phase 3 over the offices and training room will be sequentially scheduled to take a total of three years to complete the entire project.

Working with Public Works we have secured three bids from contractors, which has provided prices varying from composite roof to metal roof choices with different warranties. Metal roofing is the preferred but it also is the more costly of the two choices. Price listed above accounts for potential cost increases prior to project start.

CATO Roofing:

- Composition Roofing: \$39,400.00

True-North Construction:

- Composition Roofing: \$28,125
- Metal Roofing: \$54,000

IronHead Roofing:

- Composition Roofing: \$42,268.97
- Metal Roofing: \$56,333 (approximately)



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Capital Improvement Project (Expenditure) Detail Sheet

Department: Administration/HR Dept

Purchase item: A comprehensive, cloud-based Human Resources Information System (HRIS) and talent management software designed specifically for the public sector. An HRIS serves as a unified suite to manage the entire employee lifecycle, covering talent acquisition, onboarding, performance management, (payroll), and policy compliance.

Cost of item:	System A	System B
Cost Category		
Implementation (one-time cost)	\$35,500	\$24,363
Core product	\$29,700	\$21,469
Estimated Total First Year	\$65,200	\$45,832
Annual recurring	\$29,700	\$32,500

While System A has a higher initial cost, it aligns with our existing platform, providing smoother integration and minimizing operational disruption during implementation.

Budget line item: 036-360-629000

Replacement?: N/A

What Council goal does this relate to?: 2.The City will focus on advancing technology while simultaneously implementing measures to ensure security and redundancy

Explanation of need for purchase:
This capital improvement request supports the implementation of a new Human Resources Information System (HRIS). Two HRIS options are currently under evaluation. The budget figures presented reflect estimated alternative scenarios, not cumulative costs and will depend on negotiations and which system is ultimately selected. Only one system would be implemented.

Need for Investment

The City currently operates without a comprehensive HRIS, relying on manual processes to hire and onboard employees, maintain employee records, coordinate with payroll and implement compliance updates. These manual processes provide limited reporting capability and require significant staff time. As regulatory requirements and workforce complexity increase, this approach results in inefficiencies, capacity constraints and elevated risk.

HRIS Benefits & Risk Reduction

- Reduce compliance and legal exposure through standardized, auditable processes
- Strengthen payroll accuracy and consistency
- Improve operational efficiency by automating routine HR functions
- Allow HR to focus on strategic initiatives and employee support
- Improve employee and supervisor experience through self-service tools
- Purpose-built for public agencies, aligning with government payroll, labor and reporting requirements
- Scalable to support future workforce growth and evolving regulatory requirements

HRIS System Comparison

Two HRIS systems are under consideration: NeoGov (System B) and Springbrook (System A).

- NeoGov is a purpose-built public-sector HRIS with a full suite of human resources, payroll and compliance tools. Implementation would require a full setup and associated costs for all modules.
- Springbrook is the City's current payroll and utility billing system. We also currently have access to its Time & Attendance module, which could be added for a support fee. Leveraging existing modules and integration with daily processes may reduce overall implementation costs and minimize disruption.

Both systems are designed for public agencies, scalable and cloud-hosted, providing secure, device-agnostic access for employees and supervisors. Final costs will vary depending on which system is selected.

Summary

Investing in an HRIS is a proactive, risk-reducing initiative that enhances efficiency, strengthens compliance and supports a modern public-sector workforce. Approval of this project will enable the City to leverage technology to improve service delivery and support employees effectively. Supporting this initiative will position the City to strengthen HR operations and manage risk proactively.

Capital Improvement Project (Expenditure) Detail Sheet

Department:	Administration/IT Dept
Purchase item:	Mobile Device Management Software
Cost of item:	\$11,000
Budget line item:	036-360-629000
Replacement?:	No
What Council goal does this relate to?:	2.The City will focus on advancing technology while simultaneously implementing measures to ensure security and redundancy.

Explanation of need for purchase:

Mobile Device Management Software will allow the city to manage and secure our cellular infrastructure. New phones, tablets and laptops will enroll with the software and receive a pre-made template of security and software that can be customized between departments and be controlled from a central location.



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Capital Improvement Project (Expenditure) Detail Sheet

Department:	Library Dept
Purchase item:	Library Furniture and Signage Update
Cost of item:	\$30,000
Budget line item:	036-360-629160
Replacement?:	Yes
What Council goal does this relate to?:	1.To enhance and sustain public infrastructure and facilities by implementing plans...

Explanation of need for purchase:

Much of the seating, furniture, and wayfinding signage within the Library is aging, and is not as comfortable, ergonomic, or user-friendly as Library staff desire and patrons deserve. The purchase of updated furniture and clear, accessible signage would contribute to a larger effort to update and improve the Library's interior spaces, and to emphasize the Library's role and utility as a hub of community and learning.



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Capital Improvement Project (Expenditure) Detail Sheet

Department:	Library Dept
Purchase item:	Exterior railing repair/replacement
Cost of item:	\$10,000
Budget line item:	035-350-621700
Replacement?:	Yes
What Council goal does this relate to?:	1.To enhance and sustain public infrastructure and facilities by implementing plans...

Explanation of need for purchase:

The railing surrounding the exterior ramp and stairs leading to the Library's downstairs meeting room is corroded, bent, and in need of repair or replacement. A stronger, more durable, and more secure railing will make the approach safer in the long-term. It will also be more aesthetically appealing to room users.



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Capital Improvement Project (Expenditure) Detail Sheet

Department:	Police Dept
Purchase item:	Patrol Rifles
Cost of item:	\$15,000
Budget line item:	001-400-620500
Replacement?:	Yes
What Council goal does this relate to?:	2.The City will focus on advancing technology while simultaneously implementing measures to ensure security and redundancy.

Explanation of need for purchase:

The Toledo Police Department is requesting funding to replace seven (7) patrol rifles and associated supplemental gear, including EOTech holographic sight systems, to ensure officers are equipped with modern, reliable, and standardized patrol rifles suitable for contemporary law enforcement operations.

The department's current patrol rifles are approximately 15 years old and are approaching the end of their effective service life. While these rifles have been properly maintained, aging weapon platforms present increasing risks related to parts wear, reliability degradation, and compatibility with current accessories and training standards. In a critical incident, equipment reliability is paramount. Failure of a primary duty weapon could place officers and community members at significant risk.

Patrol rifles are a vital component of modern policing and are routinely deployed in high-risk situations, including active threat incidents, armed barricades, school or critical infrastructure response, and rural perimeter containment. Compared to patrol handguns, rifles provide superior accuracy, improved ballistic performance, and greater effectiveness at distance, which directly enhances officer and public safety.

This CIP proposes replacing the existing rifles with standardized AR-15 platform patrol rifles. The AR-15 platform is the national law enforcement standard due to its proven reliability, ease of maintenance, availability of parts, and broad training compatibility. Standardizing the platform across the department simplifies armorer support, training, and long-term maintenance while reducing lifecycle costs.

The inclusion of EOTech holographic sights and supplemental duty gear ensures that each rifle is immediately deployable and consistent across officers. Modern optics significantly improve target acquisition speed and accuracy, particularly in low-light and high-stress conditions commonly encountered in critical incidents. This contributes to better decision-making, reduced risk of unintended injury, and improved incident outcomes.

This replacement project is not an expansion of the department's firearms inventory. It is a one-for-one replacement of aging equipment to maintain existing operational capability and ensure continued compliance with training standards, best practices, and officer safety expectations.

Operational Benefits

- Ensures reliable, modern patrol rifles for critical incident response
- Improves officer safety and effectiveness in high-risk situations
- Standardizes rifle platform and optics across the department
- Reduces maintenance and parts availability issues associated with aging weapons
- Aligns with contemporary law enforcement best practices

Risk of Not Funding

Failure to replace aging patrol rifles increases the likelihood of equipment malfunctions, reduced accuracy, and diminished operational effectiveness during critical incidents. This exposes officers, the public, and the City to unnecessary safety risks and potential liability.

Useful Life

Estimated useful life of 15–20 years with proper maintenance.

Capital Improvement Project (Expenditure) Detail Sheet

Department:	Public Works Dept – Water
Purchase item:	New Ammon Tank Reservoir
Cost of item:	\$2.3 million
Budget line item:	085-850-620520
Replacement?:	Yes
What Council goal does this relate to?:	1.To enhance and sustain public infrastructure and facilities by implementing plans...

Explanation of need for purchase:

Ammon Tank is a one (1) million gallon steel-storage tank that was constructed in the 1970's. Recent inspections have shown rust and deterioration to structural supports internally, making it evident that the tank is approaching end of life. The citizens of Toledo have previously approved a \$2.6 million bond for this project.



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**Capital Improvement Project
(Expenditure) Detail Sheet**

Department:	Public Works Dept – Water Distribution
Purchase item:	Annual Cla-Val Maintenance
Cost of item:	\$22,000
Budget line item:	012-125-600420
Replacement?:	No
What Council goal does this relate to?:	1.To enhance and sustain public infrastructure and facilities by implementing plans...

Explanation of need for purchase:

These valves regulate the main line pressure in each of the different water pressure zones in the City. When proper maintenance is not performed, they can gather debris internally and “stick” in a position that can cause severe pressure changes than can lead to water line breaks throughout our system.



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Capital Improvement Project (Expenditure) Detail Sheet

Department:	Public Works Dept – Sewer Collections
Purchase item:	I & I Mitigation-CIPP sewer lining, manhole rejuvenation
Cost of item:	\$150,000
Budget line item:	042-420-620550
Replacement?:	No
What Council goal does this relate to?:	1.To enhance and sustain public infrastructure and facilities by implementing plans...

Explanation of need for purchase:

Ongoing mitigation of Inflow and Infiltration (I&I) in our sanitary sewer system is crucial for the longevity of our equipment, to help reduce the costs associated with waste water treatment and the reduction of Sanitary Sewer Overflows (SSOs).



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Capital Improvement Project (Expenditure) Detail Sheet

Department: Public Works Dept - Streets

Purchase item: Annual Street Painting- Fog and Center Lines

Cost of item: \$55,000

Budget line item: 011-110-600420

Replacement: No

What Council goal does this relate to?: To enhance and sustain public infrastructure and facilities by implementing plans for parks, storm water, and street improvements, upgrading water lines, improving fire infrastructure, and evaluating the City fleet in order to create a safe, efficient, and sustainable environment for residents and visitors.

Explanation of need for purchase:

The painting of our streets and roadways is pivotal in sustaining safe travel for all those who live, work or visit the City of Toledo. Maintaining the lane markings with annual painting is necessary.



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**Capital Improvement Project
(Expenditure) Detail Sheet**

Department:	Public Works Dept – Water
Purchase item:	Water Management and Conservation Plan
Cost of item:	\$38,600
Budget line item:	041-410-626400
Replacement?:	Yes
What Council goal does this relate to?:	1.To enhance and sustain public infrastructure and facilities by implementing plans...

Explanation of need for purchase:

The Oregon Water Resources Department issued a Final Order approving the City of Toledo’s (City) current Water Management and Conservation Plan (WMCP) on October 9, 2017. This Final Order requires that the City submit a WMCP update by April 4, 2027.



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Capital Improvement Project (Expenditure) Detail Sheet

Department:	Public Works Department-Water Treatment Plant
Purchase item:	2026 Ford F-150 4wd-Crew Cab Pickup Truck
Cost of item:	\$46,000
Budget line item:	041-410-620500
Replacement?:	Yes
What Council goal does this relate to?:	1.To enhance and sustain public infrastructure and facilities by implementing plans...

Explanation of need for purchase:

The 2014 Ford F-150 that is currently used by the Water Treatment Plant, is approaching 100,000 miles. This vehicle is out of warranty and is one of the oldest daily-driven vehicles in our fleet. Water Treatment Plant staff travels regularly between the plant and the Siletz pump station that is 9 miles away, to Newport for picking up and dropping off water samples and to the Mill-Creek Dam which is over 5 miles out of town, accessed by logging roads.

