City of Mitchell, Oregon

Fiscal Year

2026/2027

Adopteded Budget

Adopted by the
City of Mitchell
City Council on
June 30, 2026

As we welcome a new Fiscal Year in the City of Mitchell we will consider many things regarding the 2026/2027 Budget Cycle. I am Brieanna Koon, the City Clerk for the City of Mitchell. This is my Budget Message.

The City of Mitchell City Government has grown by leaps and bounds over the course of the last couple years! We are on task to get new pavement on High Street, the Mitchell Water System has seen some much needed upgrades, and we FINALLY have a piece of heavy equipment thus gaining a higher level of self-sufficiency. The following key points will list out the proposed adjustments, potential new categories and any/all upcoming projects foreseen for the City of Mitchell all listed by the Fund that may be affected.

GENERAL FUND:

The General Fund will not see many updates for this Fiscal Year. One update that I would like to see is negotiating an annual City imposed licensing "tax" or "fee" on Airbnb's within the City Limits. Separate from Transient Lodging Tax. I have learned that this is common in cities throughout Oregon as a way to gain revenue for communities. The individual owners would pay the City, and the owners would then have a choice of how to recoup those funds from their guests.

WATER FUND:

The City of Mitchell Water Board had made some Budget Recommendations during the prior Budget Cycle. Some of which have come to fruition, others have not. Those recommendations will be heavily considered during this Budget Cycle. There is still some much needed maintenance that needs to be done on our Water System.

The City has been awarded $30,000 through the SIPP (Sustainable Infrastructure Project Planning) Grant Program. Those funds have yet to be released. This is to create a Master Plan for our Water System to identify the needs of our Water System and help us be more prepared to apply for future Grant Funding. To complete the Master Plan, we will need to obtain, or spend from our own funding, an additional $20,000. Completing this project will be a main focus for this Fiscal Year. The full funding for the Master Plan, in the amount of $50,000, will be in the Budget this cycle.

Income for the Water Fund MAY possibly be lower through this summer/Fiscal Year as we are facing imminent water restrictions through the summer due to lack of snowpack in the mountains. Inflow from the Springs is already proving lower than in recent years.

STREET FUND:

The City had applied for the Small City Allotment Grant for 2025 and we got it! With the completion of paving High Street, our next focus will be resurfacing Nelson Avenue. The City is applying for another $250,000 for this year to (hopefully!) complete that project. We will be budgeting for a full $250,000 in the event that we get it.

Head of City Maintenance, Terrill Corbin, has requested that we fix the cattle guard on lower Huddleston Heights between Nelson Ave and "Cannon's Corner". Options are to replace and reset the cattle guard or to remove it completely and install a culvert. With the addition of the mini excavator, this is a project we can easily accomplish in house. Funds will be budgeted accordingly.

AMBULANCE and FIRE FUNDS:

It has come to my attention that tax income was never supposed to be added to the Ambulance Fund. This was an error made by the prior administration and it needs rectified. To do so, tax income will need to be removed from the Ambulance Fund and applied to the Fire Department Fund.

Our Ambulance Department has been struggling with Charges for Services. As some of you are already aware, some will be aware as of now, our Ambulance Billing has suffered another mishap. Suddenly, the folks that had been working on billing for us are no longer able to do so. We are currently searching for other options to complete billing. As a result of that, we will need to reasonably budget costs for external billing services and be frugal in the estimate for Charges for Service. During the FY 25/26 Budget Cycle, we have fallen extremely short of our targeted budget amount.

CITY PARK FUND:

Our Mitchell Park Committee has been working extremely hard to plan to obtain funding for improvements to our City Park. Based on recommendations that will be made during this Budget Cycle from the Mitchell Park Committee, there will be updates and adjustments to our City Park Fund to achieve these goals, including possible permanent irrigation for the Park!

IN CLOSING:

As we navigate this Budget Season, there will be minor adjustments made to other categories not listed in my Budget Message. Some Budget decisions may be modified pending the conclusion of the FEMA Alternate Project, scheduled for wrap-up in October 2026. The main goal for this year is to continue to keep a forward momentum, continue to cultivate our sources of income and tackle the projects that are within our power to accomplish. As your City Clerk, I am looking forward to another year of growth and positivity to be shared with you all!

Yours Truly,

Brieanna Koon, Mitchell City Clerk

"Your most important work is always ahead of you, never behind you." - Stephen Covey

FORM
LB-2

RESOURCES

City of Mitchell, Oregon

GENERAL FUND

	Historical Data				Administration	Budget for Next Year 2026/2027			
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
					RESOURCES				
1	23,542	44,427	40,512	1	Available cash on hand* (cash basis)	39,730	39,730	39,730	1
2	7,000	7,000	7,500	2	LGIP Revenue Sharing	10,977	10,977	10,977	2
3		1,500	500	3	Previously levied taxes estimated to be received	600	600	600	3
4	1,800	1,650	1,750	4	Interest	1,927	1,927	1,927	4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	4,000	4,000	4,200	7	Intergovern State Tax- Marijuana, Cigarette, Alcohol	2,000	2,000	2,000	7
8	300	300	250	8	Fees and Fines	600	600	600	8
9	300	300	300	9	Community Hall	300	300	300	9
10			175	10	Charges for Services (Cemetary, Park Rent)	400	400	400	10
11	1,200	1,200	1,200	11	Justice Court Rental	1,200	1,200	1,200	11
12	6,000		2,480	12	TRX in from Tourism Fund (30%)	2,609	2,609	2,609	12
13	3,500	3,500	560	13	Cat Z - FEMA				13
14	127			14	Records Requests				14
15	5,000	3,500	1,750	15	TRX from Community Development for Gov. Website	1,655	1,655	1,655	15
16	5,000			16	Sale of City Truck				16
17			19,675	17	TRX in from LGIP for Comm. Hall Roof repair				17
18				18	Reimbursement DR-4452				18
19				19	Grants				19
20				21	TRX from Street Fund for City Truck, DR-4452	60,000	60,000	60,000	21
21				22					22
22				23					23
23				24					24
24				25					25
25				26					26
26				27					27
27				28					28
28	57,769	67,377	80,852	29	Total resources, except taxes to be levied	121,998	121,998	121,998	29
29		15,000	16,500	30	Taxes estimated to be received	10,524	12,274	12,274	30
30				31	Taxes collected in year levied				31
31	**57,769.00**	**67,377.00**	**97,352.00**	**32**	**TOTAL RESOURCES**	**132,522.00**	**134,272.00**	**134,272.00**	**32**

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENT SUMMARY

FOR

ALLOCATED TO AN ORGANIZATION UNIT OR PROGRAM & ACTIVITY

LB-30

General Fund

City of Mitchell, Oregon

	Historical Data				Administration	Budget For Next Year 2026/2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023/24	First Preceding Year 2024/25	This Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	16,688	17,355	16,150	2	Clerk	16,361	16,361	16,361	2
3	9,360	9,734	11,000	3	Maintenance	12,500	12,500	12,500	3
4	1,260			4	Maintenance 2	1,000	1,000	1,000	4
5				5	Ordinance Officer				5
6	2,700	2,271	2,500	6	Employment Taxes	3,000	3,875	3,875	6
7	3,000	3,000	3,200	7	Employment Expenses	3,000	3,175	3,175	7
8	**33,008.00**	**32,360.00**	**32,850.00**	8	**TOTAL PERSONNEL SERVICES**	**35,861.00**	**36,911.00**	**36,911.00**	8
9	**1.00**	**1.00**	**1.00**	9	**Total Full-Time Equivalent (FTE)**	**1.00**	**1.00**	**1.00**	9
10				10	MATERIALS AND SERVICES				10
11	2,885	2,885	3,297	11	Bonds and Insurance	3,200	3,200	3,200	11
12	3,000	3,000	3,200	12	Office Supplies/Tele/Membership Fees	3,500	3,500	3,500	12
13				13	Community Hall				13
14				14	EMS Building and City Hall				14
15	3,600	3,600	3,650	15	Electric Power	3,800	3,800	3,800	15
16	1,750	1,750	1,850	16	Audit/Budget/Phone/Bank Fees	1,975	2,150	2,150	16
17	200	1,000	1,200	17	Ordinance Enforcement	1,160	1,160	1,160	17
18	1,000	30,000	25,000	18	Professional and Contracted Services	5,000	5,000	5,000	18
19	100	100	100	19	Elections	100	100	100	19
20	100	100	300	20	Travel	500	500	500	20
21	193	100	200	21	Council/Employment Training	300	300	300	21
22	1,000	3,000	3,500	22	Maintenance, Repairs, Supplies	3,600	3,775	3,775	22
23	250	250	350	23	City Lodging Tax	450	625	625	23
24	100	100	130	24	State Lodging Tax	250	425	425	24
25	583			25	Legal Fees	500	500	500	25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31	**14,761.00**	**45,885.00**	**42,777.00**	31	**TOTAL MATERIALS AND SERVICES**	**24,335.00**	**25,035.00**	**25,035.00**	31
32				32	CAPITAL OUTLAY				32
33			19,675	33	Community Hall				33
34				34	City Hall				34
35		500	300	35	Website	1,655	1,655	1,655	35
36	5,000	3,500	1,750	36	City Truck	60,000	60,000	60,000	36
37				37					37
38	**5,000.00**	**4,000.00**	**21,725.00**	**38**	**TOTAL CAPITAL OUTLAY**	**61,655.00**	**61,655.00**	**61,655.00**	**39**
39	**52,769.00**	**82,245.00**	**97,352.00**	**39**	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**121,851.00**	**123,601.00**	**123,601.00**	**39**

150-504-030 (Rev 11-18)

FOR
LB-30

REQUIREMENT[illegible] UMMARY
NOT ALLOCATED TO AN ORGA[illegible] .TIONAL UNIT OR PROGRAM
General Fund

City of Mitchell, Oregon

	Historical Data				Administration	Budget For Next Year 2026/2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023/24	First Preceding Year 2024/25	This Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2	Clerk				2
3				3	Maintenance				3
4	0.00	0.00	0.00	4	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	0.00	0.00	0.00	9	TOTAL MATERIALS AND SERVICES	0.00	0.00	0.00	9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
12				12					12
13	0.00	0.00	0.00	13	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	13
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	0.00	0.00	0.00	17	TOTAL DEBT SERVICE	0.00	0.00	0.00	17
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	0.00	0.00	0.00	21	TOTAL SPECIAL PAYMENTS	0.00	0.00	0.00	21
22				22	INTERFUND TRANSFERS				22
23				23	Property Tax Receiveable - Fire Department				23
24				24	Property Tax Receiveable - Ambulance				24
25				25					25
26				26					26
27				27					27
28	0.00	0.00	0.00	28	TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	28
29				29	OPERATING CONTINGENCY	10,671	10,671	10,671	29
30				30	RESERVED FOR FUTURE EXPENDITURE				30
31				31	UNAPPROPRIATED ENDING BALANCE				31
32	0.00	0.00	132.00	32	Total Requirements NOT ALLOCATED	10,671.00	10,671.00	10,671.00	32
33	52,769.00	82,245	97,352	33	Total Requirements for ALL Org.Units/Programs w/in fund	121,851	123,601	123,601	33
34				34	Ending balance (prior years)				34
35	52,769.00	82,245.00	97,484.00	35	TOTAL REQUIREMENTS	132,522.00	134,272.00	134,272.00	35

FORM
LB-2

RESOURCES

City of Mitchell, Oregon

Water Fund

	Historical Data				Utilities	Budget for Next Year 2026/2027			
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
					RESOURCES				
1	104,556	117,636	107,375	1	Available cash on hand* (cash basis)	70,250	70,250	70,250	1
2				2	Previously levied taxes estimated to be received				2
3		1,176	1,242	3	Interest	1,000	1,000	1,000	3
4	15,000			4	Transferred IN, from Water Reserves				4
5				5					5
6				6	OTHER RESOURCES				6
7	52,000	52,000	35,568	7	Water Revenue - Charges for Services	83,000	83,000	83,000	7
8	30,000		30,000	8	Sustainable Infrastructure Plan Project (SIPP)	50,000	50,000	50,000	8
9	20,000			9	SEARCH Grant				9
10				10	Reimbursement DR-4452				10
11				11	Collections				11
12				12	Misc.				12
13	27,034			13	TRX from WRF for 2022 Negative Balance				13
14			35,000	14	TRX IN from OSSF, DR4452 FEMA Reimbursement	27,713	27,713	27,713	14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	248,590.00	170,812.00	209,185.00	29	Total resources, except taxes to be levied	231,963	231,963	231,963	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**248,590.00**	**170,812.00**	**209,185.00**	32	**TOTAL RESOURCES**	**231,963.00**	**231,963.00**	**231,963.00**	32

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENT[illegible] UMMARY

FOR[illegible] ALLOCATED TO AN ORGANIZATION[illegible] UNIT OR PROGRAM & ACTIVITY

LB-30 **Water Fund** City of Mitchell, Oregon

	Historical Data				Utilities	Budget For Next Year 2026/27			
	Actual		Adopted Budget						
	Second Preceding Year 2023/24	First Preceding Year 2024/25	This Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	16,500	17,160	16,150	2	Clerk/Billing	16,361	16,361	16,361	2
3	16,500	17,160	8,800	3	Watermaster	10,000	10,000	10,000	3
4	3,000			4	Meter Reading				4
5	4,900	3,737	4,400	5	Maintenance/Maintenance 2	5,000	5,000	5,000	5
6	2,800	2,912		6	Employment Taxes and Expenses	3,000	3,000	3,000	6
7				7	Ordinance Officer				7
8	**43,700.00**	**40,969.00**	**29,350.00**	8	**TOTAL PERSONNEL SERVICES**	**34,361.00**	**34,361.00**	**34,361.00**	8
9	**1.00**	**1.00**	**1.00**	9	**Total Full-Time Equivalent (FTE)**	**1.00**	**1.00**	**1.00**	9
10				10	MATERIALS AND SERVICES				10
11	3,000	3,000	3,297	11	Bonds and Insurance	3,325	3,325	3,325	11
12	2,900	3,000	2,500	12	Office Supplies	2,600	2,600	2,600	12
13	1,500	1,500	504	13	Electric Power	600	600	600	13
14	1,900	1,900	2,500	14	Audit/Budget/Phone/Bank Fees	2,500	2,500	2,500	14
15	900	900	1,000	15	Professional Services	1,000	1,000	1,000	15
16				16	Charge Offs				16
17	1,500	1,500	3,580	17	Maintenance, Repairs, Supplies	7,000	7,000	7,000	17
18	1,500	2,500	5,000	18	Water Testing/Reservoir Testing Supplies-Colorimeter	5,000	5,000	5,000	18
19	50,000			19	Water Feasibility (SIPP & SEARCH)	70,000	70,000	70,000	19
20		2,000	35,000	20	Large Equipment				20
21	1,000	500	1,000	21	Travel	1,000	1,000	1,000	21
22	7,100	10,000	10,000	22	Spring Work	10,000	10,000	10,000	22
23	1,500	1,500	2,000	23	Tools	2,000	2,000	2,000	23
24				24					24
25				25					25
26				26					26
27	**72,800.00**	**28,300.00**	**66,381.00**	27	**TOTAL MATERIALS AND SERVICES**	**105,025.00**	**105,025.00**	**105,025.00**	27
28				28	CAPITAL OUTLAY				28
29	1,000			29	Structural Repairs				29
30		7,000	7,000	31	Chlorinater				30
31		4,000		32	ConEx				31
32			6,750	33	Mainline Repair on High Street				32
33				33					33
34				34					34
35	**1,000.00**	**11,000.00**	**13,750.00**	35	**TOTAL CAPITAL OUTLAY**	**0.00**	**0.00**	**0.00**	35
36	**117,500.00**	**80,269.00**	**109,481.00**	36	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**139,386.00**	**139,386.00**	**139,386.00**	36

150-504-030 (Rev 11-18)

FOR
LB-30

REQUIREMENT[illegible]MMARY
NOT ALLOCATED TO AN ORGAN[illegible]IONAL UNIT OR PROGRAM
Water Fund

City of Mitchell, Oregon

	Historical Data				Utilities	Budget For Next Year 2026/2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023/24	First Preceding Year 2024/25	This Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2	Wage Increase for Staff				2
3				3					3
4	**0.00**	**0.00**	**0.00**	**4**	**TOTAL PERSONNEL SERVICES**	**0.00**	**0.00**	**0.00**	**4**
5				**5**	**Total Full-Time Equivalent (FTE)**				**5**
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	**0.00**	**0.00**	**0.00**	**9**	**TOTAL MATERIALS AND SERVICES**	**0.00**	**0.00**	**0.00**	**9**
10				**10**	CAPITAL OUTLAY NOT ALLOCATED				**10**
11				11					11
12				12					12
13	**0.00**	**0.00**	**0.00**	**13**	**TOTAL CAPITAL OUTLAY**	**0.00**	**0.00**	**0.00**	**13**
14				14	DEBT SERVICE				14
15				15	ODOT - Bridge Creek Water Line on Bridge				15
16				16	Collections				16
17	**0.00**	**0.00**	**0.00**	**17**	**TOTAL DEBT SERVICE**	**0.00**	**0.00**	**0.00**	**17**
18				18	SPECIAL PAYMENTS				18
19				19	Matching Grant Funds				19
20				20					20
21	**0.00**	**0.00**	**0.00**	**21**	**TOTAL SPECIAL PAYMENTS**	**0.00**	**0.00**	**0.00**	**21**
22				22	INTERFUND TRANSFERS				22
23				23	TRX to Water Reserve Fund				23
24				24					24
25				25					25
26				26					26
27				27					27
28	**0.00**	**0.00**	**0.00**	28	**TOTAL INTERFUND TRANSFERS**	**0.00**	**0.00**	**0.00**	28
29	104,056	19,423	15,000	29	**OPERATING CONTINGENCY**	20,000	20,000	20,000	29
30		71,120	70,000	30	**RESERVED FOR FUTURE EXPENDITURE**	70,000	70,000	70,000	30
31	27,034		14,704	31	**UNAPPROPRIATED ENDING BALANCE**	2,577	2,577	2,577	31
32	**131,090.00**	**90,543.00**	**99,704.00**	**32**	**Total Requirements NOT ALLOCATED**	**92,577.00**	**92,577.00**	**92,577.00**	**32**
33	117,500.00	80,269.00	109,481.00	33	Total Requirements for **ALL Org.Units/Programs w/in fund**	139,386	139,386	139,386	33
34				34	Ending balance (prior years)				34
35	**248,590.00**	**170,812.00**	**209,185.00**	**35**	**TOTAL REQUIREMENTS**	**231,963.00**	**231,963.00**	**231,963.00**	**35**

FORM LB-11

RESERVE[illegible]D

RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2032

This fund is authorized and established by resolution / ordinance #153 on May 17, 2022 for the following specified purpose:

To provide funds for Repair, Maintenance or Upgrade of Water System.

Water Reserves

City of Mitchell, Oregon

	Historical Data				Utilities			Budget for Next Year 2026/2027			
	Actual										
	Second Preceding Year 2023/24	First Preceding Year 2024/25	Adopted Budget Year 2025/26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	**RESOURCES**						1
2	137,705	110,671	110,671	2	Cash on hand * (cash basis)			110,671	110,671	110,671	2
3				3	Previously levied taxes estimated to be received						3
4				4	Interest						4
5				5	Transferred IN, from other funds						5
6				6	Interfund Loan Repayment						6
7				7							7
8				8							8
9				9							9
10	137,705	110,671	110,671.00	10	Total Resources, except taxes to be levied			110,671.00	110,671.00	110,671.00	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**137,705.00**	**110,671.00**	**110,671.00**	13	**TOTAL RESOURCES**			**110,671.00**	**110,671.00**	**110,671.00**	13
14				14	**REQUIREMENTS ****						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16				16	Water	Mat & Services	Supplies				16
17	95,671	110,671	110,671	17	Water	Interfund TRX	Reserve for Future Expenditure (RFFE)	110,671	110,671	110,671	17
18				18	Water	Capital Outlay					18
19	15,000			19	Water	TRX	To Water Fund, Spring Work				19
20	27,034			20	Water	TRX	To Water Fund, Negative Balance 2022				20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	**137,705.00**	**110,671.00**	**110,671.00**	31	**TOTAL REQUIREMENTS**			**110,671.00**	**110,671.00**	**110,671.00**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FOR...

LB-2...

RESOU...CES

City of Mitchell, Oregon

Oregon State Street Fund

	Historical Data				Transportation	Budget for Next Year 2026/2027			
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
					RESOURCES				
1	180,398	118,248	102,400	1	Available cash on hand* (cash basis)	39,208	15,086	15,086	1
2				2	Previously levied taxes estimated to be received				2
3	600	1,182	1,200	3	Interest	600	600	600	3
4				4	Transferred IN, from other funds				4
5				5					5
6				6	OTHER RESOURCES				6
7	1,243,000	1,243,000	307,409	7	FEMA DR-4452	243,496	243,496	243,496	7
8	15,000	15,000	16,250	8	Highway Apportionment (Gas Tax)	10,200	10,200	10,200	8
9				9	Grants				9
10	250,000			10	Small City Allotment 2023				10
11	960			11	Storm Water Charges				11
12	325,000	325,000		12	Business Oregon FEMA Matching				12
13			250,000	13	Small City Allotment 2025	250,000	250,000	250,000	13
14				14	FEMA DR-4452 - Mini Reimbursement	27,713	27,713	27,713	14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	2,014,958.00	1,702,430.00	677,259.00	29	Total resources, except taxes to be levied	571,217.00	547,095.00	547,095.00	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**2,014,958.00**	**1,702,430.00**	**677,259.00**	**32**	**TOTAL RESOURCES**	**571,217.00**	**547,095.00**	**547,095.00**	**32**

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

FOR ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

LB-30

Oregon State Street Fund

City of Mitchell, Oregon

	Historical Data				Transportation	Budget For Next Year 2026/2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023/24	First Preceding Year 2024/25	This Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	8,160	8,486	8,075	2	Clerk	8,181	8,181	8,181	2
3	2,000	2,080	2,200	3	Maintenance	2,400	2,400	2,400	3
4	1,000			4	Maintenance 2	1,000	1,000	1,000	4
5				5	Ordinance Officer	400	400	400	5
6				6	Employment Taxes	500	500	500	6
7	3,200	3,328		7	Cat Z Administrative				7
8	**14,360.00**	**13,894.00**	**10,275.00**	8	**TOTAL PERSONNEL SERVICES**	**12,481.00**	**12,481.00**	**12,481.00**	8
9	**0.10**	**0.50**	**0.50**	9	**Total Full-Time Equivalent (FTE)**	**0.50**	**0.50**	**0.50**	9
10				10	MATERIALS AND SERVICES				10
11	2,885	2,885	3,140	11	Bonds and Insurance	3,200	3,200	3,200	11
12	3,600	3,600	3,900	12	Streetlights	4,000	4,000	4,000	12
13	200	200	300	13	Professional Services	400	400	400	13
14	1,000	1,000	1,200	14	Office Supplies	1,400	1,400	1,400	14
15	4,000	4,000	4,000	15	Audit/Budget/Phone/Bank Fees	4,000	4,000	4,000	15
16	15,000	15,000	1,500	16	Contracted Services	2,350	2,350	2,350	16
17	2,000	2,000	2,500	17	Maintenance, Repairs, Supplies	2,500	2,500	2,500	17
18	5,000			18	Arborist				18
19	5,000	2,500	2,500	19	Training/Membership Fees/Travel	500	500	500	19
20			35,000	20	Large Equipment				20
21			2,500	21	Stormwater Project/High Street ROW				21
22			35,000	22	TRX to Water Fund, DR-4452 FEMA Reimbursement	27,713	27,713	27,713	22
23				23	TRX to Gen. Fund, DR-4452 FEMA, City Truck	60,000	60,000	60,000	23
24				24	TRX to Fire Dept Fund	1,500	1,500	1,500	24
25				25	TRX to LGIP, Small City Allotment 2025, RFFE		236,500	236,500	25
26				26					26
27	**38,685.00**	**31,185.00**	**91,540.00**	27	**TOTAL MATERIALS AND SERVICES**	**107,563.00**	**344,063.00**	**344,063.00**	27
28				28	CAPITAL OUTLAY				28
29	250,000			29	Small City Allotment, ODOT 2023				29
30	1,243,010	1,243,010		30	FEMA DR-4452 - Alternate Project	167,996	167,996	167,996	30
31	325,000	325,000		31	Business Oregon FEMA Matching, DR-4452				31
32	5,000	5,000	7,000	32	Snow Plow/Sander	15,500	15,500	15,500	32
33			250,000	33	Pave High Street, Small City Allotment	265,000			33
34				34	Huddleston Cattle Guard Repair	650	650	650	34
35	**1,823,010.00**	**1,573,010.00**	**257,000.00**	35	**TOTAL CAPITAL OUTLAY**	**449,146.00**	**184,146.00**	**184,146.00**	35
36	**1,876,055.00**	**1,618,089.00**	**358,815.00**	36	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**569,190.00**	**540,690.00**	**540,690.00**	36

FOR
LB-30

REQUIREMENT[illegible]MMARY
NOT ALLOCATED TO AN ORGAN[illegible]TIONAL UNIT OR PROGRAM

Oregon State Street Fund

City of Mitchell, Oregon

	Historical Data				Transportation	Budget For Next Year 2026/2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023/24	First Preceding Year 2024/25	This Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2	Clerk				2
3				3	Maintenance				3
4	**0.00**	**0.00**	**0.00**	**4**	**TOTAL PERSONNEL SERVICES**	**0.00**	**0.00**	**0.00**	**4**
5				**5**	**Total Full-Time Equivalent (FTE)**				**5**
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7	Supplies				7
8				8					8
9	**0.00**	**0.00**	**0.00**	**9**	**TOTAL MATERIALS AND SERVICES**	**0.00**	**0.00**	**0.00**	**9**
10				**10**	CAPITAL OUTLAY NOT ALLOCATED				**10**
11				11	Contracted Services				11
12				12					12
13	**0.00**	**0.00**	**0.00**	**13**	**TOTAL CAPITAL OUTLAY**	**0.00**	**0.00**	**0.00**	**13**
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	**0.00**	**0.00**	**0.00**	**17**	**TOTAL DEBT SERVICE**	**0.00**	**0.00**	**0.00**	**17**
18				18	SPECIAL PAYMENTS				18
19				19	FEMA Reserves				19
20				20					20
21	**0.00**	**0.00**	**0.00**	**21**	**TOTAL SPECIAL PAYMENTS**	**0.00**	**0.00**	**0.00**	**21**
22				22	INTERFUND TRANSFERS				22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	**0.00**	**0.00**	**0.00**	28	**TOTAL INTERFUND TRANSFERS**	**0.00**	**0.00**	**0.00**	28
29	86,400		250,000	29	**OPERATING CONTINGENCY**	2,027	6,405	6,405	29
30		18,200	27,500	30	**RESERVED FOR FUTURE EXPENDITURE**				30
31	37,903	66,141	40,944	31	**UNAPPROPRIATED ENDING BALANCE**				31
32	**0.00**	**84,341.00**	**318,444.00**	**32**	**Total Requirements NOT ALLOCATED**	**2,027.00**	**6,405.00**	**6,405.00**	**32**
33	1,876,055	1,618,089	358,815	33	Total Requirements for **ALL Org.Units/Programs w/in fund**	569,190	540,690	540,690	33
34				34	Ending balance (prior years)				34
35	**1,876,055.00**	**1,702,430.00**	**677,259.00**	**35**	**TOTAL REQUIREMENTS**	**571,217.00**	**547,095.00**	**547,095.00**	**35**

FORM LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Ambulance Services Fund

City of Mitchell, Oregon

	Historical Data				Public Safety			Budget for Next Year 2026/2027			
	Actual										
	Second Preceding Year 2023/24	First Preceding Year 2024/25	Adopted Budget Year 2025/26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	**RESOURCES**						1
2		2,386		2	Cash on hand * (cash basis)			393	393	393	2
3	4,100	4,100	500	3	Previously levied taxes estimated to be received						3
4	76			4	Interest						4
5	5,000	2,164		5	Transferred IN, from other funds						5
6	5,000	5,000	26,680	6	Charges for Services			23,762	23,762	23,762	6
7		1,400	4,397	7	Donations			1,922	1,922	1,922	7
8				8	Training Grants (HERO)			2,500	2,500	2,500	8
9				9	Services Rendered/Agency Assist			5,000	5,000	5,000	9
10	14,176.00	15,050.00	31,577.00	10	Total Resources, except taxes to be levied			**33,577.00**	**33,577.00**	**33,577.00**	10
11			2,500	11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**14,176.00**	**15,050.00**	**34,077.00**	13	**TOTAL RESOURCES**			**33,577.00**	**33,577.00**	**33,577.00**	13
14				14	**REQUIREMENTS ****						14
15				15	Org Unit **or** Prog & Activity	Object Classification	Detail				15
16	2,530	2,530	3,300	16	Administrative	Contr Services	Bonds/Insurance	3,300	3,300	3,300	16
17	1,000	1,250	5,353	17	Maintenance	Mats & Services	Maintenance/Repairs	5,353	5,353	5,353	17
18			7,354	18	Purchasing	Mats & Services	Service Supplies/Advanced EMT med	7,354	7,354	7,354	18
19				19	Administrative	Admin	Billing/Professional Services/Active 911	2,800	2,800	2,800	19
20	100	100	150	20	Administrative	Mats & Services	Office Supplies	150	150	150	20
21	100	100	250	21	Preservation	Mats & Services	EMS Building	250	250	250	21
22	2,100		2,650	22	Accounting	TRX	TRX to Ambulance Association				22
23	64		2,650	23	Accounting	TRX	TRX to Ambulance Reserve	2,000	2,000	2,000	23
24	5,000	5,000	4,000	24	Improvement	Mats & Services	Training	4,000	4,000	4,000	24
25	400	400	3,000	25	Maintenance	Mats & Services	Electric Power/Heat for EMS	3,000	1,671	1,671	25
26	2,882	2,882	2,900	26	Administrative	Contr Services	Audit/Financial Review	2,900	2,900	2,900	26
27			470	27	Administrative	Admin	Licensing (CLIA, Service license)	470	470	470	27
28			2,000	28	Maintenance	Mats & Services	Emergency Expenditures	2,000	2,000	2,000	28
				29	Expenses	Mats & Services	Fuel		1,329	1,329	
29				30	Ending balance (prior years)						29
30		2,788		31	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	**14,176.00**	**15,050.00**	**34,077.00**	32	**TOTAL REQUIREMENTS**			**33,577.00**	**33,577.00**	**33,577.00**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-010 (Rev. 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2032

This fund is authorized and established by resolution / ordinance #155 on May 17, 2022 for the following specified purpose:

For the Purchase of Large Equipment and New Equipment.

Ambulance Service Fund Reserves

City of Mitchell, Oregon

	Historical Data				Public Safety			Budget for Next Year 2026/2027			
	Actual										
	Second Preceding Year 2023/24	First Preceding Year 2024/25	Adopted Budget Year 2025/26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	3,753	5,573	5,692	2	Cash on hand * (cash basis)			5,692	5,692	5,692	2
3	64	64		3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5	20	55		5	Interest						5
6				6	Transferred IN, from other funds			2,000	2,000	2,000	6
7				7	Donations						7
8				8							8
9				9							9
10	3,837.00	5,692.00	5,692.00	10	Total Resources, except taxes to be levied			7,692.00	7,692.00	7,692.00	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**3,837.00**	**5,692.00**	**5,692.00**	13	**TOTAL RESOURCES**			**7,692.00**	**7,692.00**	**7,692.00**	13
14				14	**REQUIREMENTS ****						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	3,837	5,692	5,692	16	Ambul Service	RFFE	Reserve for Future Expenditure (RFFE)	7,692	7,692	7,692	16
17				17	Ambul Service	Prof Services	Training				17
18				18	Ambul Service	Mat & Services	Supplies				18
19				19	Ambul Service	Capital Outlay	Repairs				19
20				20	Ambul Service	Contingency	Unallocated				20
21				21	TXR to Ambulance Fund						21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	**3,837.00**	**5,692.00**	**5,692.00**	31	**TOTAL REQUIREMENTS**			**7,692.00**	**7,692.00**	**7,692.00**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Fire Services Department Fund

City of Mitchell, Oregon

	Historical Data				Public Safety			Budget for Next Year 2026/2027			
	Actual										
	Second Preceding Year 2023/24	First Preceding Year 2024/25	Adopted Budget Year 2025/26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2				2	Cash on hand * (cash basis)			1,762	1,762	1,762	2
3	4,100		500	3	Previously levied taxes estimated to be received			105	105	105	3
4				4	Interest			200	200	200	4
5				5	Transferred IN, from other funds			1,500	1,500	1,500	5
6		5,000	1,647	6	Charges for Services						6
7		1,400	5,152	7	Donations			2,382	2,382	2,382	7
8			9,600	8	VFC Grant			15,000	15,000	15,000	8
9				9	Remaining VFC Grant 2026/2026			5,695	5,695	5,695	9
10	4,100.00	6,400.00	16,899.00	10	Total Resources, except taxes to be levied			26,644.00	26,644.00	26,644.00	10
11			4,500	11	Taxes estimated to be received			7,010	5,260	5,260	11
12				12	Taxes collected in year levied						12
13	**4,100.00**	**6,400.00**	**21,399.00**	13	**TOTAL RESOURCES**			**33,654.00**	**31,904.00**	**31,904.00**	13
14				14	**REQUIREMENTS ****						14
15				15	Org Unit **or** Prog & Activity	Object Classification	Detail				15
16	2,882	2,882	2,669	16	Fire	Contr Services	Bonds and Insurance	2,670	2,293	2,293	16
17		1,000	3,800	17	Fire	Mat & Services	Maintenance/Repair	4,000	3,653	3,653	17
18		500	1,000	18	Fire	Personnel	Training	1,000	869	869	18
19		364	165	19	Fire	TRX	10 % Fire Reserve	1,145	971	971	19
20		364	165	20	Fire	TRX	10 % Association	1,145	971	971	20
21		500		21	Fire	Capital Outlay	EMS Building/Fire Trucks	2,000	1,806	1,806	21
22		500	13,600	22	Fire	Mat & Services	Supplies	16,500	16,419	16,419	22
23	1,218			23	Fire	Pro Services	Audit/Financial Review				23
24				24	Fire	Mat & Services	Fuel	2,000	1,754	1,754	24
25				25	Fire	TRX	To Fire Services Reserve/RFFE	2,000	2,000	2,000	25
26				26	Fire	Mat & Services	Electric Power/Fuel for EMS	1,112	1,086	1,086	26
27				27	Fire	Admin	Active911	82	82	82	27
28				28							28
29				29	Ending balance (prior years)						29
30	3,323	290		30	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	**7,423.00**	**6,400.00**	**21,399.00**	31	**TOTAL REQUIREMENTS**			**33,654.00**	**31,904.00**	**31,904.00**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-010 (Rev. 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-11

RESERVE D

RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2032

This fund is authorized and established by resolution / ordinance #154 on May 17, 2022 for the following specified purpose:

Upgrade to EMS Building and/or Large Purchases.

Fire Services Reserve Fund

City of Mitchell, Oregon

	Historical Data				Public Safety			Budget for Next Year 2026/2027			
	Actual										
	Second Preceding Year 2023/24	First Preceding Year 2024/25	Adopted Budget Year 2025/26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	**RESOURCES**						1
2	6,852	6,852	7,216	2	Cash on hand * (cash basis)			7,381	7,381	7,381	2
3				3	Previously levied taxes estimated to be received						3
4				4	Interest						4
5		364	165	5	Transferred IN, from other funds			3,145	971	971	5
6				6	Transferred IN, Fire Services, RFFE for Vehicle Replacement				2,000	2,000	6
7				7	Donations						7
8				8	Working Capital (accrual basis)						8
9				9							9
10	6,852.00	7,216.00	7,381.00	10	Total Resources, except taxes to be levied			10,526.00	10,352.00	10,352.00	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**6,852.00**	**6,852.00**	**7,381.00**	13	**TOTAL RESOURCES**			**10,526.00**	**10,352.00**	**10,352.00**	13
14				14	**REQUIREMENTS ****						14
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail				15
16				16	Fire Services	Capital Outlay	Maintenance, Repairs, Supplies				16
17				17	Fire Services	Cont Services	Training				17
18				18	Fire Services	Contingency	Repairs				18
19				19	Fire Services	Mat & Services	Supplies				19
20	6,852	7,216	7,381	20	Fire Services	RFFE	Reserve for Future Expenditure	10,526	10,352	10,352	20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	**6,852.00**	**6,852.00**	**7,381.00**	31	**TOTAL REQUIREMENTS**			**10,526.00**	**10,352.00**	**10,352.00**	31

**The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year*

150-504-011 (Rev 10-16)

***List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.*

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Tourism Fund

City of Mitchell, Oregon

	Historical Data				Business Enterprise			Budget for Next Year 2026/2027			
	Actual										
	Second Preceding Year 2023/24	First Preceding Year 2024/25	Adopted Budget Year 2025/26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	**RESOURCES**						1
2	18,236	5,399	6,230	2	Cash on hand * (cash basis)			7,845	7,845	7,845	2
3				3	Previously levied taxes estimated to be received						3
4				4	Interest						4
5				5	Transferred IN, from other funds						5
6	12,350	12,350	12,400	6	Lodging Tax			8,697	8,697	8,697	6
7				7							7
8				8							8
9				9							9
10	30,586.00	17,749.00	18,630.00	10	Total Resources, except taxes to be levied			16,542.00	16,542.00	16,542.00	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**30,586.00**	**17,749.00**	**18,630.00**	13	**TOTAL RESOURCES**			**16,542.00**	**16,542.00**	**16,542.00**	13
14				14	**REQUIREMENTS ****						14
15				15	Org Unit **or** Prog & Activity	Object Classification	Detail				15
16	2,500	1,500	1,275	16	Tourism	Personnel	Administrative	1,292	1,292	1,292	16
17	1,000	1,000	1,000	17	Tourism	Contr Services	Legal Fees	600	600	600	17
18	10,500	8,368	7,235	18	Tourism	Contr Services	Publicity	7,235	7,235	7,235	18
19	500	500		19	Tourism	Mat & Services	Property Improvement				19
20	5,000	2,000	2,300	20	Tourism	Pro Services	Professional Fees	2,000	2,000	2,000	20
21	500	500	600	21	Tourism	Supplies	Office Supplies	600	600	600	21
22	3,705		2,480	22	Tourism	TRX	To General Fund (30%)	2,609	2,609	2,609	22
23	3,881	3,881	2,500	23	Tourism	RFFE	Reserve for Future Expenditure				23
24	3,000			24	Tourism	Contingency	Unallocated	601	601	601	24
25			1,240	25	Tourism	TRX	To City Park Fund (10%)	1,605	1,605	1,605	25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	**30,586.00**	**17,749.00**	**18,630.00**	31	**TOTAL REQUIREMENTS**			**16,542.00**	**16,542.00**	**16,542.00**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-010 (Rev. 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-2

RESOURCES

City of Mitchell, Oregon

City Park Fund

	Historical Data				Parks and Recreation	Budget for Next Year 2026/2027		
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
					RESOURCES			
1		3,333	3,650	1	Available cash on hand* (cash basis) **or**	7,586	7,586	7,586
2				2	Previously levied taxes estimated to be received			
3				3	Interest			
4	75,000		1,240	4	Transferred IN, from Community Development	11,111	11,111	11,111
5				5				
6				6	OTHER RESOURCES			
7	5,900	7,500	5,500	7	RV/Tent Camping, Charges for Services	6,889	10,343	10,343
8	1,000	2,500	3,000	8	Donations	4,888	4,888	4,888
9	40,000	40,000		9	State of Oregon Local Government Grant			
10				10	Wheeler County Cultural Grant	1,500	1,500	1,500
11				11	Ford Foundation Grant	12,000	12,000	12,000
12				12	Roundhouse Grant	40,000	40,000	40,000
13				13	OPRD Grant	204,443	204,443	204,443
14				14	Park Committee Fundraising / Private Donations	6,100	6,100	6,100
15				15	TRX in from Tourism Fund	1,605	1,605	1,605
16				16				
17				17				
18				18				
19				19				
20				20				
21				21				
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29	121,900.00	53,333.00	13,390.00	29	Total resources, except taxes to be levied	296,122.00	299,576.00	299,576.00
30				30	Taxes estimated to be received			
31				31	Taxes collected in year levied			
32	**121,900.00**	**53,333.00**	**13,390.00**	**32**	**TOTAL RESOURCES**	**296,122.00**	**299,576.00**	**299,576.00**

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENT[illegible]UMMARY

FOR[illegible] ALLOCATED TO AN ORGANIZATION[illegible]UNIT OR PROGRAM & ACTIVITY

LB-30

City Park Fund

City of Mitchell, Oregon

	Historical Data				Parks and Recreation	Budget For Next Year 2026/2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023/24	First Preceding Year 2024/25	This Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	1,040	1,081	850	2	Clerk	861	4,315	4,315	2
3	3,760	3,910	4,400	3	Maintenance	4,500	4,500	4,500	3
4	900			4	Maintenance 2	712	712	712	4
5	200	474		5	Employment Taxes				5
6				6					6
7				7					7
8	**5,900.00**	**5,465.00**	**5,250.00**	8	**TOTAL PERSONNEL SERVICES**	**6,073.00**	**9,527.00**	**9,527.00**	8
9		**0.25**	**0.25**	9	**Total Full-Time Equivalent (FTE)**	**0.25**	**0.25**	**0.25**	9
10				10	MATERIALS AND SERVICES				10
11	500	500	700	11	Park Supplies	1,000	1,000	1,000	11
12	500	1,500	1,700	12	Restroom Supplies	1,750	1,750	1,750	12
13	40,000	40,000		13	Feasability Study, Park				13
14	5,000	1,500	1,500	14	Septic System	1,500	1,500	1,500	14
15		3,000	1,500	15	Tree Maintenance	1,500	1,500	1,500	15
16			1,240	16	Park Upgrades	26,304	26,304	26,304	16
17				17	ADA Upgrades	8,000	8,000	8,000	17
18				18	Splash Pad Installation	200,000	200,000	200,000	18
19				19	Irrigation/Turf	10,000	10,000	10,000	19
20				20	Cultural/Signage/Path Additions/Benches	35,441	35,441	35,441	20
21				21	Bike Maintenance Station	4,554	4,554	4,554	21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	**46,000.00**	**46,500.00**	**6,640.00**	27	**TOTAL MATERIALS AND SERVICES**	**290,049.00**	**290,049.00**	**290,049.00**	27
28				28	CAPITAL OUTLAY				28
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	**0.00**	**0.00**	**0.00**	35	**TOTAL CAPITAL OUTLAY**	**0.00**	**0.00**	**0.00**	35
36	**51,900.00**	**51,965.00**	**11,890.00**	36	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**296,122.00**	**299,576.00**	**299,576.00**	36

150-504-030 (Rev 11-18)

FOR
LB-30

REQUIREMENT[illegible] IMMARY
NOT ALLOCATED TO AN ORGAN[illegible] IONAL UNIT OR PROGRAM
City Park Fund

City of Mitchell, Oregon

	Historical Data				Parks and Recreation	Budget For Next Year 2025/2026			
	Actual		Adopted Budget						
	Second Preceding Year 2022/23	First Preceding Year 2023/24	This Year 2024/25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	0.00	0.00	0.00	4	TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	0.00	0.00	0.00	9	TOTAL MATERIALS AND SERVICES	0.00	0.00	0.00	9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
12				12					12
13	0.00	0.00	0.00	13	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	13
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	0.00	0.00	0.00	17	TOTAL DEBT SERVICE	0.00	0.00	0.00	17
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	0.00	0.00	0.00	21	TOTAL SPECIAL PAYMENTS	0.00	0.00	0.00	21
22				22	INTERFUND TRANSFERS				22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	0.00	0.00	0.00	28	TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	28
29			1,500	29	OPERATING CONTINGENCY				29
30		1,368		30	RESERVED FOR FUTURE EXPENDITURE				30
31				31	UNAPPROPRIATED ENDING BALANCE				31
32	0.00	1,368.00	1,500.00	32	Total Requirements NOT ALLOCATED	0.00	0.00	0.00	32
33	51,900	51,965.00	11,890.00	33	Total Requirements for ALL Org.Units/Programs w/in fund	296,122	299,576	299,576	33
34				34	Ending balance (prior years)				34
35	51,900.00	53,333.00	13,390.00	35	TOTAL REQUIREMENTS	296,122.00	299,576.00	299,576.00	35

FORM
LB-2

RESOURCES

City of Mitchell, Oregon

Community Development Fund

	Historical Data				Community Enrichment	Budget for Next Year 2026/2027			
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
					RESOURCES				
1	134,000	99,278	97,023	1	Available cash on hand* (cash basis)	57,187	52,187	52,187	1
2				2	Previously levied taxes estimated to be received				2
3				3	Interest				3
4				4	Transferred IN, from other funds				4
5				5					5
6				6	OTHER RESOURCES				6
7				7	Community Development Grant				7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	134,000.00	99,278.00	97,023.00	29	Total resources, except taxes to be levied	57,187.00	52,187.00	52,187.00	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	**134,000.00**	**99,278.00**	**97,023.00**	**32**	**TOTAL RESOURCES**	**57,187.00**	**52,187.00**	**52,187.00**	**32**

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENT SUMMARY

FOR

ALLOCATED TO AN ORGANIZATIO UNIT OR PROGRAM & ACTIVITY

LB-30

Community Development Fund

City of Mitchell, Oregon

	Historical Data				Community Enrichment	Budget For Next Year 2025/2026			
	Actual		Adopted Budget						
	Second Preceding Year 2022/23	First Preceding Year 2023/24	This Year 2024/25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2				2	Clerk				2
3	3,000			3	Maintenance				3
4	1,500			4	Maintenance 2				4
5	300			5	Employment Taxes				5
6	100			6	Employment Expenses				6
7				7					7
8	**4,900.00**	**0.00**	**0.00**	8	**TOTAL PERSONNEL SERVICES**	**0.00**	**0.00**	**0.00**	8
9	**0.25**			9	**Total Full-Time Equivalent (FTE)**				9
10				10	MATERIALS AND SERVICES				10
11	15,000			11	City Truck				11
12	1,200	1,200		12	Façade Grants				12
13	1,000	1,000	1,200	13	Street Improvements - Beautification	3,000	3,000	3,000	13
14	3,000			14	Community Hall - Counters				14
15	5,000		250	15	Council/Staff Training	250	250	250	15
16	2,000		250	16	Travel Related to Training	300	300	300	16
17		20,000	22,000	17	Park Equipment installation and upgrade/Match Funding	10,000	10,000	10,000	17
18			1,750	18	TRX to General fund for Gov. Website	1,655	1,655	1,655	18
19				19	TRX to City Park Fund for Park Improvements	11,111	11,111	11,111	19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	**27,200.00**	**22,200.00**	**25,450.00**	27	**TOTAL MATERIALS AND SERVICES**	**26,316.00**	**26,316.00**	**26,316.00**	27
28				28	CAPITAL OUTLAY				28
29	15,100	30,000	40,000	29	Community Hall - Structural				29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	**15,100.00**	**30,000.00**	**40,000.00**	35	**TOTAL CAPITAL OUTLAY**	**0.00**	**0.00**	**0.00**	35
36	**47,200.00**	**52,200.00**	**65,450.00**	36	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**26,316.00**	**26,316.00**	**26,316.00**	36

150-504-030 (Rev 11-18)

FOR
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
Community Development Fund

City of Mitchell, Oregon

	Historical Data				Community Enrichment	Budget For Next Year 2026/2027			
	Actual		Adopted Budget						
	Second Preceding Year 2023/24	First Preceding Year 2024/25	This Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2		1,800		2	Staff				2
3				3					3
4	**0.00**	**1,800.00**	**0.00**	**4**	**TOTAL PERSONNEL SERVICES**	**0.00**	**0.00**	**0.00**	**4**
5				**5**	**Total Full-Time Equivalent (FTE)**				**5**
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7	Supplies	500	500	500	7
8				8					8
9	**0.00**	**0.00**	**0.00**	**9**	**TOTAL MATERIALS AND SERVICES**	**500.00**	**500.00**	**500.00**	**9**
10				**10**	**CAPITAL OUTLAY NOT ALLOCATED**				**10**
11		5,000		11	Community Hall - Structural				11
12				12					12
13	**0.00**	**5,000.00**	**0.00**	**13**	**TOTAL CAPITAL OUTLAY**	**0.00**	**0.00**	**0.00**	**13**
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	**0.00**	**0.00**	**0.00**	**17**	**TOTAL DEBT SERVICE**	**0.00**	**0.00**	**0.00**	**17**
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	**0.00**	**0.00**	**0.00**	**21**	**TOTAL SPECIAL PAYMENTS**	**0.00**	**0.00**	**0.00**	**21**
22				22	INTERFUND TRANSFERS				22
23		75,000		23	To City Park Fund				23
24		5,000	3,500	24	To General Fund for Gov. Website				24
25				25					25
26				26					26
27				27					27
28	**0.00**	**80,000.00**	**3,500.00**	**28**	**TOTAL INTERFUND TRANSFERS**	**0.00**	**0.00**	**0.00**	**28**
29			5,000	**29**	**OPERATING CONTINGENCY**	5,000	5,000	5,000	**29**
30			38,578	**30**	**RESERVED FOR FUTURE EXPENDITURE**	25,371	20,371	20,371	**30**
31				**31**	**UNAPPROPRIATED ENDING BALANCE**				**31**
32	**0.00**	**86,800.00**	**47,078.00**	**32**	**Total Requirements NOT ALLOCATED**	**30,871.00**	**25,871.00**	**25,871.00**	**32**
33		47,200.00	52,200.00	33	Total Requirements for **ALL Org.Units/Programs w/in fund**	26,316.00	26,316.00	26,316.00	33
34				34	Ending balance (prior years)				34
35	**0.00**	**134,000.00**	**99,278.00**	**35**	**TOTAL REQUIREMENTS**	**57,187.00**	**52,187.00**	**52,187.00**	**35**

FORM LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Heritage Kiosk

City of Mitchell, Oregon

	Historical Data				Cultural Enrichment			Budget for Next Year 2026/2027			
	Actual										
	Second Preceding Year 2023/24	First Preceding Year 2024/25	Adopted Budget Year 2025/26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2				2	Cash on hand * (cash basis)						2
3	1,028			3	Working Capital (accrual basis)			0	0	0	3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6				6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	1,028.00	0.00	0.00	10	Total Resources, except taxes to be levied			0.00	0.00	0.00	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**1,028.00**	**0.00**	**0.00**	13	**TOTAL RESOURCES**			**0.00**	**0.00**	**0.00**	13
14				14	**REQUIREMENTS ****						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	300			16	Kiosk	Mat & Services	Supplies to Construct	0	0	0	16
17	728			17	Kiosk	Contr Services	Design and Print	0	0	0	17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	**1,028.00**	**0.00**	**0.00**	31	**TOTAL REQUIREMENTS**			**0.00**	**0.00**	**0.00**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-010 (Rev. 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.