



2026/2027 ANNUAL BUDGET

The City of North Bend's 2026–2027 budget focuses on retaining basic services, reliable infrastructure, and a good quality of life. It supports local growth, careful spending for long-term stability, and commitment to a safe community.





Introduction

Welcome to the City of North Bend's 2027 Adopted Budget. This document serves as a comprehensive financial plan that incorporates all sources of funds and appropriations. It includes two distinct budgets: The City of North Bend Budget and the North Bend Urban Renewal Agency Budget. A brief overview of each section is provided for reference.

Navigating the City of North Bend Budget Document

Introduction: The budget document is a collaborative effort among city officials, department heads, and other stakeholders to develop a comprehensive budget that addresses the community's needs. This section provides a brief introduction to the City of North Bend, offering context for the budget document and its development.

Budget Overview - This section provides a comprehensive overview of the City Administrator's key messages, the general fund forecast, priorities, and the issues the city is currently facing. It covers various topics related to the budgetary process, including fund allocation, fiscal constraints, revenue sources, and other critical financial considerations. By examining these factors, the city can make informed decisions that help it meet its short- and long-term goals, address challenges, and ensure its resources are used effectively and efficiently to meet the needs of its residents and stakeholders.

Revenue - This section provides a comprehensive overview of the City's revenues, including both General Fund and Non-General Fund sources. It outlines the assumptions and methodology employed by staff to display projected revenues. Additionally, the section presents property tax information, which is a significant source of revenue for the City.

Personnel Services - It is important for employees, managers, and stakeholders to have a comprehensive understanding of how wages and benefits are managed within the City. This section provides a transparent view of collective bargaining agreements, healthcare premiums, and retirement benefits, facilitating informed employee decision-making about their employment and benefits packages. Additionally, it empowers managers to allocate resources and expenses efficiently across departments. The information presented in this section offers valuable insights into how wages, retirement benefits, and healthcare costs are managed within the City, along with details on the full-time-equivalent allocation for each fund and department.

Capital Budget - This section provides information on capital budget allocation. The details of each project, along with the capital budget allocation summaries by fund, are described.

General Fund - This section outlines the budget for the City's main operating fund, the General Fund, including department budgets. *Funds:* This section outlines budgets for special revenue funds, capital funds, and reserves.

Special Revenue Funds – Special revenue funds are designated for specific revenue sources that are restricted to particular uses. The City budgets for various special revenue funds, such as the North Bend Library, the municipal swimming pool, transient lodging taxes, and street and road repair.

Debt Service Funds - Debt service funds in a city budget are used to account for the financial resources set aside to pay principal and interest on long-term debt, such as bonds or loans issued to finance capital projects. These funds ensure that the city meets its legal and financial obligations to creditors on time and



in full. Revenue for debt service funds often comes from dedicated property taxes, transfers from other funds, or specific fees pledged for repayment. By separating debt payments from other financial activities, cities can clearly track their outstanding obligations, maintain strong creditworthiness, and demonstrate fiscal responsibility to taxpayers or investors.

Capital Improvement Funds - Capital project funds in a city budget are used to account for financial resources dedicated to the acquisition, construction, or major improvement of long-term assets such as roads, buildings, parks, and infrastructure. Unlike operating funds, which cover day-to-day expenses, capital project funds focus on projects that provide benefits over many years and typically involve significant costs. These funds often receive revenue from sources such as grants, bonds, or dedicated taxes, and they are tracked separately to ensure transparency and accountability for how large-scale public investments are planned and executed. By isolating these activities, cities can better manage project timelines, control costs, and demonstrate responsible stewardship of public resources.

Reserve Funds - Reserve funds in a city budget are set aside to provide financial stability and flexibility in the face of unexpected events, revenue shortfalls, or future obligations. These funds act as a financial cushion, allowing the city to maintain essential services during economic downturns, emergencies, or unforeseen expenses without immediately raising taxes or cutting programs. Reserve funds may also be used for planned purposes, such as saving for future capital needs or smoothing revenue fluctuations. By maintaining adequate reserves, cities strengthen their fiscal health, improve their ability to respond to risks, and demonstrate prudent financial management to stakeholders.

Urban Renewal - This section presents the North Bend Urban Renewal Agency's budget and provides information on urban renewal activities.



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**City Council Members**

Jessica Engelke (Mayor)	Term expires 11/2026
Larry Garboden	Term expires 11/2026
Tim Slater	Term expires 11/2028
Matt Hamilton	Term expires 11/2028
Jenny Jones	Term expires 11/2026
Melinda Torres	Term expires 11/2028
Barbara Schultz	Term expires 11/2026

Appointed Members

Bruce Lum	Term expires 12/2029
Mary Jo Golder	Term expires 12/2028
Michael Haggbloom	Term expires 12/2028
Joseph Monahan	Term expires 12/2028
Christine Sole	Term expires 12/2028

City Staff

Jim Brown	Fire Chief
Maycie Jaehnig	City Recorder
Ralph Dunham	Public Works Director
Haley Lagasse	Director of Library Services
David Milliron	City Administrator
Cal Mitts	Police Chief
Aaron Bixler	Parks and Facilities Manager
Stephanie Wilson	Mainstreet Manager
Joshua Wilson	Information Technology Manager
Jeff Bridgens	Finance Director



City Overview

North Bend, Oregon, is a picturesque coastal city located in Coos County. With an estimated population of 10,244, North Bend features stunning natural landscapes, a rich historical heritage, and a strong community ethos. The city is surrounded by notable sites, including the Oregon Dunes National Recreation Area, Cape Arago State Park, and the Coos River, offering numerous outdoor recreational opportunities for residents and visitors. Founded in 1903, North Bend has deep-rooted connections to Native American tribes, including the Coos, Lower Umpqua, Siuslaw, and Coquille, who have inhabited the region for thousands of years.

Situated along Highway 101, North Bend provides convenient access to neighboring towns and attractions, making it a strategic base for exploring the Oregon Coast. Its blend of natural beauty, recreational amenities, and small-town charm contributes to a high quality of life and memorable experiences for visitors.

The city's name derives from a geographic feature—the northern bend of the Coos Bay estuary. North Bend's history dates back to the 1850s, when sawmills and a few residences existed. The significant development occurred in the early 20th century under the vision of lumberman Louis Simpson. His father established the original sawmill, which expanded into a network of mills producing wood products such as fruit boxes and specialized doors. Industrial activity included machine shops, a foundry, a woolen mill, a furniture factory, a milk condensary, and two shipyards that built wooden schooners for transporting lumber to markets like San Francisco.

From the 1950s through the 1970s, forest products dominated the local economy. However, the primary sawmills closed in the 1980s as regional old-growth forests were depleted. The community has shifted toward recreation and tourism, with growth in service industries.

Geographically, North Bend lies along US Highway 101, approximately five miles north of Coos Bay. The city offers comprehensive services, including motels, supermarkets, and the largest indoor shopping center on the Oregon Coast. The Oregon Dunes National Recreation Area offers public campgrounds and RV facilities. The City's downtown area features early 20th-century fireproof masonry buildings, many of which are undergoing restoration. These structures host a variety of businesses, including antique shops, used bookstores, furniture, a historic theater, and restaurants.

Population Overview

North Bend, Oregon, has an estimated population of approximately 10,244 residents as of 2024. The population has remained relatively stable over the past several years, with modest growth rather than rapid change. This steady trend reflects the city's role as a small coastal community with a stable economic base and consistent quality of life. Population changes are influenced by regional employment opportunities, housing availability, and migration patterns within Coos County and the Oregon Coast. Overall, North Bend's population trends are consistent with other rural and coastal communities in Oregon, where growth is gradual and long-term.

Household Analysis

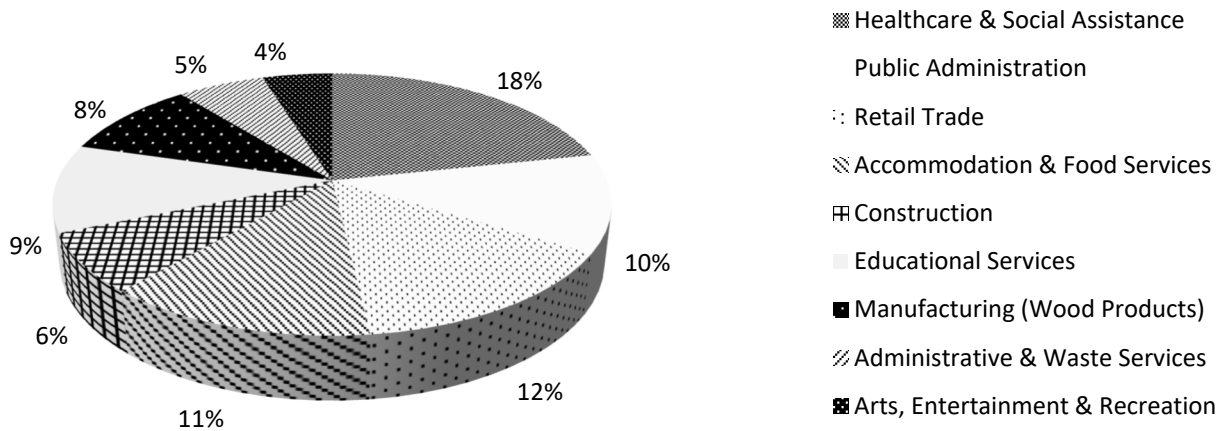
North Bend is comprised of a mix of family households, individuals, and retirees, reflecting a diverse community structure. According to the most recent available data, the median household income in North Bend is approximately \$52,000 to \$55,000, which is lower than the statewide median. Household incomes are influenced by the local economy, which is largely based on service industries, healthcare, and tourism. While the cost of living in North Bend is generally lower than in larger urban areas, some households face affordability challenges,



particularly with housing costs. The number of households has remained relatively stable, consistent with overall population trends, and household sizes are typical of small Oregon communities.

Economic Analysis

The economy of North Bend and the surrounding Coos County area is characterized by a mix of healthcare, tourism, public sector employment, and retail services. Historically, the region relied heavily on timber and wood products manufacturing; however, that sector has declined, and the economy has become more diversified over time. Healthcare and government services now provide stable employment, while tourism contributes to seasonal economic activity due to the area’s coastal location and access to natural attractions. Overall economic growth in the region is modest, and household incomes tend to be lower than the Oregon average. Efforts continue at the local and regional level to support economic development, encourage business growth, and improve long-term economic stability. The following chart illustrates the top 10 industries in Coos County, Oregon.



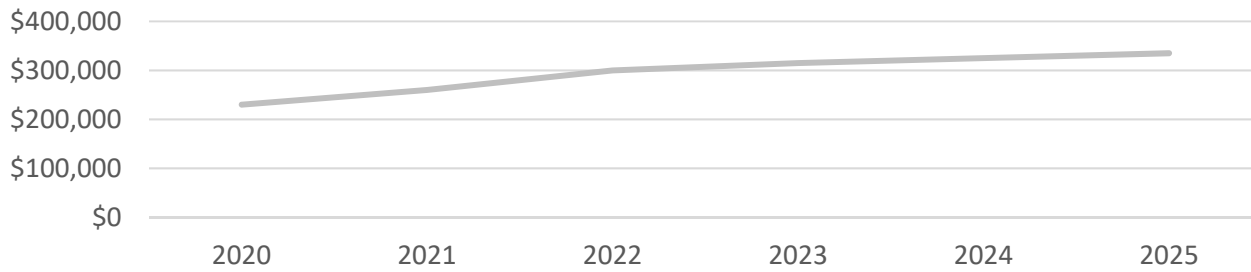
U.S. Census Bureau, *American Community Survey*
(ACS) Oregon Employment Department, *Industry Employment by County*

Housing

Housing in North Bend, Oregon, consists primarily of single-family homes, along with a smaller share of apartments and manufactured housing. The local housing market is relatively limited in supply, which can make both homeownership and rental availability competitive. As of 2026, typical home values are approximately \$355,000, based on Zillow’s Home Value Index, reflecting significant growth over the past several years, followed by recent stabilization. Rental housing is more limited, with average rents generally ranging from \$1,200 to \$1,800 per month, depending on unit size and condition. While housing costs remain lower than in many larger Oregon cities, affordability remains a concern for some residents due to constrained inventory and steady demand. Overall, North Bend’s housing market is characterized by modest availability, rising long-term values, and a need for additional workforce and middle-income housing options. The following chart indicates the average home prices in North Bend, Oregon, from 2020 through 2025.



Average Home Price (\$) in North Bend, Oregon



Zillow Research,

Zillow Home Value Index (ZHVI), North Bend, OR (accessed March 2026)
<https://www.zillow.com/home-values/36859/north-bend-or/>

Housing inventory in North Bend, Oregon, is limited, which is a key factor influencing both home prices and rental availability. As a smaller coastal community, new housing development is constrained by geography and infrastructure capacity, resulting in relatively few homes on the market at any given time. Data from Zillow and Redfin consistently show tight inventory levels, with fewer active listings compared to demand, particularly during peak buying seasons. This imbalance contributes to competitive conditions for buyers and renters, longer search times, and upward pressure on prices. While the market has shown some signs of stabilization recently, the overall supply of available housing remains below demand, highlighting an ongoing need for additional housing development, especially for workforce and moderate-income households.

Governing Body

Mayor Jessica Engelke- was elected by her community in November 2022 to serve as Mayor of North Bend, with her term ending in November 2024. She previously served as a North Bend Council Member from 2018. A longtime resident, Jessica is a Business Professor at Southwestern Oregon Community College and actively involved in local boards, including serving as Chamber of Commerce president in 2017. Having lived in Los Angeles, New Jersey, and Amsterdam, she returned to North Bend in 2010 with her husband, Steven Ryan, and daughters Emily and Sophia. With over 25 years of business experience, she aims to use her strategic planning skills for the city's benefit.

Larry Garboden-Councilor Larry Garboden has served on the North Bend City Council since November 1998, with his term ending in November 2026. A lifelong Bay Area resident, he's married to Sally, a retired teacher, and they have three children: Matt, an accountant in Portland; Lori, a Family Nurse Practitioner in Medford; and Andy, an accountant in Vancouver. Garboden is a self-employed accountant. His goal is to maintain high service levels, improve the city, and support the Bay Area's economic growth.

Barbara Schultz-Councilor Barbara Schultz was elected to serve on the City of North Bend Council in November 2022. She is an Illinois transplant who moved to Oregon in 2010. After attending the University of Oregon, she moved to North Bend in 2012. Barbara has been employed by the North Bend School District since 2012. As a special education teacher, she works to provide equity for all students. She believes that students need to be lifelong learners. She loves seeing her former students as they continue on their educational journey after elementary school.

Jenny Jones-Jenny Jones, born and raised in rural Illinois, connects best with nature-loving people. She feels at home in Oregon's forests and coasts. Moving here in 2013 after nearly 20 years in Boston software startups, Jenny holds a Master's in Mathematics and an MBA. She completed OSU's Master Gardener and Master Beekeeper programs.



She owns a data analysis and IT business. Jenny served on the North Bend Budget Committee from 2019, elected in 2022. Matt Hamilton, North Bend City Council appointee.

Matt Hamilton-was appointed in June 2023 to fill the unexpired term of Dr. Eric Gleason, who resigned after moving outside city limits. His term ends in November 2024. Raised in Wisconsin, Hamilton graduated from Madison Area Technical College with a welding degree. He traveled extensively while working in structural steel, concrete, and tank construction. He moved to Coos Bay in 2010 for the Oregon Resources Corporation (ORC) project, where he met his wife, Cassie, who owns The Boat Fish & Chips restaurant. Hamilton is the Project Administrator for West Coast Contractors. He enjoys hunting and riding motorcycles with his wife and friends during his free time.

Timm Slater - Councilor Slater moved to Oregon in 1972 and spent 30 years in the timber industry. He was appointed to the North Bend City Council in 1981, serving nearly 18 years, with 12 as Mayor. Re-elected in 2012 for a decade, he rejoined the council in November 2024 for a term ending in 2028. He retired in 2023 after 16 years as Executive Director of the Bay Area Chamber of Commerce and has over 30 years of public service in North Bend. His roles included Water Board member, founder of the Coos County Mayors Forum, Planning Commission Chair, and Chair of the Bay Area Enterprise Zone. He was also a Rotary member, Chamber President, Library Board member, transit district director, and completed a 32-year Army Reserve career. With a listening ear, he aims to engage North Bend to build a successful future for families and Oregon's south coast.

Services in the Budget: Relationship Between Funds and Departments

The City of North Bend offers various services, with the relationship between fund types and departments essential for effective governance. Funds like the General Fund, special revenue funds, capital project funds, and enterprise funds are allocated based on departmental mandates. The general fund supports core services such as safety, education, and infrastructure, while special revenue funds target specific areas, such as transportation and parks. Capital funds finance major projects, while enterprise funds cover services such as water and sewage. Departments manage budgets to ensure fiscal responsibility and efficiency. Through careful financial management, they meet residents' needs and promote sustainable growth. Moving forward, the city aims to improve the connection between funds and departments, emphasizing transparency and accountability in service delivery departments:

Police Services - City police departments are vital in ensuring public safety by enforcing laws, responding to emergencies, and maintaining order. They also foster community relationships through initiatives like neighborhood watch and outreach programs. Collaboration with other law enforcement agencies enhances their effectiveness. The North Bend Police Department is committed to safety, guided by the values of accountability, professionalism, duty, commitment, objectivity, and public safety.

Fire Rescue Services - The North Bend Fire Department provides emergency services and mutual aid to residents and visitors. It is a fire-based EMS department with an ISO Class 3 rating, staffed by career and volunteer firefighters. They respond to fires, provide medical care, perform water and technical rescues, and handle fire prevention activities, maintaining all necessary vehicles, equipment, and facilities.

Wastewater Treatment Plant Services - The North Bend Wastewater Department handles all liquid waste within the city, collecting water from homes and businesses through over 75 miles of pipes to the treatment plant via 10 lift stations. This includes rainfall and groundwater, which vary seasonally. The system handles an average of 2 million gallons daily, peaking at 10 million during heavy rain. The department ensures treated water meets regulations before release, protecting public health and the environment, and conserving resources through water recycling. The facility is vital for providing the community with clean, safe water.



Library Services - Libraries are vital community hubs that provide access to books, e-books, audiobooks, magazines, newspapers, movies, music, research databases, and technology such as computers and Wi-Fi. They support learning and connection, with the North Bend Public Library being part of the Coos County Library Service District.

Parks & Public Facilities - The Parks and Facilities Department manages the City's parks and buildings. The city has nine parks, each with unique features. The department is responsible for its upkeep, including mowing, trimming trees, and ensuring playgrounds and structures are safe and well-maintained. It also oversees the maintenance of city buildings, making sure they are cleaned, repaired, and updated as needed. Additionally, the city maintains several boat ramps that provide easy access to the bay. Overall, the department ensures that parks and buildings are safe, well-kept, and accessible to everyone. The City also operates a public swimming pool for community recreation, offering activities such as swimming, aquatic sports, and competitions that bring together athletes and spectators.

Building and Planning Services - The Public Works Department includes building and planning operations. The building department ensures new construction complies with codes, reviews plans, issues permits, and inspects work, including repairs and renovations. They enforce codes, respond to complaints, investigate, and can halt work or order demolitions. The Planning Department reviews new buildings, site improvements, and additions for zoning compliance, working with stakeholders to ensure safe, proper construction that considers the environment. It also supports the City's Planning Commission in reviewing variances, conditional uses, and ordinance amendments to shape a safe, sustainable city that balances community needs and growth.

Administrative Services - Administration includes the City Administrator, City Recorder, and Information Technology. The City Administrator implements the mayor's and City Council's visions, manages daily functions, and plans long-term. Responsibilities also include overseeing personnel, resolving operational issues with department heads, advising on budgets, overseeing city services and economic development, and addressing citizen concerns. The City Recorder manages official records, attends meetings, records legislative actions, ensures compliance with public laws, prepares agenda packets, facilitates public access, holds custody of legal documents, supports officials, responds to records requests, serves as HR director and Elections Officer, assists candidates, provides election info, and coordinates with the county during elections. The City Recorder also serves as the City's Human Resources Manager.

Tourism - The North Bend Main Street program collaborates with merchants, property owners, and stakeholders to revitalize downtown. They aim to boost economic vitality through sustainable tourism, urban renewal, and by helping existing businesses, fostering startups, and recruiting new ones to create jobs and meet consumer needs. The North Bend Main Street Board serves the downtown business district, managing fundraising, grants, and projects. Participation in the Oregon Main Street Network grants access to funding for improvements that promote economic growth.

Financial Services - The City of North Bend's finance department plays a crucial role in ensuring the city's smooth financial operations. The department is responsible for accurately and promptly reporting the city's financial activities while safeguarding its assets. The department handles several tasks, such as paying parking fines, reserving the Community Building, preparing the city's budget, and managing accounts receivable and payable. These tasks may seem simple, but they are integral to the city's financial well-being.



Street Maintenance Services – The City of North Bend Street Department maintains and services the streets, right of ways, and storm system. The department staff maintains over 55 miles of paved roadway within City Limits. The department is responsible for sweeping streets, cleaning and repairing drainage systems, mowing roadside areas, and performing miscellaneous maintenance.

Priorities and Issues

City Vision and City Mission - The City of North Bend envisions a thriving, safe North Bend where residents, businesses, and visitors can prosper in a vibrant community that honors its rugged coastal beauty. The City of North Bend is committed to providing the resources and infrastructure necessary to ensure a safe, secure environment for residents and visitors.

Strategic Plan

North Bend's strategic plan is divided into key priority areas, including the following:

Financial Sustainability - Immediate steps include developing a multi-year financial stabilization plan and establishing a framework for budget reductions. In the mid-term, attention shifts to evaluating sewer funding alternatives and obtaining voter approval for funding.

Public Safety – The City of North Bend will define service and funding needs while forming partnerships now; future efforts will emphasize prevention strategies.

Infrastructure Improvement – The City of North Bend is committed to establishing a dedicated funding strategy and implementing a tiered infrastructure priority system, both to be initiated immediately. Mid-term objectives focus on maximizing external funding sources and engaging residents in the process.

Economic Development – The City of North Bend shall lead economic development initiatives, emphasizing the utilization of existing assets and revenue enhancement, with phased approaches to address property vacancies and advance public-private partnerships at a later stage.

City Policy Review – The City of North Bend will initiate policy review activities, including charter updates and revisions to council rules and city codes with assistance from the City's attorney.



NEWS

FOR IMMEDIATE RELEASE: Jan. 27, 2026

CONTACT INFORMATION:

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Employment on the South Coast: December 2025 South Coast Payroll Employment Rises Over the Year

Coos County total payroll employment fell by 100 jobs in December, mostly due to seasonally typical losses in local government education (-120), and leisure and hospitality (-60). Financial activities employment was down by 20 jobs over the month. Job gains were estimated in private education and health services (+40); and professional and business services (+20). Government employment slipped by 110 jobs in December, largely due to a decline of 120 jobs in local government education.

Since December 2024 Coos County payroll employment rose by 140 jobs, a gain of 0.6%. Employment gains occurred in retail trade (+120); private education and health services (+70); leisure and hospitality (+60); manufacturing (+30); and construction (+30). Losses were estimated in other services (-40); professional and business services (-20); and mining and logging (-20). Government employment fell by 100 jobs. Local government excluding education and tribal employment fell by 140 jobs while Indian tribal local government employment rose by 30 jobs over the year.

Curry County payroll employment fell by 50 jobs in December, mostly due to a seasonally typical decline of 60 jobs in leisure and hospitality. Government employment decreased by 20 jobs. Other sectors showed little job movement.

Over the past year Curry County payroll employment climbed by 60 jobs for an increase of 0.9%. Job gains were estimated in financial activities (+80); private education and health services (+40); and manufacturing (+40). Losses were estimated in leisure and hospitality (-60); construction (-20); professional and business services (-20); and retail trade (-20).

Next Press Releases

We are awaiting notification from the Bureau of Labor Statistics regarding publication dates for the rest of the year and will update our [schedule of future releases](#) as dates become available.



2025 Top 25 Tax Payers for Coos County

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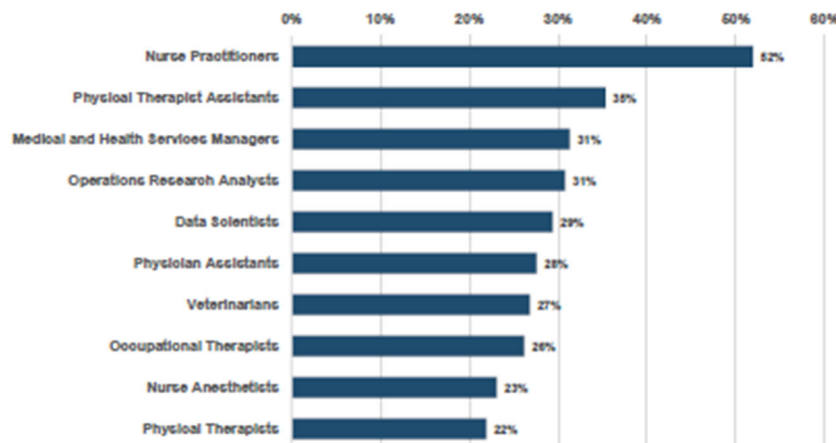
Owner Name	Tax Amount	Assessed Value	Real Market Value
1 ROSEBURG FOREST PRODUCTS	\$1,815,222.81	\$157,992,047	\$210,296,850
2 BANDON DUNES COMPLEX	\$1,137,641.56	\$117,458,940	\$387,048,362
3 PACIFICORP	\$914,972.83	\$75,774,239	\$75,774,239
4 CHARTER COMMUNICATIONS	\$670,337.14	\$48,352,257	\$48,352,257
5 WEYERHAEUSER	\$663,391.60	\$68,151,958	\$122,264,571
6 NORTHWEST FIBER DBA ZIPLY	\$499,439.12	\$39,009,833	\$39,009,833
7 NORTHWEST NATURAL GAS CO.	\$481,097.24	\$31,733,749	\$32,528,069
8 SOUTHPORT LUMBER	\$473,298.38	\$47,186,368	\$64,369,020
9 FIRST COMMUNITY CU	\$358,056.85	\$23,208,500	\$36,409,870
10 MYRTLE AVE INVESTMENT CO.	\$325,311.51	\$19,008,000	\$26,206,520
11 WAL-MART	\$283,464.80	\$16,542,450	\$32,184,300
12 GMA GARNET USA	277,442.29	23,790,390	28,876,560
13 RON LAFRANCHI	\$252,717.36	\$19,614,220	\$35,157,141
14 WILLETT, HOWARD	\$240,947.87	\$15,611,380	\$31,640,140
15 AT & T INC	\$233,632.18	\$21,787,653	\$21,787,653
16 YOO JIN LODGING, INC.	\$231,922.95	\$15,674,420	\$18,412,230
17 EPC LANDLORD GROUP LLC	\$191,709.19	\$11,187,770	\$17,690,120
18 HTFF OR-T LLC	\$176,937.60	\$20,345,287	\$37,047,490
19 MOORE MILL & LUMBER CO.	\$166,665.02	\$18,028,622	\$32,045,420
20 JOHN HANCOCK LIFE INS.	\$155,982.54	\$14,257,269	\$25,942,150
21 CENTRAL LINCOLN PUD	\$154,167.11	\$17,698,490	\$17,698,490
22 VERIZON COMMUNICATIONS INC	\$130,853.58	\$11,866,267	\$11,866,267
23 TAHOE PACIFIC CAPITAL LLC	\$129,163.67	\$8,500,544	\$15,026,510
24 DOUGLAS FAST NET	\$124,237.61	\$9,808,377	\$9,808,377
25 SHOREPINES BAY VILLAGE, INC	\$121,903.25	\$7,277,220	\$7,815,320



South Coast Economic Overview: Coos County February 2026



Special Topic: 10 Rapidly Growing Occupations



Source: Oregon Employment Department

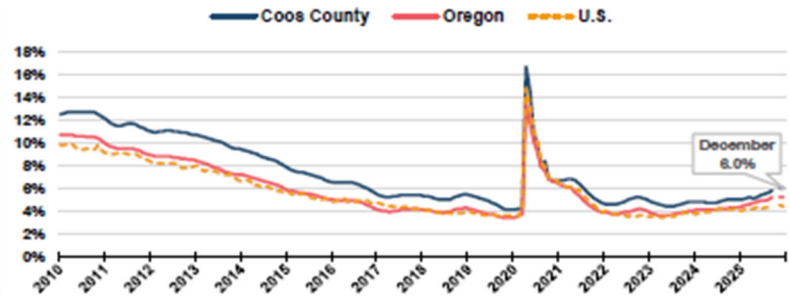
These are some of the fastest growing occupations in the Southwest region of Oregon. Seven out of these 10 occupations are in the healthcare sector. Operations research analysts, data Scientists, and veterinarians are part of the professional, scientific, and technical services sectors.

Typical entry level education for a physical therapist assistant is an Associate's degree. All other occupations require at least a Bachelor's degree. For some of these roles jobseekers are more competitive if they attain higher levels of education than what employers are seeking for entry level roles.

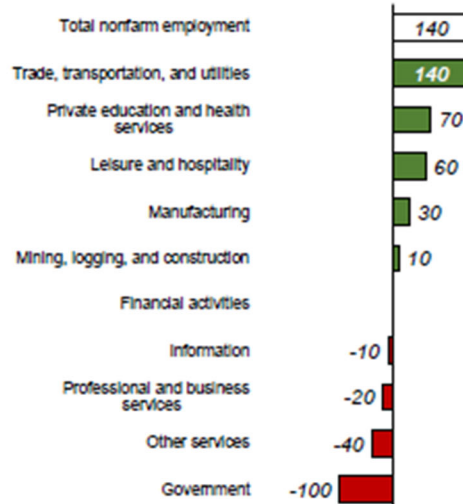
Unemployment Rate at 6.0%

- The seasonally adjusted unemployment rate in December 2024 was 5.0%
- The seasonally adjusted unemployment rate has ranged from 5.0 % to 6.0% over the year

[More info on unemployment](#)



Source: Oregon Employment Department, LAUS



Source: Oregon Employment Department, CES

Industry Employment Change: December 2024 to 2025

Coos County employment gained 140 jobs over the year

- Payroll employment up 0.6% over the year
- [Detailed December Employment Press Release](#)

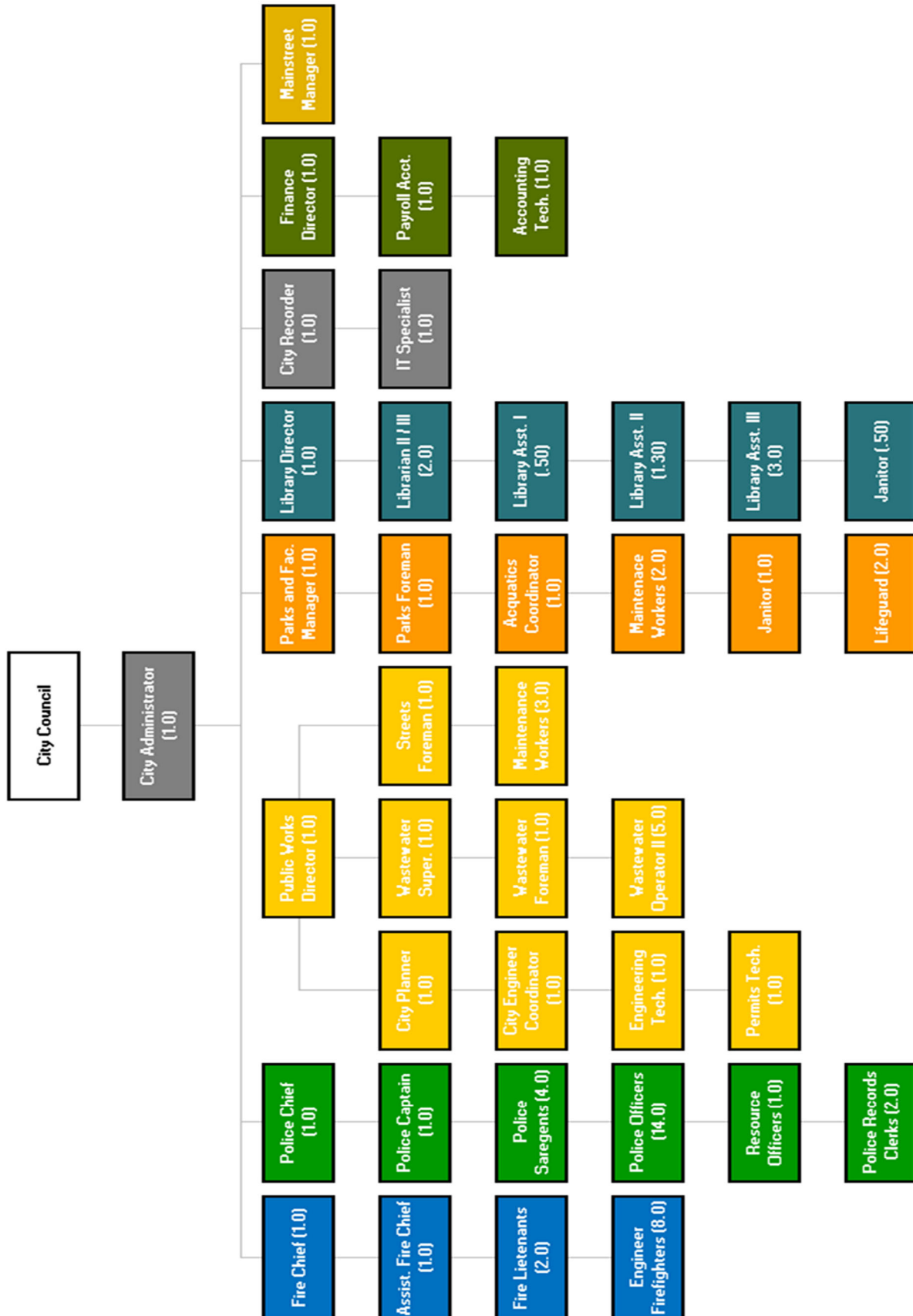
Jeff McAllister — Workforce Analyst for Southern Oregon

Jeff.S.McAllister@employ.oregon.gov
(541) 414 - 5325

[QualityInfo.org](#): Your source for the latest economic data, highlights, and analysis.

Explore more on Southwestern Oregon's economy here:

[Southwestern Oregon: The Latest Research](#)





May 12, 2026

Mayor, City Council, Budget Committee Members, and members of the North Bend community:

I am pleased to transmit the City of North Bend's Fiscal Year 2026–2027 Proposed Budget for your review and consideration.

This budget is best understood as a maintenance and stability budget. It is not built around expanding government for the sake of expansion. It is built around keeping basic services in place, protecting public safety, maintaining the infrastructure residents rely on every day, and continuing the long-term work necessary to keep North Bend financially stable and positioned for the future.

North Bend remains a small coastal city with responsibilities that are larger than our population alone might suggest. We operate police and fire services, maintain streets, parks, public buildings, stormwater and wastewater systems, support library and pool services, carry out planning and building functions, and manage a growing portfolio of economic development and urban renewal work. These services are visible in different ways, but they all affect daily life in North Bend.

The proposed budget includes both the City of North Bend budget and the North Bend Urban Renewal Agency budget. Across all funds, the budget includes approximately \$55.1 million in total resources and approximately \$37.1 million in total expenditures, with the balance reflected in ending fund balances and reserves. Those numbers are large because they include restricted funds, capital funds, enterprise funds, reserves, grants, and urban renewal activity. They should not be read as one large pool of money that can be used for any purpose. Much of the money is legally or practically tied to a specific use, such as wastewater, streets, grants, reserves, debt service, or urban renewal projects.

The General Fund remains the City's most important and most constrained operating fund. It pays for many of the day-to-day services that residents expect: administration, finance, parks, public works support, and transfers that help support public safety. The General Fund forecast shows what we have been discussing for some time: ongoing revenues are not keeping pace with ongoing service costs. For FY27, General Fund expenditures are projected to exceed annual General Fund revenues. The longer-term forecast shows that this gap continues and grows if no corrective action is taken. This does not mean the City is out of money today. It does mean the City cannot rely on fund balance as a long-term operating strategy. Fund balance is a bridge, not a permanent revenue source.

The proposed budget, therefore, continues the Council's emphasis on financial sustainability. It uses conservative assumptions where possible, includes known labor and benefit costs, applies inflationary assumptions to materials and services, and continues to treat reserves carefully. The budget also recognizes that the City must keep pursuing outside funding, grants, partnerships, and new revenue tools where appropriate. Every grant dollar that offsets a local cost helps preserve local services. Every new recurring revenue source helps reduce pressure on the General Fund.

Public safety is one of the most significant issues in this budget. The proposed budget assumes voter approval of a \$5 monthly increase to the Public Safety Fee, increasing the fee from \$15 to \$20. That increase is estimated to provide



approximately \$250,000 in additional public safety revenue. The budget uses that assumption to help maintain police and fire services and to support the addition of a police officer position focused on narcotics enforcement. This is directly tied to community safety and to the growing concern about drug-related activity in the region.

Because that revenue depends on voter approval, the budget also identifies what would happen if the measure is not approved. The City would need to address an estimated \$250,000 shortfall. The first and most direct adjustment would be to not fill the additional narcotics officer position, with remaining reductions coming from targeted cuts, personnel allocations, reduced professional services, reduced vehicle equity payments, and other limited adjustments. That is not the preferred service path, but it is important that the Council and public understand the budget has a contingency plan.

The budget also contains significant grant activity. Approximately 93.8 percent of the major grant revenue included in the FY27 budget is already awarded, including major support for public safety, wastewater, and the Urban Renewal Agency. At the same time, grants still carry timing and reimbursement risk. Some grants require the City to spend money first and receive reimbursement later. Some project schedules may shift depending on state, federal, or grantor requirements. This is manageable, but it requires active monitoring.

Infrastructure is another major theme. The proposed capital budget includes approximately \$12.7 million in capital outlay across the City and Urban Renewal Agency. This includes wastewater and stormwater work, pump and system repairs, the stormwater master plan, and major wastewater capital improvements. These are not always the most visible investments, but they are among the most important. Deferred infrastructure does not become less expensive with time. The City has to keep moving from reaction to planning, from patching to prioritizing, and from short-term fixes to long-term replacement strategies.

The North Bend Urban Renewal Agency budget reflects the next stage of work on the workforce housing project at the former Coos County Annex site. The budget includes major project activity, including HUD funding and planned capital investment. The broader funding model anticipates a larger package involving grants, tax increment financing, and other potential sources. The FY27 budget does not assume every future funding source is already secured, but it does position the Agency to continue the work necessary to move the project forward. Workforce housing remains one of the City's most important economic development tools. It supports employers, strengthens downtown, and helps address a housing market that is especially difficult for working households.

This budget also reflects a practical staffing reality. The City delivers a wide range of services with a relatively small workforce. Personnel costs are the largest part of the operating budget because public services are delivered by people: police officers, firefighters, wastewater operators, parks staff, library staff, finance staff, public works crews, planners, building staff, and administrative personnel. The proposed budget includes known collective bargaining impacts and wage assumptions, while also recognizing that personnel costs must be managed carefully in future years. Maintaining a qualified workforce and maintaining fiscal sustainability are not competing goals; both are necessary, and both require discipline.

One of the most important budget choices this year is the reduction of operating contingency in order to balance the General Fund and Public Safety Fund. In prior years, contingency provided more flexibility to absorb unexpected costs during the year. The proposed budget narrows that flexibility. That does not make the budget irresponsible, but it does make budget monitoring more important. If revenues come in lower than projected, if inflation affects



materials and services more than expected, or if grant timing changes, staff may need to return to the Council with mid-year adjustments.

The proposed budget is aligned with the City Council's adopted priorities. It supports financial sustainability by identifying the structural gap and continuing conservative budgeting. It supports public safety by maintaining core police and fire services and planning for added narcotics enforcement if voters approve the fee increase. It supports infrastructure improvement through wastewater, stormwater, and capital investment. It supports economic development through urban renewal, downtown investment, tourism-related activity, and workforce housing. It also supports policy review and organizational accountability by continuing the work of modernizing how the City plans, budgets, and reports its work.

The budget before you is balanced under Oregon Local Budget Law. More importantly, it is honest about the City's position. North Bend is stable, but the margin is tightening. We are maintaining services, but not without pressure. We are making capital investments, but many infrastructure needs remain. We are pursuing grants and partnerships, but those sources require timing discipline and local capacity. We are advancing workforce housing, but the project will require careful financial management over more than one budget year.

I want to thank the Finance Director, department heads, and staff who helped prepare this budget. Their work reflects a shared commitment to serving North Bend residents responsibly. I also want to thank the Budget Committee and City Council for the time and attention this process requires. Budgeting is not simply an accounting exercise. It is where priorities, service levels, community expectations, and financial reality meet.

This proposed budget keeps North Bend moving forward while recognizing the limits we must manage. It preserves essential services, invests in necessary infrastructure, advances Council priorities, and gives the City a responsible path through another year of financial uncertainty.

Sincerely,

David A. Milliron, Credentialed City Manager (ICMA-CM)

City Administrator



Budget Process

**February 2026**

- 02/10 Council to approve budget calendar for FY27 budgetary process
- 02/27 Draft payroll projection completed for FY27
- 02/27 Budget pages rolled-forward and updated for FY27
- 02/27 Draft revenue projection updated for FY27

March 2026

- 03/13 Budget assignments to department heads w/ instructions
- 03/27 Budgets due from department heads
- 03/30 Budget review begins by finance director

April 2026

- 04/13-4/29 Budgets reviewed with department heads
- 04/29 FY27 Proposed Budget assembled
- 04/30 Send notice of budget committee meetings to the newspaper (Newspaper legal due by 4/29, 3 pm for 5/8 & 5/12 publish dates)

May 2026

- 05/08 Publish Notice of Budget Committee Meeting AND Notice of Public Hearing on Proposed Uses of State Revenue Sharing for FY27
- 05/08 FY27 Proposed Budget distributed to Budget Committee
- 05/12 Publish Notice of Budget Committee Meeting AND Notice of Public Hearing on Proposed Uses of State Revenue Sharing for FY27
- 05/18 First Budget Committee meeting – night #1
*Receive public comment regarding possible uses of State Revenue Sharing for FY27
- 05/19 Second Budget Committee meeting – night #2
*Approve the proposed budget
- 05/20 OPTIONAL third Budget Committee meeting (if needed)
- 05/28 Send Notice of Financial Summary (LB1 and UR1) to the newspaper and City Recorder
Send Notice of Budget Hearing to the newspaper and City Recorder
Send Notice of Hearing for State Revenue Sharing to the newspaper and City Recorder

June 2026

- 06/03 Send financial summaries, notice of budget hearing, and hearing for state revenue sharing in the newspaper for 6/12 and 6/16 publications.
- 06/12 Publish Financial Summaries, Notice of Budget Hearing, and Hearing for State Revenue Sharing in the newspaper
- 06/16 Publish Financial Summaries, Notice of Budget Hearing, and Hearing for State Revenue Sharing in the newspaper
- 06/23 City Council meeting: Public Hearing regarding possible uses of State Revenue Sharing
City Council meeting: Public Hearing regarding FY27 Budget
City Council meeting: Adopt the FY27 Budget, Enact Appropriation resolutions
- 06/24 Prepare adopted budget forms for Coos County Assessor
- 06/26 Send budget forms to Coos County Assessor's office

**Local Budget Law**

The framework for municipal budgeting is established by Oregon's Local Budget Law as set forth in Chapter 294 of the Oregon Revised Statutes. This law has two major objectives:

- To provide standard procedures for preparing, presenting, adopting, and administering local government budgets; and
- To ensure citizen involvement in the budget preparation by providing public exposure to the budget and opportunities for public comment before its final adoption

In Oregon, budgeting involves citizens and officials who allocate resources and encourage public feedback. The Department of Revenue ensures budgets follow state law. To involve the public, laws require appointing a budget officer and forming a Budget Committee, whose members are listed on page 2.

The City's staff gathers information and drafts the budget. The Budget Committee reviews and revises it before recommending to the City Council. Notices are published, and the public reviews the budget during at least two hearings: one before the Budget Committee and one before the City Council. These steps promote public participation and transparency before the budget's adoption.

Oregon law limits municipalities' taxing authority and governs budget processes. While service fees generate revenue, property taxes mainly fund the City's General Fund. Oregon Administrative Rules (OAR 150-294.388) mandate balanced budgets, where total resources equal expenditures and requirements across all funds, ensuring fiscal balance.

Budget Adopted and Appropriations Made

After receiving input from committee members and citizens, the City Council enacts a resolution or ordinance that approves the budget, authorizes tax levies, and allocates funds. This resolution must be passed by June 30 of the prior fiscal year. Once adopted, the city begins operating under that budget. The final step is to certify the tax levy to the county assessor. By July 15 each year, the city must send two copies of the resolution, which includes the budget, appropriations, and tax categories, to the county tax assessor.

Supplemental Budgets

While it is possible for changes to be made to an adopted budget once the fiscal year begins, this can only happen under specific circumstances as follows:

- Occurrence or condition not known during the regular budget process;
- Unforeseen pressing necessity that requires prompt action;
- Unanticipated money from federal, state, or local governments;
- Request services to be paid for by others;
- Proceeds from destruction, involuntary conversion, or sale require immediate replacement;
- More property taxes were received than estimated.

**Accounting, Audit, and Financial Reporting Policies**

The City adheres to accounting practices in accordance with applicable state and federal laws and regulations, and ensures annual financial reporting conforms to *Generally Accepted Accounting Principles* (GAAP) as established by the Governmental Accounting Standards Board (GASB), the authoritative standard-setting body for state and local government entities.

Internal Controls - The City maintains a system of internal controls and procedures to provide reasonable assurance of the safeguarding of assets, the proper recording of financial transactions, and compliance with applicable laws and regulations. When staffing limitations require it, staff duties are assigned to maximize a system of checks and balances.

Annual Audits - Under state law, the City must have an annual financial and compliance audit and prepare financial statements based on the audited financial information. The audits are performed by a certified public accounting (CPA) firm licensed to practice as a municipal auditor in Oregon. The annual financial report, including the auditor's opinion and specific reports as required by Oregon state regulations, is to be filed no later than six (6) months following the end of the fiscal year. The audit firm may also provide a single audit of federal and state grants, as needed. The Finance Director is responsible for establishing a process to ensure the timely resolution of any audit recommendations.

Management Reporting - Management receives financial reports containing department revenues and expenditures to date, and compares them to the budget. These reports are updated through regular updates of the City's general ledger. Management receives up-to-date budget and actual financial information electronically, online. The City's bank accounts are reconciled monthly.

Revenues - The City estimates its annual revenues by an objective, analytical process. Estimates are conservative because most revenues are sensitive to conditions outside the City's control. Charges for providing utility services are intended to be sufficient to finance all operating, capital outlay, and debt service expenses, including operating contingency and reserve requirements of those operations. Rates may be adjusted as needed to account for major changes in consumption, capital improvements, and cost increases. User fees and charges will be established for services provided that benefit specific individuals or organizations. The City maintains a current schedule of fees that shows when the fees were last reviewed and/or recalculated. Grants are incorporated into the budget when there is a reasonable chance of receiving them.

Expenditures - Expenditures are controlled through appropriate internal controls, procedures, and regular monitoring. Management strives to ensure expenditures comply with the legally adopted budget. Each Department Director is responsible for administering their department/program's budget.



Expenditure budgets are appropriated at the following categories for each fund, except the General Fund:

- Personnel Services
- Materials and Services
- Capital Outlay
- Interfund Transfers
- Debt Service
- Operating Contingency

The General Fund is appropriated at the department level, including transfers and contingencies. Expenditures can't exceed appropriations unless grants cannot be estimated at budget adoption. Appropriations lapse at year's end. Management can amend line items without City Council approval if appropriation levels stay the same. Excess expenditures need a Council resolution through a supplemental budget process.

The City is committed to providing employee compensation that is competitive with comparable public jurisdictions within a relevant recruitment area. Estimated wage increases and changes to employee benefits are incorporated into the budget under Personnel Services.

Expenditure invoices for materials, services, and capital outlays are reviewed and approved by the City Administrator, and/or the appropriate Department Director, before being processed for payment. The City follows the provisions of ORS chapter 279A for public procurements and public contracting.

Expenditures exceeding \$5,000 are approved by the City Council, and a list of payments issued is provided to the City Council on a monthly basis.

The City allocates administrative costs to each fund based on the estimated cost of providing these services.

Operating Budget - The City prepares an annual budget in collaboration with all departments. The City's budgetary procedures conform to existing state and local regulations. Oregon Budget Law requires each local government to prepare a balanced budget, and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund, and 2) the total of all resources of the City must equal the total of all expenditures and all requirements for the City. A Budget Committee is appointed in conformance with the City Charter and the State of Oregon statutes. The Budget Committee's chief purpose is to review the City Administrator's proposed budget and recommend a budget and tax levy for the City Council to adopt.

Debt - All bond issuances and promissory notes are authorized by resolution of the City Council. The City does not use long-term debt to fund current operations, to balance the budget, or to fund projects that can be funded from current resources.



Operating Contingencies and Reserves - Reserves and contingencies are important indicators of the City's financial position and its ability to withstand adverse events. Maintaining reserves and contingencies is a prudent management practice. City maintains operating contingencies within the funds' budgets. An operating contingency is a budgetary account used to appropriate resources to address events or service needs that were unanticipated during budget development. The City maintains reserves for future expenditure. Reserve funds have been established for future fire equipment purchases, emergency reserves, and for Oregon PERS.

Investments - All City funds are invested to maintain the safety of the principal and to provide sufficient liquidity to meet cash flow needs. Idle cash will be continuously invested in the State of Oregon's Local Government Investment Pool.

Basis of Budgeting - The City budgets on a cash basis. This budgetary basis differs from generally accepted accounting principles applicable to state and local governments for financial reporting purposes. For example, depreciation is not budgeted for because it does not require the exchange of cash.

**NOTICE OF BUDGET COMMITTEE MEETING****CITY OF NORTH BEND AND NORTH BEND URBAN RENEWAL AGENCY****NOTICE OF PUBLIC HEARING- POSSIBLE USES OF STATE REVENUE SHARING**

A Public Meeting of the Budget Committee for the City of North Bend is scheduled to take place at North Bend City Hall Council Chambers, located at 835 California Street in North Bend, Oregon. The meetings are set for May 18th and 19th, 2026, and will commence at 5:30 pm. The purpose of the meeting is to review the FY25 proposed budget. You may attend the meeting in person, but seating is limited. Alternatively, you can watch the meeting live (or after the fact) through the following link: www.northbendoregon.us. If you wish to provide remote oral or written comments, you must register in advance at www.northbendoregon.us. Sign-up sheets will also be available before the meeting for in-person comments.

The City of North Bend Budget Committee will hold a public hearing on May 18, 2026, on the possible uses of State Revenue Sharing Funds for Fiscal Year 2026-27 in accordance with ORS 221.770. To provide remote oral or written testimony for the Public Hearing, you must register in advance at www.northbendoregon.us using the Remote Public Hearing Comment Sign-up form. If you prefer to give in-person testimony, sign-up sheets will be available before the meeting.

The North Bend Urban Renewal Agency Budget Committee will also hold public meetings on May 18th and 19th, 2026, to review the proposed budget for the North Bend Urban Renewal Agency (URA) for FY27 and receive public comments. The meetings can be viewed online, and public testimony will be heard only after a complete review of the URA's proposed budget. If you wish to provide remote oral or written comments, you must register in advance at www.northbendoregon.us. Sign-up sheets will also be available before the meeting for in-person comments.

Copies of the proposed budgets may be inspected or obtained on or after May 8, 2026, at North Bend City Hall upon a pre-arranged appointment and between 9:00 a.m. and 4:00 p.m., Monday through Friday. Please call 541-756-8529 to schedule. Printed copies of the budget are \$0.27 per double-sided, non-color page. The budget document will also be available online at www.northbendoregon.us on or after May 8, 2026.



FY27 Adopted Budget

Published Form OR LB-1

FORM OR-LB-1 NOTICE OF BUDGET HEARING			
A public meeting of the North Bend City Council will be held on June 23, 2026 at 7:00 pm at 835 California Ave, North Bend, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the City of North Bend Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained 835 California Ave, North Bend, Oregon, between the hours of 9:00 a.m. and 4:00 p.m. or online at www.northbendoregon.gov. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.			
Contact: Jeff Bridgens, Finance Director		Telephone: 541-756-8500	Email: jbridgens@northbendoregon.gov
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance/Net Working Capital	22,982,970	21,963,362	19,899,150
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	4,750,122	4,982,175	6,092,000
Federal, State & all Other Grants, Gifts, Allocations & Donations	5,478,800	8,230,112	3,375,000
Revenue from Bonds and Other Debt	825,800	403,500	428,800
Interfund Transfers / Internal Service Reimbursements	5,750,136	5,809,978	5,355,340
All Other Resources Except Current Year Property Taxes	2,134,098	3,591,504	3,460,914
Current Year Property Taxes Estimated to be Received	5,980,665	6,544,695	5,951,412
Total Resources	47,902,591	51,525,326	44,562,616
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	9,259,358	9,844,235	10,441,340
Materials and Services	6,999,071	6,468,058	7,468,817
Capital Outlay	8,906,325	11,363,690	6,308,700
Debt Service	831,900	520,946	481,329
Interfund Transfers	5,750,136	5,809,978	5,355,340
Contingencies	3,386,965	100,167	218,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	12,768,536	18,418,252	14,289,090
Total Requirements	47,902,291	52,525,326	44,562,616
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
City Council	42,600	25,985	23,983
FTE	0.00	0.00	0.00
Administration	417,752	354,475	369,006
FTE	2.06	2.50	3.00
Finance	447,257	396,007	406,193
FTE	2.57	3.50	3.00
City Hall and Community Building	152,960	89,650	138,600
FTE	0.00	0.00	0.00
Public Works	461,827	491,880	403,178
FTE	1.76	5.00	5.00
Parks	528,710	512,795	675,959
FTE	3.23	4.60	5.00
Police	4,079,325	4,412,878	4,805,007
FTE	21.00	22.00	23.00
Fire	2,624,146	2,153,600	4,918,083
FTE	11.00	12.00	12.00
Streets	3,002,400	2,196,993	1,409,290
FTE	3.35	4.00	4.00
Library	2,981,000	1,119,480	1,010,016
FTE	8.44	8.88	8.30
Municipal Pool	1,973,193	1,191,316	1,459,963
FTE	1.75	1.00	3.00
Building Fund	521,300	256,941	277,877
FTE	1.60	0.00	0.00
Tourism	735,270	1,560,376	613,442
FTE	1.11	0.70	1.00



FY27 Adopted Budget

Published Form OR LB-1

Wastewater	13,349,119	3,910,537	3,941,427
FTE	8.65	7.10	7.00
Stormwater	1,768,308	821,293	607,962
FTE	1.81	0.00	0.00
Community Building	72,800	29,818	0
FTE	0.00	0.10	0.00
Not Allocated to Organizational Unit or Program	0	13,583,050	9,213,540
FTE			
Unappropriated Fund Balance	14,744,324	18,418,252	14,289,090
Total Requirements	47,902,291	51,525,326	44,562,616
Total FTE	68.33	71.48	74.30

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2024-2025	Rate or Amount Imposed This Year 2025-2026	Rate or Amount Approved Next Year 2026-2027
Permanent Rate Levy (rate limit 6.1831 per \$1,000)	\$6.1831 per \$1,000 AV	\$6.1831 per \$1,000 AV	\$6.1831 per \$1,000 AV
Local Option Levy	\$.056 per \$1,000 AV	\$.056 per \$1,000 AV	0.00
Levy For General Obligation Bonds	0.00	0.00	0.00

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,994,230	\$0
Other Bonds		\$0
Other Borrowings	\$194,790	\$0
Total	\$2,189,020	\$0

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.



FY27 Adopted Budget

Published Form OR UR-1

FORM UR-1

NOTICE OF BUDGET HEARING

A public meeting of North Bend Urban Renewal Agency (Agency) will be held on June 23, 2026 immediately following the North Bend City Council meeting, which begins at 7:00 pm at 835 California Avenue, North Bend, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the North Bend Urban Renewal Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 835 California Avenue, North Bend, Oregon, between the hours of 9:00 a. m. and 4 p. m. or online at www.northbendoregon.gov. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jeff Bridgens, Finance Director

Telephone: 541-756-8529

Email: jbridgens@northbendoregon.gov

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2024 -2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026 -2027
Beginning Fund Balance/Net Working Capital	2,220,561	3,007,800	3,100,000
Federal, State and All Other Grants	7,200	0	4,300,000
Revenue from Bonds and Other Debt	0	0	2,500,000
Interfund Transfers	0	0	0
All Other Resources Except Division of Tax & Special Levy	186,464	5,456,300	209,000
Revenue from Division of Tax	854,427	0	534,639
Revenue from Special Levy	0	0	0
Total Resources	3,268,652	8,464,100	10,643,639

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	80,634	0	121,787
Materials and Services	142,037	42,500	477,300
Capital Outlay	31,680	4,310,000	6,435,000
Debt Service	0	0	20,000
Interfund Transfers	0	0	0
Contingencies	0	0	0
All Other Expenditures and Requirements	0	0	
Unappropriated Ending Fund Balance	3,014,301	4,111,600	3,589,552
Total Requirements	3,268,652	8,464,100	10,643,639

FINANCIAL SUMMARY-REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program			
FTE for that unit or program			
Urban Renewal Agency	3,268,652	8,464,100	10,643,639
FTE	0.61	0.00	0.73
Total Requirements	3,268,652	8,464,100	10,643,639
Total FTE	0.61	0.00	0.73

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The North Bend City Council approved a substantial amendment to the North Bend Urban Renewal Agency's plan during calendar year 2025. The Agency's maximum indebtedness was increased from \$11,800,723 to \$45,500,000.

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$7,500,000
Other Borrowings	\$0	\$2,500,000
Total	\$0	\$10,000,000

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

150-504-077 (Rev. 10-29-21)

**Overview**

This summary addresses five key questions of the FY27 Proposed Budget. The focus of this review is to identify key risks and outline practical steps to take if assumptions do not hold. The FY27 maintains fund stability; however, it relies on several important revenue and financing assumptions that should be monitored closely. One of the most significant risks is the City's reliance on voter approval of the Public Safety Fee. In addition, the budget assumes higher levels of grant funding, some of which may not yet be fully secured or may be reimbursed after expenses are incurred. The Urban Renewal Agency budget also depends on planned borrowing to fund capital projects, introducing timing and financing risk. Finally, the removal contingency reduces the City's ability to respond to unexpected costs. Taken together, these factors increase the likelihood that adjustments may be needed if revenues fall short or expenses exceed expectations.

How would the failure of the Public Safety Fee impact operations, and what actions are recommended?

If the Public Safety Fee is not approved, the City would need to address an estimated \$250,000 shortfall. The recommended approach is to make measured and temporary adjustments that maintain core services while restoring balance to the budget.

The first area of focus would be the Public Safety Fund, and the Police Department would not fill one officer position for narcotics. It is estimated that, by not filling this position, \$(140,000) to \$(175,000) could be saved, leaving between \$(75,000) and \$(105,000) of spending to be reduced. The additional difference to be made up would be done so through a combination of spending cuts, personnel cost allocations, and transfers as follows:

Description	Impact (\$)
Shift 30% of Community Resources Officer personnel services to the Building Fund	(34,000)
Reduce General Fund professional services	(35,000)
Remove IT contingency	(10,000)
Transfer interest income from the Emergency Fund to the General Fund	+12,900
Eliminate Temporary Staffing (IT) in General Fund – Unallocated	(5,000)
Reduce General Fund – Unallocated Other Materials and Services	(5,000)
Reduce equity down payments on new police vehicles	(24,000)

If these measures are not sufficient, the City may consider additional steps such as a review of staffing costs allocated to other funds, or limited use of fund balance as a last option. The overall goal is to act early and make targeted decisions.

How reliable are the projected grant revenues?

Grant funding represents a significant portion of the FY27 budget, particularly within the Public Safety Fund and the Urban Renewal Agency. While these funds provide important support for operations and projects, they also introduce uncertainty. Some grants may still be pending approval, and others operate on a reimbursement basis, which can create timing differences between when costs are incurred and when revenue is received. Delays or reductions in grant funding could affect project schedules and staffing plans. For this reason, it will be important to monitor grant activity closely and be prepared to adjust if funding does not materialize as expected. To be included in the budget, grants were subjected to a “more likely than not” criterion. For budgeting purposes, “more likely



than not” was defined as 51%, meaning there is a 51% chance the City would receive a given grant. The following outlines significant grants contained in the FY27 Budget:

<u>Grant Description</u>	<u>Fund</u>	<u>Amount</u>	<u>Grant Status</u>
Seismic Grant	Public Safety	\$ 2,500,000	Awarded
Summer wildfire	Public Safety	\$ 35,000	Not yet awarded
DOJ COPS	Public Safety	\$ 150,000	Awarded
CIS Grant	Public Safety	\$ 12,000	Not yet awarded
Federal (Vermont St)	Gas Tax	\$ 120,000	Not yet awarded
Digital Kiosk	TLT	\$ 15,000	Awarded
HB 1530	Wastewater	\$ 450,000	Awarded
HUD	URA	\$ 4,000,000	Awarded
Brownfield	URA	\$ 300,000	Not yet awarded
Equipment Grant	Public Safety	\$ 8,000	Awarded

Approximately 93.8% of the grants in the FY27 budget are already funded.

What are the implications of the planned URA borrowing?

The Urban Renewal Agency budget assumes borrowing approximately \$7.5 million in new URA TIF financing and drawing \$2,500,000 of the loan to support capital investments in workforce housing. This strategy allows the City to move forward with important development efforts, but it also creates financial and timing considerations. If borrowing is delayed or reduced, planned projects may need to be postponed or scaled back. The assumed funding structure for the workforce housing project for budgeting is as follows:

- HUD Grant: \$4,000,000
- Oregon Brownfield Grant: \$1,500,000
- Federal Home Loan Bank (AHP): \$1,500,000
- CDBG: \$500,000
- OHCS Funding: \$4,000,000
- TIF Loan: \$7,500,000
- USDA Loan: \$1,000,000

Total Sources: \$20,000,000

It is assumed that any construction draws would not occur until spring of 2027. The budget includes interest-only payments of \$20,000. The assumed TIF loan interest rate is 1.5%. The FHLB, CDBG, OHCS, and USDA loans were built into a model to emulate what a potential funding package for the URA could look like.

Only the HUD Grant and \$300,000 of the Oregon Brownfield Grant are included in the FY27 budget. If borrowing is delayed, then the URA would not incur interest expense. It is more likely that budgeting for a complete funding package would occur in the FY28 budget.

**What staff costs are being allocated to the URA?**

The FY27 reflects a higher allocation of several positions. The Finance Director, Public Works Director, City Administrator, and City Planner each have an allocation of 10%. The increase in these allocations is attributable to the belief that in the planning phases of the workforce housing project, a greater amount of time and expertise will be necessary. There are state and federal agencies that will require working with and learning about in order for complete funding for workforce housing to be formed. Last year, no personnel services were allocated to the URA because its activities were limited during the substantial amendment process. It's instructive to look back at previous years to compare their activities with the anticipated FY27 activities, as they differ. Over the period from FY23-FY25, the URA was doing façade grants, purchasing certain property along Sherman Ave., building improvements, and working to establish long-term leases. While these activities did constitute an uptick within the URA's operations, it was not on a scale comparable to the development of the annex project. It is on this basis that we established estimates of increased personnel allocations for key positions that are reasonably likely to be involved in the URA's development activities. The following table illustrates the historical allocation of personnel costs over the last five budgets:

<u>Position</u>	<u>Proposed</u>				
	<u>FY27</u>	<u>FY26</u>	<u>FY25</u>	<u>FY24</u>	<u>FY23</u>
	<u>Allocation</u>	<u>Allocation</u>	<u>Allocation</u>	<u>Allocation</u>	<u>Allocation</u>
Finance Director	10%	0%	3%	3%	3%
Public Works Director	10%	0%	7%	7%	7%
Payroll Accountant	5%	0%	0%	0%	0%
City Recorder	5%	0%	3%	3%	2%
Accounting Tech.	3%	0%	5%	5%	5%
City Administrator	10%	0%	7%	7%	7%
City Planner	10%	0%	10%	10%	10%
IT	0%	0%	0%	1%	0%
Mainstreet Manager	15%	0%	18%	18%	18%
Engineering Coordinator	5%	0%	5%	5%	5%
Permit Tech	0%	0%	2%	2%	2%

How does the removal of the contingency affect financial flexibility?

To balance the budgets of the General Fund and Public Safety Fund, the proposed budget removes \$250,000 of contingency, reducing the City's ability to respond to unexpected expenses within the fiscal year. In prior budgets, the contingency provided a built-in buffer that allowed the City to absorb minor changes without making immediate adjustments. Without this reserve, the City will need to rely more heavily on fund balance or make mid-year budget changes if conditions change. This places greater importance on careful monitoring of revenues and expenditures and on timely decision-making if issues arise. While the City still maintains reserves, the absence of a contingency requires a more disciplined and proactive approach to financial management. The city has not utilized contingency in previous budgets over the last 5 years. This year, there is greater economic uncertainty and a greater risk that costs may increase due to inflation and commodity price fluctuations.



Significant Assumptions Used in Preparation of the FY27 Budget

- An inflation assumption of 3% was used in this budget to adjust materials and services for estimating purposes, in the absence of known, likely increases.
- Known effects of collective bargaining agreements are included in the personnel service expenditures for FY27.
- Non-represented employees' base wages are based on the 2026 Social Security Administration inflation factor of 2.5%.
- Employees are budgeted for their next-step increase, where applicable, for FY27.
- Planned vehicle leases are estimated based on current leases with Enterprise Fleet Management.
- Police and Fire personnel services include overtime estimates. Over time, estimates are based on prior year actuals or contractually required overtime.
- Property tax collections assume that 93% of levied property taxes will be collected and remitted to the City of North Bend.
- Insurance rates are based on current-year estimates with information supplied by insurers; actual rates may vary.
- State shared revenues are based on estimates supplied by the League of Oregon Cities.
- The FY27 budget assumes an increase of \$5 to the public safety fee.
- Assumes sewer fees



FY27 Adopted Budget

Summary of Budget Changes

		< - Budget Committee Actions - >		< - - City Council Actions - - >			
Fund / Department	FY27 Proposed Budget	Remarks	Amount	Action	Remarks	Amount	FY27 Adopted Budget
A. General Fund (01), Public Safety (09)							
City Council	\$ 23,983		\$ -			\$ -	\$ 23,983
Administration	\$ 369,006		\$ -			\$ -	\$ 369,006
Finance	\$ 406,193		\$ -			\$ -	\$ 406,193
City Hall	\$ 138,600		\$ -			\$ -	\$ 138,600
Public Works	\$ 403,178		\$ -			\$ -	\$ 403,178
Parks	\$ 675,959		\$ -			\$ -	\$ 675,959
Unallocated	\$ 5,474,439		\$ -			\$ -	\$ 5,474,439
Police	\$ 4,805,007		\$ -			\$ -	\$ 4,805,007
Fire	\$ 4,918,083		\$ -			\$ -	\$ 4,918,083
Total	\$ 17,214,448		\$ -			\$ -	\$ 17,214,448

FY27 Proposed Budget		< - Budget Committee Actions - >		< - - City Council Actions - - >			FY27 Adopted Budget
Fund / Department	Budget	Remarks	Amount	Action	Remarks	Amount	Budget
B. Special Revenue Funds							
Gas Tax Fund	\$ 1,409,290		\$ -			\$ -	\$ 1,409,290
Library Fund	\$ 1,010,016		\$ -			\$ -	\$ 1,010,016
Municipal Pool Fund	\$ 409,213	(a)	\$ 277,051			\$ -	\$ 686,264
Building Fund	\$ 277,877		\$ -			\$ -	\$ 277,877
Transient Room Tax	\$ 537,592	(b)	\$ 62,000			\$ -	\$ 599,592
Pool Improvement Fund	\$ 773,700		\$ -			\$ -	\$ 773,700
Library Donation Fund	\$ 13,000		\$ -			\$ -	\$ 13,000
Traffic Control Fund	\$ 29,000		\$ -			\$ -	\$ 29,000
Improvement Fund	\$ 430,500		\$ -			\$ -	\$ 430,500
Footpaths and Bike Trails	\$ 177,500		\$ -			\$ -	\$ 177,500
CSLFRF Fund	\$ -		\$ -			\$ -	\$ -
Special Grants Fund	\$ -		\$ -			\$ -	\$ -
Total	\$ 5,067,688		\$ 339,051			\$ -	\$ 5,406,739

FY27 Proposed		< - Budget Committee Actions - >		< - - City Council Actions - - >			FY27 Adopted
Fund / Department	Budget	Action Remarks	Amount	Action	Remarks	Amount	Budget
C. Debt Service Funds							
Water Projects Fund	\$ 348,800		\$ -			\$ -	\$ 348,800
Total	\$ 348,800		\$ -			\$ -	\$ 348,800



FY27 Adopted Budget

Summary of Budget Changes

		< - Budget Committee Actions - >		< - - City Council Actions - - >			
Fund / Department	FY27 Proposed Budget	Remarks	Amount	Action	Remarks	Amount	FY27 Adopted Budget
D. Capital Projects Funds							
Wastewater Capital Fund	\$ 1,485,000		\$ -			\$ -	\$ 1,485,000
Equipment and Constructi	\$ -		\$ -			\$ -	\$ -
Park Improvement Fund	\$ -		\$ -			\$ -	\$ -
Total	\$ 1,485,000		\$ -			\$ -	\$ 1,485,000

		< - Budget Committee Actions - >		< - - City Council Actions - - >			
Fund / Department	FY27 Proposed Budget	Remarks	Amount	Action	Remarks	Amount	FY27 Adopted Budget
E. Enterprise Funds							
Wastewater Fund	\$ 2,456,427		\$ -			\$ -	\$ 2,456,427
Stormwater Fund	\$ 607,962		\$ -			\$ -	\$ 607,962
Mainstreet Fund	\$ 13,850		\$ -		(x)	\$ 1,385	\$ 15,235
Total	\$ 3,078,239		\$ -			\$ 1,385	\$ 3,079,624

FY27 Proposed Budget		< - Budget Committee Actions - >		< - - City Council Actions - - >			FY27 Adopted Budget
Fund / Department	Budget	Remarks	Amount	Action	Remarks	Amount	Budget
F. Reserves							
PERS Reserve Fund	\$ 690,300		\$ -			\$ -	\$ 690,300
Emergency Reserve Fund	\$ 2,050,000		\$ -			\$ -	\$ 2,050,000
Fire Equipment Res.	\$ -		\$ -			\$ -	\$ -
Total	\$ 2,740,300		\$ -			\$ -	\$ 2,740,300

Expenditures	\$ 29,934,475	{A}	\$ 339,051	{A}	\$ 1,385	\$ 30,274,911
Add URA Expenditures	\$ 7,054,087		\$ -		\$ -	\$ 7,054,087
Total Government-Wide Expenditures	\$ 36,988,562		\$ 339,051		\$ 1,385	\$ 37,328,998

Sum {A} Total Spending Approved by Budget Committee on May 19, 2026: \$ 30,273,526

Budget Committee Approved Changes

- (a) Material and Services (M&S) and copier lease debt service not included in the proposed budget. Page updated for M&S and
 (b) Adds professional services of \$60,000 and \$2,000 transfer to Mainstreet Fund (19).

City Council Approved Changes

- (x) Increases events expenditures by 10%.



To: Mayor and Budget Committee

From: Jeff Bridgens, Finance Director

Date: May 7, 2026

Subject: FY27 Budget in Brief

The purpose of this memo is to present the City of North Bend's Fiscal Year 2027 budget in clear, straightforward terms so that it is easier for the public and decision-makers to understand how funds are collected, allocated, and managed. This budget covers the period from July 1, 2026, through June 30, 2027, and reflects the City's effort to balance community needs with available financial resources. At its core, the City's budget is a plan for how money comes in and how it is spent.

Is the City Growing, Maintaining, or Shrinking?

The City's spending is focused on *maintaining* essential services that residents rely on every day. These include public safety services, maintenance and operation of streets and infrastructure, water and sewer systems, parks and community services, and general administrative functions. A significant portion of the budget is dedicated to personnel costs, including wages and benefits, as employees are necessary to deliver these services effectively. One way to measure and confirm that the proposed FY27 budget aims to maintain essential services is to examine staffing levels, particularly full-time-equivalent figures. This year's budgeted FTE is 74.30, up from 71.48 in the previous year's budget. The FY27 budget includes 2.0 FTE for lifeguards, which were previously budgeted solely through temporary staffing, and 1.0 additional police officer. The life guard position was believed necessary to attract and retain experienced lifeguards rather than rely on seasonal, temporary staffing. Those positions have been increasingly difficult to fill. In addition, the FY27 budget includes one additional police officer, as contemplated with voter approval of a \$5 increase to the monthly public safety fee.

What is Significantly Different This Year?

The FY27 budget includes several important circumstances that differ from those in the last fiscal year. First, the FY27 public safety budget includes estimated additional amounts of public safety fees, based on an assumption that voters will again approve a \$5 increase to the public safety fee. That increase is expected to raise an additional \$250,000 for public safety. If a \$5 increase is not approved in May, the Summary of Budget Assumptions on page 26 discusses the steps to address this revenue shortfall.

The Urban Renewal Agency budget assumes borrowing approximately \$7.5 million in new URA TIF financing and drawing \$2,500,000 of the loan to support capital investments in workforce housing. This strategy allows the City to move forward with important development efforts, but it also creates financial and timing considerations. If borrowing is delayed or reduced, planned projects may need to be postponed or scaled back. Borrowing on this scale is contemplated in the Agency's substantial amendment approved in 2025. Additionally, the timing for this project's work to begin in earnest could be up to a year from the date of this memo, in part due to the State of Oregon's involvement in historical preservation and site cleanup. It is reasonable to expect the North Bend Urban Renewal Agency to have significant capital-related expenditures over the next two or three years, as workforce housing is a priority for the City.



The FY27 budget includes the effects of two collective bargaining agreements for Police and Street members, respectively. As of the date of this memo, these agreements have not yet been approved. These agreements will have terms that differ from those in previous bargaining contracts. Collective bargaining contracts significantly influence payroll projections. For example, it is estimated that the year-one (2027) impact will be approximately \$181,000 higher for police department wages and benefits.

The FY27 budget maintains operations for the City's swimming pool facility, despite the expiration of a 5-year operating levy. The City has sufficient funds to operate the pool for an additional year; however, the budget notably lacks approximately \$450,000 in property tax revenue supporting the City's pool.

Is the City Living Within Its Means?

To best address this question, it's instructive to look to the City's General Fund and Public Safety Funds' budgets. The FY27 budgeted expenditures for these funds combined is approximately \$12.4 million. The Government Finance Officers' Association recommends a "safe harbor" benchmark minimum fund balance of 16.7%. The FY27 budget plans for a conservative ending fund balance of over \$4 million or 35%. The City's management is committed to preserving the General Fund's fund balance. This commitment means the FY27 budget reflects a situation in which revenues from the General Fund and the Public Safety Fund are approximately equal to budgeted expenditures.

Does the City Have Any Savings It May Rely Upon?

The City maintains reserves, which act as financial savings to provide stability during emergencies, unexpected expenses, or economic downturns. These reserves can help prevent sudden service cuts. The City maintains reserves for emergency spending in the event of a significant threat, savings to assist with PERS contribution rate increases, and reserves for large equipment purchases for the Fire Department, such as a new fire engine or ladder truck.

What Was Not Funded?

Despite careful planning, the budget does not fully address all identified needs. Due to limited financial resources, some projects and improvements have been postponed, and not all desired services can be expanded at this time.

Park Improvements - Two years ago, the City of North Bend completed a *Parks Master Plan*. This plan called for several million dollars of improvements to be invested in the City's parks. The FY27 budget does not include any budgeted items from the recommendations made in the Parks Master Plan.

Repairs to City Hall - The roof needs repair. The building's roof has experienced significant leaks over the last two years. It is estimated that \$250,000 is necessary for roof repairs. There are no roof repairs for the city hall in the FY27 budget.

North Bend Community Center - There exists over \$1 million in deferred maintenance for this building. No significant repairs are budgeted for the North Bend Community Center.

.50 FTE Accounting Tech - A part-time position for accounting and finance was eliminated from this budget. The previous years' budgets had this position for cross-training.



Wastewater/Stormwater Repairs – The City repairs only a limited portion of its infrastructure annually due to cost.

Street Repairs - The City repairs only a limited portion of the street infrastructure annually due to cost. Typically, these repairs are also tied in with sewer/stormwater repairs.

How Reliable are the Revenues Budgeted for FY27?

Estimates of revenues for the FY27 budget are generally conservative. Property taxes, for example, assumed a 3% increase in assessed value. In addition, an estimate for collectability is also applied because we know from experience that 100% of all levied property taxes for FY27 will not be paid in full during the fiscal year. State revenues are based on information supplied by the League of Oregon Cities. In many cases, these revenues are declining.

Grants are a particular revenue that carries a risk of not being awarded. Managers are first asked to apply a more-likely-than-not standard for assessing whether to include a grant in the budget. We are pleased to state that of the grants included in the FY27 budget, 93% of them have already been awarded to the City. The greatest unknown in the FY27 revenue estimates is whether the City will realize higher public safety fees.

* * * * *

In summary, the FY27 budget is designed to maintain core services, invest in essential infrastructure, and manage rising costs responsibly. While there are challenges and tradeoffs, the City remains focused on delivering services efficiently and planning for the long-term financial health of the community. There are, of course, many other assumptions and considerations that go into preparing the City's budget and I encourage you to review the significant assumptions described on pages 26-29 of this budget document. Additionally, the 5-Year forecast for the General Fund provides important information about the City's core services and its ability to maintain those services in the future.

I would like to thank you for volunteering your time to review the proposed City budget. The first meeting is scheduled for Monday, May 18, at 5:30pm.



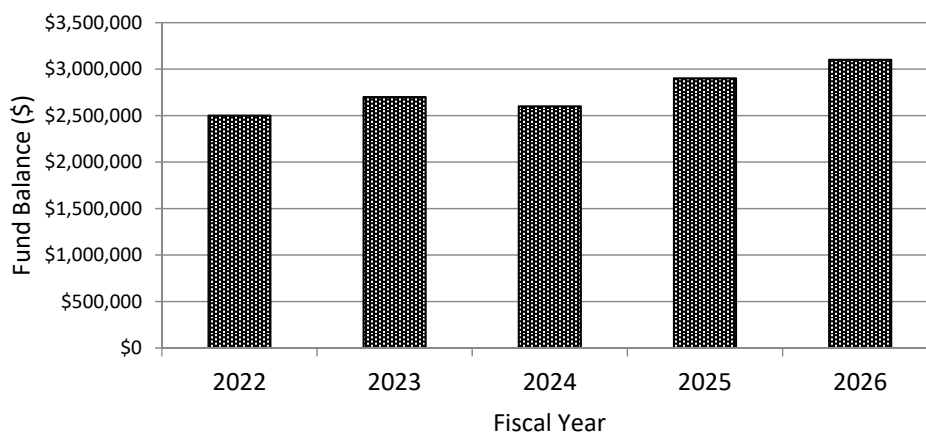
Fund Balance as a Resource

Fund balance is the difference between a government's assets and liabilities, similar to equity in a private company, and represents the financial resources available for future use. It's important to manage the fund balance carefully because it reflects the entity's financial health and helps ensure there are enough reserves to handle emergencies, maintain services during economic downturns, and support long-term planning. For a city government, holding a long-term view of its financial position is especially important because it provides stability for essential public services, supports infrastructure investment, and helps maintain strong credit ratings. Prudent fund-balance management also allows the city to respond to unforeseen challenges without immediate tax increases or service cuts. While fund balance takes a broader, long-range approach, working capital focuses on short-term liquidity—measuring current assets minus current liabilities. Both are important, but fund balance provides a clearer picture of sustainability and resilience over time.

This year's budget reflects both a beginning and an ending fund balance, which helps show the projected impact of the year's planned revenues and expenditures. The beginning fund balance shows what resources are available at the start of the fiscal year, while the ending fund balance provides an estimate of what will remain after all budgeted activity. This presentation helps city leaders and stakeholders understand how current decisions affect the government's financial position over time.

General Fund – Fund Balance

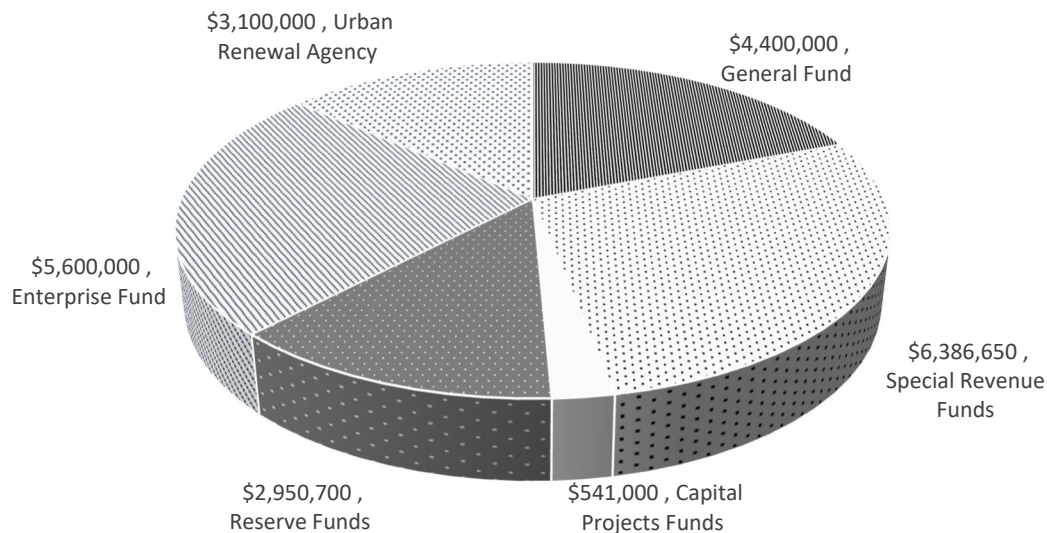
The City's General Fund is the main account used to pay for everyday services like police, fire, parks, and public works. The fund balance is the money left over after bills are paid and serves as a savings account, giving the City a financial cushion. This cushion helps the City handle emergencies, unexpected costs, or times when revenue is lower than expected. It is important not to use up the fund balance because it keeps the City stable and able to respond to problems without cutting services. A low fund balance can put the City at risk during economic downturns or natural disasters. However, it can be appropriate to use fund balance for one-time needs, such as emergency repairs, replacing major equipment, or starting important projects, as long as it is done carefully and not used for ongoing expenses. The following graph illustrates the City's beginning General Fund's fund balance for the last 5-year period:





City-Wide Fund Balances

The following chart shows the City's beginning fund balances for the current budget year, but these amounts are estimates because the fiscal year is not yet complete. It breaks down fund balance by fund type, including the General Fund, which pays for everyday services like police and parks; Special Revenue Funds, which are used for specific purposes like grants or restricted taxes; Capital Project Funds, which support major construction and improvement projects; Reserve Funds, which are set aside for savings and future needs; Urban Renewal Funds, which help improve and grow certain areas of the City; and Enterprise Funds, which operate services like utilities that are funded by user fees. Looking at fund balances across all of these funds is important because it gives a full picture of the City's financial health, not just one part of the budget. This helps the community understand how stable the City is overall and how well it can plan for future needs, projects, and unexpected costs.

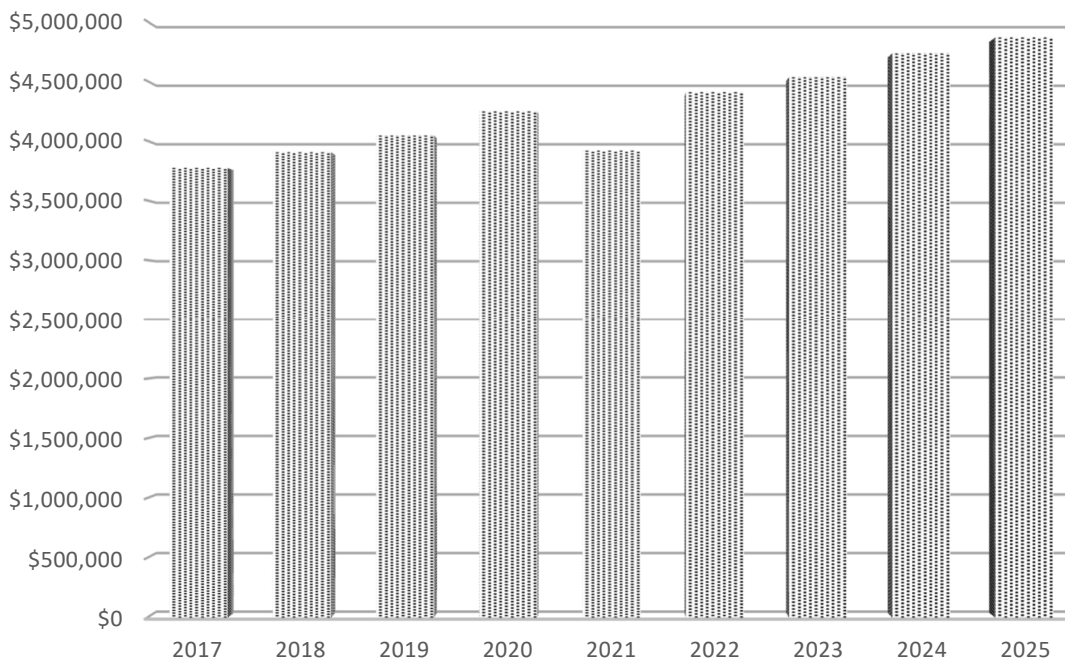




Property Tax Revenues

Property taxes are an essential source of funding for the City of North Bend, helping pay for key services that directly impact our community. Oregon's Measures 5 and 50 limits how much property tax revenue cities can collect. Measure 5, passed in 1990, caps the amount of property taxes that can be collected from each property, with limits of \$10 per \$1,000 of value for schools and \$15 per \$1,000 for other local governments, such as cities and counties. Measure 50, passed in 1997, restricts how much the value of a property can increase for tax purposes, capping it at 3% per year, even if the property's market value rises by more. These measures help control how much people pay in property taxes, but they also mean that North Bend can raise only so much revenue from existing properties.

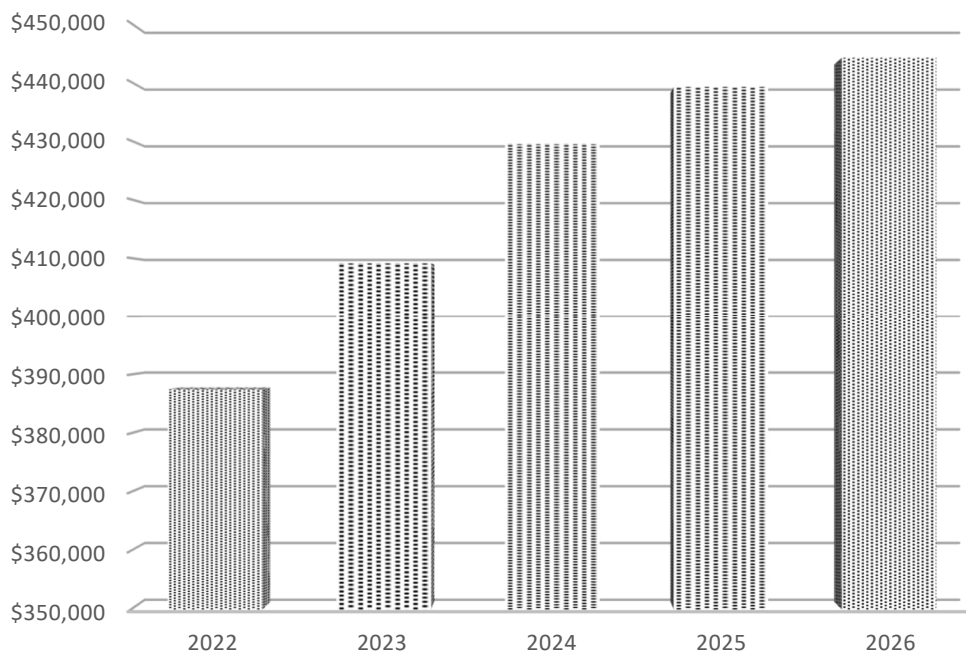
Property taxes help fund essential services, including public safety, street and park maintenance, and keeping the city running smoothly. While revenue growth may be slower due to these limits, the City works hard to ensure that property taxes continue to support the services that keep North Bend a great place to live. The City's property tax rate is 0.62%. The City of North Bend budgeted approximately \$5.1 million in property tax revenue for FY27, a 4.9% increase from last fiscal year's budget. The following chart illustrates the City's property taxes over last 9-year period of time.





Local Option Special Levy

The City of North Bend, Oregon, funds the operations and maintenance of its municipal swimming pool through a voter-approved local option (special) levy set at a rate of \$0.56 per \$1,000 of assessed property value. This levy was enacted for a five-year period beginning July 1, 2021, providing a dedicated funding source to cover costs such as staffing, utilities, maintenance, and regulatory compliance. Over the past five fiscal years, property taxes have provided a steady and essential source of funding for the operation and maintenance of the City of North Bend's municipal pool. These revenues have supported key expenses such as staffing, utilities, routine maintenance, and necessary repairs, ensuring the facility remains safe, accessible, and functional for the community.



Property Taxes Passed Through from Coos County Library District

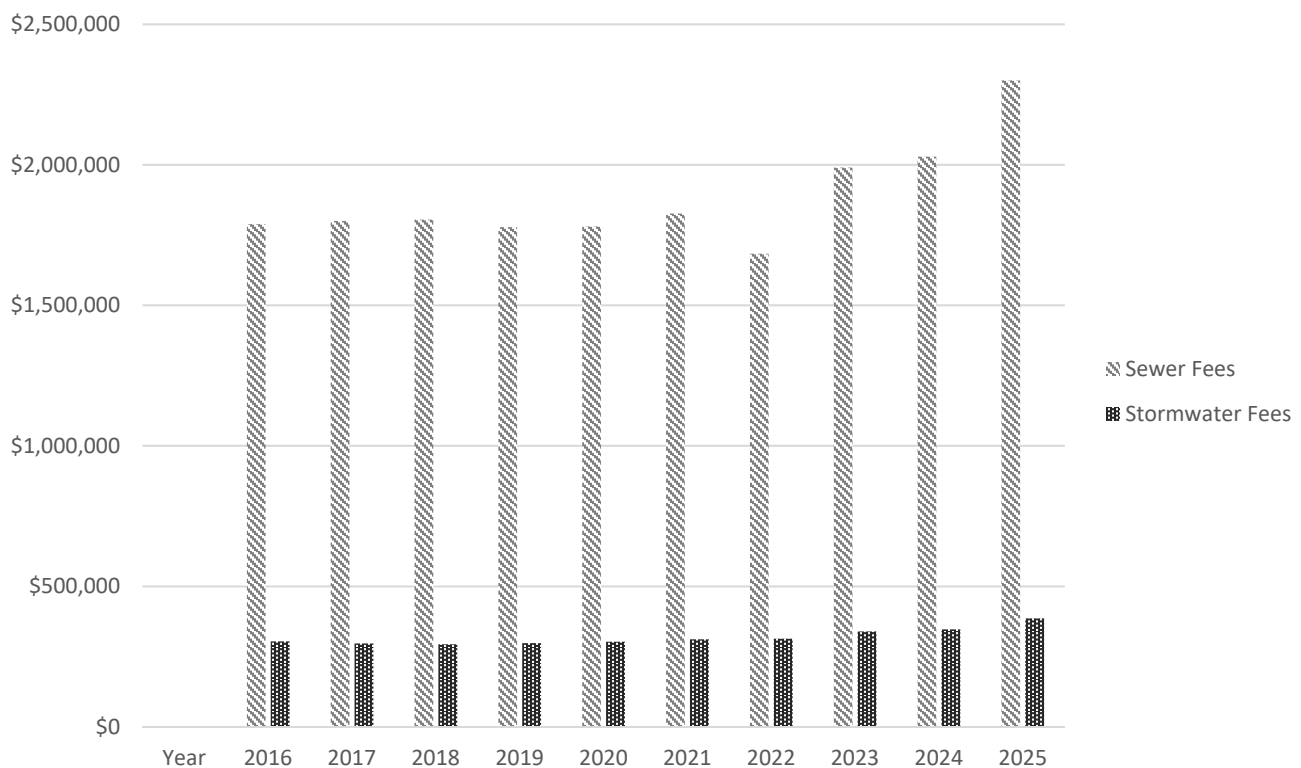
The North Bend Public Library in Coos County, Oregon, is funded in part through property taxes collected by the Coos County Library District, a special taxing district established to support library services throughout the county. Property owners within the district pay a dedicated tax rate, and those revenues are pooled and distributed to member libraries, including North Bend, based on service agreements and funding formulas.



Fines and Fee Revenue

In FY2027, the City of North Bend's fines and fees revenue reflects a diversified funding stream that continues to support core municipal operations. These revenues are derived from a combination of user charges, regulatory fees, and service-based assessments. These resources are distributed across various city funds based on the particular services those fees are meant to cover.

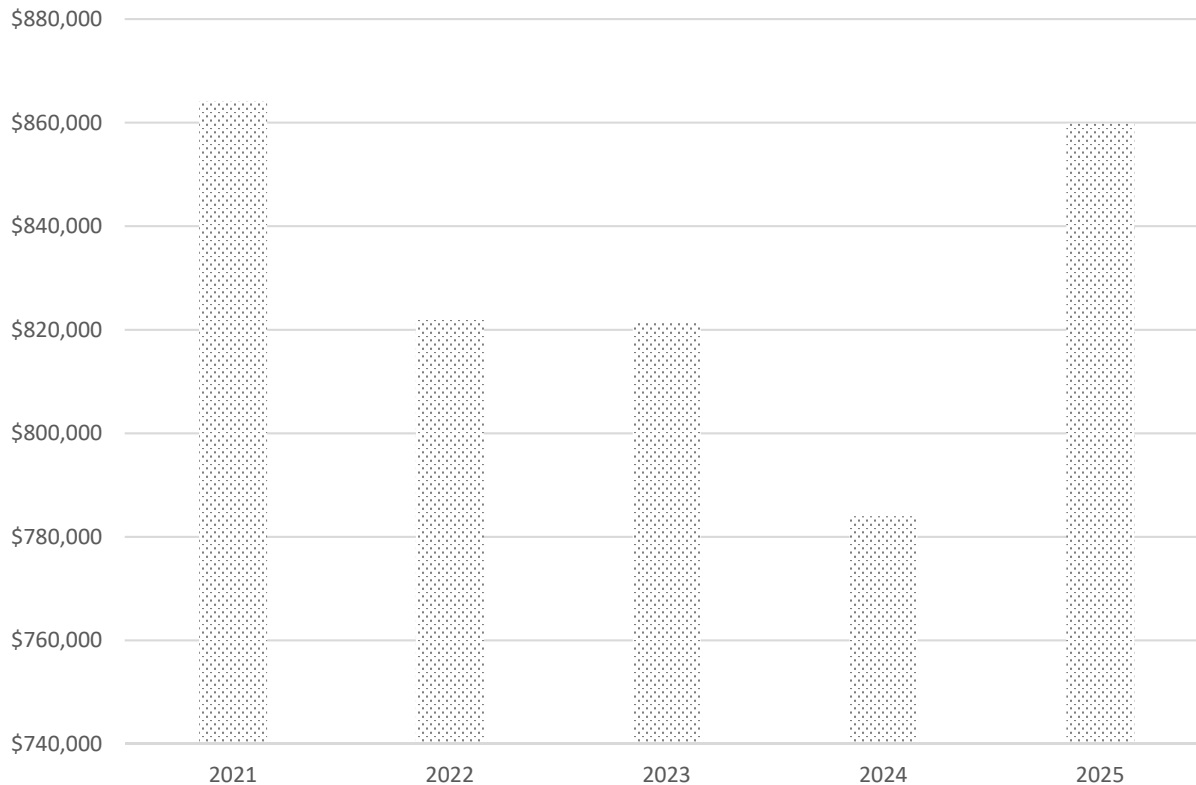
Sewer and Stormwater Fees - Sewer and stormwater fee revenue is consistent with the prior fiscal year's budget. These fees support only sewer and stormwater operations. The following chart illustrates the sewer and stormwater fees collected by the City over the last 10-year period.



Building Permits and Licenses - Building permit fees are charges cities collect to cover review, inspection, and permit issuance costs. These fees fund staff like reviewers and inspectors, administrative work, recordkeeping, and enforcement of zoning and construction standards. Instead of being a tax, they recover the city's costs for oversight and safety. By funding review and inspection, permit fees ensure construction is safe, code-compliant, and safe for occupants and the community. Cities charge business licensing fees to regulate and fund services like application processing, inspections, and compliance checks. These fees ensure safety standards, appropriate locations, and that businesses meet regulations. Primarily for cost recovery, the revenue also supports infrastructure and public safety, helping maintain fair competition and protect consumers.



Public Safety Fees - A public safety fee is a monthly flat fee charged to residential utility accounts within the City of North Bend. It's not a tax, but a fee collected on regular utility bills to help fund local police services. The fee is \$15 per month per occupied dwelling unit. The fee was established by city ordinance and approved by voters. The following chart illustrates the amounts of public safety fees collected over the last 5-year period.

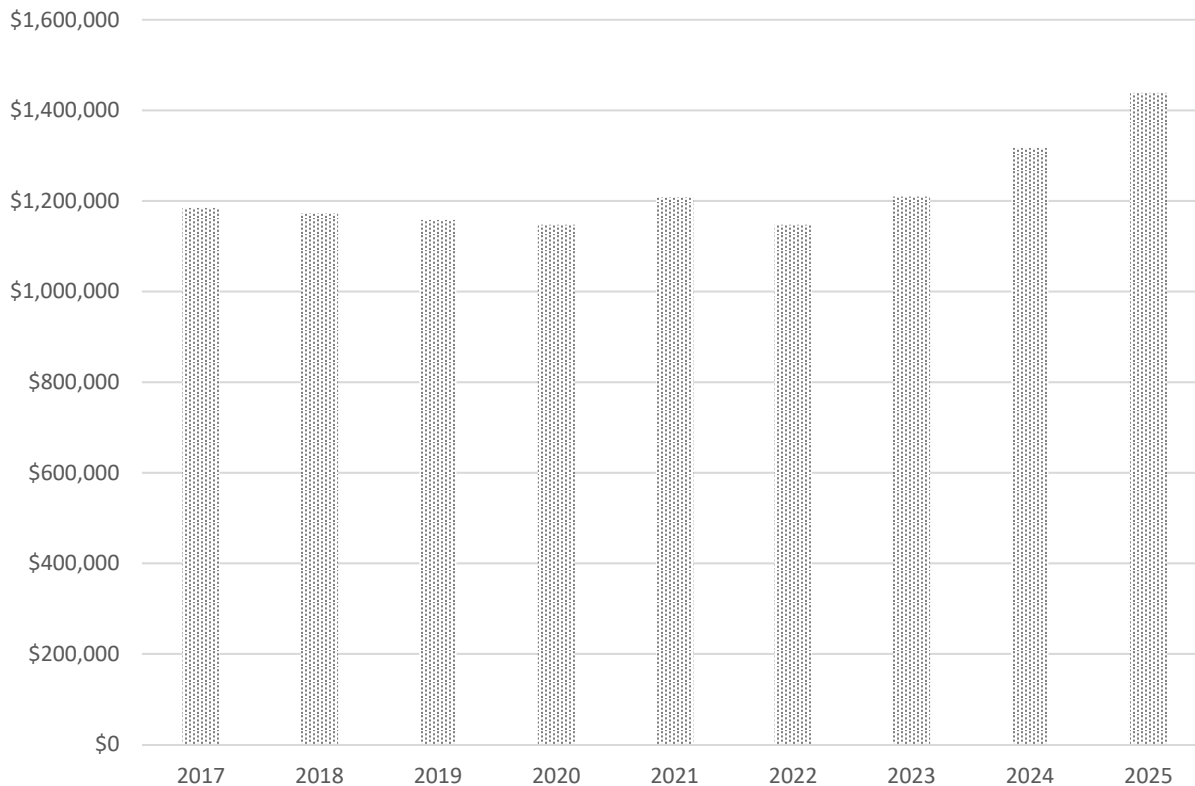


Marijuana Dispensary Fees - In Oregon, when a city collects marijuana dispensary fees—usually through local licenses or permits—it recovers costs for regulating and enforcing marijuana businesses, including dispensaries. These fees cover staff time for processing applications, inspections, enforcement, and record-keeping, and help ensure businesses operate safely and within regulations, protecting public health and safety. Without these fees, cities would need to subsidize these activities through taxes, but licensing fees shift costs to the businesses.

Fines for Code Violations - The City of North Bend sets fines for violations of various sections of its city code (e.g., health and safety, nuisance, littering, camping, civil offenses). These fines vary depending on the specific ordinance violated.



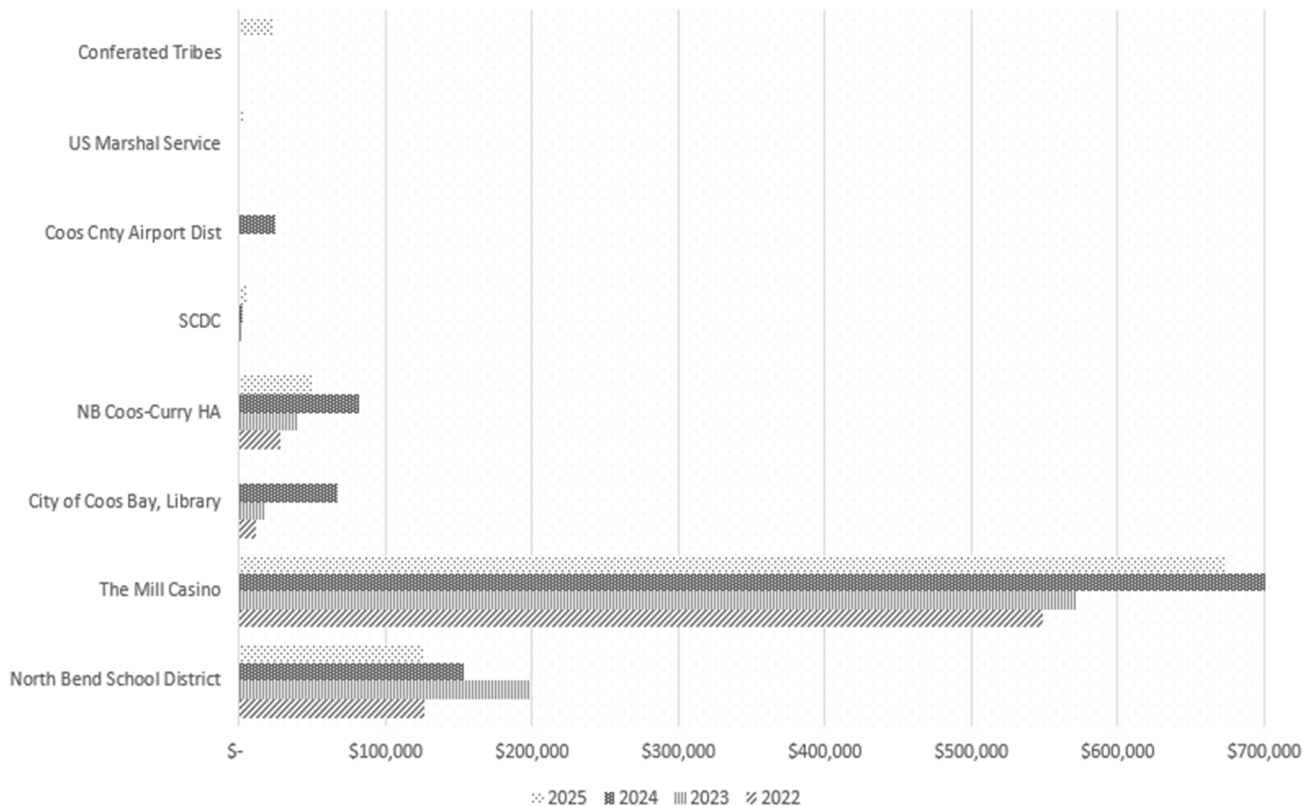
Franchise Fees - City franchise fees are charges that a city government collects from private utility or service companies for the right to use public property—like streets, sidewalks, and rights-of-way—to operate their infrastructure. Franchise fees are determined as a percentage of gross revenues earned within the city. We would expect franchise fees to increase or decrease with corresponding increases or decreases in the revenues earned by private utility or service companies. Franchise fees tied to electricity billings represents the single great concentration of these fees. Franchise fees in the general fund represent a significant source of revenue to support core municipal services. The following chart illustrates the City’s franchise fee revenue for the last 10-year period.





Intergovernmental Revenues

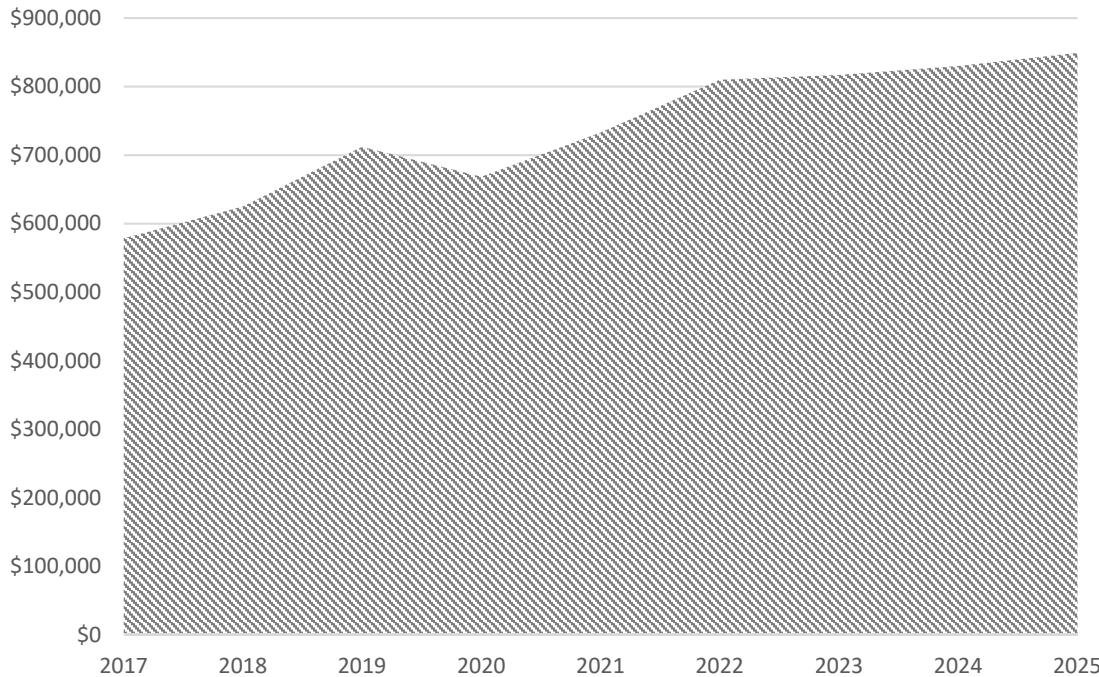
Intergovernmental Agreements with Other Local Governments - The City has entered into agreements with other governments to provide services. The most significant agreement is with the Mill Casino to provide city services. The City is budgeted to receive \$150,000 every quarter for these services. Next, the North Bend School District is budgeted to fund two school resource officer positions. The City expects to receive \$300,000 for police services. Lastly, the City has an agreement with a tribe and the North Bend Housing Authority to provide payments in lieu of taxes. The following chart illustrates Intergovernmental Revenues for FY2022-FY2025.



Highway Trust Fund State Shared Revenue - The Oregon Department of Transportation distributes resources monthly to cities in Oregon. This funding is sourced from vehicle registration and title fees and surcharges (tiered based on fuel efficiency), driver license fees, fuel taxes, and weight-mile tax (vehicle greater than 26,000 pounds). The permitted use of these funds includes construction, reconstruction, maintenance, etc., of highways, roads, streets, bike paths, footpaths, and rest areas. Distributions are made on a per capita basis. The revenue for Highway Trust Fund State Shared Revenue is budgeted in the Gas Tax Fund and is a special revenue fund.



The following chart illustrates the Highway Trust Fund State Shared Revenue received by the City over the last 10-year period.



Grants - The City receives Federal, State, and local grant funding. Grants are generally received and budgeted in special revenue funds. Most grant providers restrict the city to specific expenditures.

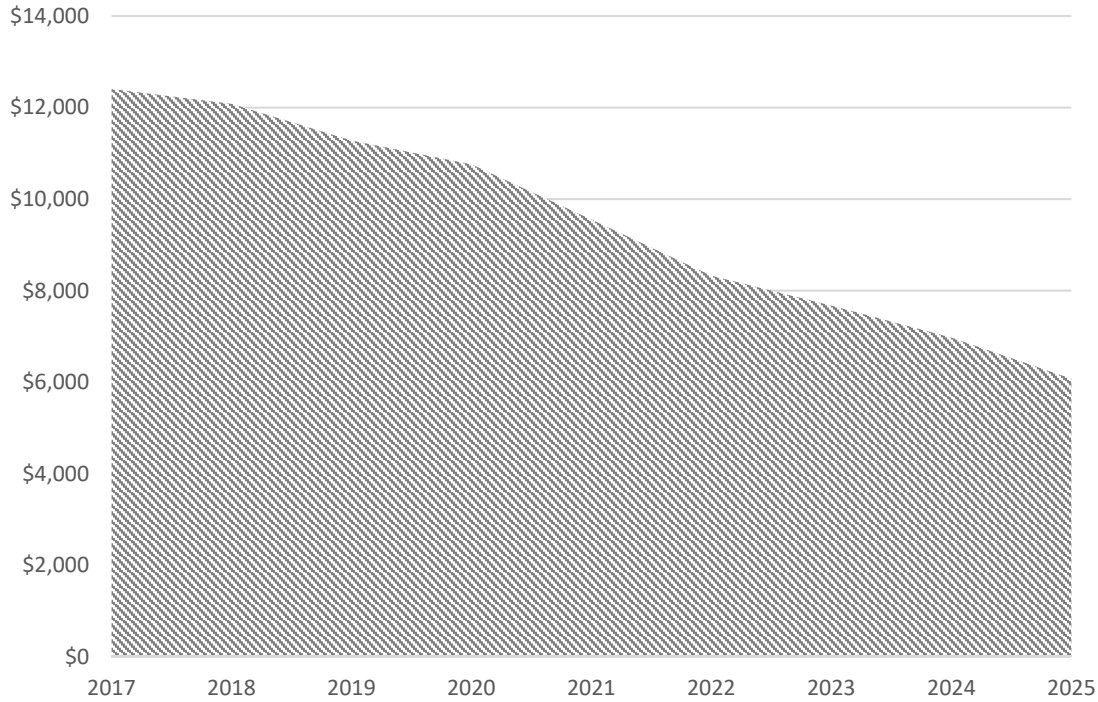
Liquor State Shared Revenue - Liquor State Shared Revenue is sourced from privilege taxes on beer, wine, and cider, license fees, profit from distilled spirits sales, and miscellaneous revenue in the State of Oregon's OLCC account. Oregon's Department of Administrative Services disburses it. These funds are unrestricted and may be used by the City for any purpose. Liquor state-shared revenue is budgeted in the General Fund.

Marijuana State Shared Revenue - The Oregon Department of Administrative Services distributes state-shared marijuana revenue to the City quarterly. The amounts are based on a formula that considers population and licenses. The funds are unrestricted and are budgeted in the City's General Fund.

Cigarette Tax State Shared Revenue - Cigarette Tax State Shared Revenue is derived from state cigarette taxes charged for each pack sold. The Department of Revenue collects the revenue, and the Oregon Department of Administrative Services makes payments to cities based on per capita. The funds are unrestricted, and the City budgets this revenue in the General Fund.



The following chart illustrates the declining trend in collections of Cigarette Tax State Shared Revenue over the last 10-year period.

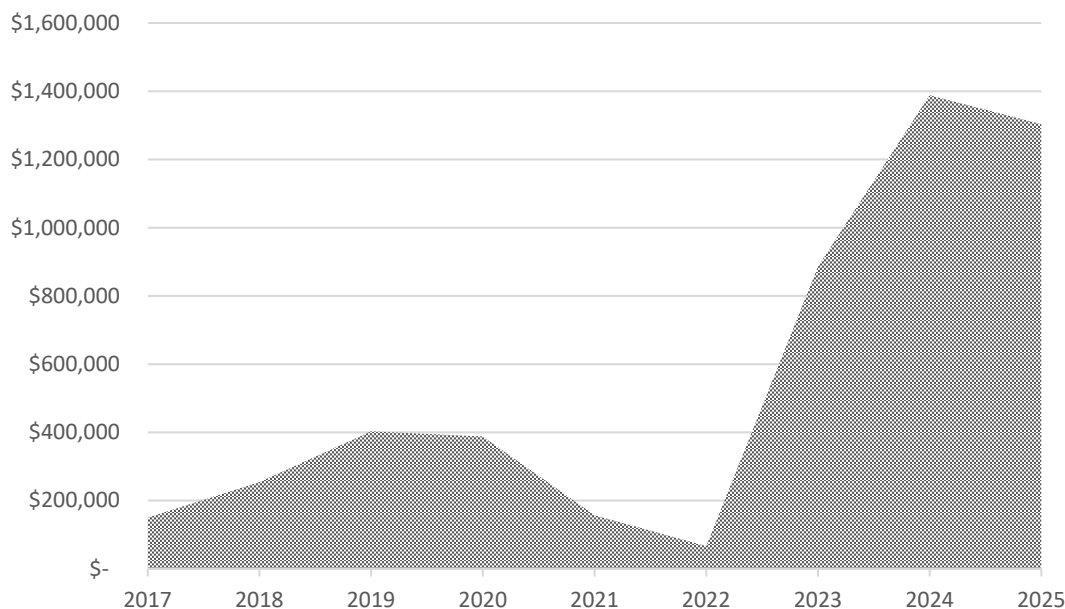




Other Revenues

Rental Revenues - The City's Fiscal Year 2027 Adopted Budget has budgeted resources for rental revenue, an important source of income for the City. The City earns rental revenue from diverse sources, including pool and library rentals, community center rentals, and land and building leases.

Interest Income from Oregon's Local Government Investment Pool - Local government investment pools (LGIPs) are created and managed by state or local governments to help municipalities, school districts, and other public entities invest excess cash safely and efficiently. They typically invest in high-quality, short-term securities like US Treasury bills, commercial paper, and certificates of deposit. LGIPs offer public entities a way to earn competitive returns without significant risk, as they are managed by public officials under strict regulation, making them among the safest options. They also provide high liquidity, allowing quick access to funds for unexpected expenses or cash flow needs. Overall, LGIPs are valuable for public entities seeking safe, efficient investment of excess cash, offering competitive returns, safety, liquidity, and professional management to maximize cash value while minimizing risk. The following chart illustrates the City's interest income for FY2017-FY2025.



Miscellaneous Revenue - The City records revenue for which there is not a readily determinable revenue classification. Such transactions are generally neither significant nor frequent. Sales proceeds from surplus equipment are one such example of miscellaneous revenue.

**Interfund Transfers**

The following table presents the budgeted interfund transfers for FY27:

Transfers In		Transfers Out	
General Fund	\$50,000	Emergency Reserves	\$(50,000)
Public Safety Fund	\$4,775,540	General Fund	\$(4,775,540)
Transient Lodging Tax Fund	\$10,000	General Fund	\$(10,000)
Wastewater Capital Fund	\$471,800	Wastewater Fund	\$(471,800)
Mainstreet Fund	\$13,000	Transient Lodging Tax Fund	\$(13,000)
PERS Reserve Fund	\$25,000	Wastewater Fund	\$(25,000)
PERS Reserve Fund	\$10,000	Gas Tax Fund	\$(10,000)
Total Transfers In	\$5,355,340	Total Transfers Out	\$(5,355,340)



Proceeds from Long-Term Debt

Proceeds from the issuance of long-term debt are recognized in the budget as a financing resource to support the acquisition, construction, or improvement of capital assets and other authorized long-term projects. In accordance with standards established by the Governmental Accounting Standards Board, debt proceeds are treated as another financing source in governmental funds rather than as operating revenue. The issuance provides current financial resources that allow the City to fund significant infrastructure and capital investments while spreading the cost over the useful life of the assets and the taxpayers who benefit from them. Accordingly, the budget reflects long-term debt proceeds as a resource to finance approved capital expenditures, with principal and interest repayment appropriated separately in accordance with the adopted debt service schedule.



Personnel Expenses

**Personnel Services Expenditures**

Personnel Services represent the costs associated with compensating North Bend employees for the delivery of municipal services. This category includes salaries and wages for full-time and part-time staff; overtime; employer-paid benefits such as health insurance, retirement contributions, payroll taxes, and other contractual obligations; and other costs. The following table describes the components that comprise budgeted personnel services expenditures.

Category	Description
Wages	Regular pay for full-time, part-time, and temporary employees, overtime estimates
Social Security	Employer-paid federal Social Security taxes
Medicare	Employer-paid Medicare contributions
Health Insurance	Medical, dental, and vision coverage for eligible employees
Retirement	Employer contributions to employee retirement plans (e.g., PERS)
Workers' Compensation	Insurance coverage for work-related injuries
Collective Bargaining Costs	Wages, benefits, and provisions required under union agreements
Total Personnel Services	Combined cost of all wages and benefits

Budgeted Full-Time Equivalent by Year

FY27	FY26	FY25	FY24	FY23
74.30	71.48	68.94	67.03	68.32

Personnel Services Expenditures by Function

Police Department	\$3,695,900
Fire Department	\$1,983,058
Wastewater Treatment	\$1,441,433
Library	\$793,216
Street Department	\$428,087
Administration	\$344,256
Pool	\$324,913
Parks	\$427,013
Finance	\$281,243
Public Works	\$224,778
Building Code	\$219,467
Tourism	\$138,892
General Fund – Unallocated	\$135,000
Urban Renewal	\$121,787
City Council	\$4,083
Total Personnel Services Expenditures	\$10,460,424



Position	Grade	Unrepresented Positions						
		STEP						
		1	2	3	4	5	6	7
Library Assistant I	1	\$ 19.11	\$ 19.97	\$ 20.82	\$ 21.69	\$ 22.41	\$ 23.54	\$ 24.26
Parks Maintenance Worker I	2	\$ 23.32	\$ 24.26	\$ 25.22	\$ 26.48	\$ 27.54	\$ 28.75	\$ 30.05
Janitor	2	\$ 23.32	\$ 24.26	\$ 25.22	\$ 26.48	\$ 27.54	\$ 28.75	\$ 30.05
Library Assistant II	3	\$ 21.21	\$ 22.18	\$ 23.15	\$ 24.14	\$ 25.12	\$ 26.09	\$ 27.04
Aquatic Coordinator	3	\$ 21.21	\$ 22.18	\$ 23.15	\$ 24.14	\$ 25.12	\$ 26.09	\$ 27.04
Library Assistant III	4	\$ 21.74	\$ 22.71	\$ 23.67	\$ 24.69	\$ 25.64	\$ 26.64	\$ 27.55
Lifeguard	4	\$ 21.74	\$ 22.71	\$ 23.67	\$ 24.69	\$ 25.64	\$ 26.64	\$ 27.55
Librarian I	5	\$ 23.60	\$ 24.64	\$ 25.70	\$ 26.80	\$ 27.84	\$ 28.93	\$ 29.91
Permit Technician	6	\$ 23.74	\$ 24.69	\$ 25.91	\$ 27.19	\$ 28.27	\$ 29.50	\$ 30.99
Parks Maintenance Worker II	7	\$ 26.21	\$ 27.37	\$ 28.57	\$ 29.75	\$ 30.91	\$ 32.07	\$ 33.28
Librarian II	7	\$ 26.21	\$ 27.37	\$ 28.57	\$ 29.75	\$ 30.91	\$ 32.07	\$ 33.28
Accounting Technician	8	\$ 25.84	\$ 27.01	\$ 28.08	\$ 29.44	\$ 30.92	\$ 32.46	\$ 33.36
Wastewater Plant Operator I	9	\$ 25.73	\$ 26.88	\$ 28.10	\$ 29.41	\$ 30.74	\$ 32.13	\$ 33.48
Engineering Technician II	10	\$ 27.51	\$ 28.74	\$ 30.04	\$ 31.30	\$ 32.56	\$ 33.86	\$ 35.49
Payroll Accountant	11	\$ 26.89	\$ 28.15	\$ 29.64	\$ 31.17	\$ 32.73	\$ 34.37	\$ 37.01
Wastewater Plant Operator II	12	\$ 29.14	\$ 30.47	\$ 31.79	\$ 33.14	\$ 34.49	\$ 35.79	\$ 37.07
Engineering Technician	12	\$ 29.14	\$ 30.47	\$ 31.79	\$ 33.14	\$ 34.49	\$ 35.79	\$ 37.07
Librarian III	14	\$ 32.34	\$ 33.79	\$ 35.34	\$ 36.83	\$ 38.28	\$ 39.77	\$ 41.26
Wastewater Plant Operator III	14	\$ 32.34	\$ 33.79	\$ 35.34	\$ 36.83	\$ 38.28	\$ 39.77	\$ 41.26
Main Street Manager	15	\$ 29.56	\$ 31.63	\$ 33.21	\$ 35.63	\$ 37.54	\$ 39.64	\$ 41.98
WWT Plant Collector Foreman	16	\$ 32.33	\$ 33.94	\$ 35.65	\$ 36.99	\$ 38.83	\$ 40.77	\$ 42.10
Parks Foreman	17	\$ 36.77	\$ 38.45	\$ 40.16	\$ 41.83	\$ 43.55	\$ 45.22	\$ 46.90
Engineering Services Coord.	17	\$ 36.77	\$ 38.45	\$ 40.16	\$ 41.83	\$ 43.55	\$ 45.22	\$ 46.90
Parks and Facilities Manager	18	\$ 36.80	\$ 38.64	\$ 40.56	\$ 41.92	\$ 44.02	\$ 46.22	\$ 47.63
IT Specialist/Administrator	19	\$ 34.01	\$ 36.04	\$ 38.20	\$ 41.00	\$ 43.66	\$ 46.50	\$ 48.71
City Planner	20	\$ 37.45	\$ 39.11	\$ 40.86	\$ 42.63	\$ 44.56	\$ 46.51	\$ 48.30
City Recorder	21	\$ 38.44	\$ 39.97	\$ 40.86	\$ 42.63	\$ 44.56	\$ 46.51	\$ 48.30
WWT Superintendent	22	\$ 40.32	\$ 42.09	\$ 43.94	\$ 45.15	\$ 46.77	\$ 48.63	\$ 50.60
Assistant Fire Chief	23	\$ 45.44	\$ 47.52	\$ 49.58	\$ 51.66	\$ 53.75	\$ 55.83	\$ 57.89
Director of Library Services	24	\$ 47.09	\$ 48.97	\$ 51.16	\$ 52.46	\$ 54.82	\$ 57.29	\$ 58.46
Police Captain	25	\$ 47.78	\$ 50.17	\$ 52.18	\$ 54.45	\$ 56.62	\$ 59.17	\$ 61.66
Finance Director	26	\$ 51.07	\$ 52.62	\$ 54.73	\$ 56.94	\$ 59.22	\$ 61.59	\$ 64.26
Public Works Director	27	\$ 50.86	\$ 53.08	\$ 55.43	\$ 57.76	\$ 60.30	\$ 62.94	\$ 65.20
Fire Chief	28	\$ 50.96	\$ 53.27	\$ 55.64	\$ 58.03	\$ 60.34	\$ 62.38	\$ 64.97
Police Chief	29	\$ 51.85	\$ 53.93	\$ 56.08	\$ 58.47	\$ 60.80	\$ 63.48	\$ 66.34
City Administrator - Contract								

**North Bend Oregon Police Officers' Association and Teamsters Local #206***

Position	Step A	Step B	Step C	Step D	Step E	Step F
Sergeant	\$ 36.65	\$ 38.58	\$ 40.37	\$ 42.62	\$ 44.85	\$ 47.04
Patrol Officer	\$ 31.58	\$ 33.35	\$ 35.05	\$ 36.97	\$ 38.91	\$ 40.83
Community Services Officer	\$ 25.37	\$ 26.64	\$ 28.06	\$ 29.61	\$ 31.13	\$ 32.70
Records Clerk I	\$ 23.46	\$ 24.71	\$ 25.99	\$ 27.28	\$ 28.75	\$ 30.42
Records Clerk II	\$ 24.63	\$ 25.94	\$ 27.28	\$ 28.66	\$ 30.18	\$ 31.95

**Estimated base wages until a new contract is approved by the North Bend City Council.*

North Bend Professional Firefighters IAFF Local 2406 Positions

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Lieutenant	\$ 26.85	\$ 27.68	\$ 28.64	\$ 29.47	\$ 30.20	\$ 30.84
Engineer Firefighter	\$ 24.33	\$ 25.27	\$ 26.06	\$ 27.01	\$ 27.68	\$ 28.31

Maintenance Department Employees Teamsters Local 206*

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Working Foreman	\$ 30.66	\$ 31.47	\$ 32.45	\$ 33.91	\$ 35.21	\$ 36.37
Sr. Maintenance Worker	\$ 27.46	\$ 28.29	\$ 29.21	\$ 30.56	\$ 31.73	\$ 32.75
Maintenance Worker	\$ 24.27	\$ 26.04	\$ 26.82	\$ 27.76	\$ 28.61	\$ 29.49
Public Works Worker	\$ 21.48	\$ 22.36	\$ 23.38	\$ 24.48	\$ 25.62	\$ 26.82

**Estimated base wages until a new contract is approved by the North Bend City Council.*



FY27 Adopted Budget

Personnel by Department and Fund

DEPARTMENT	Emp. #	FTE	General Fund	Public Safety Fund	Gas Tax Fund	Library Fund	Pool Fund	Building Fund	Lodging Tax Fund	Wastewater Treatment Fund	Storm Wtr. Fund	Urban Renewal Agency
Administration												
City Administrator	1	1.00	55%	0%	10%	0%	0%	5%	8%	10%	2%	10%
City Recorder	1	1.00	60%	0%	10%	0%	0%	5%	8%	10%	2%	5%
IT Network Admin.	1	1.00	80%	0%	10%	0%	0%	0%	5%	5%	0%	0%
Finance Department												
Finance Director	1	1.00	60%	0%	10%	0%	0%	4%	4%	12%	0%	10%
Payroll Accountant	1	1.00	70%	0%	10%	0%	0%	0%	0%	15%	0%	5%
Accounting Tech.	1	1.00	71%	0%	7%	0%	0%	4%	5%	10%	0%	3%
Public Works Department												
Public Works Director	1	1.00	30%	0%	15%	0%	0%	5%	0%	30%	10%	10%
City Planner	1	1.00	50%	0%	2%	0%	0%	25%		10%	3%	10%
Permit Technician	1	1.00	38%	0%	10%	0%	0%	40%	0%	10%	2%	0%
Engineering Coord.	1	1.00	20%	0%	15%	0%	0%	45%	0%	10%	5%	5%
Engineering Tech.	1	1.00	25%	0%	25%	0%	0%	25%	0%	25%	0%	0%
Parks Department												
Parks and Facilities Mgr	1	1.00	50%	0%	0%	0%	50%	0%	0%	0%	0%	0%
Parks Maintenance Wkr	2	2.00	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Parks Foreman	1	1.00	72%	0%	0%	0%	28%	0%	0%	0%	0%	0%
Janitor	1	1.00	70%	0%	0%	0%	10%	0%	10%	10%	0%	0%
Police Department												
Police Chief	1	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Captain	1	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Sergeants	4	4.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Officers	14	14.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Records Clerk I	1	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Records Clerk II	1	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Community Services Officer	1	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Fire Department												
Fire Chief	1	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Asst Fire Chief	1	1.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Fire Lieutenant	2	2.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Fire Engineer	8	8.00	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Streets Department												
Foreman	1	1.00	0%	0%	45%	0%	0%	0%	0%	5%	50%	0%
Maintenance Worker	3	3.00	0%	0%	65%	0%	0%	0%	0%	5%	30%	0%
Library Department												
Library Director	1	1.00	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%
Librarian III	1	1.00	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%
Librarian II	1	1.00	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%
Janitor	1	0.50	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%
Library Assistant I	1	0.50	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%
Library Assistant II	3	1.30	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%
Library Assistant III	3	3.00	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%
Municipal Pool												
Aquatic Coordinator	1	1.00	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
Lifeguard	4	2.00	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
Tourism												
Main Street Manager	1	1.00	0%	0%	0%	0%	0%	0%	85%	0%	0%	15%
Wastewater/Stormwater												
Superintendent	1	1.00	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%
WWTP Foreman	1	1.00	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%
Operator II	5	5.00	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%
Total	79	74.30	9.51	35.00	3.64	8.30	3.88	1.58	1.25	8.77	1.64	0.73

**Employee Retirement Expenditures**

Retirement costs include the City's contributions to Oregon PERS or to the Western Conference of Teamsters. Retirement plan expenses for the City's employees are projected to be \$1,883,282 in FY27 (\$1,658,747 in FY26). Retirement plan expenses represent the second-largest component of personnel services costs after wages. Employee retirement expenses are budgeted to be 13.50% higher than last fiscal year. The table below compares last year's budget and this year's budget contribution rates.

RETIREMENT COST	FY26 PERCENT OF PAYROLL	FY27 PERCENT OF PAYROLL
Employer Contributed		
<i>PERS: Tier 1 and 2</i>	28.42%	28.42%
<i>PERS: OPSRP General Service</i>	22.59%	22.59%
<i>PERS: OPSRP Police and Fire</i>	27.86%	27.86%
<i>Western Conference Teamsters</i>	14.50%	14.50%
Employee Contributed		
<i>PERS IAP – Employee Share*</i>	6.00%	6.00%
Employee Contributed		
<i>Deferred Compensation 457B</i>	Discretionary	Discretionary

Description of Retirement Plans**Oregon PERS**

The City is a participating employer in the Oregon Public Employee Retirement System (PERS). All City employees are required to participate in PERS after completing six full months of employment. PERS comprises three components: Tier 1 and Tier 2 pension programs, the OPSRP program, and the IAP program. Below is a brief description of each of these components.

Tier 1 and Tier 2 Pension Programs: Employees hired before August 29, 2003 participate in the Tier 1 and Tier 2 (T1/T2) pension programs. The benefits provided through the T1/T2 pension programs are based primarily on a defined benefit model and provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and their beneficiaries. Different benefit structures apply to participants depending on their date of hire. Employer contributions fund the defined benefit program and employee contributions fund individual retirement accounts.

OPSRP: The Oregon Public Service Retirement Plan (OPSRP) is a successor plan for PERS, created by the Oregon Legislature in 2003. OPSRP is effective for all employees hired on or after August 29, 2003 unless membership was previously established in the T1/T2 pension programs. OPSRP is a defined benefit pension plan with a lower benefit level and fewer pension calculation methods established by State statutes. The OPSRP pension provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and their beneficiaries.



Individual Account Program: In the 2003 legislative session, the Oregon Legislature created a successor plan for PERS. The Individual Account Program (IAP) is a defined contribution pension plan for all PERS and OPSRP members. State statute requires covered employees to contribute 6% of their annual covered salary to the IAP plan, effective January 1, 2004. Both T1/T2 and OPSRP employees receive an IAP account. Members retire from IAP when they retire from their T1/T2 or OPSRP pension program.

PERS Contributions

The State Legislature determines pension system benefit levels, and the PERS Board sets employer contribution rates. These rates are adjusted every other year by PERS, leaving the City very little control over its retirement costs. Employer contribution rates are calculated as a percentage of the covered payroll. The rates are based on the current and projected cost of benefits and the anticipated level of funding available. Contribution rates are subject to future adjustment based on factors such as subsequent actuarial valuations, litigation, decisions by the PERS Board, and changes in benefits resulting from legislative modifications.

Employees must contribute 6% of their annual salary to the IAP. Employers may pay employees' contributions in addition to the required employer contributions. The City has elected to make the employee contribution for all employees. Effective July 1, 2020, the Oregon Legislature requires that a portion of the IAP contribution be redirected to an "Employee Pension Stability Account". The redirect amount is 2.5% for PERS Tier 1/2 employees and 0.75% for OPSRP employees.

Western Conference of Teamsters Pension Plan

The Western Conference of Teamsters Pension Plan is a cost-sharing defined benefit pension plan between the City of North Bend and Maintenance Department Employees Teamsters Local 206, which covers 4 employees. The plan provides retirement and disability benefits, annual cost-of-living adjustment, and death benefits to plan members and beneficiaries. The basis for determining the employer's contributions to the pension plan is under the bargaining agreement between the City of North Bend and the Maintenance Department Employees Teamster Local 206. This bargaining agreement is negotiated every three years, with the current contract expiring June 30, 2025. Minimum contributions required for future periods by the collective-bargaining agreement are the basic rate of \$4.32 plus the PEER/84 rate of \$0.28, which equals \$4.60 payable on all straight-time hours (up to a maximum of 184 per month and a maximum of 2,080 per year) for which an eligible employee receives compensation.

Deferred Compensation Plans (457B)

Deferred Compensation Plans (457B) The City of North Bend allows its employees to participate in deferred compensation plans for retirement, specifically 457B plans, through Nationwide and Mission Square. These plans are funded solely by employee contributions, with no matching employer contributions. The deferred compensation plans are offered to all employees.

Legacy Retirement Plan (Great Western Life)

The City of North Bend continues to contribute to a defined benefit pension plan that pre-dates the City's participation in PERS. The City has no current employees participating in the plan. The City contributes approximately \$135,000 annually to this plan to fund retirement benefits for former employees who were eligible for the plan. These contributions are budgeted and paid from the General Fund.

**Healthcare**

Health benefits are budgeted at \$1,485,566 for FY27 (\$1,394,580 for FY26) and are the third-largest component of Personnel Services expenditures after wages and retirement contributions. The FY27 health benefits budget is 6.5% higher than the previous fiscal year's adopted budget. We expect a 14% increase over the next two years. Healthcare costs are based on budgeted employees and their current elections. Actual healthcare costs vary by employee and the type of coverage they enroll in, which may range from individual-only to family coverage. City employees generally pay a portion of the total cost of health insurance. The following table summarizes employee contributions towards health care insurance premiums:

<u>EMPLOYEE GROUP</u>	<u>2026 Employee Share of Insurance</u>	<u>2027 Employee Share of Insurance</u>
IAFF Local 2406 (Fire)	5% of the premium	5% of the premium
North Bend Oregon Police Officers' Association and Teamsters Local #206	5% of the premium	5% of the premium
Maintenance Department Teamsters Local #206	5% of the premium	5% of the premium
Non-Represented	10% of the premium	10% of the premium



Employee Vacation

Vacation time provides essential rest and renewal, supporting better work-life balance, increased productivity, and improved overall well-being. Employee vacation hours are accrued based on length of service with the City, with accrual rates increasing as longevity grows. The accrual rates vary by employee group.

Employee Sick Time

Employee sick leave is accrued monthly. It allows employees to take time off for personal illness or to care for immediate family members, supporting health, safety, and peace of mind.

The following table describes employee vacation and sick time benefits:

<u>EMPLOYEE GROUP</u>	<u>Vacation (V) and Sick Time (S)</u>
IAFF Local 2406	(Fire) 30–36 hours per month (V) 17.50 hours per month (S)
North Bend, Oregon Police Officers' Association and Teamsters Local #206 (Police)	10-16.67 hours per month (V) 8 hours per month (S)
Maintenance Department Teamsters Local #206 (Streets)	8-13.34 hours per month (V) 8 hours per month (S)
Non-Represented	8 - 13.33 hours per month (V) 8 hours per month (S)
City Administrator	Per contract



Capital Budget

**Capital Outlay Budget**

Capital asset purchases refer to the acquisition of long-term assets that a city uses to support its operations and provide public services, such as buildings, infrastructure, vehicles, and equipment. In the FY27 budget, these expenditures are classified as capital outlay. These assets typically have a useful life of more than one year and are not intended for immediate resale. The information presented illustrates the city's planned investments in these asset types, showing the expected capital asset purchases included in the budget. This helps stakeholders understand how the city plans to allocate resources to maintain, improve, and expand its physical infrastructure over the budget period.

<u>CAPITAL OUTLAY DESCRIPTION</u>	<u>FUND</u>	<u>DEPARTMENT</u>	<u>FUNDING SOURCE</u>	<u>AMOUNT</u>
Vehicles				
Small Truck/Van - Equity Lease	General Fund	Parks	General Fund Receipts	\$ 10,000
Small SUV - Equity Lease	General Fund	Unallocated	General Fund Receipts	5,000
Police Truck - Equity Lease	Public Safety	Police	General Fund Transfer	19,500
Police Durango - Equity Lease	Public Safety	Police	General Fund Transfer	44,000
Police Durango - Equity Lease	Public Safety	Police	General Fund Transfer	44,000
Truck - Equity Lease Downpayment	Wastewater	Wastewater	Wastewater User Fees	28,000
Truck - Equity Lease Downpayment	Gas Tax	Streets	Gas Taxes	28,000
Total				\$ 178,500
Equipment				
Digital Kiosk	TLT	Tourism	Private Grant	\$ 15,000
Lab equipment	Wastewater	Wastewater	Wastewater User Fees	15,000
Replacement pumps	WW Capital	Wastewater	Wastewater User Fees	50,000
Vactor	Stormwater	Wastewater	Stormwater User Fees	25,000
Backhoe and generators	WW Capital	Wastewater	Wastewater User Fees	235,000
Total				\$ 340,000
Buildings and Building Improvements				
Fire House Seismic Upgrades	Public Safety	Fire Department	State Grant	\$ 2,490,000
Shop Repair	Wastewater	Wastewater	Wastewater User Fees	7,500
Air Handling System	Pool Improve.	Municipal Pool	Fund Balance	673,700
Glass Structural Improvements	Pool Improve.	Municipal Pool	Fund Balance	100,000
Total				\$ 3,271,200
Streets and Street Infrastructure				
Fire Hydrant	Public Safety	Fire Department	General Fund Receipts	\$ 10,000
Traffic Light Improvements	Traffic Control	Streets	Fund Balance	25,000
LID Improvements	Improvement	Public Works	Fund Balance	400,000
STP major projects & surface treatments	Gas Tax	Streets	Gas Taxes	110,000
Storm/Sanitary: Meade/Liberty/Lombard	Gas Tax	Streets	Gas Taxes	40,000
Oak St/Montana/Florida	Gas Tax	Streets	Gas Taxes	350,000
Sidewalks	Footpaths	Streets	Fund Balance	15,000
Simpson Park/Hamilton	Footpaths	Streets	Fund Balance	150,000
Total				\$ 1,100,000



<u>CAPITAL OUTLAY DESCRIPTION</u>	<u>FUND</u>	<u>DEPARTMENT</u>	<u>FUNDING SOURCE</u>	<u>AMOUNT</u>
Land Purchases/Land Improvement				
Biosolids improvements	WW Capital	Wastewater Treat	Fund Balance	\$ 20,000
Wastewater and Stormwater Infrastructure				
Sewage pumps, valves, covers 14 & 04	Wastewater	Wastewater	Wastewater User Fees	\$ 45,000
Meade, Liberty, Lombard, Ohio repairs	Wastewater	Wastewater	Wastewater User Fees	74,000
Stormwater Master Plan - Pending	Stormwater	Wastewater	Stormwater User Fees	250,000
Liberty, Union, Lincoln, Newmark, Clark	WW Capital	Wastewater	Fund Balance	1,030,000
Total				\$ 1,399,000
North Bend Urban Renewal Agency				
Buildings and Building Improvements				
Annex Project - Workforce Housing	URA	Agency	Grant/Debt	\$ 6,000,000
Sherman Avenue Salon Remodel	URA	Agency	Fund Balance	75,000
Visitor Center - Restrooms	URA	Agency	Fund Balance	150,000
Visitor Center - Herritage Structure	URA	Agency	Fund Balance	150,000
Total				\$ 6,375,000
Land				
Land Reserve	URA General Func	Agency	Rent/Fund Balance	50,000
Total				\$ 50,000
Equipment				
Digital Kiosk	URA General Func	Agency	Rent	\$ 10,000
Total				\$ 10,000
Total City and North Bend Urban Renewal Agency Capital Outlay Budget				<u>\$12,743,700</u>



Budget Summaries



FY27 Adopted Budget City-Wide Summary of Resources and Requirements

City-Wide Resources and Requirements

The following table presents a city-wide summary of resources and requirements. This summary represents the total of all of the funds included in the City's FY27 budget. It also includes the North Bend Urban Renewal Agency's budget. The purpose of this summary is to show, in the aggregate, the resources and requirements to provide a clear, holistic picture of how the City of North Bend is funded and how those funds are allocated.

	Fund Type Summary						
	General Fund	Special Revenue Funds	Capital Projects Funds	Reserve Funds	Enterprise Funds	Urban Renewal	2026-2027 Total Budget
RESOURCES							
Beginning fund balance	\$ 4,580,550	\$ 6,206,100	\$ 561,800	\$ 2,950,700	\$ 5,600,000	\$ 3,100,000	\$ 22,999,150
Revenues:							
Property taxes	5,106,712	844,700	-	-	-	534,639	6,486,051
Fees, Fines and Lic.	2,613,900	791,000	-	-	2,687,100	-	6,092,000
Federal/State Grants	2,780,000	145,000	450,000	-	-	4,300,000	7,675,000
Interfund transfers	4,825,540	10,000	471,800	35,000	13,000	-	5,355,340
All other resources	1,708,922	1,461,992	16,200	89,300	189,500	209,000	3,674,914
Loan proceeds	80,000	348,800	-	-	-	2,500,000	2,928,800
Total Revenues	17,115,074	3,601,492	938,000	124,300	2,889,600	7,543,639	32,212,105
TOTAL RESOURCES	\$21,695,624	\$ 9,807,592	\$ 1,499,800	\$ 3,075,000	\$ 8,489,600	\$ 10,643,639	\$ 55,211,255
REQUIREMENTS							
Personnel Services	7,091,248	1,904,576	-	-	1,441,433	121,787	10,559,044
Materials and Services	2,456,890	1,491,360	150,000	2,690,300	685,735	477,300	7,951,585
Capital Outlay	2,622,500	1,906,700	1,335,000	-	444,500	6,435,000	12,743,700
Debt Service	108,270	361,904	-	-	11,155	20,000	501,329
Interfund transfers	4,785,540	23,000	-	50,000	496,800	-	5,355,340
Contingencies	150,000	68,000	-	-	-	-	218,000
Special payments	-	-	-	-	-	-	-
Total expenditures	17,214,448	5,755,539	1,485,000	2,740,300	3,079,624	7,054,087	37,328,999
Ending fund balance	\$ 4,481,176	\$ 4,052,053	\$ 14,800	\$ 334,700	\$ 5,409,976	\$ 3,589,552	\$ 17,882,256
TOTAL REQUIREMENTS	\$21,695,624	\$ 9,807,592	\$ 1,499,800	\$ 3,075,000	\$ 8,489,600	\$ 10,643,639	\$ 55,211,255



Individual Fund Resources and Requirements

The following table summarizes resources and requirements by individual fund. These summaries provide quick access to information on which specific funds within the City's budget drive significant changes. For example, some funds are used to control and track costs for longer-term projects that extend beyond one year. In such situations, significant year-to-year fluctuations are common simply due to project timing, which can drive changes in annual budgets. Some funds may have budgeted expenditures that are unlikely to be realized, yet still require spending authority in case they must be used. Reserve funds provide examples. These summaries are compiled from the individual accounts detailed on the pages that follow. Detailed budgeting provides greater control and oversight, as well as greater transparency into the City's operations.

GOVERNMENTAL FUNDS							
	General Fund	Public Safety Fund	State Gas Fund	Library Fund	Municipal Pool Fund	Building Program Fund	Special Assessment Improvement Fund
RESOURCES							
Beginning fund balance	\$ 4,400,000	\$ 180,550	\$ 1,974,400	\$ 810,600	\$ 757,700	\$ 649,900	\$ 429,600
Property taxes	5,106,712	-	-	844,700	-	-	-
Fees, Fines and Lic.	1,583,900	1,030,000	-	4,000	100,000	252,000	435,000
Federal/State Grants	75,000	2,705,000	120,000	-	-	-	-
Interfund transfers	50,000	4,775,540	-	-	-	-	-
All other resources	676,922	1,032,000	1,027,292	50,000	15,300	19,500	12,800
Loan proceeds	80,000	-	-	-	-	-	-
Total Resources	11,972,534	9,723,090	3,121,692	1,709,300	873,000	921,400	877,400
REQUIREMENTS							
Personnel Services	1,412,289	5,678,959	428,087	793,216	324,913	219,467	-
Materials and Services	1,064,540	1,392,350	381,900	215,800	360,550	53,410	30,500
Capital Outlay	15,000	2,607,500	528,000	-	-	-	400,000
Debt Service	63,989	44,281	11,304	1,000	800	-	-
Interfund transfers	4,785,540	-	10,000	-	-	-	-
Contingencies	150,000	-	50,000	-	-	5,000	-
Special payments	-	-	-	-	-	-	-
Total expenditures	7,491,358	9,723,090	1,409,290	1,010,016	686,263	277,877	430,500
Ending fund balance	4,481,176	-	1,712,402	699,284	186,737	643,523	446,900
Total Requirements	11,972,534	9,723,090	3,121,692	1,709,300	873,000	921,400	877,400



GOVERNMENTAL FUNDS						
	Transient Lodging Tax Fund	Pool Improvement Fund	Library Donation	Traffic Control	Footpaths and Biketrails Fund	Special Grants Fund
RESOURCES						
Beginning fund balance	\$ 350,000	\$ 751,200	\$ 150,000	\$ 28,000	\$ 204,700	\$ 100,000
Property taxes	-	-	-	-	-	-
Fees, Fines and Lic.	-	-	-	-	-	-
Federal/State Grants	15,000	-	-	-	-	-
Interfund transfers	10,000	-	-	-	-	-
All other resources	283,600	22,500	23,000	1,000	14,000	3,000
Loan proceeds	-	-	-	-	-	-
	658,600	773,700	173,000	29,000	218,700	103,000
REQUIREMENTS						
Personnel Services	138,892	-	-	-	-	-
Materials and Services	432,700	-	13,000	1,000	2,500	-
Capital Outlay	15,000	773,700	-	25,000	165,000	-
Debt Service	-	-	-	-	-	-
Interfund transfers	13,000	-	-	-	-	-
Contingencies	-	-	-	3,000	10,000	-
Special payments	-	-	-	-	-	-
Total expenditures	599,592	773,700	13,000	29,000	177,500	-
Ending fund balance	59,008	-	160,000	-	41,200	103,000
Total Requirements	658,600	773,700	173,000	29,000	218,700	103,000



GOVERNMENTAL FUNDS					
	Water Projects Fund	Wastewater Capital Fund	Park Improve ment Fund	Emergency Reserve Fund	PERS Reserve
RESOURCES					
Beginning fund balance	\$ -	\$ 547,400	\$ 14,400	\$ 2,097,400	\$ 635,300
Property taxes	-	-	-		
Fees, Fines and Lic.	-	-	-		
Federal/State Grants	-	450,000	-		
Interfund transfers	-	471,800	-		35,000
All other resources	-	15,800.00	400	62,900	20,000
Loan proceeds	348,800	-	-		
	348,800	1,485,000	14,800	2,160,300	690,300
REQUIREMENTS					
Personnel Services	-	-	-	-	-
Materials and Services	-	150,000	-	2,000,000	690,300
Capital Outlay	-	1,335,000	-	-	-
Debt Service	348,800	-	-	-	-
Interfund transfers	-	-	-	50,000	-
Contingencies	-	-	-	-	-
Special payments	-	-	-	-	-
Total expenditures	348,800	1,485,000	-	2,050,000	690,300
Ending fund balance	-	-	14,800	110,300	-
Total Requirements	348,800	1,485,000	14,800	2,160,300	690,300



GOVERNMENTAL FUNDS				
	Fire Equipment Reserve	Total City Governmental Funds	North Bend Urban Renewal Agency General Fund	Total Governmental Funds
RESOURCES				
Beginning fund balance	\$ 218,000	\$ 14,299,150	\$ 3,100,000	\$ 17,399,150
Property taxes	-	5,951,412.00	534,639	6,486,051
Fees, Fines and Lic.	-	3,404,900.00		3,404,900
Federal/State Grants	-	3,365,000.00	4,300,000	7,665,000
Interfund transfers	-	5,342,340.00		5,342,340
All other resources	6,400	3,286,413.96	209,000	3,495,414
Loan proceeds	-	428,800.00	2,500,000	2,928,800
	224,400	36,078,016	10,643,639	46,721,655
REQUIREMENTS				
Personnel Services	-	8,995,824	121,787	9,117,611
Materials and Services	-	6,788,550	477,300	7,265,850
Capital Outlay	-	5,864,200	6,435,000	12,299,200
Debt Service	-	470,174	20,000	490,174
Interfund transfers	-	4,858,540	-	4,858,540
Contingencies	-	218,000	-	218,000
Special payments	-	-	-	-
Total expenditures	-	27,195,288	7,054,087	34,249,375
Ending fund balance	224,400	8,882,728	3,589,552	12,472,280
Total Requirements	224,400	36,078,016	10,643,639	46,721,655



ENTERPRISE FUNDS				
	Wastewater	Stormwater	Mainstreet	Total Enterprise Funds
RESOURCES				
Beginning fund balance	\$ 4,400,000	\$ 1,200,000	\$ -	\$ 5,600,000
Property taxes	-			-
Fees, Fines and Lic.	-			-
Federal/State Grants	2,300,000	380,000	7,100	2,687,100
Interfund transfers	-		13,000	13,000
All other resources	157,000	23,700	8,800	189,500
Total Resources	6,857,000	1,603,700	28,900	8,489,600
REQUIREMENTS				
Personnel Services	1,253,471	187,962	-	1,441,433
Materials and Services	525,500	145,000	15,235	685,735
Capital Outlay	169,500	275,000	-	444,500
Debt Service	11,155	-	-	11,155
Interfund transfers	496,800	-	-	496,800
Contingencies	-	-	-	-
Special payments	-	-	-	-
Total expenditures	2,456,427	607,962	15,235	3,079,624
Ending fund balance	4,400,573	995,738	13,665	5,409,976
Total Requirements	6,857,000	1,603,700	28,900	8,489,600



CITY OF NORTH BEND — FUNCTIONAL SERVICES BUDGET SUMMARY

FY27 Adopted Budget | Organized by Functional Service | All 29 Funds Combined

Service Grouping	Functional Services	Cost Category	FY26 Budget	FY27 Adopted	Change FY26→FY27	% Change
GENERAL GOVERNMENT						
City Administration		— TOTAL —	\$354,475	\$369,006	\$14,531	4.1%
	Personnel Services		\$339,515	\$344,256	\$4,741	1.4%
	Materials and Services		\$14,960	\$24,750	\$9,790	65.4%
City Council		— TOTAL —	\$31,985	\$23,983	(\$8,002)	(25.0%)
	Personnel Services		\$5,000	-	(\$5,000)	(100.0%)
	Materials and Services		\$26,985	\$23,983	(\$3,002)	(11.1%)
Facilities Maintenance		— TOTAL —	\$89,650	\$138,600	\$48,950	54.6%
	Materials and Services		\$89,650	\$138,600	\$48,950	54.6%
	Capital Outlay		-	-	-	-
	Contingencies		-	-	-	-
Finance		— TOTAL —	\$402,407	\$406,193	\$3,786	0.9%
	Personnel Services		\$321,857	\$281,243	(\$40,614)	(12.6%)
	Materials and Services		\$80,550	\$104,750	\$24,200	30.0%
	Debt Service		-	\$20,200	\$20,200	-
General /City-Wide		— TOTAL —	\$12,779,424	\$9,955,616	(\$2,823,809)	(22.1%)
	Personnel Services		\$135,000	\$135,000	-	-
	Materials and Services		\$453,350	\$381,900	(\$71,450)	(15.8%)
	Capital Outlay		-	\$5,000	\$5,000	-
	Debt Service		\$21,020	\$17,000	(\$4,020)	(19.1%)
	Interfund Transfers		\$5,809,978	\$4,785,540	(\$1,024,438)	(17.6%)
	Contingencies		\$84,768	\$150,000	\$65,232	77.0%
	Unappropriated End Fund Balance		\$6,275,308	\$4,481,176	(\$1,794,133)	(28.6%)
General Administration		— TOTAL —	\$6,724,900	\$2,953,600	(\$3,771,300)	(56.1%)
	Materials and Services		-	\$2,690,300	\$2,690,300	-
	Capital Outlay		\$4,000,000	-	(\$4,000,000)	(100.0%)
	Interfund Transfers		-	\$50,000	\$50,000	-
	Unappropriated End Fund Balance		\$2,724,900	\$213,300	(\$2,511,600)	(92.2%)
COMMUNITY DEVELOPMENT						
Building & Development		— TOTAL —	\$639,900	\$921,400	\$281,500	44.0%
	Personnel Services		\$219,891	\$219,467	(\$424)	(0.2%)
	Materials and Services		\$35,050	\$53,410	\$18,360	52.4%
	Capital Outlay		-	-	-	-
	Contingencies		\$2,000	\$5,000	\$3,000	150.0%
	Unappropriated End Fund Balance		\$382,959	\$643,523	\$260,564	68.0%
Planning & Public Work		— TOTAL —	\$491,879	\$403,178	(\$88,701)	(18.0%)
	Personnel Services		\$287,754	\$224,778	(\$62,976)	(21.9%)
	Materials and Services		\$172,525	\$178,400	\$5,875	3.4%
	Capital Outlay		\$31,600	-	(\$31,600)	(100.0%)



CITY OF NORTH BEND — FUNCTIONAL SERVICES BUDGET SUMMARY

FY27 Adopted Budget | Organized by Functional Service | All 29 Funds Combined

Service Grouping	Functional Services	Cost Category	FY26 Budget	FY27 Adopted	Change FY26→FY27	% Change
PUBLIC SAFETY						
	Fire & Emergency	— TOTAL —	\$5,118,390	\$5,142,483	\$24,093	0.5%
		Personnel Services	\$1,805,925	\$1,983,058	\$177,133	9.8%
		Materials and Services	\$446,950	\$434,300	(\$12,650)	(2.8%)
		Capital Outlay	\$2,493,090	\$2,500,000	\$6,910	0.3%
		Debt Service	\$725	\$725	-	-
		Unappropriated End Fund Balance	\$371,700	\$224,400	(\$147,300)	(39.6%)
	Police	— TOTAL —	\$4,438,878	\$4,805,007	\$366,129	8.2%
		Personnel Services	\$3,423,253	\$3,695,900	\$272,647	8.0%
		Materials and Services	\$879,550	\$958,050	\$78,500	8.9%
		Capital Outlay	\$100,000	\$107,500	\$7,500	7.5%
		Debt Service	\$36,075	\$43,556	\$7,481	20.7%
PARKS, RECREATION & AQUATICS						
	Parks, Recreation & Aquatics	— TOTAL —	\$1,912,698	\$2,337,458	\$424,760	22.2%
		Personnel Services	\$568,905	\$751,926	\$183,021	32.2%
		Materials and Services	\$574,518	\$572,707	(\$1,811)	(0.3%)
		Capital Outlay	\$540,000	\$783,700	\$243,700	45.1%
		Debt Service	\$800	\$27,589	\$26,789	3348.6%
		Interfund Transfers	-	-	-	-
		Unappropriated End Fund Balance	\$228,475	\$201,537	(\$26,938)	(11.8%)
LIBRARY SERVICES						
	Library	— TOTAL —	\$2,216,114	\$1,882,300	(\$333,814)	(15.1%)
		Personnel Services	\$793,050	\$793,216	\$166	0.0%
		Materials and Services	\$326,430	\$228,800	(\$97,630)	(29.9%)
		Capital Outlay	-	-	-	-
		Debt Service	-	\$1,000	\$1,000	-
		Unappropriated End Fund Balance	\$1,096,634	\$859,284	(\$237,350)	(21.6%)
PUBLIC WORKS & TRANSPORTATION						
	Streets & Transportation	— TOTAL —	\$4,306,280	\$4,246,792	(\$59,488)	(1.4%)
		Personnel Services	\$455,105	\$428,087	(\$27,018)	(5.9%)
		Materials and Services	\$337,440	\$415,900	\$78,460	23.3%
		Capital Outlay	\$1,488,100	\$1,118,000	(\$370,100)	(24.9%)
		Debt Service	-	\$11,304	\$11,304	-
		Interfund Transfers	-	\$10,000	\$10,000	-
		Contingencies	\$10,000	\$63,000	\$53,000	530.0%
		Unappropriated End Fund Balance	\$2,015,635	\$2,200,502	\$184,867	9.2%



CITY OF NORTH BEND — FUNCTIONAL SERVICES BUDGET SUMMARY

FY27 Adopted Budget | Organized by Functional Service | All 29 Funds Combined

Service Grouping	Functional Services	Cost Category	FY26 Budget	FY27 Adopted	Change FY26→FY27	% Change
WATER & ENVIRONMENTAL UTILITIES						
	Wastewater / Water Utili	— TOTAL —	\$10,250,273	\$10,294,500	\$44,227	0.4%
		Personnel Services	\$1,362,303	\$1,441,433	\$79,130	5.8%
		Materials and Services	\$1,087,500	\$820,500	(\$267,000)	(24.6%)
		Capital Outlay	\$2,223,200	\$1,779,500	(\$443,700)	(20.0%)
		Debt Service	\$462,326	\$359,955	(\$102,371)	(22.1%)
		Interfund Transfers	-	\$496,800	\$496,800	-
		Contingencies	-	-	-	-
		Unapportioned End Fund Balance	\$5,114,944	\$5,396,311	\$281,367	5.5%
TOURISM & URBAN RENEWAL						
	Mainstreet / Tourism	— TOTAL —	-	\$28,900	\$28,900	-
		Materials and Services	-	\$15,235	\$15,235	-
		Unapportioned End Fund Balance	-	\$13,665	\$13,665	-
	Transient Lodging Tax	— TOTAL —	\$1,768,073	\$658,600	(\$1,109,473)	(62.8%)
		Personnel Services	\$126,676	\$138,892	\$12,216	9.6%
		Materials and Services	\$946,000	\$432,700	(\$513,300)	(54.3%)
		Capital Outlay	\$487,700	\$15,000	(\$472,700)	(96.9%)
		Interfund Transfers	-	\$13,000	\$13,000	-
		Unapportioned End Fund Balance	\$207,697	\$59,008	(\$148,689)	(71.6%)
	Urban Renewal Authori	— TOTAL —	\$8,464,100	\$10,643,639	\$2,179,539	25.8%
		Personnel Services	-	\$121,787	\$121,787	-
		Materials and Services	\$42,500	\$477,300	\$434,800	1023.1%
		Capital Outlay	\$4,310,000	\$6,435,000	\$2,125,000	49.3%
		Debt Service	-	\$20,000	\$20,000	-
		Unapportioned End Fund Balance	\$4,111,600	\$3,589,552	(\$522,048)	(12.7%)
GRAND TOTAL — ALL FUNCTIONAL SERVICES			\$59,989,426	\$55,211,255	(\$4,778,172)	(8.0%)



General Fund



General Fund

The City of North Bend, Oregon's General Fund represents the primary operating fund that accounts for all financial resources except those required to be accounted for in another fund. This fund serves as the cornerstone of municipal operations, functioning similarly to a comprehensive operating account that provides the financial foundation for delivering essential governmental services to the community.

Revenue sources for the General Fund encompass a diversified portfolio of income streams that provide the necessary resources to sustain municipal operations. Property taxes constitute the largest and most stable revenue component, generating consistent annual income based on assessed valuations within the city's boundaries. State-shared revenues represent another significant component, including distributions from state income taxes, cigarette taxes, and other state-collected revenues that are allocated back to municipalities based on statutory formulas. Additional revenue sources include business license fees, permit fees, franchise fees from utility providers, fines and forfeitures from municipal court operations, and various service charges, collectively contributing to the fund's overall financial capacity.

The expenditure structure of North Bend's General Fund reflects the city's commitment to public safety as its primary governmental responsibility, with approximately sixty-four percent of total General Fund expenditures allocated to public safety functions. This substantial allocation encompasses police services, fire protection, emergency medical services, and emergency dispatch operations, representing the largest functional category within the fund's operating budget. Police services include personnel costs for sworn officers, civilian support staff, vehicle maintenance and replacement, equipment procurement, training programs, and facility operations. Fire protection services encompass firefighter personnel costs, apparatus maintenance and replacement, equipment and supply procurement, station operations, and emergency medical response capabilities that serve the community's public safety needs.

The remaining thirty-six percent of General Fund expenditures support other essential governmental functions that maintain the city's operational infrastructure and service delivery capacity. General government administration includes executive, legislative, and administrative support functions that oversee, develop policy, and coordinate operations across all city departments. Public works operations encompass street maintenance, infrastructure repairs, snow removal, and basic municipal services that maintain the city's physical assets. Parks and recreation services provide community amenities and programs that enhance residents' quality of life. Planning and development services facilitate orderly growth and development while ensuring compliance with zoning and building regulations.

Personnel costs represent the largest component of public safety expenditures, including salaries, benefits, retirement contributions, and insurance costs for highly trained professionals who must meet stringent certification and training requirements. Equipment costs include specialized vehicles, communication systems, protective gear, and technological resources necessary to maintain effective emergency response capabilities. Facility costs encompass the operation and maintenance of police and fire stations, dispatch centers, and related infrastructure that support public safety operations.



Current fiscal challenges facing North Bend's General Fund include rising operational costs that exceed revenue growth, creating structural imbalances that require careful financial management and potential revenue enhancement strategies

Understanding the General Fund's role in municipal operations provides citizens with insight into how their tax dollars support essential services and infrastructure. The fund's emphasis on public safety demonstrates the city's recognition that protecting residents and property represents a fundamental governmental responsibility that requires substantial resource allocation. The comprehensive nature of General Fund operations illustrates the complexity of municipal finance and the careful balance required to maintain service levels while ensuring fiscal responsibility and accountability to the community.

General Fund Revenue Changes

The following section describes the significant changes to the FY27 General Fund budget.

Current Year Taxes-The current year's property taxes are expected to decrease by approximately \$(65,000). The decrease is attributable to the under-levy of the URA in last year's budget. The under-levy shifted taxes that would otherwise have been levied by the URA to the General Fund. The URA is not in an under-levy situation in FY27. Last year's under-levy was equivalent to this year's tax increment.

Intergovernmental Revenues: Intergovernmental revenues are expected to remain consistent with the prior year when the General Fund and the Public Safety fund are combined.

Franchise Fees: We budgeted for a 11% increase in franchise fee revenue. We estimate the City will collect higher fees from energy service providers, as those contracts are based on the providers' revenues. The cost of utilities has risen significantly over the past year, and the budgeted franchise fee increase aligns with these utility increases. We also factored in higher rates for franchise fees associated with waste disposals.

Other Revenues: Other revenues of the General Fund include a multitude of differing types of revenue including rental income and of most significance, interest income. The City deposits its excess funds with the State of Oregon's Local Government Investment Pool. For two years, this deposit fund has provided excellent interest rate returns reaching in excess of 5%. We expect once again that in FY27, the fund will return interest in excess of 3% annually

General Fund Expenditure Changes

City Council: Personnel Services are budgeted to be comparable and consistent, \$14,500 greater than in last year's budget. There is no single category of spending that is significant to the increase; rather, it is driven by general increases across personnel expenses, materials, and services.



Finance: The department's personnel expenses have decreased due to the removal of a part-time position. The department has increased its Materials and Services expenses to address higher expected audit costs. The department has also budgeted to move to the online version of Caselle, which is the platform used by the City for accounting and payroll functions.

City Hall and Facilities: *City Hall and facilities have no personnel services costs assigned to them.* The FY27 budget increases Materials and Services expenditures for facilities by (53) %. These increases reflect the decision to move the costs associated with the North Bend Community Center into the General Fund. \$50,000 was budgeted for building repairs for facilities as there have been water issues with facilities over the past two years.

Public Works: Budgeted Personnel Services expenditures for the city's Public Works department are decreased by -22% from the previous budget. This decrease is attributable to department personnel being allocated to other funds, primarily the North Bend Urban Renewal Agency. Both the Public Works Director and City Planner have -10% less of their salary and benefits allocation than FY26. Materials and Services expenditures are consistent and comparable to the prior year. The department also had a vehicle down payment budgeted in FY26, but none in the proposed FY27 budget.

Parks: The department's Personnel Services expenditures are comparable to the prior year's budget. The most significant component of this circumstance is that this year's budget includes an extra .50 FTE. contributions for retirement benefits. This year's budget for materials and services increases equipment maintenance while keeping most other expenditures flat. Water utilities are increased by approximately 10% in this year's budget. The Parks department may look to reduce private security for parks and address the cost of operations for maintaining public restrooms at parks.

General Fund Shared - Unallocated: The General Fund Shared - Unallocated budget includes general fund expenditures that are intended to cover or benefit the entire city. No Personnel Services expenditures are budgeted here other than a required retirement plan contribution for an old retirement plan. The retirement contribution is expected to be comparable to the prior year. Materials and Services are budgeted for a 7%, increase with increases to both professional services and information technology expenses. A \$20,000 contingency is built into the information technology budget.

The most significant expenditure from the General Fund Shared-Unallocated is a transfer to the Public Safety Fund to pay for public safety services. The transfer for public safety services is expected to be approximately \$900,000 less than last fiscal year. The transfer for public safety is less than previous budgets because the public safety fee revenue has been budgeted in the Public Safety Fund 09, instead of including with General Fund Resources. The city also reduced the general fund's contingency budget line item slightly. Contingency is being budgeted to account for the possibility of rapid price increases.



General Fund 5-Year Forecast

The following financial forecast is for the General Fund, the city's main operating fund. The city uses this fund to pay for its Public Safety, Public Works, Parks, and Administration operations. City management considers various factors when developing the city's annual budget. Forecasting the City's main operating fund helps anticipate change, reduce uncertainty, and evaluate expenditure options. The forecasts and projections are based on the latest available information and are influenced by many factors.

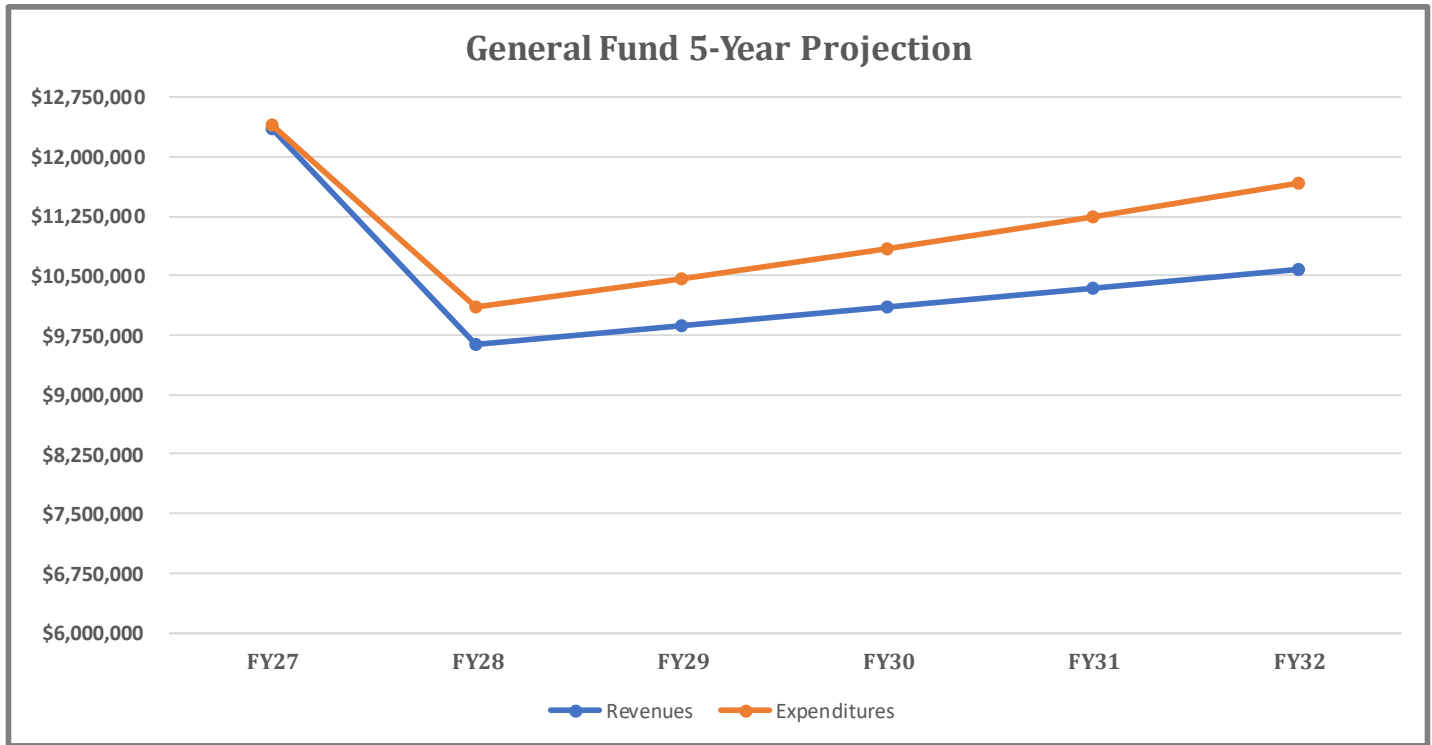
Revenue Highlights and Assumptions: Property taxes, the largest revenue source in the General Fund, are relatively unchanged. A 3.0% growth assumption was used to project future tax receipts. A 3% growth assumption equates to an annual property tax increment of approximately \$241,000 for FY27. For FY26, we increased our estimate for uncollected property taxes because we believe there is a greater likelihood of a recession due to uncertainty injected into the economy by the trump tariffs. We believe there remains significant uncertainty in the economic outlook, in part due to rising fuel prices. During recessions, the city collects less property tax revenue. In Coos County, uncollectible accounts range between 7-8%. We used a

Franchise fees are the second-highest revenue projection. Due to economic uncertainty, we assumed flat growth when projecting future franchise fees. Similarly, we used a 3% growth assumption in the public safety fee. The public safety fee is subject to utility accounts in North Bend. We assume only limited growth in this fee as the population growth is stagnant in the city due to limited housing and economic development. Public safety-related grants were estimated at approximately \$200,000 annually for each projected year. This would encompass one or two grants annually. Grants are variable and will fluctuate from year to year. Licenses and other fees were held flat in the projection as they do not significantly affect resources available to the General Fund each year and were held flat to declining as certain state revenues for alcohol and cigarette taxes are on a declining trend. While investment interest returns have been excellent over the last twelve months, we expect them to decline significantly in our forecast. We reduced investment interest revenue by half.

Expenditure Highlights and Assumptions: On the expenditure side, personnel expenses represent the largest and most significant expense in the General Fund. Personnel expenses are expected to increase annually due to the effects of the collected bargaining agreements, inflation, Oregon PERS contribution rate increases, overtime, increased costs of providing benefits, and worker shortages. We applied a 3.5% annual increase to fire department personnel expenses, a 4.0% annual increase to police department personnel expenses, and a 2.5% annual increase to non-represented personnel expenses. These assumptions raise personnel costs from approximately \$7.01 million in FY27 to \$7.9 million in FY32. We applied an annual 2.50% increase to materials and services expenses from FY28 onward due to the uncertainty.



The following chart plots the General Fund's projected revenues and expenses over the next five years. Over the next five years, the general fund is projected to have greater expenditures than revenue. The deficit is projected to be \$1 million annually by 2031.



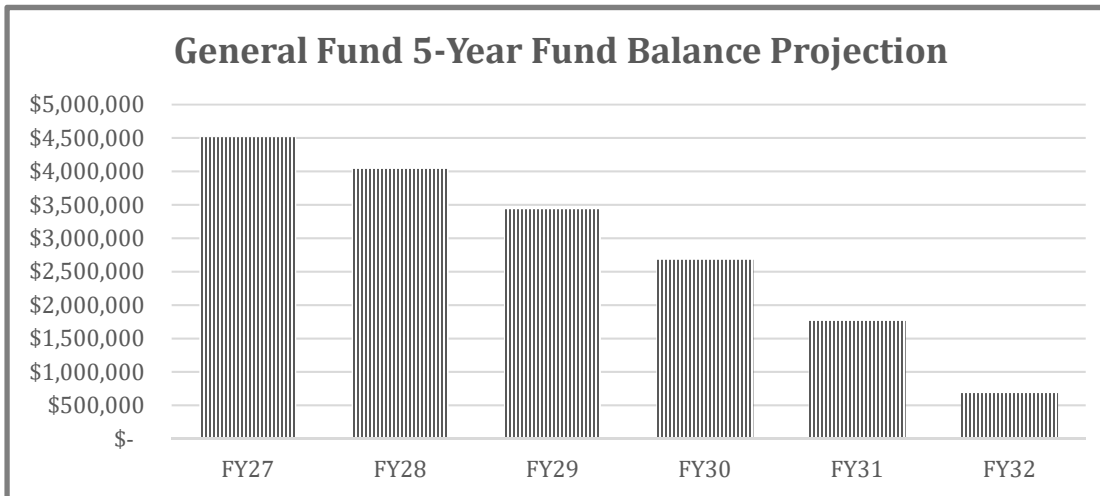
The following table displays the fiscal year projection for revenues and expenditures from FY27 to FY32:

	FY27	FY28	FY29	FY30	FY31	FY32
Revenues	\$ 12,339,534	\$ 9,634,705	\$ 9,858,917	\$ 10,092,944	\$ 10,332,992	\$ 10,586,272
Expenditures	\$ 12,428,908	\$ 10,107,886	\$ 10,462,841	\$ 10,847,795	\$ 11,248,225	\$ 11,664,799
	\$ (89,374)	\$ (473,180)	\$ (603,925)	\$ (754,851)	\$ (915,232)	\$ (1,078,527)

Going into FY 2028, we project expenditures will outpace revenues by \$(473,180). This is an important figure to note. It is important because this figure represents the extent to which new revenues must be identified or the amount that must be taken from the general fund budget. To place this figure into context, the entire Parks Department budget is \$675,959. Said another way, the amount which must be made up under this projection next year is approximately 70% of the Parks Department's FY27 budget.

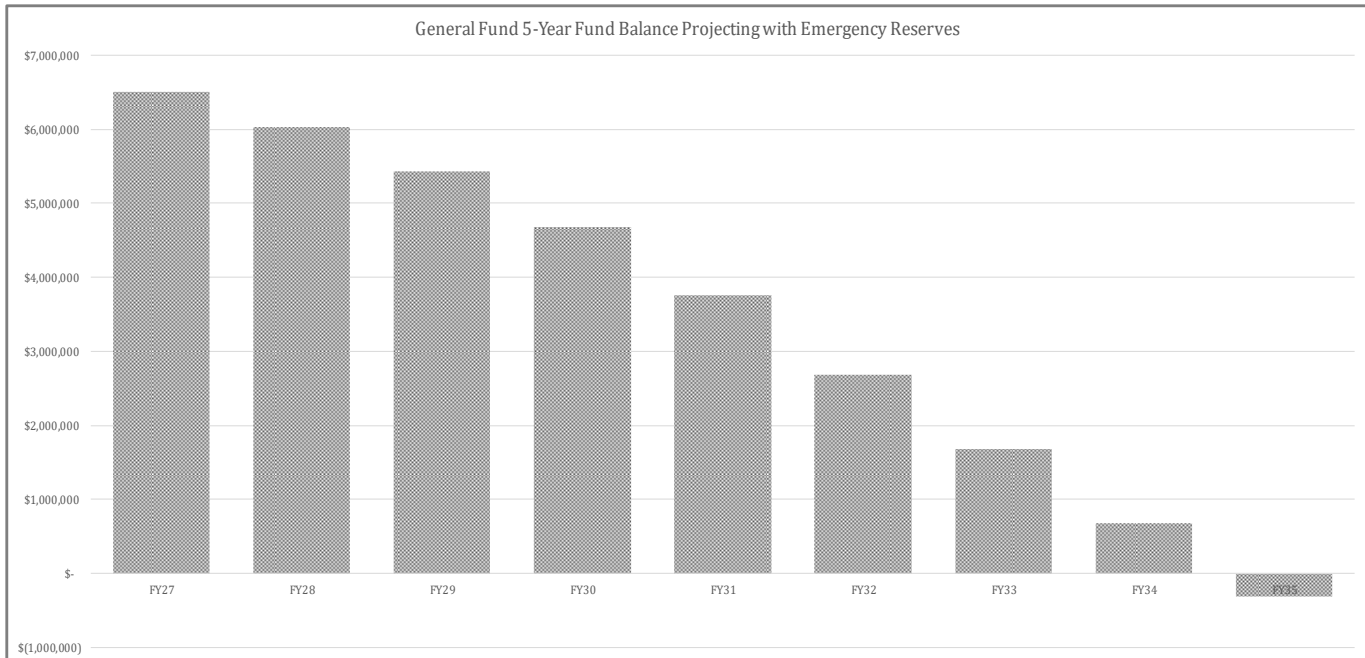


Fund Balance and Operating Reserves: It should be noted that the five-year projection of revenue and expenditures excludes the General Fund's fund balance and operating reserves. Understanding how much the City's General Fund projects to receive and spend annually is essential. Where do the resources then come from to make up this deficit, and how long can the city sustain itself? The General Fund's working capital or fund balance. Therefore, it is essential to consider these resources for projecting purposes and crucial to understanding budget decision-makers. The following chart shows the impact of the projected deficits on the General Fund's projected fund balance.



The General Fund's fund balance is trending downward, indicating the city is using up its resources. Beginning in 2030, the City's General Fund is projected to have a \$2.6 million balance. This is the point at which the city may not have sufficient resources to support its operations from July to November. November is the month the city receives property taxes collected by Coos County. More significant deficits between the General Fund's revenues and expenditures would accelerate the city's failure to have sufficient resources to carry out its operations between collections.

Fund Balance, Operating Reserves, and Emergency Reserves: In addition to the fund balance, the City maintains a separate emergency reserve fund. This reserve is maintained at \$2 million dollars. This reserve may be transferred to the General Fund should the need arise. The following presents the projected fund balance above and the projected fund balance with emergency reserves. Including the emergency reserves pushes the point in time when the city will likely encounter difficulty funding its operations during the collection period from July to November to 2032, and to 2035, before the fund balance goes negative.



Conclusions

Projected Deficits: The General Fund's annual revenue is insufficient to cover the General Fund's expenditures yearly. This fact underscores the importance of analyzing each budgeted expenditure. It is essential that those with budget responsibility thoroughly understand their budgets, as every dollar counts. The city is facing the erosion of the General Fund's fund balance, which, by 2031, would leave the city with insufficient funding to carry its operations through to tax collection.

Economic Uncertainty is High: Global conflicts, trade fragmentation, political instability, and supply chain risks are contributing to greater market uncertainty. Structural shifts in artificial intelligence, labor supply, and energy also contribute to economic uncertainty. There is a high risk of significantly higher prices for goods and services and of a recession. The central Oregon coast is slow to recover from recessions as well, meaning that if there were an economic downturn, North Bend would face a prolonged one. These circumstances negatively impact the city's budget, such that contingency plans for downsizing or reconfiguring the scope of services provided by the city should be considered by the city council. Preparation will be key so that the city can adjust quickly if needed. One of the greatest unknowns in this budget is the impact of higher prices for goods and services and the economic effects of a recession. There is a likelihood of a mid-year budget adjustment in FY27, which may require additional meetings of the budget committee.

Grants as a Source of Relief: One of the city council's key priorities is to secure new grant funding. The annual gap between General Fund receipts and expenditures certainly underscores the urgency of innovative financing. Every dollar of grant funding that supports the General Fund's operations helps slow the erosion of the General Fund's fund balance and preserve services. This year's budget includes federal and state grants for building public safety capacity. These grants are limited in amount and duration. Staff will continue to be focused on securing additional state and federal grants.



Property Taxes: Property taxes will remain the largest source of revenue for the General Fund. However, the annual increment they provide makes up very little of the projected deficit. A significant portion of annual operating deficits will need to be covered by other revenue sources, or the property tax base (tax-assessed values) will need to increase, highlighting the need for economic development.

New Sources of Revenue: City staff should research and propose new revenue sources to support the general fund. Every new revenue stream helps offset the operating costs of providing services. New sources of revenue, such as rent from city-owned commercial or workforce housing, could significantly reduce the City's projected general fund deficits. This approach benefits the citizens of North Bend by helping to ensure adequate core services are not jeopardized by reductions in service levels. A rental income approach also benefits from not requiring property owners to pay any additional taxes and has the potential to help revitalize downtown blight. New voter-approved fees represent potential innovative sources of financing; however, such an approach comes with much uncertainty, as voter approval would be required. Targeted initiatives with genuine community backing seem like one approach that could be thoughtfully implemented. It is similar to the community supporting the pool special levy by approving a 5-year operational levy. Other potential one-time sources of revenue include selling real estate owned by the City, such as the former downtown Coos County Annex and the North Bend community center on Broadway. The sale of these properties could establish a pool of funds for future vehicle and equipment expenditures, thereby alleviating such cost pressures on the General Fund. A downside to this approach is that the reserve may be depleted over time, and once it is gone, the utility of the real estate assets is lost.

High Need to Control Personnel Costs: Personnel costs are one of the single largest drivers of spending within the budget. Much of the City's staff is associated with collective bargaining units. It will be important to clearly illustrate the city's financial position when negotiating future contracts, showing good faith in representing the city's economic condition and recognizing the current state of comparable labor markets. The City Council will need to have solid information when entering into future contract negotiations. Overtime is another cost worth paying attention to. One factor negatively affecting the City's budget is its past payroll practices with the Fire Department's collective bargaining unit. Bargaining unit members have both vacation and sick hours built into their overtime calculations. The Fair Labor Standards Act (FLSA) generally excludes vacation and sick hours from overtime calculations. The City, therefore, incurs more overtime than it otherwise would if it were to comply with the FLSA. This issue is exacerbated by the monthly accrual of vacation and sick hours.

High Need for Fiscal Planning: The City should deliberately prioritize core services and encourage staff to plan for contingencies. A plan will clarify future decision-making for the City Council and staff.

The City Cannot Rely on its Reserves: The city cannot sustainably operate by relying on its fund balance because that balance is essentially a one-time reserve, not a recurring revenue source. The City's fund balances are meant to provide financial stability for emergencies, cash flow timing, or unexpected expenses, not to support ongoing operations like salaries, utilities, and public services. If the city draws down its fund balance to cover routine costs, it risks depleting its reserves, leaving it vulnerable to financial shocks, reduced creditworthiness, and potential service cuts. Long-term fiscal health requires aligning recurring expenditures with stable, recurring revenues such as taxes, fees, and intergovernmental transfers, rather than treating savings as income.

**FY27 Adopted Budget****General Fund: Resources****Fund:** General Fund**Organizational Unit number:** 01-00**Budget Manager(s):** City Administrator and Finance Director

<u>BUDGET ACCOUNT</u>		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
01-00-46990	BEGINNING FUND BALANCE	\$ 3,797,197	\$ 3,692,154	\$ 4,401,602	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
01-00-47010	CURRENT YEAR TAXES	4,731,038	4,865,129	5,171,848	5,106,712	5,106,712	5,106,712
01-00-40755	OTHER FIN. SOURCE: LEASE	-	-	-	80,000	80,000	80,000
01-00-47000	INTEREST	226,776	205,736	126,000	151,400	151,400	151,400
01-00-47020	DELINQUENT TAXES	138,066	141,572	100,000	139,500	139,500	139,500
01-00-47650	HAZMAT REIMBURS.	-	-	1,000	200	200	200
01-00-47890	MISCELLANEOUS REVENUE	3,757	22,259	2,000	2,500	2,500	2,500
01-00-47891	SAIF DIVIDEND	1,827	-	-	-	-	-
01-00-48900	PROCEEDS FROM SALES	-	-	21,900	4,400	4,400	4,400
01-00-47900	GRANTS	4,990	127,800	105,000	-	-	-
01-00-47180	INTERGOV. AGREEMENTS	10,526	127,576	959,852	75,000	75,000	75,000
01-00-47510	LIQUOR TAX	200,020	165,129	138,000	150,517	150,517	150,517
01-00-47520	CIGARETTE TAX	6,972	6,076	5,500	5,305	5,305	5,305
01-00-47530	MARIJUANA TAX	102,747	130,825	98,000	100,000	100,000	100,000
01-00-47560	STATE REVENUE SHARING	112,088	92,107	110,000	110,000	110,000	110,000
01-00-47110	FRANCHISE FEES	1,317,078	1,438,371	1,324,000	1,471,400	1,471,400	1,471,400
01-00-47150	LICENSES	85,518	77,544	75,000	81,500	81,500	81,500
01-00-47212	PUBLIC SAFETY FEES	1,641	1,122	-	-	-	-
01-00-47400	POOL OPERATIONS	(46)	-	-	-	-	-
01-00-47211	DISPENSARY FEES	4,857	7,320	4,500	4,000	4,000	4,000
01-00-47750	PLANNING FEES	23,983	36,454	25,000	27,000	27,000	27,000
01-00-47880	RENTAL INCOME	27,190	12,435	-	12,000	12,000	12,000
01-00-47870	DONATIONS	800	2,000	100	1,100	1,100	1,100
01-00-47871	K-9 DONATIONS	-	6,501	-	-	-	-
01-00-47873	EQUIPMENT DONATIONS	780	1,121	100	100	-	-
01-00-48890	TRANSFER IN	-	476,943	70,000	50,000	50,000	50,000
TOTAL		\$10,797,805	\$11,636,174	\$ 12,739,402	\$11,972,634	\$11,972,534	\$11,972,534

**Fund:** General Fund**Organizational Unit number:** 01-01**Budget Manager(s):** City Administrator and City Recorder/HR Manager

The City Council is the governing body of the City of North Bend, made up of a mayor and six (6) council members. The mayor is a two (2) year term, while council member positions are staggered four-year terms. Each position also serves on various City, community, and State boards, committees, and commissions. The City Council is responsible for passing laws and adopting resolutions in public forums. The Council also oversees the City budget and annually sets appropriation limits. The Council sets community goals and supervises the City Administrator's performance. Elected members of the City Council are considered to be volunteers. The City pays members of the City Council a \$25 per-meeting stipend, subject to state and federal payroll taxes. The FY27 City Council budget includes expenditures for personnel services.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
PERSONNEL SERVICES							
01-01-68510	CITY COUNCIL	\$ 3,350	\$ 3,675	\$ 3,600	\$ 3,500	\$ -	\$ -
01-01-68750	RETIREMENT	416	870	400	-	-	-
01-01-68760	SOCIAL SECURITY	256	281	300	268	-	-
01-01-68770	WORKERS' COMPENSATION	700	512	700	315	-	-
TOTAL		4,722	5,338	5,000	4,083	-	-
MATERIALS AND SERVICES							
01-01-79210	TRAVEL	6,606	2,413	-	2,000	2,000	2,000
01-01-79260	PRINTING AND ADVERTISING	101	96	135	100	100	100
01-01-79380	MEMBERSHIP FEES AND DUES	12,357	14,232	17,300	9,800	9,800	9,800
01-01-79410	OFFICE SUPPLIES	-	829	900	500	500	500
01-01-79520	TRAINING/EDUCATIONAL	4,930	1,080	-	1,500	1,500	1,500
01-01-79620	LIABILITY INSURANCE	-	-	-	1,000	1,000	1,000
01-01-79690	OTHER MATERIALS & SERVICE	3,723	3,068	2,200	3,000	7,083	7,083
01-01-79700	OFFICE EQUIPMENT (<\$5,000)	1,385	2,515	450	2,000	2,000	2,000
TOTAL		29,102	24,233	20,985	19,900	23,983	23,983

**Fund:** General Fund**Organizational Unit number:** 01-03**Budget Manager(s):** City Manager, City Recorder/Human Resources Manager

The City Administrator is responsible for the overall administration of the City, including: implementing the City Council's policies and goals; supervising City departments and staff; overseeing the preparation and implementation of the City's annual budget; enforcing ordinances; and managing the City's operations. The City Administrator works closely with the Mayor and City Council to identify major issues affecting the community and to develop policies to address them. The City Administrator provides the City Council with information on future operational needs, policy matters, and regulatory requirements. In addition to the City Administrator, the City Recorder and Information Technology (IT) Specialist positions are also part of the Administration Department.

The City Recorder/Human Resources Manager serves as records manager and archivist, and provides administrative support to the City Administrator, Mayor, City Council, and other City departments. The City Recorder also schedules items for the City Council meeting agendas and serves as the City's Election Officer. The City Recorder also performs a wide variety of complex, professional Human Resources work in all aspects of personnel and risk management.

The Information Technology Specialist is responsible for analyzing, designing, and evaluating automation needs, including the design, assessment, maintenance, configuration, and management of physical and virtual servers, as well as the maintenance and development of computer networking and telecommunications systems. This position assists with long-range planning for equipment and software acquisitions, manages contracted IT services, and maintains employee network and e-mail accounts.

<u>BUDGET ACCOUNT</u>		<u>FY24 ACTUAL</u>	<u>FY25 ACTUAL</u>	<u>FY26 BUDGETED</u>	<u>FY27 PROPOSED</u>	<u>FY27 APPROVED</u>	<u>FY27 ADOPTED</u>
PERSONNEL SERVICES							
01-03-68010	CITY ADMINISTRATOR	94,949	102,443	114,609	100,186	100,186	100,186
01-03-68020	CITY RECORDER	40,452	43,916	50,469	56,270	56,270	56,270
01-03-68520	IT SPECIALIST	57,763	63,492	55,045	68,218	68,218	68,218
01-03-68750	RETIREMENT	48,909	63,030	62,933	64,234	64,234	64,234
01-03-68760	SOCIAL SECURITY	16,035	16,698	16,839	17,188	17,188	17,188
01-03-68770	WORKERS' COMPENSATION	1,866	2,336	2,400	643	643	643
01-03-68780	HLTH,VISION, DNTL, LIFE INSUR	27,591	30,122	36,260	37,516	37,516	37,516
01-03-68790	UNEMPLOYMENT	-	-	960	-	-	-
01-03-69000	VACATION BUYBACK	4,310	-	-	-	-	-
TOTAL		291,875	322,037	339,515	344,256	344,256	344,256

**FY27 Adopted Budget****General Fund: Administration**

<u>BUDGET ACCOUNT</u>		<u>FY24 ACTUAL</u>	<u>FY25 ACTUAL</u>	<u>FY26 BUDGETED</u>	<u>FY27 PROPOSED</u>	<u>FY27 APPROVED</u>	<u>FY27 ADOPTED</u>
MATERIALS AND SERVICES							
01-03-79210	TRAVEL	9,858	3,613	7,000	2,000	2,000	2,000
01-03-79220	MEALS AND LODGING	-	-	1,000	1,000	1,000	1,000
01-03-79260	PRINTING AND ADVERTISING	329	717	450	850	850	850
01-03-79372	IT EXPENSES	-	-	-	2,400	2,400	2,400
01-03-79240	TELEPHONE	2,964	3,465	2,700	900	900	900
01-03-79370	PROFESSIONAL SERVICES	-	-	-	5,000	5,000	5,000
01-03-79380	MEMBERSHIP FEES AND DUES	1,579	2,226	900	3,000	3,000	3,000
01-03-79390	RECORDING FEES	-	-	-	200	200	200
01-03-79300	MAINTENANCE - EQUIPMENT	1,321	923	1,260	1,000	1,000	1,000
01-03-79410	OFFICE SUPPLIES	1,401	2,570	-	2,000	2,000	2,000
01-03-79520	TRAINING	8,073	4,894	-	2,500	2,500	2,500
01-03-79600	LICENSE BOND	-	-	400	400	400	400
01-03-79620	LIABILITY INSURANCE	784	942	950	1,500	1,500	1,500
01-03-79700	OFFICE EQUIPMENT (<\$5,000)	2,967	3,724	300	2,000	2,000	2,000
TOTAL		29,276	23,074	14,960	24,750	24,750	24,750



Fund: General Fund

Organizational Unit number: 01-04

Budget Manager(s): Finance Director

The North Bend City Finance Department oversees the administration of the municipality's financial operations in accordance with pertinent laws, regulations, and accounting standards. Its primary responsibilities encompass budget formulation and oversight, revenue collection, expenditure regulation, financial reporting, cash and investment management, debt administration, and adherence to legal and regulatory mandates.

The Department is tasked with preparing the annual budget, which functions as the financial blueprint for all city activities. This task involves revenue estimation, resource allocation to various municipal departments, and ensuring expenditures are authorized in accordance with the approved budget. During the fiscal year, the Department monitors budget-to-actual discrepancies and reports variances to city management. Additionally, the Department handles accounting and financial reporting duties, including maintaining the general ledger and ensuring all financial transactions adhere to generally accepted accounting principles (GAAP) applicable to government entities. It also prepares periodic financial reports and the City's comprehensive annual financial report (CAFR), thereby promoting transparency and accountability among stakeholders.

Revenue management constitutes a vital area of the Department's responsibilities, encompassing the billing and collection of property taxes, utility charges, and other fees. It also manages accounts payable and receivable to ensure timely settlements and proper collection of amounts owed to the City. Furthermore, the Department oversees payroll processing and related employee compensation functions.

The Department performs treasury functions, which include the management and security of public funds. This entails maintaining sufficient liquidity to meet operational requirements and investing funds in compliance with the City's investment policies and Oregon state statutes. It may also coordinate the issuance and repayment of debt for capital improvement projects.

Finally, the Department is charged with maintaining internal controls and ensuring compliance with relevant financial and legal standards. This responsibility includes coordinating external audits, implementing corrective measures as needed, and supporting long-term financial planning efforts to foster fiscal sustainability.

**FY27 Adopted Budget****General Fund: Finance Department**

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
PERSONNEL SERVICES							
01-04-68030	FINANCE DIRECTOR	73,500	77,706	89,714	80,197	80,197	80,197
01-04-68020	ACCOUNTING TECHNICIAN	100,221	96,694	122,218	49,264	49,264	49,264
01-04-68520	ACCOUNTING CLERK	-	-	3,375	-	-	-
01-04-68750	PAYROLL ACCOUNTANT	-	-	-	50,037	50,037	50,037
01-04-68760	OVERTIME	38	168	-	-	-	-
01-04-68770	RETIREMENT	41,372	48,157	50,573	51,318	51,318	51,318
01-04-68780	SOCIAL SECURITY	13,767	13,799	16,765	13,732	13,732	13,732
01-04-68790	WORKERS' COMPENSATION	1,206	2,342	3,600	197	197	197
01-04-69000	HLTH,VISION, DNTL, LIFE INSUR	27,846	31,827	35,612	36,498	36,498	36,498
TOTAL		257,950	270,693	321,857	281,243	281,243	281,243
MATERIALS AND SERVICES							
01-04-79210	TRAVEL	2,494	-	1,200	1,500	1,500	1,500
01-04-79220	MEALS AND LODGING	-	-	1,350	1,500	1,500	1,500
01-04-79240	TELEPHONE	2,320	2,435	2,600	3,000	3,000	3,000
01-04-79372	IT RELATED EXPENSES	-	-	-	7,700	7,700	7,700
01-04-79300	MAINTENANCE - EQUIPMENT	1,297	917	1,350	1,350	1,350	1,350
01-04-79370	PROFESSIONAL SERVICES	-	38,026	30,000	75,000	75,000	75,000
01-04-79260	PRINTING AND ADVERTISING	912	1,386	900	1,200	1,200	1,200
01-04-79380	MEMBERSHIP FEES AND DUES	(6,349)	1,023	28,710	2,000	2,000	2,000
01-04-79410	OFFICE SUPPLIES	4,121	1,525	2,000	2,000	2,000	2,000
01-04-79520	TRAINING/EDUCATIONAL	3,428	561	2,450	2,500	2,500	2,500
01-04-79600	LICENSE BOND	709	709	500	1,000	1,000	1,000
01-04-79620	LIABILITY INSURANCE	1,046	1,676	2,090	2,500	2,500	2,500
01-04-79810	FURNITURE/FIXTURES	-	-	-	1,000	1,000	1,000
01-04-79700	OFFICE EQUIPMENT (<\$5,000)	3,210	1,642	1,000	2,500	2,500	2,500
TOTAL		13,188	49,900	74,150	104,750	104,750	104,750
DEBT SERVICE							
01-04-79920	SBITA/IT SUBSCRIPTIONS - PRINCIP	-	26,566	-	20,000	20,000	20,000
01-04-79930	SBITA/IT SUBSCRIPTIONS - INTERE:	-	105	-	200	200	200
TOTAL		-	26,671	-	20,200	20,200	20,200

**Fund:** General Fund**Organizational Unit number:** 01-10**Budget Manager(s):** Parks Superintendent, Finance Director

The City Hall Organizational Unit was created to budget for City Hall maintenance and operating expenditures. The department also budgets for and accumulates facility costs associated with the North Bend Community Center.

<u>BUDGET ACCOUNT</u>		<u>FY24 ACTUAL</u>	<u>FY25 ACTUAL</u>	<u>FY26 BUDGETED</u>	<u>FY27 PROPOSED</u>	<u>FY27 APPROVED</u>	<u>FY27 ADOPTED</u>
MATERIALS AND SERVICES							
01-10-79310	MAINTENANCE/REPAIR - BUILDING	8,531	8,628	15,000	50,000	50,000	50,000
01-10-79300	MAINTENANCE/REPAIR - EQUIPMENT	204	9,275	700	7,000	7,000	7,000
01-10-79370	JANITORIAL SERVICES	27,398	23,852	27,000	-	-	-
01-10-79340	LIGHTS AND POWER	16,529	26,662	24,000	45,000	45,000	45,000
01-10-79350	WATER	3,642	4,597	3,800	6,500	6,500	6,500
01-10-79360	LAUNDRY	1,290	1,309	-	2,000	2,000	2,000
01-10-79420	JANITORIAL SUPPLIES	2,438	2,761	1,800	8,000	8,000	8,000
01-10-79450	HEATING FUEL	5,360	7,407	5,800	8,000	8,000	8,000
01-10-79480	BUILDING AND PLANT SUPPLIES	-	-	400	700	700	700
01-10-79490	GROUNDS AND ROADWAY SUPPLIES	-	-	400	600	600	600
01-10-79610	PROPERTY INSURANCE	8,798	9,700	10,200	10,200	10,200	10,200
01-10-79620	LIABILITY INSURANCE	87	105	150	200	200	200
01-10-79740	EQUIPMENT (<\$5,000)	-	-	400	400	400	400
TOTAL		74,277	94,296	89,650	138,600	138,600	138,600

**Fund:** General Fund**Organizational Unit number:** 01-12**Budget Manager(s):** Public Works Director

Department Overview. The Public Works Department is responsible for maintaining and managing the City of North Bend's street and utility systems, building and land development, GIS system, municipal code compliance and land use planning.

<u>BUDGET ACCOUNT</u>		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
PERSONNEL SERVICES							
01-12-68090	ENGINEERING TECHNICIAN	-	-	13,915	15,844	15,844	15,844
01-12-68120	PERMIT TECHNICIAN	14,724	15,549	20,906	19,517	19,517	19,517
01-12-68130	ENGINEERING COORDINATOR	17,942	19,730	27,518	21,049	21,049	21,049
01-12-68140	CITY PLANNER	39,571	41,786	50,958	44,336	44,336	44,336
01-12-68570	PUBLIC WORKS DIRECTOR	41,012	42,423	52,765	40,682	40,682	40,682
01-12-68710	OVERTIME	65	76	-	-	-	-
01-12-68760	SOCIAL SECURITY	18,517	9,412	12,912	10,819	10,819	10,819
01-12-68770	WORKERS' COMPENSATION	2,000	6,818	10,625	156	156	156
01-12-68750	RETIREMENT	32,083	32,988	51,973	40,434	40,434	40,434
01-12-68780	HLTH,VISION, DNTL, LIFE INSL	27,549	26,361	46,182	31,940	31,940	31,940
01-12-69000	VACATION BUYBACK	794	-	-	-	-	-
TOTAL		194,257	195,143	287,754	224,778	224,778	224,778

**FY27 Adopted Budget****General Fund: Public Works**

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
MATERIALS AND SERVICES							
01-12-79180	TEMP SERVICES	1,509	23,279	10,400	-	-	-
01-12-79210	TRAVEL	1,122	642	585	700	700	700
01-12-79220	MEALS AND LODGING	-	1,562	1,350	1,700	1,700	1,700
01-12-79240	TELEPHONE	3,034	3,012	2,700	2,400	2,400	2,400
01-12-79260	PRINTING AND ADVERTISING	66	1,823	2,250	2,250	2,250	2,250
01-12-79300	MAINTENANCE/REPAIR - EQUI	542	47	2,700	1,500	1,500	1,500
01-12-79340	LIGHTS AND POWER	127,573	119,514	110,000	120,000	120,000	120,000
01-12-79372	IT RELATED EXPENSES	-	-	-	4,250	4,250	4,250
01-12-79370	PROFESSIONAL SERVICES	14,704	34,911	26,500	28,000	28,000	28,000
01-12-79380	MEMBERSHIP FEES AND DUES	1,362	400	1,750	1,400	1,400	1,400
01-12-79390	RECORDING FEES	116	468	800	750	750	750
01-12-79410	OFFICE SUPPLIES	1,655	1,799	-	1,200	1,200	1,200
01-12-79430	MOTOR VEHICLE FUEL	457	261	900	800	800	800
01-12-79440	MOTOR VEHICLE SUPPLIES	-	202	800	1,200	1,200	1,200
01-12-79460	CLOTHING	363	-	360	250	250	250
01-12-79470	SMALL TOOLS	328	1,040	450	450	450	450
01-12-79520	TRAINING/EDUCATIONAL SUP	1,376	1,759	1,750	1,800	1,800	1,800
01-12-79550	MISC. SUPPLIES	-	-	600	500	500	500
01-12-79610	PROPERTY INSURANCE	453	500	1,280	700	700	700
01-12-79620	LIABILITY INSURANCE	1,046	1,257	750	1,650	1,650	1,650
01-12-79660	EQUIPMENT RENTAL	-	148	-	900	900	900
01-12-79690	OTHER MATERIALS & SERVICE	312	1,040	3,300	2,000	2,000	2,000
01-12-79700	OFFICE EQUIPMENT (<\$5,000)	2,209	2,410	3,300	4,000	4,000	4,000
TOTAL		158,227	196,074	172,525	178,400	178,400	178,400
CAPITAL OUTLAY							
01-12-79830	MOTOR VEHICLES	-	-	31,600	-	-	-
01-12-79750	BUILDING IMPROVEMENTS	-	133,744	-	-	-	-
TOTAL		-	133,744	31,600	-	-	-



Fund: General Fund

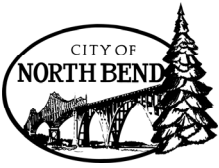
Organizational Unit number: 01-16

Budget Manager(s): Parks Superintendent



The City of North Bend strives to provide its residents with exceptional parks and recreational services. The Parks Department has eight (8) Neighborhood Parks and three (3) Community Parks. In addition, the Department maintains several landscaped greenways and recreational facilities. The City of North Bend takes pride in providing residents with clean, safe and well-maintained areas for their enjoyment.

<u>BUDGET ACCOUNT</u>	<u>FY24 ACTUAL</u>	<u>FY25 ACTUAL</u>	<u>FY26 BUDGETED</u>	<u>FY27 PROPOSED</u>	<u>FY27 APPROVED</u>	<u>FY27 ADOPTED</u>
PERSONNEL SERVICES						
01-16-68350 JANITOR	-	-	33,022	36,716	36,716	36,716
01-16-68370 PARKS WORKER	50,017	55,397	50,690	101,886	101,886	101,886
01-16-68380 PARKS FOREMAN	15,136	46,027	75,679	67,248	67,248	67,248
01-16-68602 PARKS AND FACILITIES MANA	56,920	32,834	41,724	45,780	45,780	45,780
01-16-68710 OVERTIME	662	81	-	-	-	-
01-16-68750 RETIREMENT	21,967	29,242	56,327	71,941	71,941	71,941
01-16-68760 SOCIAL SECURITY & MEDICAR	9,639	10,514	10,973	19,250	19,250	19,250
01-16-68770 WORKERS' COMPENSATION	7,630	5,636	8,050	9,767	9,767	9,767
01-16-68780 HLTH, VISION, DNTL, LIFE INSI	28,281	35,356	48,030	74,426	74,426	74,426
01-16-68790 UNEMPLOYMENT COMPENSA	-	3,399	-	-	-	-
TOTAL	190,252	218,486	324,495	427,013	427,013	427,013
MATERIALS AND SERVICES						
01-16-79180 TEMP SERVICES	34,987	43,295	35,000	35,000	35,000	35,000
01-16-79210 TRAVEL	1,772	933	1,600	1,700	1,700	1,700
01-16-79220 MEALS AND LODGING	-	-	2,900	3,200	3,200	3,200
01-16-79240 TELEPHONE	2,568	1,758	100	1,500	1,500	1,500
01-16-79260 PRINTING AND ADVERTISING	-	-	100	100	100	100
01-16-79270 GRANT MATERIALS & SERVICE	-	-	-	-	-	-
01-16-79280 MEDICAL	-	-	-	-	-	-
01-16-79300 MAINTENANCE - EQUIPMENT	10,544	11,218	-	4,157	4,157	4,157
01-16-79310 MAINTENANCE - BUILDING	10,106	3,950	-	3,000	3,000	3,000
01-16-79320 MAINTENANCE - GROUNDS	21,967	14,370	35,000	35,000	35,000	35,000
01-16-79340 LIGHTS AND POWER	5,310	6,299	5,000	7,000	7,000	7,000
01-16-79350 WATER	19,436	20,040	25,000	27,000	27,000	27,000

**FY27 Adopted Budget****General Fund: Parks Department**

BUDGET ACCOUNT	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
01-16-79372 IT RELATED EXPENSES	-	-	-	3,000	3,000	3,000
01-16-79370 PROFESSIONAL SERVICES	29,174	12,814	28,800	28,800	28,800	28,800
01-16-79380 MEMBERSHIP FEES AND DUES	-	1,196	-	200	200	200
01-16-79420 JANITORIAL SUPPLIES	7,411	10,143	8,000	10,000	10,000	10,000
01-16-79430 MOTOR VEHICLE FUEL	8,765	7,964	8,000	8,000	8,000	8,000
01-16-79440 MOTOR VEHICLE SUPPLIES	-	-	-	200	200	200
01-16-79470 SMALL TOOLS	3,733	559	2,700	2,500	2,500	2,500
01-16-79510 MISCELLANEOUS SUPPLIES	15,884	10,572	2,250	5,000	5,000	5,000
01-16-79520 TRAINING/EDUCATIONAL	2,512	35	1,800	1,800	1,800	1,800
01-16-79530 RECREATIONAL SUPPLIES	3,595	8,678	3,150	3,200	3,200	3,200
01-16-79610 PROPERTY INSURANCE	9,886	10,900	11,500	11,500	11,500	11,500
01-16-79620 LIABILITY INSURANCE	2,528	3,037	3,000	3,800	3,800	3,800
01-16-79690 OTHER MATERIALS & SERVICE	-	-	-	1,000	1,000	1,000
01-16-79691 DOWNTOWN MAINTENANCE	16,260	2,312	14,400	15,000	15,000	15,000
01-16-79700 OFFICE EQUIPMENT (<\$5,000)	-	-	-	500	500	500
TOTAL	206,438	170,073	188,300	212,157	212,157	212,157
CAPITAL OUTLAY						
01-16-79890 MISCELLANEOUS EQUIPMENT	-	138,084	-	10,000	10,000	10,000
TOTAL	-	138,084	-	10,000	10,000	10,000
DEBT SERVICE						
01-16-79902 PRINCIPAL - LEASES	-	2,124	-	19,959	19,959	19,959
01-16-79910 INTEREST - LEASES	-	-	-	6,830	6,830	6,830
TOTAL	-	2,124	19,959	26,789	26,789	26,789

**Fund:** General Fund**Organizational Unit number:** 01-21**Budget Manager(s):** City Administrator, Finance Director, City Recorder/Human Resources Manager

The Unallocated section of the General Fund is for expenditures that are not part of an Organizational Unit (Department) or that are for the purpose of more than one of the General Fund Organizational Units. This section also budgets for interfund transfers (moving from the General Fund to other funds), contingency, reserves, and the unappropriated ending fund balance.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
PERSONNEL SERVICES							
01-21-68810	GWL RETIREMENT CONTRIB.	103,528	107,919	135,000	135,000	135,000	135,000
	TOTAL	109,376	107,919	135,000	135,000	135,000	135,000
MATERIALS AND SERVICES							
01-21-79180	TEMP SERVICES	16,838	13,714	3,500	5,000	5,000	5,000
01-21-79260	TRAVEL	-	-	500	500	500	500
01-21-79220	MEALS AND LODGING	-	-	500	500	500	500
01-21-79250	POSTAGE	9,331	4,569	9,000	7,000	7,000	7,000
01-21-79260	PRINTING AND ADVERTISING	-	-	1,350	1,000	1,000	1,000
01-21-79310	LIBRARY MAINTENANCE REPAIR	31,051	91,352	18,000	18,000	18,000	18,000
01-21-79370	PROFESSIONAL SERVICES	277,393	162,809	237,000	250,000	250,000	250,000
01-21-79372	IT RELATED EXPENSES	61,890	61,974	56,400	76,400	76,400	76,400
01-21-79267	LEASE EXPENSE	(2,121)	-	2,400	-	-	-
01-21-79380	MEMBERSHIP FEES AND DUES	-	-	-	500	500	500
01-21-79380	CREDIT CARD PROCESSING FEES	11,348	13,181	12,100	6,000	6,000	6,000
01-21-79410	OFFICE SUPPLIES	2,371	2,180	1,000	1,200	1,200	1,200
01-21-79520	TRAINING/EDUCATIONAL	-	-	1,500	1,500	1,500	1,500
01-21-79610	PROPERTY INSURANCE	2,993	3,471	3,700	3,700	3,700	3,700
01-21-79620	LIABILITY INSURANCE	1,830	2,199	2,250	2,600	2,600	2,600
01-21-79690	OTHER MATERIALS & SERVICES	11,054	6,086	8,500	7,500	7,500	7,500
01-21-79700	OFFICE EQUIPMENT (<\$5,000)	(74)	-	-	500	500	500
	TOTAL	423,904	361,535	357,700	381,900	381,900	381,900

**FY27 Adopted Budget****General Fund: Unallocated**

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
INTERFUND TRANSERS							
01-21-78000	TO WASTEWATER	121,607	-	-	-	-	-
01-21-78810	TO PERS RESERVE	38,500	-	-	-	-	-
01-21-78820	EQUIPMENT/CONST.	429,316	922,142	-	-	-	-
01-21-78840	FIRE EQUIPMENT RESERVE	41,250	48,750	-	-	-	-
01-21-78911	TO PUBLIC SAFETY	3,514,592	4,153,608	5,674,978	4,775,540	4,775,540	4,775,540
01-21-78912	TO EMERGENCY RESERVE	916,667	-	-	-	-	-
01-21-78914	TO COMMUNITY BUILDING	-	2,200	-	-	-	-
01-21-79814	TO TRANSIENT LODGING	-	-	10,000	10,000	10,000	10,000
TOTAL		5,061,932	5,126,700	5,684,978	4,785,540	4,785,540	4,785,540
DEBT SERVICE							
01-21-79902	PRINCIAPAL - LEASES	30,258	3,105	20,720	6,000	6,000	6,000
01-21-79910	INTEREST - LEASES	3,366	926	300	1,000	1,000	1,000
01-21-79920	SBITA/IT SUBSCRIPTIONS	-	17,797	-	10,000	10,000	10,000
01-21-79930	SBITA/IT SUBSCRIPTIONS	-	589	-	-	-	-
TOTAL		33,624	22,417	21,020	17,000	17,000	17,000
CAPITAL OUTLAY							
01-21-79700	EQUIPMENT (>\$5,000)	-	-	-	5,000	5,000	5,000
TOTAL		-	-	-	5,000	5,000	5,000
CONTINGENCIES							
01-21-79990	CONTINGENCY	30,258	-	268,310	150,000	150,000	150,000
TOTAL		30,258	-	268,310	150,000	150,000	150,000
ENDING FUND BALANCE							
01-21-79996	UNAPPROPRIATED FUND BALANCE	3,689,147	4,147,633	4,381,644	4,481,276	4,481,176	4,481,176
TOTAL		3,689,147	4,147,633	4,381,644	4,481,276	4,481,176	4,481,176

**Public Safety Fund**

The City of North Bend's Public Safety Fund is a dedicated governmental fund that accounts for revenues and expenditures associated with police, fire, and emergency response services. This fund is typically supported by specific revenue sources, such as public safety fees, grants, intergovernmental service contracts, and transfers from the General Fund, ensuring that critical services like law enforcement, fire protection, and emergency medical response are adequately financed. Expenditures within the fund include personnel costs, equipment, training, and operational needs required to maintain public safety services. By separating these activities into a distinct fund, the City can provide greater transparency and accountability, demonstrating to residents that resources earmarked for public safety are used solely for that purpose while also helping ensure long-term financial planning and stability for essential services. The FY27 resources include a significant grant of \$2.5 million for seismic upgrades to the City's firehouse. It is also notable that the resources estimated in this budget include additional public safety fees, assuming they are raised from \$15 to \$20 per month.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
09-00-46990	BEGINNING FUND BALANCE	\$ 928,987	\$ 887,754	\$ -	\$ 180,550	\$ 180,550	\$ 180,550
09-00-47180	INTERGOVERNMENTAL	768,490	762,231	-	990,000	990,000	990,000
09-00-47212	PUBLIC SAFETY FEE	783,992	859,790	760,000	985,000	985,000	985,000
09-00-47900	GRANTS	350,402	415,890	131,500	2,705,000	2,705,000	2,705,000
09-00-47000	INTEREST	63,747	72,952	-	18,000	18,000	18,000
09-00-47210	FINES & FEES	43,728	52,560	-	45,000	45,000	45,000
09-00-48850	INSURANCE RECOVERY	-	4,907	-	-	-	-
09-00-47890	MISCELLANEOUS	58,980	11,052	-	19,000	19,000	19,000
09-0047870	DONATIONS	-	270	-	5,000	5,000	5,000
09-00-48881	TRANSFER FROM GENERAL FUND	3,514,592	4,153,608	5,674,978	4,775,540	4,775,540	4,775,540
09-00-48880	TRANSFER FROM BUILDING FUND	917	1,083	-	-	-	-
TOTAL		\$6,513,835	\$7,222,097	\$6,566,478	\$ 9,723,090	\$9,723,090	\$9,723,090



Fund: General Fund

Organizational Unit number: 09-13

Budget Manager(s): Police Chief, Police Captain

Department Overview: The North Bend Police Department is dedicated to providing professional public safety services to everyone who lives, works, and visits the City of North Bend. The department is guided by its core values of Professionalism, Accountability, Excellence, Commitment, and Equality.

The department is made up of three main divisions: Administration, Operations, and Support Services. Police Administration, led by the Chief and Captain, provides leadership and direction to department staff. They oversee daily operations and ensure laws are enforced, including federal laws, state laws, and city ordinances.

The Operations Division is responsible for frontline police services. This division includes four Patrol Sergeants, eight Patrol Officers, one Criminal Detective, one School Resource Officer, and one Community Resource Officer. These team members respond to calls for service, patrol the community, investigate crimes, and work closely with residents, schools, and local organizations to improve public safety.

The Support Services Division handles important behind-the-scenes work that helps the department run smoothly. This division includes one full-time Records Specialist, one half-time Records Specialist who also serves as a half-time Evidence Technician, and administrative support staff. They manage police reports, maintain records, handle evidence, and provide support to both officers and the public.

The North Bend Police Department is committed to building strong relationships within the community. Through professional service and community involvement, the department works to create a safe and welcoming environment for all.





FY27 Adopted Budget

Public Safety Fund: Police Department

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
PERSONNEL SERVICES							
09-13-68170	POLICE CHIEF	\$ 124,280	\$ 128,252	\$ 134,222	\$ 121,623	\$ 121,623	\$ 121,623
09-13-68180	POLICE CAPTAIN	99,572	107,029	123,317	99,385	99,385	99,385
09-13-68190	POLICE SERGEANTS	172,347	214,912	419,301	457,437	457,437	457,437
09-13-68200	POLICES OFFICERS	835,595	959,358	791,952	1,276,294	1,276,294	1,276,294
09-13-68610	CLERICAL STAFF	112,529	121,304	130,891	138,586	138,586	138,586
09-13-68701	SCHOOL RESOURCE OFFICER	3,183	17,603	68,937	-	-	-
09-13-68702	COMMUNITY RESOURCE OFFICER	6,600	53,946	188,462	63,070	63,070	63,070
09-13-68710	OVERTIME	148,405	193,899	210,000	77,022	77,022	77,022
09-13-68750	RETIREMENT	460,541	522,302	638,938	732,102	732,102	732,102
09-13-68760	SOCIAL SECURITY & MEDICARE TAX	121,757	146,464	148,483	170,856	170,856	170,856
09-13-68770	WORKERS' COMPENSATION	56,831	42,068	65,200	65,110	65,110	65,110
09-13-68780	HLTH, VISION, DNTL,LIFE, INSUR	354,249	399,857	500,450	494,415	494,415	494,415
09-13-68790	UNEMPLOYMENT COMPENSATION	1,348	-	3,100	-	-	-
09-13-69001	VACATION PAYOUT	10,957	18,081	-	-	-	-
TOTAL		2,508,194	2,925,075	3,423,253	3,695,900	3,695,900	3,695,900
MATERIALS AND SERVICES							
09-13-79180	TEMPORARY STAFFING SERVICES	8,913	-	-	20,000	20,000	20,000
09-13-79210	TRAVEL	10,572	13,066	4,000	6,000	6,000	6,000
09-13-79220	MEALS AND LODGING	-	-	12,000	14,000	14,000	14,000
09-13-79240	TELEPHONE	38,061	41,944	37,500	22,500	22,500	22,500
09-13-79250	POSTAGE	-	362	1,700	-	-	-
09-13-79260	PRINTING AND ADVERTISING	299	323	1,000	1,000	1,000	1,000
09-13-79372	IT EXPENSES	-	-	-	17,500	17,500	17,500
09-13-79270	GRANT - MATERIALS & SERVICES	-	6,751	-	40,000	40,000	40,000
09-13-79290	CRIME PREVENT/COMM. POLICING	7,296	4,910	10,000	10,000	10,000	10,000
09-13-79300	MAINTENANCE - EQUIPMENT	20,886	25,718	21,000	24,000	24,000	24,000
09-13-79310	MAINTENANCE - BUILDING	4,546	4,037	5,000	5,000	5,000	5,000
09-13-79370	PROFESSIONAL SERVICES	59,107	99,123	117,800	117,800	117,800	117,800
09-13-79371	INTERGOVERNMENTAL AGREEMENTS	266,325	300,631	372,000	372,000	372,000	372,000
09-13-79380	MEMBERSHIP FEES AND DUES	1,781	4,090	12,500	12,500	12,500	12,500
09-13-79410	OFFICE SUPPLIES	9,323	11,650	11,700	11,700	11,700	11,700
09-13-79430	MOTOR VEHICLE FUEL	43,767	40,269	50,000	50,000	50,000	50,000
09-13-79460	CLOTHING	26,237	23,831	26,250	36,250	36,250	36,250
09-13-79500	INVESTIGATIONS	-	2	500	500	500	500

**FY27 Adopted Budget****Public Safety Fund: Police Department**

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
09-13-79501	CODE ENFORCEMENT	445	2,533	8,100	8,100	8,100	8,100
09-13-79510	EVIDENCE EQUIPMENT/SUPPLIES	646	2,048	4,200	4,200	4,200	4,200
09-13-79520	TRAINING/EDUCATIONAL	11,881	10,673	13,500	13,500	13,500	13,500
09-13-79610	PROPERTY INSURANCE	9,977	11,364	12,000	13,200	13,200	13,200
09-13-79611	INSURANCE PAYOUTS	-	2,649	-	-	-	-
09-13-79620	LIABILITY INSURANCE	72,316	87,343	86,200	86,200	86,200	86,200
09-13-79660	EQUIPMENT RENTAL	1,213	15	1,800	1,800	1,800	1,800
09-13-79690	OTHER MATERIALS & SERVICES	14,030	5,397	18,900	18,900	18,900	18,900
09-13-79720	SHOOTING RANGE AND SUPPLIES	12,765	10,551	11,500	20,000	20,000	20,000
09-13-79740	OFFICE EQUIPMENT (<\$5,000)	25,535	38,630	31,400	31,400	31,400	31,400
TOTAL		645,921	747,910	870,550	958,050	958,050	958,050
DEBT SERVICE							
09-13-79902	PRINCIPAL - LEASES	998	1,059	36,000	29,348	29,348	29,348
09-13-79910	INTEREST - LEASES	190	129	75	10,308	10,308	10,308
09-13-79920	PRINCIPAL - SBITA/IT	-	3,479	-	3,500	3,500	3,500
09-13-79930	INTEREST - SBITA/IT	-	342	-	400	400	400
TOTAL		1,188	5,009	36,075	43,556	43,556	43,556
CONTINGENCIES							
09-13-79680	CONTINGENCY	1,870	-	9,000	-	-	-
TOTAL		1,870	-	9,000	-	-	-
CAPITAL OUTLAY							
09-13-79830	MOTOR VEHICLES	-	-	100,000	107,500	107,500	107,500
TOTAL		-	-	100,000	107,500	107,500	107,500
TOTAL POLICE DEPARTMENT		3,157,173	3,677,994	4,438,878	4,805,007	4,805,007	4,805,007

**FY27 Adopted Budget****Public Safety Fund: Fire Department****Fund:** General Fund**Organizational Unit number:** 09-14**Budget Manager(s):** Fire Chief, Assistant Fire Chief

<u>BUDGET ACCOUNT</u>		<u>FY24 ACTUAL</u>	<u>FY25 ACTUAL</u>	<u>FY26 BUDGETED</u>	<u>FY27 PROPOSED</u>	<u>FY27 APPROVED</u>	<u>FY27 ADOPTED</u>
PERSONNEL SERVICES							
09-14-68050	VOLUNTEERS	9,506	9,065	12,400	8,000	8,000	8,000
09-14-68150	ASSISTANCE FIRE CHIEF	111,039	114,575	117,125	120,019	120,019	120,019
09-14-68220	FIRE CHIEF	126,492	128,553	131,456	135,137	135,137	135,137
09-14-68250	LIEUTENANT	214,934	206,187	172,135	203,962	203,962	203,962
09-14-68260	FIRE ENGINEER	404,435	477,753	601,367	695,952	695,952	695,952
09-14-68702	COMMUNITY SERVICES OFFICER	187	-	-	-	-	-
09-14-68710	OVERTIME	118,046	158,376	115,000	32,973	32,973	32,973
09-14-68750	RETIREMENT	302,351	320,766	320,114	378,738	378,738	378,738
09-14-68760	SOCIAL SECURITY & MEDICARE TAX	81,945	87,071	69,358	91,497	91,497	91,497
09-14-68770	WORKERS' COMPENSATION	54,219	20,723	28,800	43,651	43,651	43,651
09-14-68780	HLTH, VISION, DNTL,LIFE, INSUR	220,841	242,172	238,170	273,128	273,128	273,128
09-14-69000	VACATION BUYBACK	31,740	-	-	-	-	-
09-14-69001	VACATION PAYOUT	5,260	-	-	-	-	-
TOTAL		1,680,995	1,765,241	1,805,925	1,983,058	1,983,058	1,983,058
MATERIALS AND SERVICES							
09-14-79180	TEMPORARY STAFFING SERVICES	13,584	41,979	35,000	35,000	35,000	35,000
09-14-79200	VOLUNTEER FIREFIGHTERS	20,732	14,827	22,000	22,000	22,000	22,000
09-14-79210	TRAVEL	2,538	2,418	1,500	1,500	1,500	1,500
09-14-79220	MEALS AND LODGING	7,201	5,725	5,000	5,500	5,500	5,500
09-14-79240	TELEPHONE	10,561	11,318	12,500	10,000	10,000	10,000
09-14-79300	MAINTENANCE - EQUIPMENT	49,386	13,826	35,000	35,000	35,000	35,000
09-14-79310	MAINTENANCE - BUILDING	12,052	10,675	12,500	13,000	13,000	13,000
09-14-79340	LIGHTS AND POWER	13,464	15,374	12,500	17,000	17,000	17,000
09-14-79350	WATER	2,788	2,957	3,250	3,200	3,200	3,200
09-14-79360	LAUNDRY	6,580	5,744	5,000	5,200	5,200	5,200
09-14-79372	IT RELATED EXPENSES	-	-	-	7,400	7,400	7,400
09-14-79370	PROFESSIONAL SERVICES	42,232	3,451	2,000	3,000	3,000	3,000
09-14-79371	INTERGOVERNMENTAL AGMTS.	46,999	54,430	60,000	60,000	60,000	60,000
09-14-79380	MEMBERSHIP FEES AND DUES	543	240	500	500	500	500
09-14-79410	OFFICE SUPPLIES	2,480	2,357	2,500	3,000	3,000	3,000
09-14-79420	JANITORIAL SUPPLIES	2,855	3,592	4,000	4,000	4,000	4,000

**FY27 Adopted Budget****Public Safety Fund: Fire Department**

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
09-14-79430	MOTOR VEHICLE FUEL	19,544	16,270	22,500	22,500	22,500	22,500
09-14-79440	MOTOR VEHICLE SUPPLIES	11,545	3,042	9,000	11,500	11,500	11,500
09-14-79450	HEATING FUEL	8,123	9,162	8,000	10,000	10,000	10,000
09-14-79460	CLOTHING	14,302	12,517	12,500	13,000	13,000	13,000
09-14-79470	SMALL TOOLS	3,983	5,533	2,500	3,000	3,000	3,000
09-14-79480	BUILDING SUPPLIES	3,703	3,681	3,000	3,000	3,000	3,000
09-14-79510	MISCELLANEOUS SUPPLIES	10,945	9,399	11,000	11,500	11,500	11,500
09-14-79520	TRAINING/EDUCATION	13,264	16,188	20,000	20,000	20,000	20,000
09-14-79570	FIRE PREVENTION	111,123	78,182	75,000	40,000	40,000	40,000
09-14-79590	EMS PROGRAM	2,180	3,292	5,000	6,000	6,000	6,000
09-14-79610	PROPERTY INSURANCE	18,865	22,000	23,200	22,900	22,900	22,900
09-14-79611	INSURANCE RECOVERY OUT	2,260	-	-	-	-	-
09-14-79620	LIABILITY INSURANCE	11,621	14,138	14,000	16,600	16,600	16,600
09-14-79690	OTHER MATERIALS AND SERVICES	7,996	10,820	8,000	9,000	9,000	9,000
09-14-79740	EQUIPMENT (<\$5,000>	17,538	18,341	20,000	20,000	20,000	20,000
TOTAL		490,987	411,478	446,950	434,300	434,300	434,300
DEBT SERVICE							
09-14-79902	PRINCIPAL - LEASES	3,374	604	650	650	650	650
09-14-79910	INTEREST - LEASES	803	91	75	75	75	75
TOTAL		4,177	695	725	725	725	725
CAPITAL OUTLAY							
09-14-79820	OFFICE EQUIPMENT (>\$5,000)	292,745	-	2,493,090	2,500,000	2,500,000	2,500,000
09-14-79880	FIRE HYDRANTS	-	-	-	10,000	10,000	10,000
09-14-79890	EQUIPMENT (>\$5,000)	-	-	-	-	-	-
TOTAL		292,745	-	2,493,090	2,500,000	2,500,000	2,500,000
TOTAL FIRE DEPARTMENT		2,468,904	2,177,414	2,501,740	4,918,083	4,918,083	4,918,083
ENDING FUND BALANCE							
09-00-79980	UNAPPROPRIATED	887,758	1,366,689	(374,140)	0	0	0
TOTAL		887,758	1,366,689	(374,140)	0	0	0



Special Revenue Funds



Fund: Gas Tax Fund (02)

Fund Type: Special Revenue

Budget Manager(s): Public Works Director

The Gas Tax Fund is funded through the City of North Bend's allocation of state gas tax revenues and federal gas tax allocation (distributed for projects through the State of Oregon). This fund is used for street maintenance; it covers maintenance staff, required equipment, materials, and capital improvements related to our streets.

This includes, but is not limited to, street repair and replacement, roadside mowing, street sweeping, debris collection, striping, grading of gravel roadways, dust control, walk and sign maintenance, temporary traffic control for events, and all general street maintenance.



**FY27 Adopted Budget****State Gas Tax Fund**

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
02-00-46990	BEGINNING FUND BALANCE	2,206,317	2,510,949	2,546,300	1,974,400	1,974,400	1,974,400
02-00-47000	INTEREST	115,073	118,809	86,000	60,000	60,000	60,000
02-00-47890	MISCELLANEOUS REVENUE	20,808	43,904	10,000	-	-	-
02-00-47900	GRANTS	-	-	-	120,000	120,000	120,000
02-00-48850	INSURNACE RECOVERIES	1,992	-	-	-	-	-
02-00-47060	TRANSFER FROM WASTER WATER	829,939	849,242	874,380	837,475	837,475	837,475
02-00-47920	STP FUND (ODOT) REVENUE	265,299	133,479	170,000	129,817	129,817	129,817
02-00-40755	OTHER FIN. SOURCES - LEASES	-	-	-	-	-	-
TOTAL		3,439,428	3,656,383	3,686,680	3,121,692	3,121,692	3,121,692
PERSONNEL SERVICES							
02-22-68010	CITY ADMINISTRATOR	16,093	17,363	17,632	18,216	18,216	18,216
02-22-68020	CITY RECORDER	7,097	7,705	8,412	9,378	9,378	9,378
02-22-68030	FINANCE DIRECTOR	11,136	11,774	13,002	13,366	13,366	13,366
02-22-68040	ACCOUNTING TECHNICIAN	9,322	8,958	11,252	4,857	4,857	4,857
02-22-68060	PAYROLL TECHNICIAN	-	-	-	7,148	7,148	7,148
02-22-68070	ENGINEERING TECHNICIAN	-	-	13,915	15,844	15,844	15,844
02-22-68090	PERMIT TECHNICIAN	4,090	4,319	5,502	5,136	5,136	5,136
02-22-68120	ENGINEERING COORDINATOR	13,457	14,797	14,233	15,787	15,787	15,787
02-22-68130	CITY PLANNER	1,439	1,414	1,698	1,773	1,773	1,773
02-22-68140	SENIOR MAINTENCE WORKER	33,939	36,077	34,893	-	-	-
02-22-68290	FOREMAN	-	-	-	34,888	34,888	34,888
02-22-68310	MAINTENANCE WORKER	88,527	80,638	139,075	114,557	114,557	114,557
02-22-68311	PUBLIC WORKS WORKER	18,254	18,147	-	-	-	-
02-22-68520	IT SPECIALIST	5,854	6,435	6,881	8,527	8,527	8,527
02-22-68570	PUBLIC WORKS DIRECTOR	18,642	19,283	19,787	20,341	20,341	20,341
02-22-68710	OVERTIME	601	66	-	-	-	-
02-22-68750	RETIREMENT	45,161	46,272	56,925	57,423	57,423	57,423
02-22-68760	SOCIAL SECURITY & MEDICARE	18,341	17,650	14,639	20,641	20,641	20,641
02-22-68770	WORKERS COMPENSATION	14,417	3,008	7,331	7,332	7,332	7,332
02-22-68780	HEALTH, VISION, DENTAL, LIFE INS	59,177	59,364	89,780	72,871	72,871	72,871
02-22-68790	UNEMPLOYMENT COMPENSATION	-	-	148	-	-	-
02-22-69000	VACATION BUYBACK	1,326	-	-	-	-	-
02-22-69001	VACATION PAYOUT	776	105	-	-	-	-
TOTAL		367,649	353,375	455,105	428,087	428,087	428,087



FY27 Adopted Budget

State Gas Tax Fund

<u>BUDGET ACCOUNT</u>		<u>FY24 ACTUAL</u>	<u>FY25 ACTUAL</u>	<u>FY26 BUDGETED</u>	<u>FY27 PROPOSED</u>	<u>FY27 APPROVED</u>	<u>FY27 ADOPTED</u>
MATERIALS AND SERVICES							
02-22-79180	TEMPORARY STAFFING SERVICES	8,555	5836	14,200	8,500	8,500	8,500
02-22-79210	TRAVEL	-	61	-	-	-	-
02-22-79220	MEALS AND LODGING	-	644	1,340	1,500	1,500	1,500
02-22-79240	TELEPHONE	1,959	1745	2,100	1,800	1,800	1,800
02-22-79280	MEDICAL	1,631	1595	1,500	1,500	1,500	1,500
02-22-79300	MAINTENANCE - EQUIPMENT	49,841	63993	42,500	36,000	36,000	36,000
02-22-79310	MAINTENANCE - BUILDINGS	1,920	411	24,000	24,000	24,000	24,000
02-22-79311	DISPOSAL OF STREET DEBRIS	17,448	23563	25,000	25,000	25,000	25,000
02-22-79340	LIGHTS AND POWER	7,044	9896	9,000	11,000	11,000	11,000
02-22-79350	WATER	620	630	750	700	700	700
02-22-79370	PROFESSIONAL SERVICES	3,622	2141	35,200	130,000	130,000	130,000
02-22-79372	IT RELATED EXPENSES	1,390	787	5,200	1,900	1,900	1,900
02-22-79410	OFFICE SUPPLIES	502	1263	1,000	800	800	800
02-22-79420	JANITORIAL SUPPLIES	257	223	750	500	500	500
02-22-79430	MOTOR VEHICLE FUEL	13,880	14107	20,000	18,000	18,000	18,000
02-22-79440	MOTOR VEHICLE SUPPLIES	7,242	13683	12,700	12,700	12,700	12,700
02-22-79460	CLOTHING	3,164	2908	2,200	2,300	2,300	2,300
02-22-79470	SMALL TOOLS	935	904	2,400	2,000	2,000	2,000
02-22-79480	BUILDING AND PLANT SUPPLIES	340	57	1,700	1,000	1,000	1,000
02-22-79490	GROUNDS AND ROADWAY SUPPLIES	491	1428	1,800	1,500	1,500	1,500
02-22-79520	TRAINING/EDUCATIONAL SUPPLIES	100	1050	1,500	1,200	1,200	1,200
02-22-79540	MAINTENANCE OF STREETS	29,112	22957	40,000	40,000	40,000	40,000
02-22-79550	SIGNS	22,653	13942	20,000	18,000	18,000	18,000
02-22-79610	PROPERTY INSURNACE	9,614	10,600	11,200	12,000	12,000	12,000
02-22-79611	INSURANCE RECOVERY OUT	1,992	-	-	-	-	-
02-22-79620	LIABILITY INSURANCE	11,680	14,508	14,400	19,000	19,000	19,000
02-22-79660	EQUIPMENT RENTAL	-	116	5,000	5,000	5,000	5,000
02-22-79690	OTHER MATERIALS & SERVICES	1,216	5,229	9,000	6,000	6,000	6,000
TOTAL		197,208	214,277	304,440	381,900	381,900	381,900



FY27 Adopted Budget

State Gas Tax Fund

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
CAPITAL OUTLAY							
02-22-79770	CONSTRUCTION PROJECTS	37,573	60,268	100,000	110,000	110,000	110,000
02-22-79841	CONSTRUCTION PROJECTS STP	289,538	73,586	385,000	350,000	350,000	350,000
02-22-79870	ROADS/STREETS/HIGHWAYS	36,510	176	40,000	40,000	40,000	40,000
02-22-79890	EQUIPMENT (>\$5,000)	-	157,980	421,100	28,000	28,000	28,000
TOTAL		363,621	292,010	946,100	528,000	528,000	528,000
DEBT SERVICE							
02-22-79902	PRINCIPAL - LEASES	-	1,523	-	4,067	6,067	6,067
02-22-79910	INTEREST - LEASES	-	687	-	1,636	5,236	5,236
TOTAL		-	2,210	-	5,704	11,304	11,304
CONTINGENCIES							
02-22-79990	CONTINGENCY	-	-	-	50,000	50,000	50,000
TOTAL		-	-	-	50,000	50,000	50,000
TRANSFERS							
02-22-78800	TRANSFERS TO PERS RESERVE FUND	-	-	-	10,000	10,000	10,000
TOTAL		-	-	-	10,000	10,000	10,000
ENDING FUND BALANCE							
02-22-79996	UNAPPROPRIATED	2,510,950	2,794,511	1,981,035	1,718,002	1,712,402	1,712,402
TOTAL		2,510,950	2,794,511	1,981,035	1,718,002	1,712,402	1,712,402

**Fund:** Library Fund (03)**Fund Type:** Special Revenue**Budget Manager(s):** Director of Library Services, Assistant Library Director

The North Bend Public Library offers library services to residents of Coos County. Its operations are funded by the Coos County Library Service District and managed by the City of North Bend. The staff consists of 10.25 full-time equivalent employees. The library's mission is to provide materials and services that inform, educate, inspire, and entertain the community. It operates six days a week, totaling 44 hours. Services include a broad selection of print and digital resources such as books, DVDs, audiobooks, eBooks, and magazines; Wi-Fi and public access computers; programs for children and adults; and two public meeting rooms.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
03-00-46990	BEGINNING FUND BALANCE	1,361,039	1,361,088	1,009,064	810,600	810,600	810,600
03-00-47010	CURRENT YEAR TAXES	911,832	927,750	925,000	844,700	844,700	844,700
03-00-47020	DELINQUENT TAXES	36,117	41,387	25,000	25,000	25,000	25,000
03-00-47000	TRANSFER FROM WASTER WATER	75,250	60,711	35,800	20,000	20,000	20,000
03-00-47890	MISCELLANEOUS REVENUE	1,913	7,303	-	-	-	-
03-00-47900	GRANTS	-	-	22,000	-	-	-
03-00-47220	INTERGOVERNMENTAL REVENUE	67,657	-	-	-	-	-
03-00-47200	MEETING ROOM RENTALS	6,275	846	5,000	5,000	5,000	5,000
03-00-40755	LIBRARY FINES & FEES	7,431	3,964	3,000	4,000	4,000	4,000
TOTAL		2,467,514	2,403,049	2,024,864	1,709,300	1,709,300	1,709,300
PERSONNEL SERVICES							
03-33-68380	LIBRARY DIRECTOR	110,739	115,009	118,290	121,602	121,602	121,602
03-33-68400	LIBRARIAN	96,958	103,867	114,754	131,758	131,758	131,758
03-33-68420	LIBRARIAN ASSISTANT FT	118,269	167,605	145,725	158,123	158,123	158,123
03-33-68530	LIBRARIAN ASSISTANT PT	105,377	82,380	135,053	87,160	87,160	87,160
03-33-68350	JANITOR	-	288	-	26,226	26,226	26,226
03-33-68750	RETIREMENT	111,128	121,106	143,737	147,090	147,090	147,090
03-33-68760	SOCIAL SECURITY	34,173	37,037	39,307	40,152	40,152	40,152
03-33-68770	WORKERS' COMPENSATION	1,402	8,601	13,200	745	745	745
03-33-68780	HLTH, VISION, DNTL, LIFE INSUR	67,752	88,235	82,984	80,360	80,360	80,360
03-33-98790	UNEMPLOYMENT	-	-	-	-	-	-
03-33-68810	GWL RETIREMENT CONTRIB.	6,820	6,643	-	-	-	-
03-33-68900	VACATION PAYOUT	300	-	-	-	-	-
TOTAL		652,918	730,771	793,050	793,216	793,216	793,216



FY27 Adopted Budget

Library Fund

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
MATERIALS AND SERVICES							
03-33-79210	TRAVEL	4,275	4,092	7,000	5,000	5,000	5,000
03-33-79240	TELEPHONE	4,442	4,606	5,000	600	600	600
03-33-79300	POSTAGE	20	-	100	100	100	100
03-33-79310	MAINTENANCE - EQUIPMENT	-	353	8,000	2,000	2,000	2,000
03-33-79330	MAINTENANCE - BUILDING	3,491	3,987	5,000	5,000	5,000	5,000
03-33-79340	JANITORIAL SERVICES	39,809	36,026	69,850	9,000	9,000	9,000
03-33-79350	LIGHTS AND POWER	22,503	24,294	22,000	25,000	25,000	25,000
03-33-79350	WATER	1,762	1,521	2,000	2,000	2,000	2,000
03-33-79360	LAUNDRY	2,827	1,409	-	-	-	-
03-33-79370	PROFESSIONAL SERVICES	254,436	235,368	65,180	60,000	60,000	60,000
03-33-79372	IT RELATED EXPENSES	-	-	-	6,200	6,200	6,200
03-33-79374	LEASE EXPENSE	(926)	-	-	-	-	-
03-33-79380	MEMBERSHIP FEES AND DUES	843	2,114	2,000	2,000	2,000	2,000
03-33-79410	OFFICE SUPPLIES	3,935	17,845	5,000	5,000	5,000	5,000
03-33-79420	JANITOIAL SUPPLIES	2,148	3,251	2,400	4,000	4,000	4,000
03-33-79480	BUILDING PLANT SUPPLIES	581	1,932	1,000	1,000	1,000	1,000
03-33-79490	GROUND AND ROADWAY SUPPLIES	2,089	301	2,000	1,000	1,000	1,000
03-33-79520	TRAINING/EDUCATIONAL SUPPLIES	81,048	74,158	70,000	50,000	50,000	50,000
03-33-79610	PROPERTY INSURANCE	12,516	15,223	14,500	21,200	21,200	21,200
03-33-79620	LIABILITY INSURANCE	3,225	3,875	3,900	1,700	1,700	1,700
03-33-79690	OTHER MATERIALS & SERVICES	(1)	341	-	-	-	-
03-33-79700	OFFICE EQUIPMENT (<\$5,000)	12,811	25,653	15,000	15,000	15,000	15,000
TOTAL		451,834	456,349	299,930	215,800	215,800	215,800
DEBT SERVICE							
03-33-79902	LEASE FINANCING - PRINCIPAL	1,362	806	-	900	900	900
03-33-79910	LEASE FINANCING - INTEREST	313	119	-	100	100	100
03-33-79920	IT SUBSCRIPTIONS - PRINCIPAL	-	649	-	-	-	-
03-33-79930	IT SUBSCRIPTIONS - INTEREST	-	100	-	-	-	-
TOTAL		1,675	1,674	-	1,000	1,000	1,000
CAPITAL OUTLAY							
03-33-79820	OFFICE EQUIPMENT (\$>\$5,000)	-	139,742	-	-	-	-
TOTAL		-	139,742	-	-	-	-
ENDING FUND BALANCE							
03-33-79996	UAPPROPRIATED FUND BALANCE	1,361,087	1,074,513	931,884	699,284	699,284	699,284
TOTAL		1,361,087	1,074,513	931,884	699,284	699,284	699,284



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Municipal Pool Fund



Fund: Municipal Pool Fund (05)

Fund Type: Special Revenue

Budget Manager: Parks and Facilities Manager

Residents of the City of North Bend approved a 5-year local option levy in 2021 to be used for the purpose of operating and maintaining a swimming pool facility. The current levy, which expires in 2026, will need to be renewed to ensure the pool's continued operation. Based on current estimates, the remaining fund balance is sufficient to support the pool's operations for an additional year, but ongoing funding will be required thereafter to sustain them.

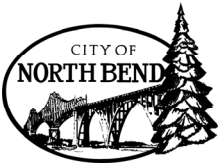
BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
05-00-46990	BEGINNING FUND BALANCE	705,304	845,158	723,800	757,700	757,700	757,700
05-00-47010	CURRENT YEAR TAXES	429,398	439,158	447,847	-	-	-
05-00-40755	OTHER FIN. SOURCES - LEASES	-	-	-	-	-	-
05-00-47020	DELINQUENT TAXES	6,170	5,818	4,000	4,000	4,000	4,000
05-00-47000	TRANSFER FROM WASTER WATER	39,075	44,476	25,000	11,300	11,300	11,300
05-00-47890	MISCELLANEOUS REVENUE	388	-	500	-	-	-
05-00-47900	GRANTS	23,100	-	-	-	-	-
05-00-47400	POOL FEES AND CHARGES	153,880	103,509	150,000	100,000	100,000	100,000
05-00-47410	POOL CONTRACTS	8,700	22,178	8,700	-	-	-
TOTAL		1,366,015	1,460,297	1,359,847	873,000	873,000	873,000
PERSONNEL SERVICES							
05-55-68380	PARKS FOREMAN	5,466	16,621	2,551	20,763	20,763	20,763
05-55-68350	JANITOR	-	-	-	5,245	5,245	5,245
05-55-68600	AQUATIC DIRECTOR	16,852	-	-	-	-	-
05-55-68601	AQUATIC COORDINATOR	32,116	47,707	52,790	54,269	54,269	54,269
05-55-68602	PARKS AND FACILITIES MANAGER	19,616	45,343	61,436	45,780	45,780	45,780
05-55-68603	LIFEGUARD	-	-	-	96,991	96,991	96,991
05-55-68750	RETIREMENT	12,083	33,851	33,387	36,040	36,040	36,040
05-55-68760	SOCIAL SECURITY & MEDICARE	5,795	8,495	8,933	17,063	17,063	17,063
05-55-68770	WORKERS COMPENSATION	3,725	835	2,200	832	832	832
05-55-68780	HEALTH, VISION, DENTAL, LIFE	19,335	39,516	43,969	47,932	47,932	47,932
TOTAL		114,988	192,368	205,266	324,913	324,913	324,913



FY27 Adopted Budget

Municipal Pool Fund

<u>BUDGET ACCOUNT</u>	<u>FY24 ACTUAL</u>	<u>FY25 ACTUAL</u>	<u>FY26 BUDGETED</u>	<u>FY27 PROPOSED</u>	<u>FY27 APPROVED</u>	<u>FY27 ADOPTED</u>
MATERIALS AND SERVICES						
05-55-79180 TEMPORARY STAFFING SERVICES	248,197	268,839	270,000	170,000	170,000	170,000
05-55-79210 TRAVEL	1,580	1,021	1,800	1,800	1,800	1,800
05-55-79220 MEALS AND LODGING	165	50	600	600	600	600
05-55-79240 TELEPHONE	2,213	2,590	2,500	400	400	400
05-55-79260 PRINTING AND ADVERTISING	1,074	7,274	1,300	1,300	1,300	1,300
05-55-79280 MEDICAL	-	-	-	-	-	-
05-55-79300 MAINTENANCE - EQUIPMENT	5,402	5,997	10,000	1,000	1,000	1,000
05-55-79310 MAINTENANCE - BUILDINGS	10,809	-	20,000	20,000	20,000	20,000
05-55-79320 MAINTENANCE - GROUNDS	1,058	22,071	5,000	5,000	5,000	5,000
05-55-79340 LIGHTS AND POWER	19,283	10,142	23,000	26,000	26,000	26,000
05-55-79350 WATER	9,247	-	12,000	11,000	11,000	11,000
05-55-79372 IT RELATED EXPENSES	9,617	8,592	1,400	1,900	1,900	1,900
05-55-79380 MEMBERSHIP FEES AND DUES	250	250	400	400	400	400
05-55-79410 OFFICE SUPPLIES	1,379	549	1,500	1,500	1,500	1,500
05-55-79420 JANITORIAL SUPPLIES	4,854	6,095	5,500	5,500	5,500	5,500
05-55-79450 HEATING FUEL	38,329	34,167	45,000	60,000	60,000	60,000
05-55-79460 CLOTHING	821	857	900	900	900	900
05-55-79470 SMALL TOOLS	92	-	250	250	250	250
05-55-79480 BUILDING SUPPLIES	23,631	30,733	23,000	23,000	23,000	23,000
05-55-79520 TRAINING/EDUCATIONAL	4,906	1,947	5,000	5,000	5,000	5,000
05-55-79610 PROPERTY INSURNACE	7,256	8,000	8,400	10,000	10,000	10,000
05-55-79611 INSURANCE RECOVERY OUT	-	-	-	-	-	-
05-55-79620 LIABILITY INSURANCE	2,266	2,723	2,700	3,000	3,000	3,000
05-55-79690 OTHER MATERIALS & SERVICES	12,697	13,109	12,800	12,000	12,000	12,000
TOTAL	405,126	425,006	453,050	360,550	360,550	360,550
DEBT SERVICE						
05-00-79902 LEASE FINANCING - PRINCIPAL	557	596	600	600	600	600
05-00-79910 LEASE FINANCING - INTEREST	186	148	200	200	200	200
TOTAL	743	744	800	800	800	800
ENDING FUND BALANCE						
05-55-7996 UNAPPROPRIATED ENDING FUND BALANCE	845,158	842,179	700,731	186,737	186,737	186,737
TOTAL	845,158	842,179	700,731	186,737	186,737	186,737



FY27 Adopted Budget

Pool Improvement Fund

Fund: Pool Improvement Fund (11)

Fund Type: Special Revenue

Budget Manager(s): Parks and Facilities Manager

The Pool Improvement Fund is a Special Revenue fund for capital improvements to the North Bend Municipal Swimming Pool. Substantial renovations were completed during fiscal years 2022 and 2023 to address deferred maintenance.

<u>BUDGET ACCOUNT</u>		<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY27</u>	<u>FY27</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGETED</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
RESOURCES							
11-00-46990	BEGINNING FUND BALANCE	568,559	708,835	729,000	751,200	751,200	751,200
11-00-47000	INTEREST	39,412	33,947	25,500	22,500	22,500	22,500
11-00-47890	MISCELLANEOUS REVENUE	99,692	-	-	-	-	-
11-00-47900	GRANTS	495	-	-	-	-	-
11-00-48881	TRANSFER FROM WASTER WATER	676	-	-	-	-	-
TOTAL		708,834	742,782	754,500	773,700	773,700	773,700
CAPITAL OUTLAY							
11-55-79800	CAPITAL PROJECTS	-	8,078	540,000	773,700	773,700	773,700
TOTAL		-	8,078	540,000	773,700	773,700	773,700
ENDING FUND BALANCE							
11-55-79800	UNAPPROPRIATED FUND BALANCE	708,834	734,704	214,500	-	-	-
TOTAL		708,834	734,704	214,500	-	-	-



FY27 Adopted Budget

Building Program Fund

Fund: Building Program Fund (07)

Fund Type: Special Revenue

Budget Manager(s): Public Works Director

The Building Program Fund is funded through user permit fees, which is also monitored by the Building Codes Division of the State of Oregon. The fund is used by our building department to cover building, plan review, and inspection services within the City limits of North Bend. Funds generated from permit activity carry over year to year, thus stabilizing the fund overall and enabling it to provide services regardless of annual demand.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
07-00-46990	BEGINNING FUND BALANCE	281,954	359,954	459,700	649,900	649,900	649,900
07-00-47000	INTEREST	17,612	20,932	12,000	19,500	19,500	19,500
07-00-47120	PERMITS	253,248	371,890	150,000	225,000	225,000	225,000
07-00-47130	STATE ASSESSMENTS	17,865	22,083	18,000	27,000	27,000	27,000
07-00-47890	TRANSFER FROM WASTER WATER	278	(325)	200	-	-	-
TOTAL		570,957	774,534	639,900	921,400	921,400	921,400
PERSONNEL SERVICES							
07-07-68010	CITY ADMINISTRATOR	8046	8,682	8,816	9,108	9,108	9,108
07-07-68020	CITY RECORDER	2839	3,082	3,365	4,689	4,689	4,689
07-07-68030	FINANCE DIRECTOR	4455	4,709	5,201	5,346	5,346	5,346
07-07-68040	ACCOUNTING TECHNICIAN	7397	7,114	6,276	2,775	2,775	2,775
07-07-68090	ENGINEERING TECHNICIAN	0	-	13,915	15,844	15,844	15,844
07-07-38120	PERMIT TECHNICIAN	16360	17,276	22,006	20,544	20,544	20,544
07-07-68130	ENGINEERING COORDINATOR	40370	44,392	42,700	47,360	47,360	47,360
07-07-68140	CITY PLANNER	17987	17,677	21,233	22,168	22,168	22,168
07-07-68520	IT SPECIALIST	2,342	2,574	-	-	-	-
07-07-68570	PUBLIC WORKS DIRECTOR	2,612	6,427	6,596	6,780	6,780	6,780
07-07-68702	COMMUNITY SERVICES OFFICER	749	-	-	-	-	-
07-07-68710	OVERTIME	99	96	-	-	-	-
07-07-68750	RETIREMENT	25,618	29,363	39,407	38,487	38,487	38,487
07-07-68760	SOCIAL SECURITY & MEDICARE	8,602	8,796	10,178	10,298	10,298	10,298
07-07-68770	WORKERS COMPENSATION	1,925	425	625	148	148	148
07-07-68780	HEALTH, VISION, DENTAL, LI	26,943	27,706	39,573	35,918	35,918	35,918
07-07-68810	GWL CONTRIBUTION	2,480	2,574	-	-	-	-
07-07-69000	VACATION BUYBACK	2,151	-	-	-	-	-
07-07-69001	VACATION PAYOUT	-	1,316	-	-	-	-
TOTAL		170,975	182,209	219,891	219,467	219,467	219,467



FY27 Adopted Budget

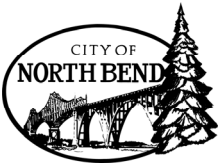
Building Program Fund

<u>BUDGET ACCOUNT</u>	<u>FY24 ACTUAL</u>	<u>FY25 ACTUAL</u>	<u>FY26 BUDGETED</u>	<u>FY27 PROPOSED</u>	<u>FY27 APPROVED</u>	<u>FY27 ADOPTED</u>
MATERIALS AND SERVICES						
07-07-79210 TRAVEL	678	647	500	100	100	100
07-07-79220 MEALS AND LODGING	-	111	-	600	600	600
07-07-79240 TELEPHONE	433	446	750	250	250	250
07-07-79300 MAINTENANCE - EQUIPMENT	446	74	1,500	500	500	500
07-07-79370 PROFESSIONAL SERVICES	4,743	825	-	10,000	10,000	10,000
07-07-79372 IT RELATED EXPENSES	876	779	1,500	1,800	1,800	1,800
07-07-79380 MEMBERSHIP FEES AND DUES	600	520	900	900	900	900
07-07-79410 OFFICE SUPPLIES	1,172	858	1,400	1,400	1,400	1,400
07-07-79430 MOTOR VEHICLE FUEL	478	453	700	600	600	600
07-07-79440 MOTOR VEHICLE SUPPLIES	-	26	500	500	500	500
07-07-79470 SMALL TOOLS	-	12	300	300	300	300
07-07-79520 TRAINING/EDUCATIONAL	1,926	790	2,000	2,000	2,000	2,000
07-07-79620 LIABILITY INSURANCE	1,307	1,571	1,600	2,060	2,060	2,060
07-07-79670 STATE ASSESSMENTS	16,869	23,342	18,000	27,000	27,000	27,000
07-07-79690 OTHER MATERIALS & SERVICES	5,225	4,067	5,400	5,400	5,400	5,400
TOTAL	34,753	34,521	35,050	53,410	53,410	53,410
INTERFUND TRANSFERS						
07-07-79820 TRANSFER TO PUBLIC SAFETY	917	1,083	-	-	-	-
TOTAL	917	1,083	-	-	-	-
CONTINGENCIES						
07-07-79990 CONTINGENCY	-	-	2,000	5,000	5,000	5,000
TOTAL	-	-	2,000	5,000	5,000	5,000
ENDING FUND BALANCE						
07-07-79980 UNAPPROPRIATED FUND BALANCE	364,312	556,721	382,959	643,523	643,523	643,523
TOTAL	364,312	556,721	382,959	643,523	643,523	643,523

**Fund:** Improvement Fund (08)**Fund Type:** Capital Fund**Budget Manager(s):** Public Works Director

The improvement revolving fund was established as an internal loan-and-payback fund for local improvement districts. Current funds in this fund are left over from prior projects, which were constructed and repaid through special assessment taxes. Its purpose is to fund new street, sanitary sewer, or storm improvements through a special assessment district, which are formed by the affected property owner's typically; however, in a health hazard scenario (i.e., providing a sanitary sewer to currently unsewered areas with development (no developed areas are unsewered in the current City Limits) a local improvement district can be initiated by the City Council.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
08-00-46990	BEGINNING FUND BALANCE	376,460	396,235	410,100	429,600	429,600	429,600
08-00-47000	INTEREST	20,768	19,078	12,000	12,800	12,800	12,800
08-00-47690	SPECIAL ASSEEMENTS	-	-	-	435,000	435,000	435,000
TOTAL		397,228	415,313	422,100	877,400	877,400	877,400
MATERIALS AND SERVICES							
08-22-79370	PROFESSIONAL SERVICES	3,622	-	30,000	30,000	30,000	30,000
08-22-79510	MISCELLANEOUS SUPPLIES	1,390	-	500	500	500	500
08-22-79690	OTHER MATERIALS & SERVICES	1,216	-	-	-	-	-
TOTAL		6,228	-	30,500	30,500	30,500	30,500
CAPITAL OUTLAY							
08-22-79870	ROADS/STREETS/HIGHWAYS	37,573	-	377,000	400,000	400,000	400,000
TOTAL		37,573	-	377,000	400,000	400,000	400,000
ENDING FUND BALANCE							
08-22-79980	UNAPPROPRIATED	353,427	415,313	14,600	446,900	446,900	446,900
TOTAL		353,427	415,313	14,600	446,900	446,900	446,900

**Fund:** Footpaths and Bike Trails Fund (17)**Fund Type:** Special Revenue**Budget Manager(s):** Public Works Director

The Footpaths & Bikeways Fund is used to develop new pedestrian and bicycle paths or to undertake major renovations or reconstructions of existing pathways. It is funded primarily from a small portion of state gas tax revenues, grants related to pathways, or, at the City Council's discretion, funds transferred in from appropriate other funds. This is a dedicated fund utilized for capital improvements to our footpaths and bikeways within the City.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
17-00-46990	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 204,700	\$ 204,700	\$ 204,700
17-00-47000	INTEREST	8,741	8,421	5,809	6,000	6,000	6,000
17-00-47060	STATE GAS TAX	8,383	8,578	8,000	8,000	8,000	8,000
17-00-47900	GRANTS	-	-	175,000	-	-	-
TRANSFER FROM WASTER WATER		17,124	16,999	188,809	218,700	218,700	218,700
MATERIALS AND SERVICES:							
17-22-79690	OTHER MATERIALS & SERVICES	-	-	2,500	2,500	2,500	2,500
TOTAL		-	-	2,500	2,500	2,500	2,500
CAPTIAL OUTLAY							
17-22-79790	IMPROVEMENTS	435	-	15,000	15,000	15,000	15,000
17-22-79800	CAPTIAL PROJECTS	5,869	-	150,000	150,000	150,000	150,000
TOTAL		6,304	-	165,000	165,000	165,000	165,000
CONTINGENCIES							
17-22-79990	CONTINGENCY	-	-	10,000	10,000	10,000	10,000
TOTAL		-	-	10,000	10,000	10,000	10,000
ENDING FUND BALANCE							
17-22-79980	UNAPPROPRIATED FUND BALANCE	-	-	10,000	41,200	41,200	41,200
TOTAL		\$ -	\$ -	\$ 10,000	\$ 41,200	\$ 41,200	\$ 41,200



FY27 Adopted Budget

Traffic Control Fund

Fund: Traffic Control Fund (16)

Fund Type: Special Revenue

Budget Manager(s): Public Works Director

The Traffic Control Fund is dedicated to traffic signals, including pedestrian signals at school crossings, and funds the installation and maintenance of these devices. Funds available within the fund are a combination of grants (safe routes to school grants) and monies allocated from other funds, such as the state gas fund, or, at the City Council's discretion, funds transferred in from appropriate other funds.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
16-00-46990	BEGINNING FUND BALANCE	29,077	28,578	27,900	28,000	28,000	28,000
16-00-47000	INTEREST	792	1,373	1,000	1,000	1,000	1,000
16-00-47900	GRANTS	-	-	-	-	-	-
	TOTAL	29,869	29,951	28,900	29,000	29,000	29,000
TRANSFER FROM WASTER WATER							
MATERIALS AND SERVICES							
16-22-79690	OTHER MATERIALS & SERVICES	1,291	1,170	-	1,000	1,000	1,000
	TOTAL	1,291	1,170	-	1,000	1,000	1,000
CAPITAL OUTLAY							
16-22-79800	CAPITAL PROJECTS	-	-	-	25,000	25,000	25,000
	TOTAL	-	-	-	25,000	25,000	25,000
CONTINGENCIES							
16-22-79990	CONTINGENCY	-	-	-	3,000	3,000	3,000
	TOTAL	-	-	-	3,000	3,000	3,000
ENDING FUND BALANCE							
16-22-79980	UNAPPROPRIATED FUND BALANCE	-	-	10,000	-	-	-
	TOTAL	-	-	10,000	-	-	-



FY27 Adopted Budget

Transient Lodging Tax Fund

Fund: Transient Lodging Tax Fund (10)

Fund Type: Special Revenue

Budget Manager(s): Mainstreet Manager

For the City of North Bend, Oregon, transient lodging taxes (TLT) are levied on occupants of hotels, motels, and other short-term lodging facilities within city limits. These taxes are assessed as a percentage of the room rate and are collected by lodging operators on behalf of the City. The City of North Bend's transient lodging tax structure reflects both local policy objectives and state statutory requirements. Oregon law (ORS 320.350–320.390) requires that a minimum portion of TLT revenues be used for tourism promotion or tourism-related facilities.

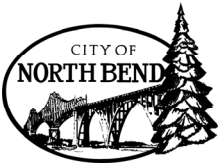
BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
10-00-46990	BEGINNING FUND BALANCE	356,243	328,493	454,993	350,000	350,000	350,000
10-00-47990	TRANSIENT ROOM TAX	304,875	294,255	320,000	270,000	270,000	270,000
10-00-47000	INTEREST	23,027	18,314	7,800	10,500	10,500	10,500
10-00-47890	MISCELLANEOUS REVENUE	23,195	25,983	26,300	2,500	2,500	2,500
10-00-47900	GRANTS	56,655	115,797	926,000	15,000	15,000	15,000
10-00-47860	FOREST SERVICE PASSES	70	-	3,000	100	100	100
10-00-47871	DONATIONS	14,570	3,000	20,000	500	500	500
10-00-48890	TRANSFER FROM OTHER FUNDS	-	-	10,000	10,000	10,000	10,000
TOTAL		778,635	785,842	1,768,093	658,600	658,600	658,600
PERSONNEL SERVICES							
10-50-68010	CITY ADMINISTRATOR	11,265	12,154	14,106	14,573	14,573	14,573
10-50-68020	CITY RECORDER	7,097	7,705	8,412	7,503	7,503	7,503
10-50-68030	FINANCE DIRECTOR	5,568	5,887	6,501	5,346	5,346	5,346
10-50-68040	ACCOUNTING TECHNICIAN	3,264	3,162	4,964	3,469	3,469	3,469
10-50-68055	MAINSTREET MANAGER	29,523	40,874	51,804	55,925	55,925	55,925
10-50-68017	PARKS SUPERINTENDENT	314	-	-	-	-	-
10-50-68311	PUBLIC WORKS WORKER	-	-	2,551	-	-	-
10-50-68018	PARKS WORKER	314	-	-	-	-	-
10-50-68350	JANITOR	-	-	-	5,245	5,245	5,245
10-50-68160	IT SPECIALIST	1,561	1,716	-	4,264	4,264	4,264
10-50-68025	OVERTIME	244	455	-	-	-	-
10-50-68750	RETIREMENT	14,788	18,416	23,716	27,539	27,539	27,539
10-50-68760	SOCIAL SECURITY & MEDICARE	4,886	5,817	3,257	7,369	7,369	7,369
10-50-68028	WORKERS COMPENSATION	2,050	648	1,200	191	191	191
10-50-68780	HEALTH, VISION, DENTAL, LIFE	6,568	6,916	10,185	7,469	7,469	7,469
10-50-68030	GWL CONTRIBUTION	2,480	2,574	-	-	-	-
10-50-68031	UNEMPLOYMENT	-	-	-	-	-	-
10-50-68032	VACATION BUYBACK	511	-	-	-	-	-
10-50-68033	VACATION PAYOUT	117	-	-	-	-	-
TOTAL		90,550	106,324	126,696	138,892	138,892	138,892



FY27 Adopted Budget

Transient Lodging Tax Fund

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
MATERIALS AND SERVICES							
10-50-79180	TEMPORARY STAFFING	35,283	36,569	60,000	60,000	60,000	60,000
10-50-79210	TRAVEL	2,047	687	2,500	2,500	2,500	2,500
10-50-79220	MEALS AND LODGING	-	682	2,500	2,500	2,500	2,500
10-50-79240	TELEPHONE	2,733	2,747	3,000	1,800	1,800	1,800
10-50-79230	FREIGHT	-	-	100	-	-	-
10-50-79250	POSTAGE	-	-	100	100	100	100
10-50-79260	PRINTING AND ADVERTISING	1,575	3,342	5,000	4,000	4,000	4,000
10-50-79300	MAINTENANCE - EQUIPMENT	342	28	1,500	1,500	1,500	1,500
10-50-79310	MAINTENANCE - BUILDINGS	3,953	3,260	5,000	5,000	5,000	5,000
10-50-79320	MAINTENANCE - GROUNDS	-	-	2,000	2,000	2,000	2,000
10-50-79372	IT RELATED EXPENSES	-	-	-	2,300	2,300	2,300
10-50-79340	LIGHTS AND POWER	4,152	2,625	5,000	4,000	4,000	4,000
10-50-79350	WATER	-	-	-	1,500	1,500	1,500
10-50-79370	PROFESSIONAL SERVICES	120,943	158,320	199,000	125,000	125,000	125,000
10-50-79371	GRANT PASS THROUGH	49,305	-	-	150,000	150,000	150,000
10-50-79380	MEMBERSHIP FEES AND DUES	-	534	1,100	1,000	1,000	1,000
10-50-79194	FOREST SERVICE PASSES	-	-	-	-	-	-
10-50-79410	OFFICE SUPPLIES	199	156	1,500	1,500	1,500	1,500
10-50-79420	JANITORIAL SUPPLIES	757	878	3,500	5,000	5,000	5,000
10-50-79450	HEATING FUEL	721	641	800	800	800	800
10-50-79480	BUILDING AND PLANT SUPPLIES	24	898	2,000	2,000	2,000	2,000
10-50-79510	MISCELLANEOUS	-	-	1,500	1,500	1,500	1,500
10-50-79520	TRAINING/EDUCATIONAL	1,081	1,430	2,500	2,000	2,000	2,000
10-50-79610	PROPERTY INSURANCE	1,451	1,600	1,700	1,000	1,000	1,000
10-50-79620	LIABILITY INSURANCE	872	3,665	3,700	3,700	3,700	3,700
10-50-79690	OTHER MATERIALS & SERVICES	4,768	5,699	6,000	5,000	5,000	5,000
10-50-79650	JULY JUBILEE	4,327	26,733	10,000	10,000	10,000	10,000
10-50-79655	COMMUNITY EVENTS	28,227	3,425	30,000	10,000	10,000	10,000
10-50-79700	COMMUNITY ENHANCEMENT	28,105	21,233	596,000	25,000	25,000	25,000
10-50-79740	EQUIPMENT (<\$5,000)	9,309	6,689	-	2,000	2,000	2,000
TOTAL		300,174	281,841	946,000	432,700	432,700	432,700
CAPITAL OUTLAYS							
10-50-79800	CAPITAL PROJECTS	59,418	1,785	486,000	-	-	-
10-50-79890	EQUIPMENT (>\$5,000)	-	-	1,700	15,000	15,000	15,000
TOTAL		59,418	1,785	487,700	15,000	15,000	15,000

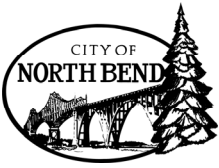


FY27 Adopted Budget

Transient Lodging Tax Fund

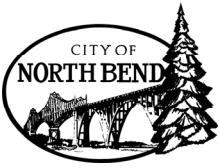
BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
INTERFUND TRANSFERS							
10-50-78819	TRANSFER TO MAIN STREET	-	-	-	13,000	13,000	13,000
	TOTAL	-	-	-	13,000	13,000	13,000
ENDING FUND BALANCE							
UNAPPROPRIATED FUND							
10-50-79996	BALANCE	328,493	395,892	207,697	59,008	59,008	59,008
	TOTAL	328,493	395,892	207,697	59,008	59,008	59,008



**Fund:** Library Donation Fund (13)**Fund Type:** Special Revenue**Budget Manager(s):** Library Director

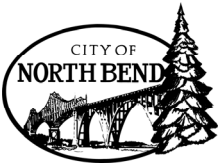
The North Bend Library Donation Fund is used to support and enhance library services beyond what is available through the City's general operating budget. Contributions to the fund are typically applied toward the purchase of books, digital resources, and other materials that expand the library's collection, as well as to fund programs, events, and community outreach initiatives. These donations may also be used for minor equipment, furnishings, or improvements that enhance the patron experience, such as technology upgrades or reading space enhancements.

BUDGET ACCOUNT	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES						
13-00-46990 BEGINNING FUND BALANCE	397,949	465,661	150,000	150,000	150,000	150,000
13-00-47000 INTEREST	6,576	14,982	5,250	5,000	5,000	5,000
13-00-47900 GRANTS	41,607	450,257	22,000	10,000	10,000	10,000
13-00-47870 DONATIONS	53,506	7,095	14,000	8,000	8,000	8,000
TOTAL	499,638	937,995	191,250	173,000	173,000	173,000
MATERIALS AND SERVICES						
13-33-79370 PROFESSIONAL SERVICES	20,570	2,186	8,000	-	-	-
13-33-79520 TRAINING/EDUCATIONAL	6,455	17,122	15,500	8,000	8,000	8,000
13-33-79690 OTHER MATERIALS & SERVICES	4,681	220	1,000	5,000	5,000	5,000
13-33-79740 EQUIPMENT (<\$5,000)	-	9,163	2,000	-	-	-
TOTAL	31,706	28,691	26,500	13,000	13,000	13,000
CAPITAL OUTLAY						
13-33-79750 BUILDINGS AND IMPROVEMENTS	2,272	782,964	-	-	-	-
TOTAL	2,272	782,964	-	-	-	-
ENDING FUND BALANCE						
13-33-79750 UNAPPROPRIATED FUND BALANCE	2,272	782,964	164,750	160,000	160,000	160,000
TOTAL	2,272	782,964	164,750	160,000	160,000	160,000

**Fund:** Coronavirus State & Local Fiscal Recovery Funds (CSLFRF) Fund**Fund Type:** Special Revenue**Budget Manager(s):** City Administrator, Finance Director

This fund was created to hold the Coronavirus State and Local Fiscal Recovery Funds until qualifying expenditures are defined in the Secretary of the Treasury's (Treasury) Final Rule. Qualifying expenditures were made during fiscal years 2023 and 2024 respectively.

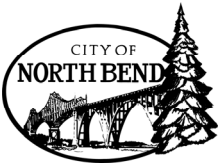
<u>BUDGET ACCOUNT</u>		<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY27</u>	<u>FY27</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGETED</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
RESOURCES							
35-00-46990	BEGINNING FUND BALANCE	\$ 4,963	\$ -	\$ -	\$ -	\$ -	\$ -
35-00-47001	INTEREST	25,989	-	-	-	-	-
35-00-48850	OTHER REVENUES	15,495	-	-	-	-	-
35-00-47001	GRANT	949,040	-	-	-	-	-
TOTAL		995,487	-	-	-	-	-
PERSONNEL SERVICES							
35-13-68702	COMMUNITY SERVICES OFFICER	41,251	-	-	-	-	-
35-13-68703	COMMUNITY RESOURCE OFFICER	110,676	-	-	-	-	-
35-13-68710	OVERTIME	11,219	-	-	-	-	-
35-13-68750	RETIREMENT	25,865	-	-	-	-	-
35-13-68760	SOCIAL SECURITY & MEDICARE TAX	10,537	-	-	-	-	-
35-13-68770	WORKERS' COMPENSATION	3,352	-	-	-	-	-
35-13-68780	HLTH, VISION, DNTL, LIFE INSUR	31,159	-	-	-	-	-
35-21-68750	RETIREMENT	(180)	-	-	-	-	-
TOTAL		233,879	-	-	-	-	-
MATERIALS AND SERVICES							
35-00-76655	COMMUNITY OUTREACH/EVENTS	137,119	-	-	-	-	-
35-00-79530	OUTDOOR RECREATION	22,312	-	-	-	-	-
35-00-79611	INSURANCE	15,495	-	-	-	-	-
TOTAL		174,926	-	-	-	-	-



FY27 Adopted Budget

CSLFRF Fund

BUDGET ACCOUNT		FY24	FY25	FY26	FY27	FY27	FY27
		ACTUAL	ACTUAL	BUDGETED	PROPOSED	APPROVED	ADOPTED
CAPITAL OUTLAY							
35-00-79830	MOTOR VEHICLES	70,000	-	-	-	-	-
35-13-79830	MOTOR VEHICLES	121,241	-	-	-	-	-
35-14-79830	MOTOR VEHICLES	320,000	-	-	-	-	-
35-16-79800	CAPITAL PROJECTS	20,673	-	-	-	-	-
TOTAL		531,914	-	-	-	-	-
INTERFUND TRANSFERS							
35-21-78002	TRANSFER TO EQUIPMENT & CONST	54,768	-	-	-	-	-
TOTAL		54,768	-	-	-	-	-
ENDING FUND BALANCE							
35-00-79996	UNAPPROPRIATED FUND BALANCE	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



FY27 Adopted Budget

Special Grants Fund

Fund: Special Grants Fund (41)

Fund Type: Special Revenue

Budget Manager(s): City Administrator, Finance Director, Department Heads

This fund was created to hold specialized grants. It has been used to account grants such as Community Development Block Grants and Oregon Community Grants. There are no current grant revenues or expenditures for this fund for FY27.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
41-00-46990	BEGINNING FUND BALANCE	-	469,764	100,000	100,000	100,000	100,000
41-00-47000	INTEREST	14,351	15,132	3,500	3,000	3,000	3,000
41-00-47900	GRANTS	540,000	262,355	4,000,000	-	-	-
TOTAL		554,351	747,251	4,103,500	103,000	103,000	103,000
MATERIALS AND SERVICES							
41-21-79691	OR COMM GRANT EXPENDITURES	-	(2,500)	-	-	-	-
41-21-79692	CDBG GRANT EXPENDITURES	502,500	263,896	-	-	-	-
41-21-79693	LAND BANK GRANT EXPENDITURES	-	396	-	-	-	-
TOTAL		502,500	261,792	-	-	-	-
CAPITAL OUTLAY							
41-00-79800	CAPITAL OUTLAY	37,573		4,000,000	-	-	-
TOTAL		37,573	-	4,000,000	-	-	-
ENDING FUND BALANCE							
41-00-79980	UNAPPROPRIATED FUND BALANCE	14,278	485,459	103,500	103,000	103,000	103,000
TOTAL		14,278	485,459	103,500	103,000	103,000	103,000



Enterprise Funds

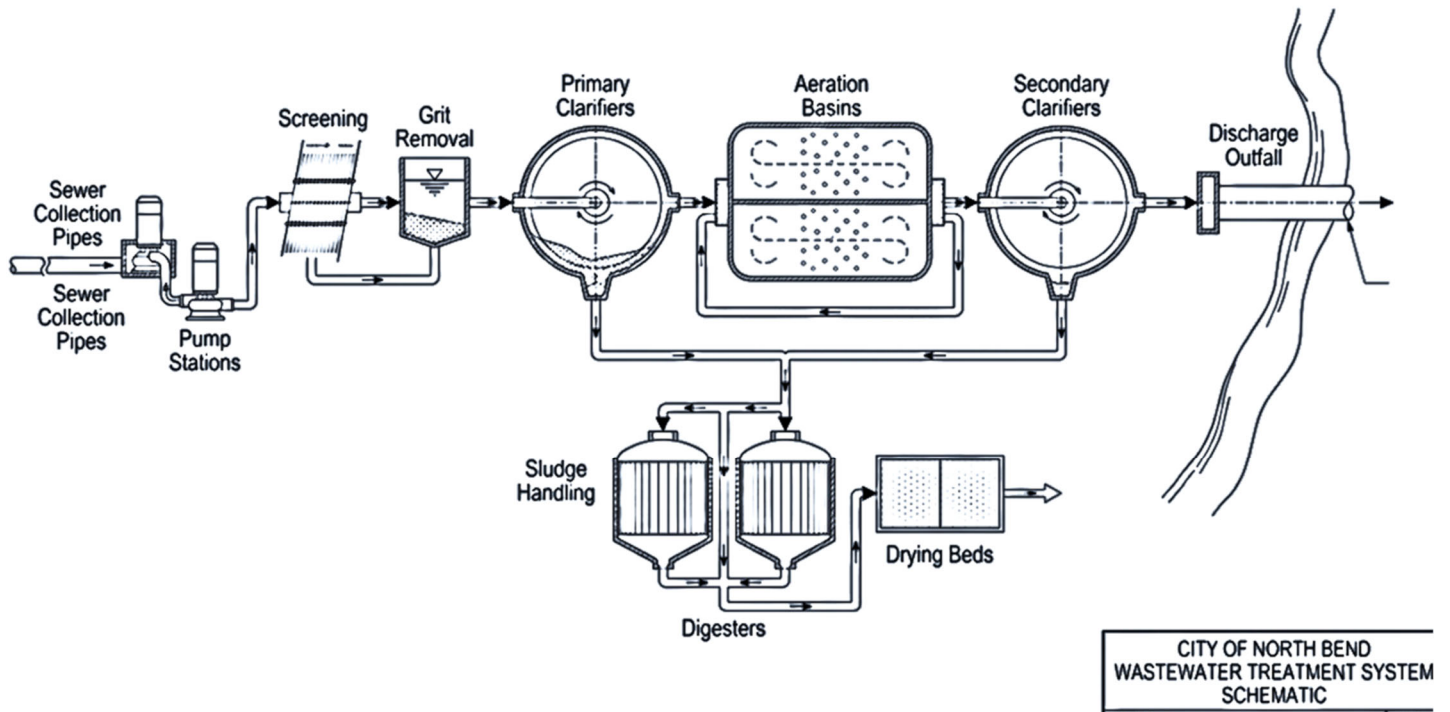


Fund: Wastewater Fund (04)

Fund Type: Enterprise

Budget Manager(s): Public Works Director, Wastewater Superintendent

The Wastewater Fund is an enterprise fund with dedicated user fee revenues. User fees fund the operation and maintenance of our wastewater treatment system, conveyance (pump stations), collection system, capital improvements/repairs and equipment necessary to operate and maintain the system. All wastewater user fees collected by the City go into this fund. The City of North Bend, Oregon owns and operates its municipal wastewater system, including the collection network and treatment facility that processes wastewater in compliance with state and federal regulations prior to discharge. While the City is responsible for system operations, maintenance, and establishing sewer rates, utility billing is administered by the Coos Bay–North Bend Water Board (Water Board), a separate legal entity that provides regional water service. The Water Board issues combined utility bills for water and sewer services, calculates sewer charges based on water usage at City-approved rates, and collects payments from customers across several thousand active accounts in North Bend. Collected sewer revenues are then remitted to the City in accordance with an intergovernmental agreement that outlines billing, collection, and administrative responsibilities.





FY27 Adopted Budget

Wastewater Fund

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
04-00-46990	BEGINNING FUND BALANCE	2,823,953	3,364,272	2,382,590	4,400,000	4,400,000	4,400,000
04-00-47940	SEWER FEE REVENUE	2,029,213	2,300,257	2,079,900	2,300,000	2,300,000	2,300,000
04-00-47000	INTEREST	165,792	175,506	126,200	132,000	132,000	132,000
04-00-48850	INSURANCE RECOVERY	8,111	-	-	-	-	-
04-00-47890	TRANSFER FROM WASTER WATER	46,788	207,268	37,688	25,000	25,000	25,000
TOTAL		5,073,857	6,047,303	4,626,378	6,857,000	6,857,000	6,857,000
PERSONNEL SERVICES							
04-44-68010	CITY ADMINISTRATOR	16,093	17363	17,632	18,216	18,216	18,216
04-44-68020	CITY RECORDER	10,645	11557	13,458	9,378	9,378	9,378
04-44-68030	FINANCE DIRECTOR	11,136	11774	15,602	16,039	16,039	16,039
04-44-68040	ACCOUNTING TECHNICIAN	12,077	11593	17,303	6,939	6,939	6,939
04-44-68070	PAYROLL TECHNICIAN	-	-	-	10,722	10,722	10,722
04-44-68090	ENGINEERING TECHNICIAN	-	-	13,915	15,844	15,844	15,844
04-44-68120	PERMIT TECHNICIAN	4,090	4319	5,502	5,136	5,136	5,136
04-44-68130	ENGINEERING COORDINATOR	8,971	9865	9,489	10,524	10,524	10,524
04-44-68140	CITY PLANNER	3,597	3535	8,493	8,867	8,867	8,867
04-44-68290	SENIOR MAINTENCE WORKER	3,802	4009	3,877	3,876	3,876	3,876
04-44-68310	MAINTENANCE WORKER	9,476	6203	6,469	8,812	8,812	8,812
04-44-68311	PUBLIC WORKS WORKER	1,826	1815	-	-	-	-
04-44-68430	WASTEWATER OPERATOR II	245,743	275458	67,059	374,919	374,919	374,919
04-44-68440	WASTEWATER OPERATOR III	76,996	55413	142,064	-	-	-
04-44-68492	WWTP WORKING FOREMAN	-	-	164,234	87,561	87,561	87,561
04-44-68480	COLLECTION SYSTEM FOREMAN	73,403	78880	89,434	-	-	-
04-44-68520	TECHNOLOGY SYSTEMS MANAGER	9,757	10725	6,881	4,264	4,264	4,264
04-44-68570	PUBLIC WORKS DIRECTOR	37,284	38566	39,574	40,682	40,682	40,682
04-44-68580	WWTP SUPERVISOR	89,710	93967	102,378	105,244	105,244	105,244
04-44-68350	JANITOR	-	-	-	5,245	5,245	5,245
04-44-68710	OVERTIME	3,595	2825	-	-	-	-
04-44-68750	RETIREMENT	184,417	191007	182,930	207,645	207,645	207,645
04-44-68760	SOCIAL SECURITY & MEDICARE	48,943	50681	48,600	56,019	56,019	56,019



FY27 Adopted Budget

Wastewater Fund

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
04-44-68770	WORKERS COMPENSATION	20,278	5343	8,125	11,684	11,684	11,684
04-44-68780	HEALTH, VISION, DENTAL, LIFE INS	163,959	176298	222,813	245,854	245,854	245,854
04-44-68810	GWL RETIREMENT CONTRIBUTION	8,679	9010	1,162	-	-	-
04-44-68790	UNEMPLOYMENT COMPENSATION	-	1,230	2,648	-	-	-
04-44-69000	VACATION BUYBACK	4,104	4,604	-	-	-	-
04-44-69001	VACATION PAYOUT	78	263	-	-	-	-
TOTAL		1,048,659	1,076,303	1,189,642	1,253,471	1,253,471	1,253,471
MATERIALS AND SERVICES							
04-44-79180	TEMPORARY STAFFING SERVICES	11,570	10,692	14,200	14,200	14,200	14,200
04-44-79210	TRAVEL	2,032	1,580	600	350	350	350
04-44-79220	MEALS AND LODGING	-	1,694	2,200	1,900	1,900	1,900
04-44-79230	FREIGHT	804	377	700	500	500	500
04-44-79240	TELEPHONE	7,959	8,079	8,500	4,500	4,500	4,500
04-44-79250	POSTAGE	-	-	100	100	100	100
04-44-79260	PRINTING AND ADVERTISING	-	373	800	500	500	500
04-44-79280	MEDICAL	783	1,165	900	1,350	1,350	1,350
04-44-79300	MAINTENANCE - EQUIPMENT	85,221	87,171	65,000	51,900	51,900	51,900
04-44-79310	MAINTENANCE - BUILDINGS	10,800	7,739	12,000	7,000	7,000	7,000
04-44-79320	MAINTENANCE - GROUNDS	14,493	7,079	10,000	10,000	10,000	10,000
04-44-79330	JANITORIAL SERVICES	3,745	3,745	4,200	-	-	-
04-44-79340	LIGHTS AND POWER	126,489	138,101	145,000	130,000	130,000	130,000
04-44-79350	WATER	3,658	4,090	3,800	5,000	5,000	5,000
04-44-79360	LAUNDRY	-	-	100	100	100	100
04-44-79370	PROFESSIONAL SERVICES	34,101	86,911	137,000	25,000	25,000	25,000
04-44-79190	IT RELATED EXPENSES	1,833	2,694	2,800	4,500	4,500	4,500
04-44-79380	MEMBERSHIP DUES/FEES	1,299	778	2,500	2,500	2,500	2,500
04-44-79410	OFFICE SUPPLIES	717	1,478	1,700	1,500	1,500	1,500
04-44-79420	JANITORIAL SUPPLIES	49	238	600	1,000	1,000	1,000
04-44-79430	MOTOR VEHICLE FUEL	23,562	16,843	26,000	25,000	25,000	25,000
04-44-79193	MOTOR VEHICLE SUPPLIES	5,985	2,826	4,500	4,500	4,500	4,500
04-44-79194	CLOTHING	481	1,372	1,500	-	-	-
04-44-79470	SMALL TOOLS	1,508	715	3,000	3,000	3,000	3,000
04-44-79480	BUILDING AND PLANT SUPPLIES	10,032	15,599	18,000	12,000	12,000	12,000
04-44-79490	GROUNDS AND ROADWAY	28,620	43,221	95,000	65,000	65,000	65,000
04-44-79510	MISCELLANEOUS SUPPLIES	72,631	62,508	62,000	55,000	55,000	55,000
04-44-79520	TRAINING/EDUCATIONAL	1,540	1,778	2,500	2,500	2,500	2,500



FY27 Adopted Budget

Wastewater Fund

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
04-44-79560	PERMITS/FEES	20,811	1,528	23,000	21,000	21,000	21,000
04-44-79610	PROPERTY INSURNACE	25,123	28,000	29,500	31,500	31,500	31,500
04-44-79199	INSURANCE RECOVERY OUT	8,111	5,827	-	-	-	-
04-44-79620	LIABILITY INSURANCE	17,432	30,707	20,700	26,600	26,600	26,600
04-44-79660	EQUIPMENT RENTAL	-	1,978	10,000	10,000	10,000	10,000
04-44-79690	OTHER MATERIALS & SERVICES	40,418	36,645	-	7,500	7,500	7,500
TOTAL		561,807	613,531	708,400	525,500	525,500	525,500
CAPITAL OUTLAY							
04-44-79750	BUILDINGS	2,000	-	10,000	7,500	7,500	7,500
04-44-79780	SEWERS	65,439	97,661	70,000	74,000	74,000	74,000
04-44-79830	MOTOR VEHICLES	-	-	87,000	28,000	28,000	28,000
04-44-79790	OTHER IMPROVEMENTS	-	49,990	-	-	-	-
04-44-79860	SEWERAGE SYSTEM A& PUMP	-	15,387	25,000	45,000	45,000	45,000
04-44-79890	EQUIPMENT (>\$5,000)	31,678	123,923	90,000	15,000	15,000	15,000
TOTAL		99,117	286,961	282,000	169,500	169,500	169,500
DEBT SERVICE							
04-44-79902	PRINCIPAL - LEASES	-	832	58,756	7,929	7,929	7,929
04-44-79910	INTEREST - LEASES	-	116	700	3,227	3,227	3,227
TOTAL		-	948	59,456	11,155	11,155	11,155
INTERFUND TRANSFERS							
04-44-78810	TRANSFER TO PERS RESERVE	-	-	-	25,000	25,000	25,000
04-44-79895	TRANSFER TO WASTEWATER CAPITAL FUND	-	-	-	471,800	471,800	471,800
TOTAL		-	-	-	496,800	496,800	496,800
CONTINGENCIES							
04-44-79990	CONTINGENCY	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
ENDING FUND BALANCE							
04-44-79980	UNAPPROPRIATED FUND BALANCE	3,364,274	4,069,560	2,386,880	4,400,573	4,400,573	4,400,573
TOTAL		3,364,274	4,069,560	2,386,880	4,400,573	4,400,573	4,400,573

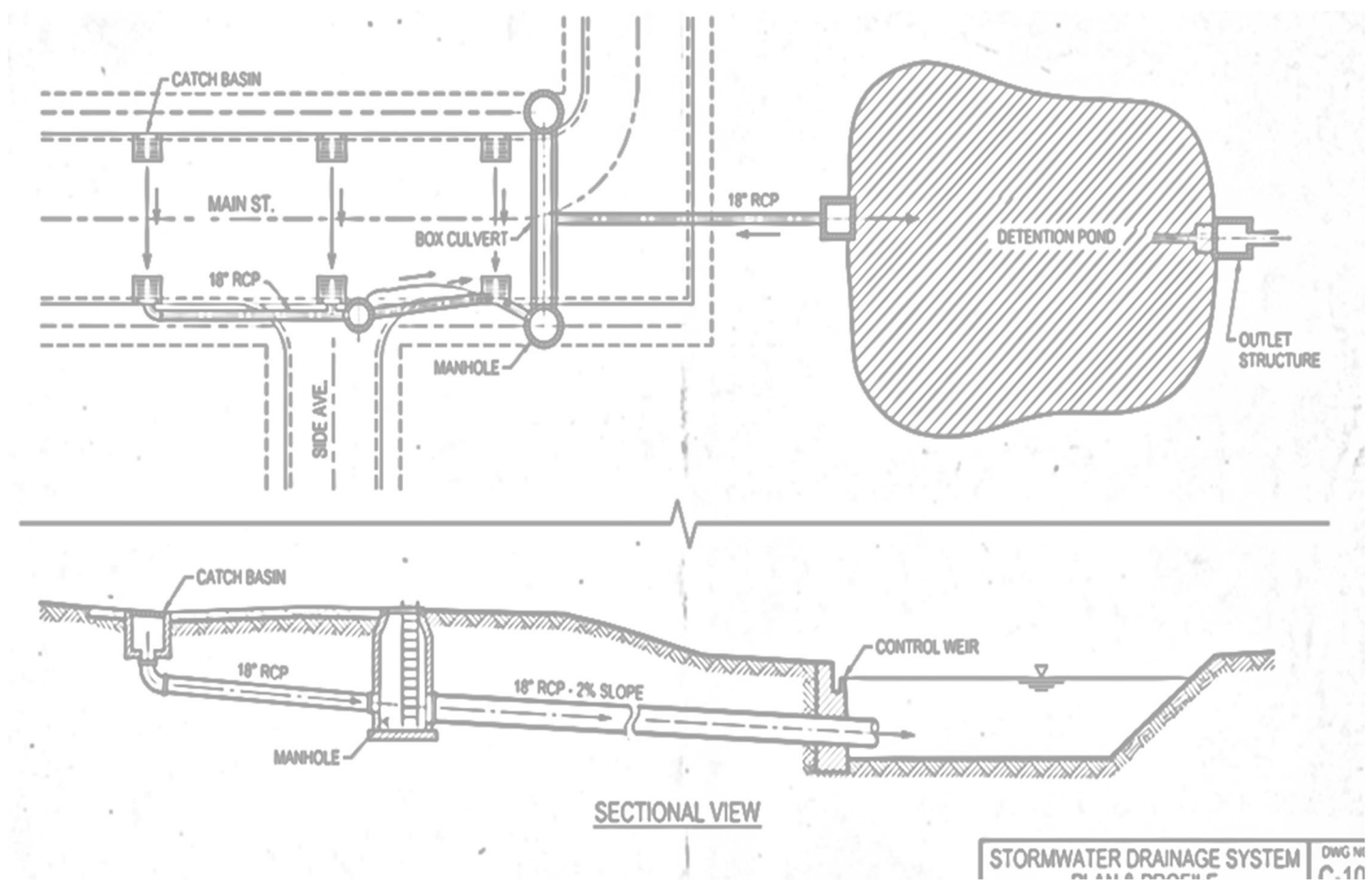


Fund: Stormwater Fund (12)

Fund Type: Enterprise

Budget Manager(s): Public Works Director

The Stormwater Fund is an enterprise fund with dedicated user fee revenues. These user fees fund the operation and maintenance of our storm drain collection system, capital improvements/repairs, and equipment necessary to operate and maintain the system. All stormwater user fees collected by the City go into this fund.

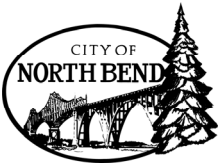




FY27 Adopted Budget

Stormwater Fund

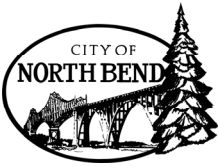
BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
12-00-46990	BEGNNING FUND BALANCE	1,617,391	1,585,954	1,614,000	1,200,000	1,200,000	1,200,000
12-00-47930	SEWER FEE REVENUE	346,514	385,995	355,200	380,000	380,000	380,000
12-00-47000	INTEREST	84,247	76,863	56,500	23,700	23,700	23,700
12-00-47890	MISCELLANEOUS REVENUE	637	(116)	-	-	-	-
TRANSFER FROM WASTER WATER		2,048,789	2,048,696	2,025,700	1,603,700	1,603,700	1,603,700
PERSONNEL SERVICES							
12-24-68010	CITY ADMINISTRATOR	3,219	3,472	3,526	3,643	3,643	3,643
12-24-68020	CITY RECORDER	710	770	-	1,876	1,876	1,876
12-24-68030	FINANCE DIRECTOR	2,227	2,355	-	-	-	-
12-24-68040	ACCOUNTING TECHNICIAN	1,631	1,581	795	-	-	-
12-24-68090	ENGINEERING TECHNICIAN	-	-	-	-	-	-
12-24-68120	PERMIT TECHNICIAN	818	864	1,100	1,027	1,027	1,027
12-24-68130	ENGINEERING COORDINATOR	4,486	4,932	4,744	5,262	5,262	5,262
12-24-68140	CITY PLANNER	2,158	2,121	2,548	2,660	2,660	2,660
12-24-68290	SENIOR MAINTENCE WORKER	35,495	40,085	38,771	38,765	38,765	38,765
12-24-68310	MAINTENANCE WORKER	56,839	37,217	38,816	52,873	52,873	52,873
12-24-68311	PUBLIC WORKS WORKER	16,430	16,333	-	-	-	-
12-24-68520	IT SPECIALIST	781	858	-	-	-	-
12-24-68570	PUBLIC WORKS DIRECTOR	12,428	12,855	13,192	13,561	13,561	13,561
12-24-68710	OVERTIME	722	28	-	-	-	-
12-24-68750	RETIREMENT	26,665	22,629	18,128	21,429	21,429	21,429
12-24-68760	SOCIAL SECURITY & MEDICARE	11,030	9,643	6,506	9,154	9,154	9,154
12-24-68770	WORKERS COMPENSATION	6,112	4,826	7,500	31	31	31
12-24-68780	HEALTH, VISION, DENTAL, LIFE	38,709	33,860	30,367	37,681	37,681	37,681
12-24-69000	VACATION BUYBACK	344	158	-	-	-	-
12-24-69001	VACATION PAYOUT	698	-	-	-	-	-
TOTAL		221,502	194,587	165,993	187,962	187,962	187,962



FY27 Adopted Budget

Stormwater Fund

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
MATERIALS AND SERVICES							
12-24-79180	TEMPORARY STAFFING SERVICES	-	-	7,500	7,500	7,500	7,500
12-24-79240	TELEPHONE	262	126	-	200	200	200
12-24-79300	EQUIPMENT MAINTENANCE	-	-	30,000	7,500	7,500	7,500
12-24-79370	PROFESSIONAL SERVICES	52,383	29,184	139,000	40,000	40,000	40,000
12-24-79190	IT RELATED EXPENSES	222	-	1,000	1,000	1,000	1,000
12-24-79380	MEMBERSHIP DUES/FEES	-	-	400	900	900	900
12-24-79620	LIABILITY INSURANCE	37,915	45,557	45,000	57,900	57,900	57,900
12-24-79740	EQUIPMENT (<\$5,000)	-	-	1,200	5,000	5,000	5,000
12-24-79690	OTHER MATERIALS & SERVICES	7,172	1,445	50,000	25,000	25,000	25,000
TOTAL		97,954	76,312	274,100	145,000	145,000	145,000
CAPITAL OUTLAY							
12-24-79780	SEWERS	671	48,877	350,000	250,000	250,000	250,000
12-24-79840	CONSTRUCTION	142,708	-	-			
12-24-79890	EQUIPMENT (>\$5,000)	-	-	31,200	25,000	25,000	25,000
TOTAL		143,379	48,877	381,200	275,000	275,000	275,000
CONTINGENCIES							
12-24-79990	CONTINGENCY	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
ENDING FUND BALANCE							
12-24-79996	UNAPPROPRIATED FUND BALANCE	1,585,954	1,728,920	1,204,407	995,738	995,738	995,738
TOTAL		1,585,954	1,728,920	1,204,407	995,738	995,738	995,738



FY27 Adopted Budget

Community Building Fund

Fund: Community Building Fund (18)

Fund Type: Special Revenue

Budget Manager(s): City Administrator, City Recorder/Human Resources Manager

This fund was established as an enterprise fund for expenditures and improvements related to the Community Building. There is no proposed budget for this fund for FY27. The Community Building revenues and expenses are being transferred to the City's General Fund as management evaluates options for its long-term use.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
18-00-46990	BEGINNING FUND BALANCE		23,340		-	-	-
18-00-47000	INTEREST	1,815	298	825	-	-	-
18-00-47200	COMMUNITY CENTER RENTALS	-	8,382	38,875	-	-	-
18-00-48880	TRANSFER FROM GENERAL FUND	-	2,200	-	-	-	-
TRANSFER FROM WASTER WATER		1,815	34,220	39,700	-	-	-
MATERIALS AND SERVICES							
18-18-79310	MAINTENANCE - BUILDINGS	-	645	-	-	-	-
18-18-79320	MAINTENANCE - GROUNDS	-		10,000	-	-	-
18-18-79330	JANITORIAL SERVICES	-	3159	14,000	-	-	-
18-18-79340	LIGHTS AND POWER	-	8376	6,500	-	-	-
18-18-79350	WATER	-	2207	2,000	-	-	-
18-18-79360	LAUNDRY	-	992	1,000	-	-	-
18-18-79370	PROFESSIONAL SERVICES	14,000	14000	-	-	-	-
18-18-79420	JANITORIAL SUPPLIES	-	0	1,000	-	-	-
18-18-79480	BUILDING SUPPLIES	-	0	-	-	-	-
18-18-79610	PROPERTY INSURNACE	-	4,800	5,100	-	-	-
18-18-79260	INSURANCE RECOVERY OUT	-	-	-	-	-	-
18-18-79380	LIABILITY INSURANCE	-	41	-	-	-	-
18-18-79520	OTHER MATERIALS & SERVICES	-	-	100	-	-	-
TOTAL		14,000	34,220	39,700	-	-	-
ENDING FUND BALANCE							
18-18-79980	UNAPPROPRIATED FUND BALANCE	(12,185)	-	-	-	-	-
TOTAL		(12,185)	-	-	-	-	-

**Fund:** Mainstreet Events Fund (19)**Fund Type:** Enterprise**Budget Manager(s):** Mainstreet Manager

The Main Street Events Fund is established to better track and manage the financial performance of community events, including Sip and Stroll, after-stroll activities, Halloween events, and the Christmas event. These activities were previously accounted for in the Transient Lodging Tax Fund but are now moved to this dedicated fund to improve transparency and oversight. By separating these revenues and expenses, the City can more clearly evaluate each event's financial results and determine whether each event is self-supporting. This change supports more informed decision-making and strengthens accountability for event planning and operations.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY 27 APPROVED	FY27 ADOPTED
RESOURCES							
19-00-46990	BEGINNING FUND BALANCE	-	-	-	-	-	-
19-00-47000	INTEREST	-	-	-	300	300	300
19-00-47875	EVENTS	-	-	-	7,100	7,100	7,100
19-00-47871	DONATIONS	-	-	-	3,500	3,500	8,500
19-00-47120	TRANSFER FROM OTHER FUNDS	-	-	-	13,000	13,000	13,000
TOTAL		-	-	-	23,900	23,900	28,900
MATERIALS AND SERVICES							
19-19-79655	MAINSTREET EVENTS	-	-	-	5,350	5,350	6,735
19-19-79370	PROFESSIONAL SERVICES	-	-	-	1,000	1,000	1,000
19-19-79510	MAINSTREET SUPPLIES	-	-	-	800	800	800
19-19-79520	MAINSTREET PROGRAMMING	-	-	-	500	500	500
19-19-79380	MEMBERSHIPS AND DUES	-	-	-	450	450	450
19-19-79530	DOWNTOWN BEAUTIFICATION	-	-	-	3,500	3,500	3,500
19-19-79540	MAINSTREET MERCHANDISE	-	-	-	1,500	1,500	1,500
19-19-79690	OTHER MATERIALS & SERVICES	-	-	-	750	750	750
TOTAL		-	-	-	13,850	13,850	15,235
ENDING FUND BALANCE							
19-19-79980	UNAPPROPRIATED FUND BALANCE	-	-	-	10,050	10,050	13,665
TOTAL		-	-	-	10,050	10,050	13,665



Capital Improvement Funds



FY27 Adopted Budget

Equipment & Construction Fund

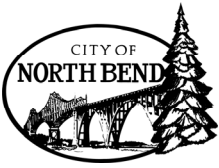
Fund: Equipment and Construction Fund (06)

Fund Type: Capital

Budget Manager(s): City Administrator, Finance Director

The purpose of the fund was to purchase equipment or to construct public improvements. Capital outlays are budgeted within the funds for which the purchased or constructed assets are to be used.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
06-00-46990	BEGINNING FUND BALANCE	\$ 420,900	\$ 65,294	\$ -	\$ -	\$ -	\$ -
06-00-47000	INTEREST	(6,265)	(1,606)	-	-	-	-
06-00-47130	TRANSFER FROM MISC CAPITAL FUND	-	-	-	-	-	-
06-00-46990	TRANSFER FROM CSLFRF FUND	54,797	-	-	-	-	-
06-00-47890	TRANSFER FROM WASTER WATER	429,316	922,142	-	-	-	-
TOTAL		898,748	985,830	-	-	-	-
CAPITAL OUTLAY							
06-13-79750	BUILDING IMPROVEMENTS	22,158	11,071	-	-	-	-
06-13-79830	MOTOR VEHICLES	57,687	27,724	-	-	-	-
06-13-79890	EQUIPMENT (>\$5,000)	225,768	16,800	-	-	-	-
06-14-79830	MOTOR VEHICLES	56,538	-	-	-	-	-
06-14-79890	EQUIPMENT (>\$5,000)	27,546	-	-	-	-	-
06-14-79750	BUILDING IMPROVEMENTS	-	43	-	-	-	-
06-21-79830	MOTOR VEHICLES	-	-	-	-	-	-
06-21-79750	BUILDING IMPROVEMENTS	-	930,192	-	-	-	-
06-21-79890	EQUIPMENT (>\$5,000)	34,068	-	-	-	-	-
TOTAL		423,765	985,830	-	-	-	-
ENDING FUND BALANCE							
06-21-79980	UNAPPROPRIATED	474,983	-	-	-	-	-
TOTAL		\$ 474,983	\$ -	\$ -	\$ -	\$ -	\$ -

**Fund:** Park Improvement Fund (21)**Fund Type:** Capital Improvement**Budget Manager:** Park and Facilities Manager

The primary purpose of this fund was to finance capital improvements within City Parks. A comprehensive Parks Master Plan was completed in 2025, which identified the need for substantial upgrades to the City's parks infrastructure due to its outdated condition. Accordingly, the current fiscal year's budget reallocates the remaining balance of this fund back to the General Fund until such time as an alternative funding source is identified that is adequate to support the replacement or enhancement of the City's park infrastructure.

<u>BUDGET ACCOUNT</u>		<u>FY24 ACTUAL</u>	<u>FY25 ACTUAL</u>	<u>FY26 BUDGETED</u>	<u>FY27 PROPOSED</u>	<u>FY27 APPROVED</u>	<u>FY27 ADOPTED</u>
RESOURCES							
21-00-46990	BEGINNING FUND BALANCE	\$ -	\$ 13,116	\$ 13,575	\$ 14,400	\$ 14,400	\$ 14,400
21-00-47000	INTEREST	424	638	400	400	400	400
21-00-47900	GRANTS	11,200	-	-	-	-	-
TOTAL		11,624	13,754	13,975	14,800	14,800	14,800
INTERFUND TRANSFERS							
21-00-78890	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
ENDING FUND BALANCE							
21-16-79980	UNAPPROPRIATED	11,624	13,754	13,975	14,800	14,800	14,800
TOTAL		\$ 11,624	\$ 13,754	\$ 13,975	\$ 14,800	\$ 14,800	\$ 14,800



FY27 Adopted Budget

Wastewater Capital Fund

Fund: Wastewater Capital Fund (14)

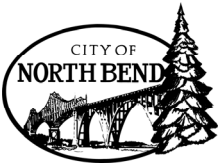
Fund Type: Capital Fund

Budget Manager(s): Public Works Director



The Wastewater Capital Fund is a reserve/capital improvement fund related to the Wastewater Operating fund, and is funded from wastewater user fees in excess of operational expenses. Excess funds are transferred to the Wastewater Capital fund for contracted capital improvements and to the reserve fund for future improvements and current major system replacement needs.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
14-00-46990	BEGINNING FUND BALANCE	281,954	4,211,991	3,999,738	547,400	547,400	547,400
14-00-47000	INTEREST	17,612	153,333	45,000	15,800	15,800	15,800
14-00-47120	GRANTS	253,248	994,792	321,322	450,000	450,000	450,000
14-00-48000	TRANSFER FROM WASTEWATER	-	121,607	-	471,800	471,800	471,800
TRANSFER FROM WASTER WAT		552,814	5,481,723	4,366,060	1,485,000	1,485,000	1,485,000
MATERIALS AND SERVICES							
14-44-79370	PROFESSIONAL SERVICES	-	94,640	750,000	150,000	150,000	150,000
TOTAL		-	94,640	750,000	150,000	150,000	150,000
CAPITAL OUTLAY							
14-44-79780	SEWERS	-	1,762,885	750,000	1,030,000	1,030,000	1,030,000
14-44-79850	LAND IMPROV. /PURCHASES	-	-	60,000	20,000	20,000	20,000
14-44-79860	SEWERAGE SYSTEM & PUMP	865	911,747	50,000	50,000	50,000	50,000
14-44-79890	EQUIPMENT	-	77,751	700,000	235,000	235,000	235,000
TOTAL		-	2,752,383	1,560,000	1,335,000	1,335,000	1,335,000
CONTINGENCIES							
14-44-79990	CONTINGENCY	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
ENDING FUND BALANCE							
14-44-79996	UNAPPROPRIATED	552,814	2,634,700	2,056,060	-	-	-
TOTAL		552,814	2,634,700	2,056,060	-	-	-



FY27 Adopted Budget

Miscellaneous Capital Fund

Fund: Miscellaneous Capital Fund (26)

Fund Type: Capital Improvement

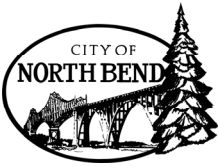
Budget Manager(s): Finance Director

The purpose of the Miscellaneous Capital Fund was for improvements to city buildings. The City no longer uses the Miscellaneous Capital Fund.

<u>BUDGET ACCOUNT</u>		<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY27</u>	<u>FY27</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGETED</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
RESOURCES							
26-00-46990	BEGINNING FUND BALANCE	\$ 655	\$ -	\$ -	\$ -	\$ -	\$ -
26-00-47000	INTEREST	21	-	-	-	-	-
	TOTAL	676	-	-	-	-	-
TRANSFER FROM WASTER WATER							
26-22-68010	TRANSFER OUT	676	-	-	-	-	-
	TOTAL	676	-	-	-	-	-
ENDING FUND BALANCE							
26-21-79980	UNAPPROPRIATED	-	-	-	-	-	-
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Reserve Funds



FY27 Adopted Budget

Fire Equipment Fund

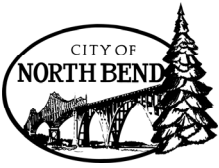
Fund: Fire Equipment Fund (15)

Fund Type: Reserve

Budget Manager(s): Fire Chief, Assistant Fire Chief

The Fire Equipment Fund is used by the City to finance the eventual acquisition of fire trucks and fire engines.

<u>BUDGET ACCOUNT</u>	<u>FY24 ACTUAL</u>	<u>FY25 ACTUAL</u>	<u>FY26 BUDGETED</u>	<u>FY27 PROPOSED</u>	<u>FY27 APPROVED</u>	<u>FY27 ADOPTED</u>
RESOURCES						
15-00-46990 BEGINNING FUND BALANCE	\$ 281,954	\$ 129,162	\$ 142,000	\$ 218,000	\$ 218,000	\$ 218,000
15-00-47000 INTEREST	17,612	7,415	5,700	6,400	6,400	6,400
15-00-47120 TRANSFER FROM GENERAL FUND	-	48,750	-	-	-	-
TOTAL	299,566	185,327	147,700	224,400	224,400	224,400
CAPITAL OUTLAY						
15-14-79830 MOTOR VEHICLES	37,573	-	-	-	-	-
TOTAL	37,573	-	-	-	-	-
ENDING FUND BALANCE						
15-14-79830 UNAPPROPRIATED	261,993	185,327	147,700	224,400	224,400	224,400
TOTAL	\$ 261,993	\$ 185,327	\$ 147,700	\$ 224,400	\$ 224,400	\$ 224,400



FY27 Adopted Budget

PERS Reserves Fund

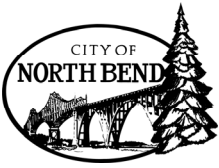
Fund: PERS Reserves Fund (34)

Fund Type: Reserve

Budget Manager(s): Finance Director

The purpose of this fund is to pay all or a part of the PERS Retirement plan for employees of the City of North Bend.

<u>BUDGET ACCOUNT</u>		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
34-00-46990	BEGINNING FUND BALANCE	513,869	581,244	610,500	635,300	635,300	635,300
34-00-47000	INTEREST	17,612	27,953	10,900	20,000	20,000	20,000
34-00-47890	TRANSFERS FROM GENERAL FUND	-	-	-	-	-	-
34-02-47890	TRANSFERS FROM STREET FUND	-	-	-	10,000	10,000	10,000
34-04-47890	TRANSFER FROM WASTER WATER	-	-	-	25,000	25,000	25,000
TOTAL		531,481	609,197	621,400	690,300	690,300	690,300
MATERIALS AND SERVICES							
34-00-68750	RETIREMENT SIDE ACCOUNT	-	-	-	690,300	690,300	690,300
TOTAL		-	-	-	690,300	690,300	690,300
ENDING FUND BALANCE							
34-00-79980	UNAPPROPRIATED	531,481	609,197	621,400	-	-	-
TOTAL		531,481	609,197	621,400	-	-	-

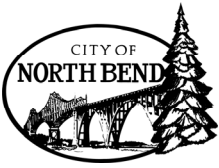
**Fund:** Emergency Reserves Fund (40)**Fund Type:** Reserve**Budget Manager(s):** Finance Director

The General Fund reserves are being transferred to a stand-alone fund created through this budget process. These emergency reserves are set aside for unanticipated events such as a response to a natural disaster or a significant economic downturn.

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
40-00-46990	BEGINNING FUND BALANCE	1,005,210	1,988,878	2,000,000	2,097,400	2,097,400	2,097,400
40-00-47000	INTEREST	67,002	95,509	70,000	62,900	62,900	62,900
40-00-48880	TRANFERS FROM GENERAL FUND	916,667	-	-	-	-	-
TOTAL		1,988,879	2,084,387	2,070,000	2,160,300	2,160,300	2,160,300
MATERIALS AND SERVICES							
40-00-79370	PROFESSIONAL SERVICES	-	-	-	1,000,000	1,000,000	1,000,000
40-00-79510	SUPPLIES	-	-	-	1,000,000	1,000,000	1,000,000
TOTAL		-	-	-	2,000,000	2,000,000	2,000,000
TRANSFERS							
40-00-79910	TRANSFER TO GENERAL FUND	11,680	76,943	70,000	50,000	50,000	50,000
TOTAL		11,680	76,943	70,000	50,000	50,000	50,000
ENDING FUND BALANCE							
40-00-79980	UNAPPROPRIATED	1,977,199	2,007,444	2,000,000	110,300	110,300	110,300
TOTAL		1,977,199	2,007,444	2,000,000	110,300	110,300	110,300

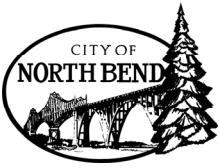


Debt Service Funds

**Fund:** Water Loan Fund (29)**Fund Type:** Dept Service**Budget Manager(s):** Finance Director

During FY06, Series 2006 Full Faith and Credit Refunding Obligation were issued, the proceeds of which were used to advance refund the \$5,397,233 outstanding balance of one of the water system expansion loans used for financing activities of the Coos Bay-North Bend Water Board. The Series 2006 full faith and credit obligations are being retired from that agency's revenues. Principal and interest payments are due semi-annually on June 1 and December 1 through December 1, 2024, with interest rates ranging from 4.15% to 5%. The Water Board reimburses the City of North Bend for the payments.

<u>BUDGET ACCOUNT</u>		<u>FY24</u> <u>ACTUAL</u>	<u>FY25</u> <u>ACTUAL</u>	<u>FY26</u> <u>BUDGETED</u>	<u>FY27</u> <u>PROPOSED</u>	<u>FY27</u> <u>APPROVED</u>	<u>FY27</u> <u>ADOPTED</u>
RESOURCES							
29-00-46990	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29-00-47850	DEBT PROCEEDS	420,078	422,247	423,300	-	-	-
	TOTAL	420,078	422,247	423,300	-	-	-
TRANSFER FROM WASTER WATER							
29-21-79900	PRINCIPAL - LOAN/BOAD	409,697	418,730	-	-	-	-
29-21-79910	INTEREST - LOAN / BOND	10,381	3,517	423,300	-	-	-
	TOTAL	420,078	422,247	423,300	-	-	-
ENDING FUND BALANCE							
29-21-79996	UNAPPROPRIATED FUND BALANCE	-	-	-	-	-	-
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



FY27 Adopted Budget

Water Projects Fund

Fund: Water Projects Fund (31)

Fund Type: Debt Service

Budget Manager(s): Finance Director

Safe Water Loan. During FY10, the Coos Bay-North Bend Water Board began a project to increase the capacity of the Pony Creek Water Treatment Plant from 8MGD to 12MGD. Engineering began in FY10, and construction began in FY11, continuing into FY12. The cities of Coos Bay and North Bend each borrowed approximately \$5 million dollars on the Water Board's behalf to finance the project. The Water Board will pledge its revenue stream to the two cities to repay the debt when it is due. Annual payments of \$348,629.65, including principal and interest at 3.4% per annum, are due on December 1st for 20 years.

ODOT OTIB Empire Blvd Loan. In FY16, construction on Empire Boulevard in Coos Bay began. Construction was completed in 2016. Upon completion, a permanent loan was established with OTIB for \$404,000 with payments beginning with the loan fee on 03/31/2016. Semi-annual payments of \$21,651.11 began on 09/30/2016 with 1.34% interest and are payable from monies to be received from Coos Bay-North Bend Water Board.

<u>BUDGET ACCOUNT</u>		<u>FY24</u> <u>ACTUAL</u>	<u>FY25</u> <u>ACTUAL</u>	<u>FY26</u> <u>BUDGETED</u>	<u>FY27</u> <u>PROPOSED</u>	<u>FY27</u> <u>APPROVED</u>	<u>FY27</u> <u>ADOPTED</u>
RESOURCES							
31-00-46990	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31-00-47970	CB/NB WATER BOARD	391,932	391,931	394,500	348,800	348,800	348,800
	TOTAL	391,932	391,931	394,500	348,800	348,800	348,800
TRANSFER FROM WASTER WATER							
31-21-79900	PRINCIPAL - LOAN/BOAD	254,025	262,661	272,800	280,900	280,900	280,900
31-21-79910	PRINCIPAL - LOAN ODOT OTEB	41,738	42,299	43,400	67,900	67,900	67,900
31-00-79901	INTEREST - LOAN / BOND	94,605	85,968	77,500	-	-	-
31-00-79911	INTEREST - LOAN ODOT OTIB	1,564	1,003	800	-	-	-
	TOTAL	391,932	391,931	394,500	348,800	348,800	348,800
ENDING FUND BALANCE							
31-00-79996	UNAPPROPRIATED FUND BALANCE	2,771	2,175	2,200	-	-	-
	TOTAL	\$ 2,771	\$ 2,175	\$ 2,200	\$ -	\$ -	\$ -



FY27 Adopted Budget

Water Pipe Fund

Fund: Water Pipe Fund (33)

Fund Type: Debt Service

Budget Manager(s): Finance Director

During 2001-2005, a \$400,000 loan was obtained from the State of Oregon Economic Development Department (OEDD) to finance a portion of the water system expansion costs. The principal amount of the loan is \$125,000. Annual payments of \$8,620, including principal and interest at 4.97% per year. The borrowing is fully repaid.

<u>BUDGET ACCOUNT</u>		<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY27</u>	<u>FY27</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGETED</u>	<u>PROPOSED</u>	<u>APPROVED</u>	<u>ADOPTED</u>
RESOURCES							
33-00-46990	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33-00-47970	CB/NB WATER BOARD PASS-THRU RE	8,620	45,938	9,000	-	-	-
TOTAL		8,620	45,938	9,000	-	-	-
TRANSFER FROM WASTER WATER							
33-21-79900	PRINCIPAL - LOAN/BOAD	5,849	43,763	6,800	-	-	-
33-21-79910	INTEREST - LOAN / BOND	2,771	2,175	2,200	-	-	-
TOTAL		8,620	45,938	9,000	-	-	-
ENDING FUND BALANCE							
31-21-79996	UNAPPROPRIATED FUND BALANCE	2,771	2,175	2,200	-	-	-
TOTAL		\$ 2,771	\$ 2,175	\$ 2,200	\$ -	\$ -	\$ -



Urban Renewal Agency Budget



Fund: North Bend Urban Renewal Agency (28)

Fund Type: General Fund

Budget Manager(s): Finance Director/Executive Director

The North Bend Urban Renewal Agency (NBURA) is a public entity created by the City of North Bend to promote economic development and revitalization within designated areas of the city. While it operates as a separate legal and financial entity, it is governed by the North Bend City Council. The agency's primary purpose is to address underdeveloped or deteriorating areas—often referred to as “blight”—by investing in infrastructure, housing, and community improvements that encourage private development and increase property values. Urban renewal in Oregon is governed by Oregon Revised Statutes (ORS) Chapter 457, which authorizes cities to create urban renewal agencies and adopt renewal plans. These plans define project areas, establish goals, and set a maximum amount of indebtedness. A central feature of Oregon's urban renewal system is tax increment financing (TIF). This mechanism allows the agency to use the growth in property tax revenues within a designated district to fund improvements, without increasing tax rates. Urban renewal “doesn't raise your taxes” but instead reinvests a portion of the increased property tax value back into the community.

The North Bend Urban Renewal Agency has recently focused on expanding its capacity to complete major revitalization projects. The Agency's plan was amended to increase its maximum indebtedness—from approximately \$11.8 million to \$45.5 million—allowing the agency to undertake larger and more impactful projects.

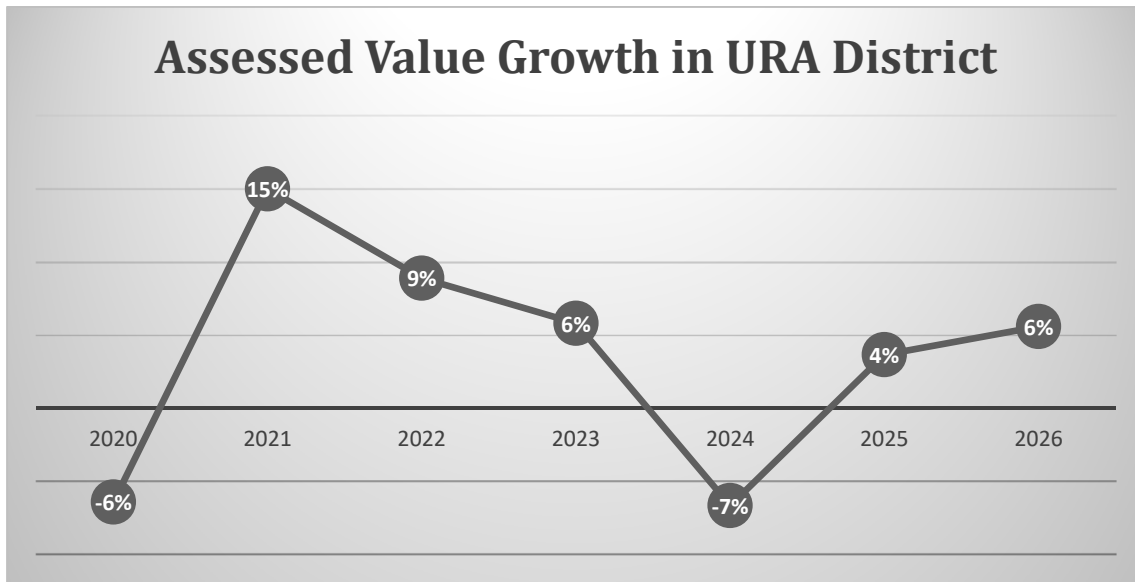
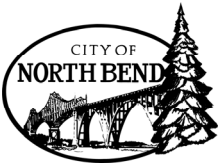
One of the most prominent initiatives is the redevelopment of the Coos County Courthouse Annex into workforce housing. This project is intended to address housing shortages by prioritizing essential workers such as teachers, healthcare professionals, and first responders, while also providing housing opportunities for other qualifying residents. The project is particularly significant because it leverages approximately \$4 million in federal housing funds that would otherwise be lost. This year's budget includes authorization to spend \$6,000,000 on workforce housing.

In addition to housing redevelopment, the agency continues to invest in broader community improvements, including upgrades to streets, utilities, parks, and downtown areas. These types of projects are designed to enhance livability, support local businesses, and attract new investment. The budget also includes authorization to spend on several other projects, including improvements to the North Bend Visitor Information Center, façade improvements for local business owners, and commercial improvements.

When an Urban Renewal Agency (URA) owns property—such as commercial buildings, housing units, or leased land—any rent collected becomes an additional revenue source alongside tax increment financing (TIF). That rental income is typically used to support the urban renewal program itself. The North Bend Urban Renewal Agency FY27 budget includes over \$100,000 of anticipated rental income.

District Assessed Value Growth

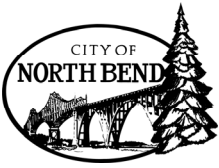
The following chart shows how property values within the Urban Renewal District changed each year from 2020 to 2026.



*Data from Coos County Summary of Assessment and Tax Rolls

Discussion of Assess Value Growth

Two years stand out as warning signs — 2020 and 2024 — when values actually dropped, which directly reduced the revenue available for URA projects. Since then, values have recovered and are trending upward at about 4–5% in 2025 and 2026, which is encouraging. What we need to watch is whether that growth holds steady. If the district is not growing faster than the rest of the city, it is worth asking whether the strategy is working. Consistent growth above 5% per year is a sign we are on the right track.

**FY27 Adopted Budget****North Bend Urban Renewal Agency General**

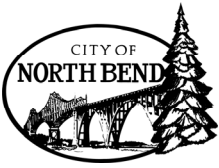
BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
RESOURCES							
28-00-46990	BEGINNING FUND BALANCE	281,954	2,220,562	3,007,800	3,100,000	3,100,000	3,100,000
28-00-40755	OTHER FIN. SOURCE - DEBT	-	-	-	2,500,000	2,500,000	2,500,000
28-00-47000	INTEREST	142,619	129,291	105,300	97,200	97,200	97,200
28-00-47010	CURRENT YEAR TAXES	814,130	854,457	-	534,639	534,639	534,639
28-00-47020	DELINQUENT TAXES	25,810	24,969	1,000	-	-	-
28-00-47900	GRANTS	33,717	7,200	4,000,000	4,300,000	4,300,000	4,300,000
28-00-47860	RENT	-	-	-	111,800	111,800	111,800
28-00-47310	SALE OF PROPERTIES	-	-	-	-	-	-
28-00-47890	MISCELLANEOUS	49,757	32,203	1,350,000	-	-	-
TOTAL		1,347,987	3,268,682	8,464,100	10,643,639	10,643,639	10,643,639
PERSONNEL SERVICES							
28-28-68010	CITY ADMINISTRATOR	11,265	12,154	-	18,216	18,216	18,216
28-28-68020	CITY RECORDER	2,129	2,311	-	4,689	4,689	4,689
28-28-68030	FINANCE DIRECTOR	3,341	3,532	-	13,366	13,366	13,366
28-28-68040	ACCOUNTING TECHNICIAN	2,734	2,639	-	2,082	2,082	2,082
28-28-68055	MAINSTREET MANAGER	6,533	9,071	-	9,869	9,869	9,869
28-28-68060	PAYROLL TECHNICIAN	-	-	-	3,574	3,574	3,574
28-28-68070	ENGINEERING TECHNICIAN	-	-	-	-	-	-
28-28-68120	ENGINEERING COORDINATOR	4,486	4,932	-	5,262	5,262	5,262
28-28-68130	CITY PLANNER	7,195	7,598	-	8,867	8,867	8,867
28-28-68750	IT SPECIALIST	-	-	-	-	-	-
28-28-68760	PUBLIC WORKS DIRECTOR	8,700	8,999	-	13,561	13,561	13,561
28-28-68780	RETIREMENT	12,553	14,255	-	22,725	22,725	22,725
28-28-68790	SOCIAL SECURITY & MEDICARE	3,889	4,279	-	6,081	6,081	6,081
28-28-69000	WORKERS COMPENSATION	1,180	148	-	87	87	87
28-28-68780	HEALTH, VISION, DENTAL, LIFE	8,002	8,568	-	13,408	13,408	13,408
28-28-69000	VACATION BUYBACK	710	-	-	-	-	-
TOTAL		73,959	80,633	-	121,787	121,787	121,787



FY27 Adopted Budget

North Bend Urban Renewal Agency General

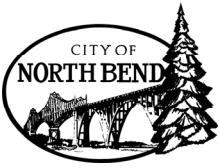
BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
MATERIALS AND SERVICES							
28-28-79180	TEMPORARY STAFFING	8,555	-	-	5,000	5,000	5,000
28-28-79240	TRAVEL	-	-	-	500	500	500
28-28-79340	MEALS AND LODGING	-	-	-	-	-	-
28-28-79350	TELEPHONE	1,959	39	-	100	100	100
28-28-79370	MAINTENANCE - EQUIPMENT	49,841	-	-	200	200	200
28-28-79374	MAINTENANCE - BUILDINGS	1,920	-	-	3,000	3,000	3,000
28-28-79410	MAINTENANCE - GROUNDS	-	-	-	3,000	3,000	3,000
28-28-79610	LIGHTS AND POWER	7,044	5,164	-	10,000	10,000	10,000
28-28-79620	WATER	620	369	-	1,000	1,000	1,000
28-28-79690	PROFESSIONAL SERVICES	3,622	55,240	-	268,000	268,000	268,000
28-28-79691	IT RELATED EXPENSES	1,390	-	-	4,000	4,000	4,000
28-28-79790	OFFICE SUPPLIES	502	-	-	500	500	500
28-28-79800	JANITORIAL SUPPLIES	257	-	-	500	500	500
28-28-79801	HEATING FUEL	13,880	-	-	15,000	15,000	15,000
28-28-79802	CLOTHING	7,242	-	-	-	-	-
28-28-79803	SMALL TOOLS	935	-	-	1,000	1,000	1,000
28-28-79480	BUILDING SUPPLIES	340	-	-	2,500	2,500	2,500
28-28-79520	TRAINING/EDUCATION	100	-	-	2,500	2,500	2,500
28-28-79691	HOLIDAY DECORATIONS	-	-	-	1,000	1,000	1,000
28-28-79610	PROPERTY INSURNACE	9,614	7,682	8,100	15,000	15,000	15,000
28-28-79260	INSURANCE EXPENSE	1,992	-	-	-	-	-
28-28-79380	LIABILITY INSURANCE	11,680	9,067	9,400	15,000	15,000	15,000
28-28-79520	OTHER	1,216	1,210	-	1,500	1,500	1,500
28-28-79803	URA FAÇADE GRANTS	-	41,266	25,000	125,000	125,000	125,000
28-28-79801	COMMUNITY DEVELOPMENT	-	21,999	-	3,000	3,000	3,000
TOTAL		122,709	142,036	42,500	477,300	477,300	477,300
CAPITAL OUTLAY							
28-28-79850	LAND PURCHASES	-	-	310,000	50,000	50,000	50,000
28-28-79890	EQUIPMENT	-	-	-	10,000	10,000	10,000
28-28-79790	LIBRARY RESTORATION	435,418	-	-	-	-	-
28-28-79800	CAPITAL PROJECTS	37,573	31,968	4,000,000	300,000	300,000	300,000
28-28-79801	WORKFORCE HOUSING	-	-	-	6,000,000	6,000,000	6,000,000
28-28-79852	1900 SHERMAN AVE	-	-	-	75,000	75,000	75,000
28-28-79851	1975 MCPHERSON PROPERTY	-	(288)	-	-	-	-
TOTAL		472,991	31,680	4,310,000	6,435,000	6,435,000	6,435,000



FY27 Adopted Budget

North Bend Urban Renewal Agency General

BUDGET ACCOUNT		FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGETED	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
DEBT SERVICE							
28-28-79900	PRINCIPAL - LOAN	-	-	-	-	-	-
28-28-79910	INTEREST - LOAN	-	-	-	20,000	20,000	20,000
TOTAL		-	-	-	20,000	20,000	20,000
ENDING FUND BALANCE							
UNAPPROPRIATED FUND							
28-28-79996	BALANCE	678,328	3,014,333	4,111,600	3,589,552	3,589,552	3,589,552
TOTAL		678,328	3,014,333	4,111,600	3,589,552	3,589,552	3,589,552

**City of North Bend Property Tax Estimate**

	Proposed	Adopted
	<u>2026-27</u>	<u>2025-26</u>
Estimated Assessed Value (AV)	\$ 931,379,764	\$ 896,278,774
Estimated Urban Renewal Excess Value	<u>(43,299,637)</u>	<u>(40,955,931)</u>
Estimated AV subject to permanent rate	888,080,126	855,322,843
Permanent Rate per \$1,000	<u>6.1831</u>	<u>6.1831</u>
Estimated Property Tax Imposed	5,491,088	5,288,547
Estimated Expected Uncollected 7%	<u>(384,376)</u>	<u>(423,084)</u>
Expected Collectable Tax Revenue	<u><u>\$ 5,106,712</u></u>	<u><u>\$ 4,865,463</u></u>



Appendices



ADOPTED BUDGET

Financial plan that is the basis for appropriations. Adopted by the governing body.

APPROPRIATION

Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including any supplemental budgets. It is presented in the form of a resolution or an ordinance adopted by the governing body.

APPROVED BUDGET

The budget approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

ASSESSED VALUE

The value of real and personal property used as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value

ASSETS

Resources having monetary value that are owned or held by an entity.

BALANCED BUDGET

A budget in which the resources equal the requirements in every fund.

BEGINNING FUND BALANCE

The accumulated unspent resources carried forward from the prior year into the next fiscal year are available to support appropriations for the next fiscal year.

BUDGET COMMITTEE

The fiscal planning board of a local government consists of the governing body plus an equal number of electors appointed by the governing body.

BUDGET MESSAGE

Written and/or oral explanation of the budget and the City's financial plan and priorities presented by the City Manager to the Budget Committee.

CAPITAL IMPROVEMENT

A term defined in ORS 310.410(19) to include land, structures, facilities, machinery, equipment or furnishings having a useful life longer than one year

CAPITAL OUTLAY

A departmental expenditure. Includes items that generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings. Capital outlay expenditures are reviewed at each fiscal year-end for purposes of classifying expenditures as "Capital Assets".

**CASH BASIS**

System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid

CONTINGENCY

A non-departmental account established to meet a fund's unanticipated requirements. A Council resolution or ordinance is required to move expenditure authority out of the contingency account.

DEBT SERVICE

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

DEBT SERVICE FUND

A fund created to account for the accumulation of resources for, and the payment of, general, long-term debt principal and interest.

ENTERPRISE FUND

A fund established to account for operations that are financed and operated in a similar manner as a private business. They are usually self-supporting.

EXPENDITURES

Expenditures include current departmental expenditures (personnel services, materials and services, capital outlay), capital projects and non-departmental expenses (interfund transfers, special payments, debt service, contingency, reserves, balance available and unappropriated ending fund balance).

FISCAL YEAR

A 12-month period that determines the time frame for financial reporting, budgeting and accounting. At the end of the fiscal year, the financial position and results of operations are determined. The City of North Bend's fiscal year is July 1 to June 30.

FTE (Full-time Equivalents)

Used to denote the number of person hours necessary to fill a permanent position. A fulltime position is 40 hours per week for the entire fiscal year and is designated as 1.0 FTE; 0.5 FTE may be a half-time position for the entire year or a full-time position for six months.

FUND

A fiscal and accounting entity to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives. Each fund is established for the purpose of carrying out specific activities or to attain certain objectives in accordance with legal restrictions or agreements.

FUND TYPE

There are six generic governmental fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds.



GENERAL FUND

General operating fund of the City. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue are property taxes, charges for services and intergovernmental revenues.

GOVERNING BODY

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GRANT

A donation or contribution of cash to a governmental unit by a third party, which may be made to support a specified purpose or function, or a general purpose

INTERFUND LOANS

Loans made by one fund to another.

INTERFUND TRANSFER

Amount distributed from one fund to finance activities in another fund. Shown as an unallocated expenditure in the originating fund and as revenue in the receiving fund.

INTERGOVERNMENTAL REVENUE

The City receives grants from the federal, state and local governments, as well as State Revenue Sharing funds.

LEVY

To impose a property tax.

LOCAL BUDGET LAW

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

LOCAL GOVERNMENT

Any county, municipality, political subdivision or school district. ORS 294.004(1)

LOCAL OPTION LEVY

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a majority of voters.

MODIFIED ACCRUAL

The City uses modified accrual for reporting its budget-based actual revenue and expenditures. The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible



within the current period or soon enough thereafter (60 days) to be used to liquidate liabilities of the current period. Expenditures, other than interest on noncurrent obligations, are recorded when the fund liability is incurred.

PERSONNEL SERVICES

Consists of salaries and wages, fringe benefits, social security, retirement, and unemployment contributions included as part of the operating budget.

PROPERTY TAX

A tax levied equally against the assessed value of all taxable property within a government's boundaries.

PROPOSED BUDGET

Financial and operating plan prepared by the City Administrator and submitted to the public and the Budget Committee for review.

REAL MARKET VALUE

The real market value of a property was defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

REQUIREMENT

An expenditure or net decrease to a fund's resources, either a departmental, unallocated or capital expenditure.

RESERVE FUND

Established to accumulate money from year to year for a specific purpose, such as the purchase of new equipment

RESOLUTION

A decision, opinion, policy or directive of a municipality expressed in a formally drafted document and voted upon.

RESOURCE

Estimated beginning funds on hand plus anticipated receipts. (ORS 294.361)

REVENUES

Monies received or anticipated by the City from either tax or non-tax sources.

SUPPLEMENTAL BUDGET

A financial plan that is presented to the City Council subsequent to the passage of the fiscal year appropriation act (adopted budget) to recognize unexpected needs or to spend revenues not anticipated at the time the annual budget was adopted. A supplemental budget cannot be used to authorize a property tax levy. (ORS 294.471)

UNAPPROPRIATED ENDING FUND BALANCE

An amount set aside during the budget process that is earmarked to remain unspent during the year. UEFB is budgeted in order to ensure positive cash flow during the first few months of the fiscal year, prior to receipt of property taxes.



1800 Sherman Avenue · North Bend, OR 97459
(541) 756-0400



The North Bend Public Library provides services to residents of Coos County, including the City of North Bend, as part of the Coos County Library Service District. Revenue generated from the district tax base is distributed to the City to support library materials, equipment, furnishings, personnel, and services. In return, the City provides the library facility, along with maintenance and repair.

The library's mission is to provide materials and services that inform, educate, inspire, and entertain. The library is currently open six days per week, providing 44 hours of public service.

This proposed budget reflects the priorities outlined in the library's strategic plan and supports core services and programs.

For the coming fiscal year, the library anticipates a reduction in funding from the district tax base. This decrease is the result of a district-wide reallocation of funds approved in 2024. In addition, costs for shared district services, including technology, the integrated library system, and courier delivery, have increased. Because these costs are shared among all libraries in the district, increases reduce the amount of funding available to individual libraries.

In response, the library has taken a conservative approach to budgeting. Efforts are focused on managing expenses carefully while maintaining essential services, making strategic use of reserve funds, and planning for long-term sustainability.

Personnel costs have been held level by reducing the staffing model from 10.0 FTE in the current year to 8.3 FTE in the proposed budget.

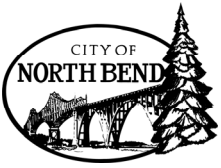
The library has also reduced expenditures in Professional Services. Contracted security services have been scaled back, and janitorial services have been brought in-house, with associated costs incorporated into the personnel budget.

Within Materials and Services, the library will make targeted adjustments. This category supports the purchase of physical and digital collections, as well as programming. The library is exploring more cost-effective vendors for digital materials and will seek grant opportunities to supplement programming funds where possible.

Library Donation Fund (Fund 13)

In accordance with City ordinance, the Library Donation Fund is maintained by the City and consists of gifts, donations, grants, and other funds designated for library purposes. When funds are given without restriction but for library use, they must be expended solely for public library purposes, with recommendations from the Library Board to the City Council (Ord. 1913, 2004).

Revenue sources include contributions from the Friends of the Library, the North Bend Public Library Foundation, State Library of Oregon grants, individual donors, and memorial gifts. Expenditures support programs such as the Summer Reading Program, early literacy initiatives, and memorial book purchases.



As required by City Code, the North Bend Public Library Board reviewed and recommended both the operating budget and the Library Donation Fund budget to the Budget Committee and City Council at its May 13th.

RESOLUTION NO. 3382

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the City Council of the City of North Bend hereby adopts the budget for 2026-27 in the total amount of \$44,567,616. This budget is on file in the Finance Office at 835 California Street, North Bend, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts shown are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

GENERAL FUND

City Council	\$	23,983	
Administration		24,750	
Finance		104,750	
City Hall & Grounds		138,600	
Public Works		178,400	
Parks		212,157	
Personnel Services		1,412,289	
Materials & Services		381,900	
Transfers to Other Funds		4,785,540	
Capital Outlay		15,000	
Debt service		63,989	
Contingency		150,000	
			\$ 7,491,358

PUBLIC SAFETY FUND

Police	4,653,951	
Fire	2,417,358	
Capital Outlay	2,607,500	
Debt Service	44,281	\$ 9,723,090

STATE GAS TAX FUND

Street Maintenance	881,290	
Capital Outlay	528,000	\$ 1,409,290

LIBRARY FUND

Library Operations	1,010,016	\$ 1,010,016
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MUNICIPAL POOL FUND

Municipal Pool Operations	686,263	\$ 686,263
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BUILDING PROGRAM FUND

Building Program Operations	272,877	
Contingency	5,000	\$ 277,877

TRANSIENT ROOM TAX FUND

Tourism Operations	571,592		
Transfers to Other Funds	13,000		
Capital Outlay	<u>15,000</u>	\$	599,592

POOL IMPROVEMENT FUND

Capital Outlay	773,700	\$	773,700
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LIBRARY DONATION FUND

Library Operations	13,000	\$	13,000
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FOOTPATH & BIKE TRAILS FUND

Footpaths and Bike Trails Maintenance	2,500		
Capital Outlay	165,000		
Contingency	<u>10,000</u>	\$	177,500

TRAFFIC CONTROL FUND

Materials & Services	1,000		
Capital Outlay	25,000		
Contingency	<u>3,000</u>	\$	29,000

WATER PROJECTS LOAN FUND

Debt Service	348,800	\$	348,800
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IMPROVEMENT FUND

Materials & Services	30,500		
Capital Outlay	<u>400,000</u>	\$	430,500

WASTEWATER CAPITAL FUND

Material & Services	150,000		
Capital Outlay	<u>1,335,000</u>	\$	1,485,000

WASTEWATER DISPOSAL FUND

Wastewater Operations	1,253,472		
Materials & Services	525,500		
Transfers to Other Funds	496,800		
Debt Service	11,155		
Capital Outlay	<u>169,500</u>	\$	2,456,427

STORM SEWER FUND

Stormwater	187,962		
Materials & Services	145,000		
Capital Outlay	<u>275,000</u>	\$	607,962

MAINSTREET FUND

Mainstreet Events	15,235	\$	15,235
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EMERGENCY RESERVE FUND

Materials and Services	2,000,000	
Transfers to Other Funds	<u>50,000</u>	\$ 2,050,000

PERS RESERVE FUND

Retirement Side-Account	690,300	\$ 690,300
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TOTAL APPROPRIATIONS ALL FUNDS

\$ 30,274,911

UNAPPROPRIATED

General Fund	4,481,176	
State Gas Tax Fund	1,712,402	
Library Fund	699,284	
Municipal Pool Fund	186,737	
Building Fund	643,523	
Transient Room Tax Fund	59,008	
Library Donation Fund	160,000	
Footpaths and Bike Trails Fund	41,200	
Special Grants Fund	103,000	
Park Improvement Fund	14,800	
Improvement Fund	446,900	
Wastewater Disposal Fund	4,400,573	
Stormwater Fund	995,738	
Mainstreet Fund	13,664	
Emergency Reserve Fund	110,300	
Fire Equipment Reserve Fund	224,400	\$ 14,292,705

TOTAL BUDGET FY 2026 - 2027

\$ 44,567,616

RESOLUTION IMPOSING TAXES

BE IT RESOLVED, that a total levy for \$6.1831 per \$1,000 of Assessed Value be made against all taxable property within the City of North Bend for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for the purposes of Article XI section 11b as:

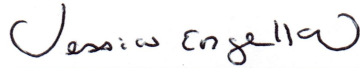
General Government Limitations

Permanent Rate Tax of \$6.1831 per \$1,000 of assessed value

Excluded from Limitations

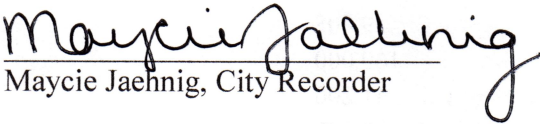
General Obligation Bond Debt Service \$0.00

The above resolution statements were approved and declared adopted by the City Council of North Bend on this 23rd day of June, 2026.



Jessica Engelke, Mayor

ATTEST:



Maycie Jaehnig, City Recorder

RESOLUTION NO. URA 72

RESOLUTION ADOPTING URA BUDGET, MAKING APPROPRIATIONS, AND CERTIFYING EXISTING PLAN

1. **BE IT RESOLVED**, the Board of the Urban Renewal Agency of the City of North Bend hereby adopts the budget for the fiscal year 2026-2027 for the total sum of \$7,054,087 now on file at the office of the Finance Director at City Hall.

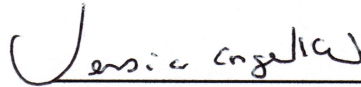
2. **BE IT RESOLVED**, the amounts for the budget for the fiscal year 2026-2027 and for the purpose shown below are hereby appropriated as follows:

URBAN RENEWAL GENERAL FUND

Urban Renewal Agency	\$619,087
Capital Outlay	6,435,000
Urban Renewal Total Appropriations	7,054,087
TOTAL ADOPTED BUDGET	\$7,054,087

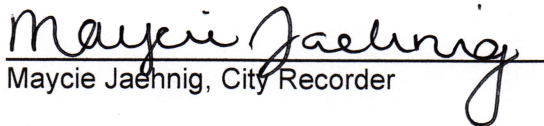
3. **BE IT RESOLVED**, the Board of Directors of the North Bend Urban Renewal Agency hereby certifies to the county assessor that the North Bend Urban Renewal is an existing plan and is under "Option One".

Adopted by the Board of the Urban Renewal Agency of The City of North Bend on this 23rd day of June 2026.



Jessica Engelke, Chairman
North Bend Urban Renewal Agency

ATTEST:



Maycie Jaehnig, City Recorder