

CITY of CASCADE LOCKS

AGENDA

CITY COUNCIL SPECIAL MEETING
Monday, June 30, 2025, 7:00 PM, CITY HALL

1. **Call to Order/Pledge of Allegiance/Roll Call.**
2. **Public Hearing 7:00 PM** – Open Public Hearing on Possible Uses of State Revenue Sharing. The State Requires That the City hold a Public Hearing on Proposed Uses of State Revenue Sharing Funds.
3. **Action Items:**
 - A. **Resolution 1519 – Affirming Public Hearing on State Shared Revenue**
 - B. **Resolution 1520 – Adopt Fiscal Year 2025-2026 Budget**
4. **Adjournment.**

Public access to the meeting is available via Zoom.

By smart device on zoom.us, meeting code [872 129 1324](https://zoom.us/j/8721291324), password is “citymeet”.

By phone dial 1-253-215-8782, meeting # is 872-129-1324, passcode is 17722174. Remember *6 to mute/unmute your phone, *9 to raise your hand if you have a question or comment.

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for person with disabilities, should be made at least 48 hours in advance of the meeting by contacting the City of Cascade Locks office at 541-374-8484.

Public Hearing Script

Administrative Hearing

Introduction

The public hearing on proposed uses of state revenue sharing funds is now open and called to order. The purpose of the hearing is to obtain citizen's views about how the City of Cascade Locks should use State Revenue Sharing Funds.

The public hearing this evening will be conducted as follows:

- 1. Staff will present the staff report.**
- 2. Council will receive any written testimony.**
- 3. Council will then allow public testimony, and time will be limited to 5 minutes per person. Any interested person may present testimony.**
- 4. Council will close the public Hearing.**

CASCADE LOCKS STAFF REPORT

Date Prepared: June 16, 2025

For Budget Committee Meeting on: June 30, 2025

To: Honorable Mayor and Council Members

Prepared By: Jordon Bennett, Budget Officer/City Administrator

Subject: Proposed Expenses for Cascade Locks’ Portion of State Revenue Sharing Funds

Synopsis: In order to receive and expend State Revenue Sharing funds, the City must hold a public hearing to obtain citizen’s input on how it should be spent. One with the Budget Committee and one with the City Council.

The Budget Committee held their public hearing on May 21st.

The 2025-2026 approved budget shared revenue budget is:

Total State Revenue Sharing	\$12,000
Community Support Fund	\$5,000
Subsidize Low Income Senior – Sewer	\$3,000
Mid-Columbia Community Action Council	\$3,000
Reverse 911 – Everbridge	\$1,000
	\$12,000

The proposed budget has \$5,000 of the shared revenue funds going towards the City’s Community Support Fund.

The proposed budget has \$3,000 each for subsidizing low-income seniors on their sewer bill and low-income general population on their electricity bills.

The final \$1,000 will be used to pay for Reverse 911 to contact residents during an emergency.

CASCADE LOCKS STAFF REPORT

Date Prepared: June 17, 2025

For City Council Meeting on: June 30, 2025

TO: Honorable Mayor and City Council

PREPARED BY: Jordon Bennett, City Administrator

SUBJECT: Resolution 1519 – Affirming Public Hearing on State Shared Revenue

SYNOPSIS: Pursuant to Section 1 of ORS 221.770, the Cascade Locks City Council must pass a resolution stating that the City held public hearings at both the Budget Committee and Council level. The public hearing for the Budget Committee was held on May 21, 2025 during the committee’s first meeting to review the 2024-2025 budget. The public hearing for the Council was held on June 30, 2025 during a special scheduled meeting. By holding these public hearings, passing the resolution and completing the attached form from Oregon Department of Administrative Services the City will complete all of the states requirement.

CITY COUNCIL OPTIONS:

- 1) Approve the Resolution

RECOMMENDED MOTION: “I motion to approve Resolution 1519 affirming that public hearings on the usage of state shared revenue occurred for the 2025-2026 City of Cascade Locks budget.”

RESOLUTION NO. 1519

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES.

WHEREAS, the City offered an opportunity for its citizens to comment on the possible uses of State Revenues at a Public Hearing of the Budget Committee on May 21, 2025; and

WHEREAS, the City offered an opportunity for its citizens to comment on the proposed uses of State Revenues at a Public Hearing of the City Council on June 30, 2025;

THE COMMON COUNCIL FOR THE CITY OF CASCADE LOCKS, HOOD RIVER COUNTY, OREGON, RESOLVES AS FOLLOWS:

SECTION 1. City's Election to Receive State Revenues. Pursuant to ORS 221.770, the City of Cascade Locks hereby elects to receive State Revenues for Fiscal Year 2025/2026.

SECTION 2. Effective Date. Upon adoption by the City Council and approval of the Mayor, this resolution shall become effective on July 1, 2025.

SECTION 3. Expiration. This Resolution shall remain in effect and shall expire on June 30, 2026.

ADOPTED by the City Council this **30th** day of **June**, 2025.

APPROVED by the Mayor this **30th** day of **June**, 2025.

Mayor

ATTEST:

City Recorder

I certify that a public hearing before the Budget Committee was held on May 21, 2025 and a public hearing before the City Council was held on June 30, 2025, giving citizens an opportunity to comment on use of State Revenue Sharing.

Budget Officer



Oregon

Tina Kotek, Governor

Department of Administrative Services
Enterprise Goods & Services | Shared Financial Services
155 Cottage Street NE
Salem, OR 97301-3969
PHONE: 503-378-2222
FAX: 503-378-2901

AN ORDINANCE/RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES

The City of Cascade Locks ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2025-2026.

Passed by the Common Council the 30th day of June, 2025.

Approved by the Mayor this 30th day June, 2025.

Mayor _____

Attest _____

I *certify that a public hearing before the Budget Committee was held on May 21, 2025, and a public hearing before the City Council was held on June 30, 2025, giving citizens an opportunity to comment on use of State Revenue Sharing.

City Recorder

CASCADE LOCKS STAFF REPORT

Date Prepared: June 17, 2025

For City Council Meeting on: June 30, 2025

TO: Honorable Mayor and City Council

PREPARED BY: Jordon Bennett, City Administrator

SUBJECT: Resolution 1520 – Adopting the 2025-2026 Budget

SYNOPSIS: At the May 21, 2025 Budget Committee meeting Budget Officer/City Administrator Bennett presented and proposed the 2025-2026 budget. At the June 10, 2025 Budget Committee meetings the Budget Committee approved an amended 2025-2026 budget. The Budget Committee also approved using the full property tax \$2.705 per \$1,000 of assessed value. The Approved budget is now presented to the Council to review and adopt via Resolution 1520.

CITY COUNCIL OPTIONS:

- 1) Adopt the 2025-2026 Budget
- 2) Amend and Adopt the 2025-2026 Budget

RECOMMENDED MOTION: “I motion to approve Resolution 1520 adopting the 2025-2026 City of Cascade Locks budget in the amount of \$16,445,668”.

RESOLUTION NO. 1520

A RESOLUTION ADOPTING THE MUNICIPAL CORPORATE BUDGET FOR FY 2025-2026, MAKING APPROPRIATIONS, AUTHORIZING EXPENDITURES AND LEVYING TAXES.

WHEREAS, the city budget complies with the Oregon Department of Revenue budget standards.

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of the City of Cascade Locks, Oregon, hereby adopts the 2025-2026 fiscal year budget in the total sum of \$16,445,6868 now on file in the office of the City Administrator, City Hall.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025 and for the purposes shown are hereby appropriated as follows:

<u>GENERAL FUND</u>	
Administration Department	1,046,982
Planning Department	31,100
Agency	-
Property Department	148,549
Museum Program	-
Government/Community Relations Program	17,150
Police Program	170,654
Capital Outlays	-
Interfund Transfers	659,692
Debt Service	-
Contingency	78,619
TOTAL GENERAL FUND	\$ 2,152,746
 <u>SYSTEM DEVELOPMENT FUND</u>	
Parks/Recreation Department	45,880
Water Department	81,127
Sewer Department	94,037
Interfund Transfers	-
TOTAL SYSTEM DEVELOPMENT FUND	\$ 221,044
 <u>STREET FUND</u>	
Street Department	97,187
Capital	20,000
Interfund	19,130
Contingency	58,183
TOTAL STREET FUND	\$ 194,500
 <u>EMERGENCY SERVICES FUND</u>	
EMS Department	967,760
Capital	26,500
Debt Service	-
Contingency	19,783
TOTAL EMERGENCY SERVICES FUND	\$ 1,014,042

GRANTS FUND

Grants	275,000
Contingency	102,116
TOTAL GRANTS FUND	\$ 377,116

TOURISM FUND

Tourism Department	142,250
Interfund Transfers	-
Contingency	19,400
TOTAL TOURISM FUND	\$ 161,650

CEMETERY FUND

Property Department	11,950
Interfund Transfers	-
Contingency	-
TOTAL CEMETERY FUND	\$ 11,950

WATER FUND

Water Department	299,314
Capital	43,476
Interfund Transfers	277,600
Contingency	132,185
TOTAL WATER FUND	\$ 752,576

CEMETERY TRUST FUND

Interfund Transfers	-
Reserve	-
TOTAL CEMETERY TRUST FUND	\$ -

WATER SYSTEM IMPROVEMENT PROJECT FUND

Debit Service	1,137,368
Interfund Transfers	-
TOTAL WATER SYSTEM IMPROVEMENT PROJECT FUND	\$ 1,137,368

CORROSION CONTROL TREATMENT FUND

Debit Service	79,733
TOTAL CORROSION CONTROL TREATMENT FUND	\$ 79,733

SEWER FUND

Sewer Department	599,436
Capital	11,504
Interfund Transfers	214,500
Contingency	13,403
TOTAL SEWER FUND	\$ 838,843

	<u>SEWER BOND REFINANCE 2018</u>	
Debit Service		78,112
	TOTAL SEWER BOND REFINANCE 2018	\$ 78,112

	<u>SEWER FACILITIES PROJECT FUND</u>	
Debit Service		841,689
	TOTAL SEWER FACILITIES PROJECT FUND	\$ 841,689

	<u>LIGHT FUND</u>	
Electrical Department		4,375,530
Capital		2,603,620
Interfund Transfers		3,800
Debt Service		55,780
Contingency		49,733
	TOTAL LIGHT FUND	\$ 7,088,462

	<u>CAPITAL RESERVE FUND - 2008</u>	
Street Department		85,383
Street Department-Bike Path/Sidewalk		6,513
Street Department-Interfund Transfer		-
Property Department		16,942
Administration Department		32,669
EMS Department		3,453
EMS Department - Memorial Reserve		-
Tourism Department		52,466
Water Department		428,909
Water Department -Interfund Transfers		-
Water Department - Meters		117,560
Water Department - Hydrant Meters		81,900
Water Department - Short Lived Asset Replacement		28,071
Sewer Department		255,984
Sewer Department - Short Lived Asset Replacement		56,000
Electric Department		329,989
Electric Department-Interfund Transfer		-
	TOTAL CAPITAL RESERVE FUND	\$ 1,495,838

		GRAND TOTAL APPROPRIATIONS ALL FUNDS
		\$ 16,445,668

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the City Council of the City of Cascade Locks, Oregon, hereby imposes the taxes provided for in this adopted budget in the General Fund at the rate of \$2.7050 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for tax year 2025-2026 upon the assessed value of all taxable property within the district as of 12:01 AM, July 1, 2025.

RESOLUTION CATEGORIZING THE TAX

General Government Limitation

General Fund	\$ 2.7050/\$1,000
Debt Service Fund	\$0.00

Excluded from Limitation

Debt Service	\$0.00
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BE IT RESOLVED that the City Administrator certifies to the County Clerk and County Assessor, the tax levy made by this Resolution and shall file with them and to the State of Oregon copies of the budget as finally adopted.

ADOPTED by the City Council this **30th** day of **June**, 2025.

APPROVED by the Mayor this **30th** day of **June**, 2025.

Mayor

ATTEST:

City Recorder

Cascade Locks 2025-2026 Budget

All Fund Totals

Description	Fund	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Revenues									
General	1	1,470,164	1,461,282	1,747,278	1,279,745	2,092,151	2,152,746	2,152,746	23%
System Development	2	13,993	17,251	207,461	13,583	221,044	221,044	221,044	7%
Street	3	96,110	110,922	192,576	83,860	194,500	194,500	194,500	1%
Fire and EMS	5	612,750	562,374	871,678	231,865	1,022,490	1,014,042	1,014,042	16%
Grants	7	2,807	-	735,191	-	377,116	377,116	377,116	-49%
Tourism	8	75,740	85,618	137,300	74,614	161,650	161,650	161,650	18%
Cemetery	17	9,734	2,326	14,000	2,250	11,950	11,950	11,950	-15%
Water	21	535,009	585,155	727,276	416,132	752,576	752,576	752,576	3%
Water System Improvement	22	224,052	226,390	1,036,416	151,440	1,137,368	1,137,368	1,137,368	10%
Corrision Control	23	21,789	22,404	73,828	14,986	79,733	79,733	79,733	8%
Cemetery Trust	25	1,320	236	4,800	-	-	-	-	-100%
Sewer	31	4,564,988	3,091,413	654,004	841,679	838,843	838,843	838,843	28%
Sewer Bond	32	76,459	76,500	77,812	-	78,112	78,112	78,112	0%
Wastewater System Improvement	33	146,307	403,955	720,000	92,328	841,689	841,689	841,689	17%
Electric	51	2,943,032	3,605,545	7,692,212	2,647,203	7,058,462	7,088,462	7,088,462	-8%
Capital Reserve	56	343,092	13,443	1,676,900	18,549	1,495,838	1,495,838	1,495,838	-11%
Total Revenue		11,137,346	10,264,813	16,568,734	5,868,234	16,363,521	16,445,668	16,445,668	-1%
Expenses									
<i>Personnel</i>									
General	1	659,721	575,957	617,275	468,099	793,263	831,656	831,656	35%
Streets	3	35,486	52,540	74,132	25,541	76,263	67,586	67,586	-9%
Fire & EMS	5	509,385	442,142	700,179	393,822	820,811	811,103	811,103	16%
Cemetery	17	7,062	5,498	9,263	1,769	5,153	5,153	5,153	-44%
Water	21	131,688	114,146	130,935	95,713	175,690	165,473	165,473	26%
Sewer	31	64,030	49,124	85,169	52,291	98,936	89,800	89,800	5%
Electric	51	446,204	293,432	415,054	333,225	901,456	1,077,982	1,077,983	160%
Total Personal Expenses		1,853,575	1,532,839	2,032,008	1,370,460	2,871,573	3,048,754	3,048,754	50%
<i>Materials and Services</i>									
General	1	438,370	608,828	585,790	433,618	552,779	582,779	582,779	-1%
System Development	2	-	-	207,461	-	221,044	221,044	221,044	7%
Street	3	8,721	21,528	27,459	13,995	29,380	29,601	29,601	8%
Fire and EMS	5	126,352	126,550	146,850	99,681	155,396	156,657	156,657	7%
Grants	7	1,000	-	633,075	-	275,000	275,000	275,000	-57%
Tourism	8	62,345	79,937	119,950	37,102	161,425	142,250	142,250	19%
Cemetery	17	2,442	2,815	4,737	1,450	6,797	6,797	6,797	43%
Water	21	83,774	94,159	124,831	68,930	123,136	133,841	133,841	7%
Sewer	31	283,545	222,569	337,286	211,948	504,037	509,636	509,636	51%
Electric	51	2,026,265	1,719,813	3,041,632	1,548,883	3,392,997	3,297,547	3,297,547	8%
Total materail and Services Expenses		3,032,815	2,876,198	5,229,071	2,415,608	5,421,991	5,355,151	5,355,151	2%
<i>Capital Outlay</i>									
Streets	3	9,643	-	51,850	39,680	20,000	20,000	20,000	-61%
Fire & EMS	5	222,300	59,177	21,000	17,110	26,500	26,500	26,500	26%
Water	21	2,168	10,928	38,300	-	38,300	38,300	38,300	0%
Sewer	31	-	-	12,000	-	15,000	7,000	7,000	-42%
Electric	51	421	1,159	137,000	1,131	163,000	148,000	148,000	8%
Total Capital Outlay Expesnes		234,531	71,265	260,150	57,921	262,800	239,800	239,800	-8%
<i>Interfund Transfer</i>									
General	1	312,381	333,269	541,468	155,643	668,140	659,692	659,692	22%
Streets	3	1,068	21,033	21,111	-	19,130	19,130	19,130	-9%
Tourism	8	-	-	4,000	-	-	-	-	-100%
Cemetery	17	-	-	-	-	-	-	-	0%
Water	21	302,507	306,691	372,300	179,923	277,600	277,600	277,600	-25%

Cascade Locks 2025-2026 Budget

All Fund Totals

Description	Fund	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	
Cemetery Trust	25	527	-	4,800	-	-	-	-	-100%
Sewer	31	263,449	91,639	212,500	92,328	214,500	214,500	214,500	1%
Electric	51	153,600	-	38,800	-	3,800	3,800	3,800	-90%
		1,033,532	752,632	1,194,979	427,894	1,183,170	1,174,722	1,174,722	-2%
<i>Debt Service</i>									
Water System Improvement	22	-	-	1,036,416	125,848	1,137,368	1,137,368	1,137,368	10%
Corrision Control	23	-	37,847	73,828	16,535	79,733	79,733	79,733	8%
Sewer Bond	32	76,500	70,100	77,812	-	78,112	78,112	78,112	0%
Wastewater System Improvement	33	125,848	125,848	720,000	21,311	841,688	841,688	841,689	17%
Electric	51	-	-	113,580	-	113,580	55,780	55,780	-51%
		202,348	233,795	2,021,636	163,695	2,250,481	2,192,681	2,192,681	8%
<i>Contingency</i>									
General	1	-	-	2,745	-	77,970	78,619	78,619	2764%
Streets	2	-	-	18,024	-	49,727	58,183	58,183	223%
Fire & EMS	4	-	-	3,650	-	19,783	19,783	19,783	442%
Grants	7	-	-	102,116	-	102,116	102,116	102,116	0%
Tourism	8	-	-	13,350	-	225	19,400	19,400	45%
Cemetery	17	-	-	-	-	-	-	-	0%
Water	21	-	-	55,734	-	134,424	132,185	132,185	137%
Cemetery Trust	25	-	-	-	-	-	-	-	0%
Sewer	31	-	-	2,546	-	1,866	13,403	13,403	427%
Electric	51	-	-	29,859	-	28,009	49,733	49,733	67%
		-	-	228,022	(0)	414,121	473,422	473,422	108%
<i>Capital Projects</i>									
Water	21	-	29	5,176	1,427	3,427	5,176	5,176	0%
Sewer	31	4,577,714	1,339,728	4,504	45,615	4,504	4,504	4,504	0%
Electrical	51	52,306	91,171	3,916,287	729,696	2,455,620	2,455,620	2,455,620	-37%
		4,630,020	1,430,929	3,925,967	776,737	2,463,550	2,465,300	2,465,300	-37%
<i>Reserve</i>									
Capital Reserve	56	240,502	502,675	1,676,900	121,452	1,495,838	1,495,838	1,495,838	-11%
Total All Fund Expenses		11,227,321	7,400,332	16,568,734	5,333,767	16,363,521	16,445,668	16,445,668	-1%
Grand Totals									
Revenue		11,137,346	10,264,813	16,568,734	5,868,234	16,363,521	16,445,668	16,445,668	-1%
Expenses		11,227,321	7,400,332	16,568,734	5,333,767	16,363,521	16,445,668	16,445,668	-1%
Net of All Funds		(89,975)	2,864,481	(0)	534,467	0	0	0	0%

**Cascade Locks 2025-2026 Budget
General Fund Totals**

Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2024	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Total General Fund Revenue	1,470,164.09	1,461,281.84	1,747,278	1,279,745	2,092,151	2,152,746	2,152,746	23%
Total General Fund Expenses	1,425,998.59	1,518,054.39	1,747,279	1,057,360	2,092,152	2,152,746	2,152,746	23%
General Fund Net Total	44,165.50	(56,772.55)	-	222,385	(1)	0	(0)	0%

Cascade Locks 2025-2026 Budget										
General Fund Revenue										
G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
General Fund Revenue										
<i>Tax, Fees, Charges, Shared Revenue</i>										
1-301-40010	1	BEGINNING BALANCE	-	-	130,000	-	124,650	124,650	124,650	-4%
1-301-43100	1	PROPERTY TAXES INCOME	362,811	375,269	360,418	366,940	387,003	387,003	387,003	7%
1-301-43110	1	FINES & FORFEITURES	-	-	-	-	-	-	-	0%
1-301-43120	1	TELEPHONE FRANCHISE FEES	1,877	2,435	1,800	3,554	1,800	1,800	1,800	0%
1-301-43121	1	Internet Franchise Fee	-	2,361	2,000	-	-	2,000	2,000	0%
1-301-43122	1	GARBAGE SCV FRANCHISE FEES	1,000	-	1,000	1,000	1,000	1,000	1,000	0%
1-301-43130	1	TRANSIENT ROOM ASSESSMENT	168,369	192,271	170,000	173,632	203,175	203,175	203,175	20%
1-301-43140	1	STATE LIQUOR & MARIJUANA TAXES	24,962	29,797	31,668	18,765	24,569	24,569	24,569	-22%
1-301-43151	1	INTERNAL PAYMENTS: ELEC (6%)	120,609	99,004	118,550	69,637	190,260	192,060	192,060	62%
1-301-43152	1	INTERNAL PAYMENTS: WATER (6%)	12,812	12,721	12,500	11,646	16,200	16,200	16,200	30%
1-301-43153	1	INTERNAL PAYMENTS: SEWER (6%)	22,049	23,625	22,000	18,362	30,680	30,680	30,680	39%
1-301-43157	1	INTERNAL PAYMENTS:SB/ELEC (6%)	20,355	20,018	20,750	16,955	24,975	24,975	24,975	20%
1-301-43159	1	USE OF CITY PROPERTY FEES	29,750	27,000	29,250	19,500	29,250	52,680	52,680	80%
1-301-43160	1	OVERLOOK PARK SHOWER	395	651	500	-	-	-	-	-100%
1-301-43280	1	MISCELLANEOUS REVENUE	4,714	6,169	2,000	8,188	2,000	2,000	2,000	0%
1-301-43290	1	COPY MACHINE REVENUE	81	60	50	13	20	20	20	-60%
1-301-43291	1	FAX MACHINE REVENUE	54	50	50	24	20	20	20	-60%
1-301-43292	1	INFORMATION SERVICE FEES	1,039	460	200	235	200	200	200	0%
1-301-43410	1	CIGARETTE TAX PRORATION	940	932	994	450	791	791	791	-20%
1-301-43431	1	PLANNING FEES	63,483	16,839	10,000	45,392	10,000	10,000	10,000	0%
1-301-43432	1	PLANNING ENGINEERING ESTIMATES	8,198	38,334	10,000	1,980	10,000	10,000	10,000	0%
1-301-43501	1	CITY HALL RENTAL	835	1,065	500	655	500	500	500	0%
1-301-43550	1	INTEREST INCOME	4,247	-	500	-	500	500	500	0%
1-301-43630	1	STATE REVENUE SHARING	13,810	12,134	12,000	12,667	12,000	12,000	12,000	0%
Total Tax, Fees, Charges, Shared Revenue			862,388	861,195	936,730	769,596	1,069,593	1,096,823	1,096,823	17%
<i>Personnel Overhead Revenue</i>										
1-301-43703	1	STREETS ADMIN PERSONNEL SVC	17,029	15,897	20,413	10,379	19,772	16,923	16,923	-17%
1-301-43705	1	EMS ADMIN PERSONNEL SVC	126,731	-	192,803	77,234	212,803	203,095	203,095	5%
1-301-43721	1	WATER ADMIN PERSONNEL SVC	31,359	29,266	36,054	19,112	46,949	41,433	41,433	15%
1-301-43731	1	SEWER ADMIN PERSONNEL SVC	14,448	13,482	23,452	8,804	25,650	22,485	22,485	-4%
1-301-43751	1	CTY LIGHT ADMN PERSONNEL SVC	201,932	188,457	114,291	123,069	233,711	269,919	269,919	136%
Total Personnel Overhead Revenue			391,499	247,102	387,013	238,599	538,885	553,856	553,856	43%
<i>Material and Services Overhead</i>										
1-301-43803	1	STREETS ADMIN MATERIALS/SVC	1,838	3,123	3,159	2,308	3,380	3,601	3,601	14%
1-301-43805	1	EMS ADMIN MATERIALS/SVC	8,520	-	17,290	10,699	17,796	19,057	19,057	10%
1-301-43821	1	WATER ADMIN MATERIALS/SVC	11,376	19,329	14,361	14,284	14,166	16,281	16,281	13%
1-301-43831	1	SEWER ADMIN MATERIALS/SVC	21,065	35,791	38,803	26,449	57,987	61,995	61,995	60%
1-301-43851	1	CTY LIGHT ADMN MATERIALS/SVC	173,478	294,742	349,922	217,810	390,345	401,134	401,134	15%
Total Material and Services Overhead Revenue			216,277	352,985	423,535	271,550	483,674	502,068	502,068	19%
Total General Fund Revenue			1,470,164	1,461,282	1,747,278	1,279,745	2,092,151	2,152,746	2,152,746	23%

Cascade Locks 2025-2026 Budget

General Fund Expenses

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
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General Fund Personnel Expenses

Administration

1-401-61010	1	CITY ADMINISTRATOR	110,851	88,365	100,000	80,582	104,880	104,880	104,880	5%
1-401-61020	1	FINANCE OFFICER	61,931	-	-	23,998	100,000	100,000	100,000	N/A
1-401-61022	1	UTILITY BILLING CLERK	32,887	53,020	54,891	44,194	59,251	59,251	59,251	8%
1-401-61025	1	CITY RECORDER	85,133	88,019	90,854	73,609	93,762	93,762	93,762	3%
1-401-61030	1	DEPUTY RECORDER/ADMIN ASST.	42,824	44,853	54,891	12,909	-	-	-	-100%
1-401-61031	1	ACCOUNTING CLERK	8,016	19,866	-	6,181	56,428	56,428	56,428	N/A
1-401-61033	1	OFFICE ASSISTANT/CASHIER	18,218	-	-	-	-	-	-	0%
1-401-61034	1	Community Liaison	-	7,073	13,548	717	-	26,000	26,000	92%
1-401-61050	1	FICA	27,008	22,475	24,035	18,106	31,696	33,685	33,685	40%
1-401-61060	1	WORKER'S COMP	530	472	440	402	580	616	616	40%
1-401-61065	1	WORKER'S BENEFIT FUND	102	90	69	60	91	97	97	40%
1-401-61070	1	HEALTH INSURANCE	71,117	74,934	90,000	57,366	113,281	113,281	113,281	26%
1-401-61080	1	PERS (PENSION)	119,387	92,185	105,223	75,518	128,688	136,764	136,764	30%
1-401-61090	1	UNEMPLOYMENT	361	499	314	1,232	414	440	440	40%
1-401-61092	1	Paid Leave Oregon Payroll Tax	890	1,813	3,142	1,497	4,143	4,403	4,403	40%
Total Admin Personnel Expenses			579,254	493,666	537,408	396,369	693,214	729,607	729,607	36%

Property

1-404-61040	1	EXTRA LABOR	5,680	-	5,000	-	3,000	3,000	3,000	-40%
1-404-61050	1	FICA	4,028	3,768	3,710	3,381	4,686	4,686	4,686	26%
1-404-61060	1	WORKER'S COMP	2,186	2,052	1,843	1,913	2,328	2,328	2,328	26%
1-404-61065	1	WORKER'S BENEFIT FUND	25	21	11	19	20	20	20	87%
1-404-61070	1	HEALTH INSURANCE	8,913	10,160	10,045	7,946	13,000	15,000	15,000	49%
1-404-61080	1	PERS (PENSION)	11,182	14,498	15,225	11,920	18,092	18,092	18,092	19%
1-404-61090	1	UNEMPLOYMENT	54	86	49	215	61	61	61	26%
1-404-61092	1	Paid Leave Oregon Payroll Tax	162	308	485	276	613	613	613	26%
NEW		Utilities Director	-	-	-	-	4,750	4,750	4,750	N/A
1-404-61152	1	FIELD MAINTENANCE SUPERVISOR	17,513	17,462	15,000	15,327	18,000	18,000	18,000	20%
1-404-61155	1	UTILITY MAINTENANCE WORKER I	29,871	33,934	28,000	30,734	35,000	35,000	35,000	25%
1-404-61157	1	OVERTIME	853	-	500	-	500	500	500	0%
Total Property Personnel Expenses			80,466	82,291	79,867	71,730	100,049	102,049	102,049	28%
Total General Fund Personnel Expenses			659,721	575,957	617,275	468,099	793,263	831,656	831,656	35%

General Fund Material and Services Expenses

Administration

1-401-62010	1	OFFICE SUPPLIES	13,770	8,411	10,000	5,383	10,000	10,000	10,000	0%
1-401-62020	1	TRAVEL & TRAINING	5,924	2,784	6,000	664	6,000	6,000	6,000	0%
1-401-62030	1	DUES, PUBLICATIONS, NOTICES	8,211	7,773	8,500	6,347	8,500	8,500	8,500	0%
1-401-62050	1	TELEPHONE	7,020	7,703	6,000	4,667	7,000	7,000	7,000	17%
1-401-62055	1	POSTAGE	5,196	6,759	6,000	2,297	6,000	6,000	6,000	0%
1-401-62060	1	INSURANCE	55,418	62,808	65,000	65,419	75,000	75,000	75,000	15%
1-401-62063	1	DRUG TESTING	-	-	225	45	225	225	225	0%
1-401-62080	1	CONTRACT SVC - AUDIT	11,500	27,350	67,000	11,625	70,000	70,000	70,000	4%
1-401-62081	1	COMPUTER LICENSE	-	26,133	32,000	25,461	30,000	30,000	30,000	-6%
1-401-62082	1	CONTRACT SVC - COMPUTER	49,387	46,893	45,000	28,664	50,000	50,000	50,000	11%
1-401-62094	1	CONTRACT SVC-CITY ADMIN EXP	4,558	2,960	2,500	1,570	2,500	2,500	2,500	0%
1-401-62100	1	CONTRACT SVC - ATTORNEY	17,866	16,378	19,650	9,432	19,650	19,650	19,650	0%
1-401-62110	1	CONTRACT SVC - MISC	69,418	199,239	111,000	139,084	5,000	5,000	5,000	-95%
1-401-62120	1	CONTRACT SVC - MACHINES	3,006	2,966	3,500	1,587	3,500	3,500	3,500	0%
1-401-62552	1	UTILITIES-CITY HALL	19,625	19,841	23,000	11,599	23,000	23,000	23,000	0%
1-401-62870	1	MISC & LEGAL EXPENSES	45	254	250	957	1,000	1,000	1,000	300%
Total Admin M+S Expenses			270,943	438,252	405,625	314,803	317,375	317,375	317,375	-22%

Planning

1-402-62030	1	DUES, PUBLICATIONS, NOTICES	50	-	100	-	100	100	100	0%
1-402-62037	1	LAND USE HEARING NOTICES	320	145	500	-	500	500	500	0%
1-402-62040	1	REFUND PLANNING FEES	575	60	500	40	500	500	500	0%
1-402-62075	1	CONTRACT SVC - PLANNING CITY	3,731	11,782	5,000	7,257	10,000	10,000	10,000	100%
1-402-62090	1	CONTRACT SVC - PLANNING	13,808	24,717	10,000	34,146	10,000	10,000	10,000	0%

Cascade Locks 2025-2026 Budget

General Fund Expenses

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	
1-402-62091	1	CONTRACT SVC - ENGINEERING	12,496	24,268	10,000	20,185	10,000	10,000	10,000	0%
Total Planning M+S Expenses			30,980	60,971	26,100	61,629	31,100	31,100	31,100	19%
<i>Property</i>										
1-404-62020	1	TRAVEL & TRAINING	22	20	50	20	-	-	-	-100%
1-404-62060	1	INSURANCE	89	100	200	500	1,000	1,000	1,000	400%
1-404-62063	1	DRUG TESTING	90	-	-	-	-	-	-	0%
1-404-62110	1	CONTRACT SVC - MISC	929	19	1,000	1,118	1,500	1,500	1,500	50%
1-404-62115	1	CONTRACT SVC - ABATEMENT	209	-	-	-	-	30,000	30,000	N/A
1-404-62520	1	PROPERTY MAINT MATERIALS	10,387	6,227	6,500	5,432	7,000	7,000	7,000	8%
1-404-62525	1	HOLIDAY LIGHTS (BLDG/POLES)	-	-	500	-	500	500	500	0%
1-404-62530	1	GASOLINE/OIL	3,153	2,264	3,000	1,166	2,500	2,500	2,500	-17%
1-404-62540	1	SANITARY SERVICES	4,229	5,051	4,000	2,165	4,000	4,000	4,000	0%
1-404-62870	1	MISC & LEGAL EXPENSES	-	-	200	-	-	-	-	-100%
Total Property M+S Expenses			19,108	13,682	15,450	10,401	16,500	46,500	46,500	201%
<i>Museum</i>										
1-407-62630	1	MUSEUM UTILITIES/EXPENSES	3,595	3,439	-	1,999	-	-	-	0%
Total Museum M+S Expenses			3,595	3,439	-	1,999	-	-	-	0%
<i>Gov't/Community Relations</i>										
1-408-62020	1	TRAVEL & TRAINING	5,922	2,723	3,000	1,806	5,000	5,000	5,000	67%
1-408-62022	1	SUPPORT COMMUNITY PROGRAMS	9,999	3,979	-	-	5,000	5,000	5,000	N/A
1-408-62023	1	WORKER'S COMP PREMIUMS	28	24	30	107	150	150	150	400%
1-408-62025	1	SUBSIDIZE LOW-INCOME SR SEWER	3,223	3,133	3,000	1,748	3,000	3,000	3,000	0%
1-408-62027	1	MID-COL COMM ACTION COUNCIL	3,000	3,000	3,000	2,550	3,000	3,000	3,000	0%
1-408-62201	1	CONTRACT SVC - REVERSE 911	-	-	1,000	-	1,000	1,000	1,000	0%
Total Gov't/Community Relations M+S Expenses			22,173	12,859	10,030	6,210	17,150	17,150	17,150	71%
<i>Public Safety</i>										
1-419-62250	1	CONTRACT SVC - INC POLICE	91,200	79,626	128,585	38,577	170,654	170,654	170,654	33%
Total Public Safety M+S Expenses			91,200	79,626	128,585	38,577	170,654	170,654	170,654	33%
Total General Fund Material and Services Expenses			438,370	608,828	585,790	433,618	552,779	582,779	582,779	-1%
<i>Interfund Transfer Expenses</i>										
1-401-64001	1	TRANSFERS TO OTHER FUNDS	160,000	180,000	390,093	-	505,599	497,151	497,151	27%
1-401-64009	1	TO CAPITAL RESERVE FUND (Admin)	10,000	-	-	-	-	-	-	N/A
1-401-64017	1	TRANSFER TO CEMETERY TRUST	527	-	-	-	-	-	-	N/A
1-401-64052	1	TRNSFR TO EMERGENCY SVC FUND	152,381	153,269	151,375	155,643	162,541	162,541	162,541	7%
1-404-64009	1	TO CAPITAL RESERVE FUND (Property)	5,000	-	-	-	-	-	-	N/A
Total Interfund Transfer Expenses			327,908	333,269	541,468	155,643	668,140	659,692	659,692	22%
1-422-65010	1	CONTINGENCY	-	-	2,745	-	77,970	78,619	78,619	2764%
1		General Fund Total Personnel Expenses	659,721	575,957	617,275	468,099	793,263	831,656	831,656	35%
1		General Fund Total M+S Expenses	766,278	942,098	1,130,003	589,261	1,298,889	1,321,090	1,321,090	17%
1		Total General Fund Expenses	1,425,999	1,518,054	1,747,279	1,057,360	2,092,152	2,152,746	2,152,746	23%

**Cascade Locks 2025-2026 Budget
System Development Charges Fund**

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actuals 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
SDC Revenue										
2-305-40010	2	BEGINNING BALANCE	-	-	205,961	-	219,544	219,544	219,544	7%
2-305-40250	2	PARKS/RECREATION SDC	1,602	3,610	-	1,880	-	-	-	0%
2-305-40251	2	WATER SDC	4,303	5,397	-	5,127	-	-	-	0%
2-305-40252	2	SEWER SDC	3,026	8,244	-	6,576	-	-	-	0%
2-305-43600	2	INTEREST INCOME	5,062	-	1,500	-	1,500	1,500	1,500	0%
Total SDC Revenue			13,993	17,251	207,461	13,583	221,044	221,044	221,044	7%
SDC Expenses										
2-409-63901	2	PARKS/REC. SYS. DEVELOPMENT	-	-	44,000	-	45,880	45,880	45,880	4%
2-421-63901	2	WATER SYSTEM DEVELOPMENT	-	-	76,000	-	81,127	81,127	81,127	7%
2-431-63901	2	SEWER SYSTEM DEVELOPMENT	-	-	87,461	-	94,037	94,037	94,037	8%
2-431-64008	2	TRANSFER TO SEWER FUND	-	-	-	-	-	-	-	0%
Total SDC Expenses			-	-	207,461	-	221,044	221,044	221,044	7%
2		Total SDC Revenue	13,993	17,251	207,461	13,583	221,044	221,044	221,044	7%
2		Total SDC Expenses	-	-	207,461	-	221,044	221,044	221,044	7%
2		SDC Fund Net Total	13,993	17,251	-	13,583	-	-	-	0%

Cascade Locks 2025-2026 Budget

Streets Fund

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Streets Revenue										
3-305-40010	3	BEGINNING BALANCE	-	-	80,000	-	80,000	80,000	80,000	0%
3-305-40030	3	PW TYPE A,B PERMIT STR/SIDWLKS	750	1,000	1,000	6,909	1,000	1,000	1,000	0%
3-305-40040	3	STATE GASOLINE APPORTIONMENT	92,650	109,922	111,076	76,951	113,000	113,000	113,000	2%
3-305-43600	3	INTEREST INCOME	2,710	-	500	-	500	500	500	0%
Total Streets Revenue			96,110	110,922	192,576	83,860	194,500	194,500	194,500	1%
Streets Personnel Expenses										
3-405-61040	3	EXTRA LABOR	-	-	1,000	-	1,000	1,000	1,000	0%
3-405-61050	3	FICA	908	1,690	2,410	698	2,811	2,448	2,448	2%
3-405-61060	3	WORKER'S COMP	506	966	1,071	425	1,397	1,216	1,216	14%
3-405-61065	3	WORKER'S BENEFIT FUND	6	11	7	4	14	12	12	75%
3-405-61070	3	HEALTH INSURANCE	2,651	4,210	6,360	2,025	4,000	5,000	5,000	-21%
3-405-61080	3	PERS (PENSION)	2,325	6,539	11,025	2,450	11,104	9,629	9,629	-13%
3-405-61090	3	UNEMPLOYMENT	12	38	32	45	48	39	39	22%
3-405-61092	3	Paid Leave Oregon Payroll Tax	35	138	315	99	368	320	320	2%
61148	3	Utilities Director					14,250	9,500	9,500	N/A
3-405-61152	3	FIELD MAINTENANCE SUPERVISOR	4,266	6,579	10,000	6,503	10,000	10,000	10,000	0%
3-405-61155	3	UTILITY MAINTENANCE WORKER I	4,499	16,104	18,000	2,913	8,000	8,000	8,000	-56%
3-405-61156	3	Snow Plowing	2,113	368	3,000	-	3,000	3,000	3,000	0%
3-405-61157	3	OVERTIME	1,137	-	500	-	500	500	500	0%
Personnel Total			18,457	36,644	53,719	15,161	56,491	50,663	50,663	-6%
3-405-61750	3	ADMIN OHSTREET PERSONNEL SVC	17,029	15,897	20,413	10,379	19,772	16,923	16,923	-17%
Total Streets Personnel Expenses			35,486	52,540	74,132	25,541	76,263	67,586	67,586	-9%
Streets M+S Expenses										
3-405-62020	3	TRAVEL & TRAINING	7	91	100	-	-	-	-	-100%
3-405-62060	3	INSURANCE	1,509	2,847	4,000	5,500	6,000	6,000	6,000	50%
3-405-62091	3	CONTRACT SVC ENGINEERING	-	710	5,000	-	5,000	5,000	5,000	0%
3-405-62110	3	CONTRACT SVC MISC	24	2,398	2,000	1,198	2,000	2,000	2,000	0%
3-405-62210	3	PROTECTIVE CLOTHING	-	-	300	-	500	500	500	67%
3-405-62441	3	VEHICLE MAINTENANCE	74	1,785	3,000	-	3,000	3,000	3,000	0%
3-405-62530	3	GASOLINE/OIL	993	1,179	1,500	525	1,000	1,000	1,000	-33%
3-405-62560	3	MATERIALS, PARTS, SUPPLIES	4,076	9,347	8,000	4,465	8,000	8,000	8,000	0%
3-405-62561	3	CREW WORK CLOTHING	200	47	400	-	500	500	500	25%
Materials and Services Total			6,883	18,404	24,300	11,687	26,000	26,000	26,000	7%
3-405-62950	3	ADMIN OHSTREET MATRL/SVC	1,838	3,123	3,159	2,308	3,380	3,601	3,601	14%
Total Streets M+S Expenses			8,721	21,528	27,459	13,995	29,380	29,601	29,601	8%
Streets Capital Outlay Expenses										
3-405-63139	3	STREET SIGNS	6,499	-	3,000	-	-	-	-	-100%
3-405-63170	3	PUBLIC CROSSINGHERMN CREEK LN	3,144	-	28,850	28,845	-	-	-	-100%
3-405-63182	3	STREET PAVING PROJECTS	-	-	20,000	10,835	20,000	20,000	20,000	0%
Total Streets Capital Outlay Expenses			9,643	-	51,850	39,680	20,000	20,000	20,000	-61%
Interfund Transfer Expenses										
3-405-64009	3	TO CAPITAL RESERVE FUND	-	20,000	20,000	-	18,000	18,000	18,000	-10%
3-405-64015	3	TO CAP RES FNDBIKE PATH/SDWLK	1,068	1,033	1,111	-	1,130	1,130	1,130	2%
Total Interfund Transfer Expenses			1,068	21,033	21,111	-	19,130	19,130	19,130	-9%
3-405-65010	3	CONTINGENCY	-	-	18,024	-	49,727	58,183	58,183	223%
3		Total Streets Revenue	96,110	110,922	192,576	83,860	194,500	194,500	194,500	1%
3		Total Streets Expenses	54,918	95,101	192,576	79,216	194,500	194,500	194,500	1%
3		Streets Fund Net Total	41,192	15,821	-	4,644	(0)	(0)	(0)	0%

Cascade Locks 2025-2026 Budget

Fire & EMS Fund

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Fire & EMS Revenue										
5-305-40010	5	BEGINNING BALANCE	-	-	21,000	-	-	-	-	-100%
5-305-43100	5	PROPERTY TAXES TRNSF FRM GENER	152,381	153,269	151,375	154,115	162,541	162,541	162,541	7%
5-305-43201	5	FIRE/AMB SERVICE FEES	73,174	95,887	150,000	11,325	150,000	150,000	150,000	0%
5-305-43202	5	FIRE MED/LIFE FLIGHT CONTRACTS	1,428	1,187	1,000	504	1,000	1,000	1,000	0%
5-305-43204	5	MULTNOMAH COUNTY CONTRACT	20,000	10,000	20,000	-	40,000	40,000	40,000	100%
5-305-43207	5	USF Contract	-	-	10,000	-	10,250	10,250	10,250	3%
5-305-43208	5	State Fire Marshall Grant	-	35,000	35,000	-	35,000	35,000	35,000	0%
5-305-43250	5	PERMIT FEES	200	425	1,000	250	500	500	500	-50%
5-305-43600	5	INTEREST INCOME	4,462	-	500	-	-	-	-	-100%
5-305-43800	5	MISCELLANEOUS INCOME	1,944	10,512	-	753	-	-	-	0%
5-305-43805	5	GEMT PROGRAM	-	-	21,000	-	-	-	-	-100%
5-305-43810	5	AMERICAN RESCUE PLAN	128,938	-	-	-	-	-	-	0%
5-305-43900	5	TRANSFER FR OTHER FNDS	-	-	710	-	-	-	-	-100%
5-305-43903	5	EMS SUPPORT FEES	70,223	76,094	70,000	64,919	117,600	117,600	117,600	68%
5-305-43910	5	TRANSFER FR OTHER FNDSGENERAL	160,000	180,000	390,093	-	505,599	497,151	497,151	27%
Total Fire & EMS Revenue			612,750	562,374	871,678	231,865	1,022,490	1,014,042	1,014,042	16%

Fire & EMS Personnel Expenses										
5-405-61032	5	FIRE FIGHTER/EMT	-	18,720	21,600	20,295	21,600	21,600	21,600	0%
5-405-61034	5	FIRE FIGHTER/PARAMEDIC	163,476	156,125	103,334	112,967	131,040	131,040	131,040	27%
5-405-61035	5	FIRE CHIEF	59,120	63,932	66,290	53,826	90,000	90,000	90,000	36%
5-405-61036	5	OTHER FIRE EMPLOYEES	-	4	-	-	-	-	-	N/A
5-405-61037	5	STAFF OVERTIME	-	-	79,291	-	95,914	95,914	95,914	21%
5-405-61050	5	FICA	16,274	11,692	20,694	13,819	25,899	25,899	25,899	25%
5-405-61060	5	WORKER'S COMP	8,456	5,825	11,172	6,460	13,982	13,982	13,982	25%
5-405-61065	5	WORKER'S BENEFIT FUND	94	84	60	91	74	74	74	25%
5-405-61070	5	HEALTH INSURANCE	72,261	60,017	114,840	58,080	114,840	114,840	114,840	0%
5-405-61080	5	PERS (PENSION)	62,130	48,027	87,120	49,027	110,934	110,934	110,934	27%
5-405-61090	5	UNEMPLOYMENT	222	227	271	887	339	339	339	25%
5-405-61092	5	Paid Leave Oregon Payroll Tax	622	953	2,705	1,136	3,386	3,386	3,386	25%
Personnel Total			382,654	365,606	507,377	316,588	608,008	608,008	608,008	20%
5-405-61750	5	ADMIN OHEMS PERSONNEL SVC	126,731	76,536	192,803	77,234	212,803	203,095	203,095	5%
Total Fire & EMS Personnel Expenses			509,385	442,142	700,179	393,822	820,811	811,103	811,103	16%

Fire & EMS M+S Expenses										
5-405-62010	5	OFFICE SUPPLIES	-	457	500	494	500	500	500	0%
5-405-62017	5	SHOTS/IMMUNIZATIONS/MED EVAL	-	-	500	-	200	200	200	-60%
5-405-62020	5	TRAVEL & TRAINING	413	1,139	3,500	669	3,500	3,500	3,500	0%
5-405-62022	5	TRAVEL & TRAINING PARAMEDIC	-	453	-	-	1,000	1,000	1,000	N/A
5-405-62024	5	INTERN SCHOLARSHIP	2,666	-	-	-	-	-	-	0%
5-405-62028	5	Awards	-	-	-	230	-	-	-	0%
5-405-62029	5	UNIFORMS	1,425	3,581	5,000	923	5,000	5,000	5,000	0%
5-405-62030	5	DUES, PUBLICATIONS, NOTICES	315	328	400	400	400	400	400	0%
5-405-62050	5	TELEPHONE	3,785	5,856	5,700	3,073	5,700	5,700	5,700	0%
5-405-62060	5	INSURANCE	18,050	17,000	18,000	19,774	22,000	22,000	22,000	22%
5-405-62063	5	DRUG TESTING	45	-	150	400	1,000	1,000	1,000	567%
5-405-62110	5	CONTRACT SVC MISC	10,179	29,898	8,000	17,083	9,000	9,000	9,000	13%
5-405-62111	5	CONTRACT SVC SPRINGFIELD	6,518	9,643	7,000	1,604	7,000	7,000	7,000	0%
5-405-62112	5	CONTRACT SVC VOLUNTEER ASSN.	-	-	5,710	-	5,000	5,000	5,000	-12%
5-405-62113	5	CONTRACT SVC EMERG REPORTING	659	344	6,000	-	6,000	6,000	6,000	0%
5-405-62311	5	FIRE CHIEF ASSN/CSCD SYS RSRCE	1,871	1,905	2,000	2,029	3,000	3,000	3,000	50%
5-405-62312	5	PHYSICIAN ADVISORY INSURANCE	427	427	500	427	500	500	500	0%
5-405-62350	5	SUPPLIES/MATERIALS FIRE	3,672	2,087	3,500	1,784	3,500	3,500	3,500	0%
5-405-62351	5	SUPPLIES/MATERIALS AMBULANCE	14,433	7,996	9,500	6,866	10,000	10,000	10,000	5%
5-405-62353	5	Supplies/Materials Wildland	-	3,474	5,000	727	5,000	5,000	5,000	0%
5-405-62420	5	GASOLINE/OIL	11,187	8,144	10,000	5,866	10,000	10,000	10,000	0%
5-405-62421	5	PROPANE	4,127	2,497	4,000	3,532	4,500	4,500	4,500	13%
5-405-62439	5	UTILITIES	11,018	11,732	11,000	7,833	11,000	11,000	11,000	0%
5-405-62440	5	BUILDING MAINTENANCE	5,874	3,521	4,500	704	4,500	4,500	4,500	0%
5-405-62441	5	EQUIP/VEHICLE MAINTENANCE	17,756	11,210	13,000	10,564	13,000	13,000	13,000	0%
5-405-62442	5	RADIO MAINTENANCE/REPLACEMENT	84	256	500	-	500	500	500	0%
5-405-62443	5	MAINT AGREEMENT LIFE PAK	-	-	1,000	-	1,000	1,000	1,000	0%
62444	5	MAINT AGREEMENT RADIO	-	-	-	1,139	-	-	-	0%
5-405-62446	5	ANNUAL HOSE/LADDER TESTING	2,174	2,620	2,800	2,790	3,000	3,000	3,000	7%
5-405-62448	5	ANNUAL PUMP TESTING	850	850	1,000	-	1,000	1,000	1,000	0%

Cascade Locks 2025-2026 Budget

Fire & EMS Fund

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	
5-405-62680	5	UNCOLLECTIBLE ACCOUNTS	0	-	-	71	-	-	-	0%
5-405-62860	5	REGULATORY/LICENSING FEES	305	1,130	800	-	800	800	800	0%
Materials and Services Total			117,831	126,550	129,560	88,982	137,600	137,600	137,600	6%
5-405-62950	5	ADMIN OHEMS MATRL/SVC	8,520	-	17,290	10,699	17,796	19,057	19,057	10%
Total Fire & EMS M+S Expenses			126,352	126,550	146,850	99,681	155,396	156,657	156,657	7%

Fire & EMS Capital Outlay

5-405-63000	5	BUILDINGS & IMPROVEMENT	-	10,808	3,000	8,736	4,000	4,000	4,000	33%
5-405-63008	5	COMMUNICATIONS EQUIPMENT	-	-	1,000	-	2,000	2,000	2,000	100%
5-405-63010	5	FIRE EQUIPMENT	-	2,037	5,000	-	4,000	4,000	4,000	-20%
5-405-63020	5	BUNKER GEAR	6,617	-	7,500	919	7,500	7,500	7,500	0%
5-405-63025	5	RESCUE EQUIPMENT	-	3,005	-	-	-	-	-	0%
5-405-63030	5	MEDICAL EQUIPMENT	2,667	1,901	500	194	5,000	5,000	5,000	900%
5-405-63035	5	AMBULANCE/EQUIPMENT	212,945	41,426	-	-	-	-	-	0%
5-405-63047	5	VEHICLE TIRES	-	-	4,000	7,260	4,000	4,000	4,000	0%
5-405-63946	5	COMPUTER EQUIPMENT	71	-	-	-	-	-	-	0%
Total Fire & EMS Capital Outlay			222,300	59,177	21,000	17,110	26,500	26,500	26,500	26%

5-405-65010	5	CONTINGENCY	-	-	3,650	-	19,783	19,783	19,783	442%
5		Total Fire & EMS Revenue	612,750	562,374	871,678	231,865	1,022,490	1,014,042	1,014,042	16%
5		Total Fire & EMS Expenses	858,036	627,870	871,679	510,614	1,022,490	1,014,042	1,014,042	16%
5		Fire & EMS Fund Net Total	(245,287)	(65,496)	(0)	(278,748)	0	(0)	0	0%

Cascade Locks 2025-2026 Budget

Tourism Fund

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Tourism Revenue										
8-305-40010	8	BEGINNING BALANCE	-	-	60,000	-	72,275	72,275	72,275	20%
8-305-40080	8	ROOM ASSESSMENT INCOME	72,158	82,418	70,000	74,414	87,075	87,075	87,075	24%
8-305-43600	8	INTEREST INCOME	1,582	-	300	-	300	300	300	0%
8-305-43800	8	MISCELLANEOUS INCOME	2,000	3,200	-	200	2,000	-	-	0%
8-305-43602	8	GRANTS AND SCHOLARSHIPS	-	-	5,000	-	-	-	-	-100%
8-305-43603	8	ADVERTISING SALES	-	-	2,000	-	-	2,000	2,000	0%
Total Tourism Revenue			75,740	85,618	137,300	74,614	161,650	161,650	161,650	18%
Tourism M+S Expenses										
8-405-62020	8	TRAVEL & TRAINING	1,613	1,868	3,000	435	2,500	2,500	2,500	-17%
8-405-62055	8	POSTAGE	138	-	250	-	250	250	250	0%
NEW	8	Contract Svc - Overlook Park Facility Maint	-	-	-	-	20,000	20,000	20,000	N/A
NEW	8	Contract Svc - Admin (Jul-Nov)	-	-	-	-	-	11,000	11,000	N/A
8-405-62071	8	UTILITIES (SIGNAGE/WEB HOSTNG/Museum)	-	-	10,500	-	5,000	5,000	5,000	-52%
8-405-62080	8	CONTRACT SVC AUDIT	-	-	8,000	-	-	-	-	-100%
8-405-62101	8	CONTRACT SVC BROCHURE DIST	2,639	-	4,000	-	3,500	3,500	3,500	-13%
8-405-62103	8	Contract Svc - Admin (Dec-Jun)	-	-	25,000	12,500	35,000	39,000	39,000	56%
8-405-62113	8	DUES, PUBLICATIONS, NOTICES	575	320	4,200	-	-	2,000	2,000	-52%
8-405-62110	8	CONTRACT SVC MISC	16,013	30,525	-	-	-	-	-	0%
8-405-62112	8	CONTRACT SVC MARKETING	-	-	16,000	-	47,175	6,000	6,000	-63%
8-405-62102	8	CONTRACT SVC - GRANT WRITING	-	-	2,000	-	2,000	-	-	-100%
8-405-62114	8	TOURISM SUPPORT	21,368	27,223	12,000	4,167	6,000	6,000	6,000	-50%
8-405-62115	8	TOURISM EVENT PROMOTION	-	-	5,000	-	5,000	5,000	5,000	0%
8-405-62160	8	ADV & DISPLAY FEES	-	-	5,000	-	-	5,000	5,000	0%
8-405-62171	8	FIREWORKS	-	-	5,000	5,000	5,000	5,000	5,000	0%
8-405-62172	8	VISITOR CENTER STAFFING	20,000	20,000	20,000	15,000	25,000	25,000	25,000	25%
8-405-63939	8	BOTG MURAL OR OTHER PROJECT	-	-	-	-	5,000	7,000	7,000	N/A
Total Tourism M+S Expenses			62,345	79,937	119,950	37,102	161,425	142,250	142,250	19%
Tourism Interfund Transfer Expenses										
8-405-64009	8	TO CAPITAL RESERVE FUND	-	-	4,000	-	-	-	-	-100%
Total Tourism Interfund Transfer Expenses			-	-	4,000	-	-	-	-	-100%
8-405-65010	8	CONTINGENCY	-	-	13,350	-	225	19,400	19,400	45%
8		Total Tourism Revenue	75,740	85,618	137,300	74,614	161,650	161,650	161,650	18%
8		Total Tourism Expenses	62,345	79,937	137,300	37,102	161,650	161,650	161,650	18%
8		Tourism Fund Net Total	13,395	5,681	-	37,512	-	0	-	0%

Cascade Locks 2025-2026 Budget

Cemetery Fund

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Cemetery Revenue										
17-305-40010	17	BEGINNING BALANCE	-	-	7,000	-	9,800	9,800	9,800	40%
17-305-43028	17	TRANSFER FROM CEMETERY TRUST	527	-	4,800	-	-	-	-	-100%
17-305-43280	17	MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	0%
17-305-43561	17	SALE OF CEMETERY PLOTS	3,846	1,126	1,000	800	1,000	1,000	1,000	0%
17-305-43562	17	OPENING/CLOSING FEES	4,350	900	1,000	1,000	1,000	1,000	1,000	0%
17-305-43563	17	OTHER CEMETERY FEES	750	300	150	450	150	150	150	0%
17-305-43600	17	INTEREST INCOME	261	-	50	-	-	-	-	-100%
Total Cemetery Revenue			9,734	2,326	14,000	2,250	11,950	11,950	11,950	-15%
Cemetery Personnel Expenses										
17-405-61050	17	FICA	375	254	444	83	230	230	230	-48%
17-405-61060	17	WORKER'S COMP	208	150	174	49	90	90	90	-48%
17-405-61065	17	WORKER'S BENEFIT FUND	3	2	1	1	1	1	1	-48%
17-405-61070	17	HEALTH INSURANCE	532	689	750	320	750	750	750	0%
17-405-61080	17	PERS (PENSION)	917	956	2,030	178	1,050	1,050	1,050	-48%
17-405-61090	17	UNEMPLOYMENT	5	5	6	5	3	3	3	-48%
17-405-61092	17	Paid Leave Oregon Payroll Tax	20	21	58	7	30	30	30	-48%
17-405-61150	17	WAGES	5,001	3,422	5,800	1,126	3,000	3,000	3,000	-48%
Total Cemetery Personnel Expenses			7,062	5,498	9,263	1,769	5,153	5,153	5,153	-44%
Cemetery M+S Expenses										
17-405-62519	17	HEADSTONES SET	132	185	300	-	300	300	300	0%
17-405-62520	17	PROPERTY MAINT MATERIALS	80	182	1,537	-	3,597	3,597	3,597	134%
17-405-62551	17	UTILITIES (WATER)	2,229	2,448	2,400	1,450	2,400	2,400	2,400	0%
17-405-62870	17	MISC & LEGAL EXPENSES	-	-	500	-	500	500	500	0%
Total Cemetery M+S Expenses			2,442	2,815	4,737	1,450	6,797	6,797	6,797	43%
Cemetery Interfund Transfer Expenses										
17-405-64074	17	TRANS.TO CEMETERY TRUST FUND	-	-	-	-	-	-	-	0%
17-405-65010	17	CONTINGENCY	-	-	-	-	-	-	-	0%
17		Total Cemetery Revenue	9,734	2,326	14,000	2,250	11,950	11,950	11,950	-15%
17		Total Cemetery Trust Expenses	9,504	8,313	14,000	3,219	11,950	11,950	11,950	-15%
17		Cemetery Fund Net Total	230	(5,987)	0	(969)	(0)	(0)	(0)	0%

Cascade Locks 2025-2026 Budget

Water Fund

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Water Revenue										
21-305-40010	21	BEGINNING BALANCE	-	-	200,000	-	200,000	200,000	200,000	0%
21-305-40210	21	WATER SALES	256,250	275,953	250,000	209,363	270,000	270,000	270,000	8%
21-305-40211	21	METER MAINTENANCE FEES	8,732	9,513	8,800	6,614	8,760	8,760	8,760	0%
21-305-40213	21	HYDRANT MAINTENANCE FEES	11,341	12,339	11,500	8,586	11,400	11,400	11,400	-1%
21-305-40222	21	WATER SYSTEM IMPROVEMENT	225,406	245,276	223,000	170,570	228,000	228,000	228,000	2%
21-305-40223	21	CORROSION CONTROL TREATMENT	22,304	24,271	22,000	16,880	22,440	22,440	22,440	2%
21-305-43056	21	FROM ELECTRIC	3,600	3,600	3,800	-	3,800	3,800	3,800	0%
21-305-43600	21	INTEREST INCOME	4,266	-	1,000	-	1,000	1,000	1,000	0%
21-305-43700	21	CONNECT FEES	2,649	3,792	2,000	2,883	2,000	2,000	2,000	0%
21-305-43701	21	REIMBURSABLE PROJECTS	460	1,677	5,176	1,235	5,176	5,176	5,176	0%
21-305-43800	21	MISCELLANEOUS INCOME	-	8,733	-	-	-	-	-	0%
Total Water Revenue			535,009	585,155	727,276	416,132	752,576	752,576	752,576	3%

Water Personnel Expenses										
21-405-61040	21	EXTRA LABOR	112	-	801	-	1,000	1,000	1,000	25%
21-405-61050	21	FICA	4,784	3,897	3,504	3,590	5,355	5,355	5,355	53%
21-405-61060	21	WORKER'S COMP	2,686	2,222	1,832	2,176	2,800	2,800	2,800	53%
21-405-61065	21	WORKER'S BENEFIT FUND	24	17	10	15	15	15	15	49%
21-405-61070	21	HEALTH INSURANCE	12,595	10,083	11,600	8,315	11,600	15,000	15,000	29%
21-405-61080	21	PERS (PENSION)	15,519	14,984	16,030	12,845	24,500	24,500	24,500	53%
21-405-61090	21	UNEMPLOYMENT	65	89	46	233	70	70	70	53%
21-405-61092	21	Paid Leave Oregon Payroll Tax	184	320	458	295	700	700	700	53%
		Utilities Director	-	-	-	-	19,000	9,500	9,500	N/A
21-405-61152	21	FIELD MAINTENANCE SUPERVISOR	27,674	26,571	25,000	25,876	30,000	30,000	30,000	20%
21-405-61155	21	UTILITY MAINTENANCE WORKER I	19,958	16,084	20,000	13,125	20,000	20,000	20,000	0%
21-405-61157	21	OVERTIME	2,818	688	1,500	547	1,000	1,000	1,000	-33%
21-405-61158	21	STANDBY TIME	5,554	4,903	6,500	4,557	6,500	6,500	6,500	0%
21-405-61590	21	METER READING	4,137	2,355	3,800	2,458	3,800	3,800	3,800	0%
21-405-61591	21	METER READING ELEC	4,218	2,669	3,800	2,568	3,800	3,800	3,800	0%
Personnel Total			100,329	84,880	94,881	76,601	130,140	124,040	124,040	31%
21-405-61750	21	ADMIN OHWATER PERSONNEL SVC	31,359	29,266	36,054	19,112	45,549	41,433	41,433	15%
Total Water Personnel Expenses			131,688	114,146	130,935	95,713	175,690	165,473	165,473	26%

Water M+S Expenses										
21-405-62010	21	OFFICE SUPPLIES	-	-	500	-	-	-	-	-100%
21-405-62020	21	TRAVEL & TRAINING	236	1,290	1,500	967	2,000	2,000	2,000	33%
21-405-62030	21	DUES, PUBLICATIONS, NOTICES	3,210	1,763	3,500	199	3,500	3,500	3,500	0%
21-405-62050	21	TELEPHONE	1,983	1,956	1,800	1,480	2,000	2,000	2,000	11%
21-405-62060	21	INSURANCE	1,134	2,947	4,000	5,500	6,000	6,000	6,000	50%
21-405-62070	21	UTILITIES	3,311	4,108	3,300	2,604	3,300	3,300	3,300	0%
21-405-62081	21	COMPUTER LICENSE	1,318	-	1,500	-	1,500	1,500	1,500	0%
21-405-62091	21	CONTRACT SVC ENGINEERING	-	525	15,000	-	5,000	5,000	5,000	-67%
21-405-62110	21	CONTRACT SVC MISC	4,958	6,531	6,000	2,336	6,000	6,000	6,000	0%
21-405-62115	21	CONTRACT SVCBCK FLW SPECIALIS	-	-	3,500	-	-	-	-	-100%
21-405-62150	21	WATER SAMPLING	7,163	4,661	7,000	957	7,000	7,000	7,000	0%
21-405-62210	21	PROTECTIVE CLOTHING	140	-	300	-	400	400	400	33%
21-405-62435	21	USE OF CITY PROPERTY	8,970	9,000	8,970	5,980	8,970	17,560	17,560	96%
21-405-62441	21	VEHICLE MAINTENANCE	864	7,677	8,000	-	8,000	8,000	8,000	0%
21-405-62530	21	GASOLINE/OIL	2,094	2,463	4,000	1,188	4,000	4,000	4,000	0%
21-405-62560	21	MATERIALS, PARTS, SUPPLIES	16,743	9,400	20,000	11,962	20,000	20,000	20,000	0%
21-405-62561	21	CREW WORK CLOTHING	206	138	400	227	400	400	400	0%
21-405-62650	21	CHLORINATION	2,615	3,194	3,000	2,948	4,000	4,000	4,000	33%
21-405-62651	21	SODA ASH	5,055	6,454	5,000	6,653	10,000	10,000	10,000	100%
21-405-62660	21	INTERNAL PAYMENTS: WATER (6%)	12,812	12,721	12,500	11,646	16,200	16,200	16,200	30%
21-405-62680	21	UNCOLLECTIBLE ACCOUNTS	10	-	200	-	200	200	200	0%
21-405-62870	21	MISC & LEGAL EXPENSES	130	-	500	-	500	500	500	0%
Materials and Services Total			72,952	74,830	110,470	54,647	108,970	117,560	117,560	6%
21-405-62950	21	ADMIN OHWATER MATRL/SVC	10,822	19,329	14,361	14,284	14,166	16,281	16,281	13%
Total Water M+S Expenses			83,774	94,159	124,831	68,930	123,136	133,841	133,841	7%

Cascade Locks 2025-2026 Budget

Water Fund

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	
Water Capital Outlay Expenses										
21-405-63002	21	METERS	554	-	-	-	-	-	-	0%
21-405-63112	21	CONCRETE SAW	-	-	4,500	-	4,500	4,500	4,500	0%
21-405-63432	21	PIPE/FITTINGS	-	-	9,000	-	9,000	9,000	9,000	0%
21-405-63471	21	WATER METERS	1,614	10,928	15,000	-	15,000	15,000	15,000	0%
21-405-63490	21	SODA ASH PUMP	-	-	4,000	-	4,000	4,000	4,000	0%
21-405-63495	21	CHLORINATOR PUMP	-	-	5,800	-	5,800	5,800	5,800	0%
Total Water Capital Outlay Expenses			2,168	10,928	38,300	-	38,300	38,300	38,300	0%
Water Interfund Transfer Expenses										
21-405-64009	21	TO CAPITAL RESERVE FUND	50,000	30,728	100,000	-	-	-	-	-100%
21-405-64010	21	TO CAP RESVSHORT TERM ASSET	7,000	7,000	7,000	-	7,000	7,000	7,000	0%
21-405-64022	21	TO WATER FUND WSIP DEBT SVC	206,655	226,390	223,000	151,440	228,000	228,000	228,000	2%
21-405-64023	21	TO WATER FUND CCTP DEBT SVC	20,449	22,404	22,000	14,986	22,440	22,440	22,440	2%
21-405-64041	21	TO CAPITAL RESERVEHYDRNT MNTC	10,397	11,388	11,500	7,622	11,400	11,400	11,400	-1%
21-405-64042	21	TO CAP.RESERVEMETER MAIN.FEES	8,006	8,780	8,800	5,875	8,760	8,760	8,760	0%
Total Water Interfund Transfer Expenses			302,507	306,691	372,300	179,923	277,600	277,600	277,600	-25%
21-405-65010	21	CONTINGENCY	-	-	55,734	-	134,424	132,185	132,185	137%
Water Capital Project Personnel Expenses										
21-415-61050	21	FICA	-	2	153	58	58	153	153	0%
21-415-61060	21	WORKER'S COMP	-	1	82	37	37	82	82	0%
21-415-61065	21	WORKER'S BENEFIT FUND	-	0	1	0	0	1	1	0%
21-415-61070	21	HEALTH INSURANCE	-	-	200	303	303	200	200	0%
21-415-61080	21	PERS (PENSION)	-	6	700	226	226	700	700	0%
21-415-61090	21	UNEMPLOYMENT	-	0	20	4	4	20	20	0%
21-415-61092	21	Paid Leave Oregon Payroll Tax	-	0	20	5	5	20	20	0%
21-415-61149	21	WAGES	-	21	2,000	793	793	2,000	2,000	0%
Total Water Capital Project Personnel Expenses			-	29	3,176	1,427	1,427	3,176	3,176	0%
Water Capital Project M+S Expenses										
21-415-62009	21	MATERIALS	-	-	2,000	-	2,000	2,000	2,000	0%
Total Water Capital Project M+S Expenses			-	-	2,000	-	2,000	2,000	2,000	0%
21		Total Water Revenue	535,009	585,155	727,276	416,132	752,576	752,576	752,576	3%
21		Total Water Expenses	520,137	525,953	727,276	345,993	752,576	752,576	752,576	3%
21		Water Fund Net Total	14,872	59,201	-	70,139	(0)	0	0	0%

**Cascade Locks 2025-2026 Budget
Water System Improvement Fund**

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Water System Improvement Revenue										
22-305-40010	22	BEGINNING BALANCE	-	-	809,916	-	907,068	907,068	907,068	12%
22-305-40222	22	WATER SYSTEM IMPRVMT DEBT SVC	206,655	226,390	223,000	151,440	226,800	226,800	226,800	2%
22-305-43600	22	INTEREST INCOME	17,397	-	3,500	-	3,500	3,500	3,500	0%
Total Water System Improvement Revenue			224,052	226,390	1,036,416	151,440	1,137,368	1,137,368	1,137,368	10%
Water System Improvement Expenses										
22-405-66710	22	LOAN PAYMENT PRINCIPAL	70,421	70,421	73,636	71,477	73,638	73,638	73,638	0%
22-405-66720	22	LOAN PAYMENT INTEREST	55,427	55,427	52,213	54,371	52,210	52,210	52,210	0%
22-405-66725	22	ADDITIONAL PAYMENT	-	-	784,720	-	889,172	889,172	889,172	13%
22-405-66950	22	RESERVE PAYMENT	-	-	125,848	-	122,348	122,348	122,348	-3%
Total Water System Improvement Expenses			125,848	125,848	1,036,416	125,848	1,137,368	1,137,368	1,137,368	10%
22		Total Water System Improvement Revenue	224,052	226,390	1,036,416	151,440	1,137,368	1,137,368	1,137,368	10%
22		Total Water System Improvement Expenses	125,848	125,848	1,036,416	125,848	1,137,368	1,137,368	1,137,368	10%
22		Water System Improvement Fund Net Total	98,204	100,542	-	25,592	(0)	(0)	-	0%

**Cascade Locks 2025-2026 Budget
Corrosion Control Treatment Fund**

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025
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Corrosion Control Revenue

									Difference	
23-305-40010	23	BEGINNING BALANCE	-	-	51,628	-	57,093	57,093	57,093	11%
23-305-40223	23	CORROSION CNTRL REV. DEBT SVC	20,449	22,404	22,000	14,986	22,440	22,440	22,440	2%
23-305-43600	23	INTEREST INCOME	1,340		200	-	200	200	200	0%
Total Corrosion Control Revenue			21,789	22,404	73,828	14,986	79,733	79,733	79,733	8%

Corrosion Control Expenses

23-405-66710	23	LOAN PAYMENT PRINCIPAL	-	24,796	12,766	12,766	12,893	12,893	12,893	1%
23-405-66720	23	LOAN PAYMENT INTEREST	-	13,050	3,769	3,769	3,642	3,642	3,642	-3%
23-405-66725	23	ADDITIONAL PAYMENT	-	-	-	-	-	-	-	0%
23-405-66950	23	RESERVE PAYMENT	-	-	57,293	-	63,198	63,198	63,198	10%
Total Corrosion Control Expenses			-	37,847	73,828	16,535	79,733	79,733	79,733	8%

23		Total Corrosion Control Revenue	21,789	22,404	73,828	14,986	79,733	79,733	79,733	8%
23		Total Corrosion Control Expenses	-	37,847	73,828	16,535	79,733	79,733	79,733	8%
23		Corrosion Control - Net Total	21,789	(15,442)	-	(1,549)	-	-	-	0%

Cascade Locks 2025-2026 Budget

Sewer Fund

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Sewer Revenue										
31-305-40010	31	BEGINNING BALANCE	-	-	-	-	-	-	-	0%
31-305-40085	31	TRANSFER FROM CAPITAL RESERVE	-	-	73,000	-	-	185,000	185,000	153%
31-305-40310	31	SEWER SERVICE FEES	440,976	495,461	440,000	344,170	511,339	511,339	511,339	16%
31-305-40315	31	SEWER FACILITIES PROJECT	137,002	149,199	136,000	331,165	138,000	138,000	138,000	1%
31-305-40318	31	IFA SEWER FACILITIES LOANBIZ	528,258	2,441,184	-	-	-	-	-	0%
31-305-40319	31	USDA SEWER FACILITIES LOAN	452,783	-	-	-	-	-	-	0%
31-305-40321	31	CDBG SEWER FACILITIES GRANT	3,003,724	-	-	161,813	-	-	-	0%
31-305-43600	31	INTEREST INCOME	732	-	500	-	-	-	-	-100%
31-305-43701	31	REIMBURSABLE PROJECTS	-	1,070	4,504	31	4,504	4,504	4,504	0%
31-305-43800	31	MISCELLANEOUS INCOME	1,513	4,500	-	4,500	-	-	-	0%
31-305-43900	31	TRNSFR FRM OTHER FUNDS	-	-	-	-	185,000	-	-	0%
Total Sewer Revenue			4,564,988	3,091,413	654,004	841,679	838,843	838,843	838,843	28%

Sewer Personnel Expenses										
31-405-61040	31	EXTRA LABOR	-	-	501	-	500	500	500	0%
31-405-61050	31	FICA	2,270	1,923	2,808	2,249	3,351	2,987	2,987	6%
31-405-61060	31	WORKER'S COMP	1,190	983	1,101	1,266	1,314	1,172	1,172	6%
31-405-61065	31	WORKER'S BENEFIT FUND	8	6	8	4	10	9	9	6%
31-405-61070	31	HEALTH INSURANCE	7,459	4,463	7,850	2,682	9,000	10,000	10,000	27%
31-405-61080	31	PERS (PENSION)	7,696	6,723	12,845	6,705	15,330	13,668	13,668	6%
31-405-61090	31	UNEMPLOYMENT	31	41	37	142	44	39	39	6%
31-405-61092	31	Paid Leave Oregon Payroll Tax	79	157	367	182	438	391	391	6%
NEW	NE	Utilities Director	-	-	-	-	9,500	4,750	4,750	N/A
31-405-61152	31	FIELD MAINTENANCE SUPERVISOR	15,533	10,650	17,000	8,522	12,000	12,000	12,000	-29%
31-405-61155	31	UTILITY MAINTENANCE WORKER I	8,488	10,413	12,000	17,119	15,000	15,000	15,000	25%
31-405-61157	31	OVERTIME	1,220	1,280	1,400	59	1,000	1,000	1,000	-29%
31-405-61158	31	STANDBY TIME	5,608	3,759	5,800	4,557	5,800	5,800	5,800	0%
Personnel Total			49,582	40,399	61,717	43,487	73,286	67,314	67,314	9%
31-405-61750	31	ADMIN OHSEWER PERSONNEL SVC	14,448	8,725	23,452	8,804	25,650	22,485	22,485	-4%
Total Sewer Personnel Expenses			64,030	49,124	85,169	52,291	98,936	89,800	89,800	5%

Sewer M+S Expenses										
31-405-62020	31	TRAVEL & TRAINING	194	695	1,200	454	1,200	1,200	1,200	0%
31-405-62030	31	DUES, PUBLICATIONS, NOTICES	282	293	400	199	400	400	400	0%
31-405-62050	31	TELEPHONE	6,484	4,757	6,000	5,221	6,000	6,000	6,000	0%
31-405-62060	31	INSURANCE	1,368	2,447	4,000	5,500	6,000	6,000	6,000	50%
31-405-62070	31	UTILITIES	45,385	33,680	45,000	30,574	45,000	45,000	45,000	0%
31-405-62082	31	CONTRACT SVC COMPUTER	1,198	-	1,000	-	100	100	100	-90%
31-405-62091	31	CONTRACT SVC ENGINEERING	-	-	3,000	-	3,000	3,000	3,000	0%
31-405-62110	31	CONTRACT SVC MISC	2,751	2,035	3,500	418	3,500	3,500	3,500	0%
31-405-62210	31	PROTECTIVE CLOTHING	155	-	400	-	500	500	500	25%
31-405-62435	31	USE OF CITY PROPERTY	8,970	6,000	8,970	5,980	8,970	17,560	17,560	96%
31-405-62441	31	VEHICLE MAINTENANCE	163	11,812	4,000	-	4,000	4,000	4,000	0%
31-405-62530	31	GASOLINE/OIL	4,802	1,509	5,000	546	4,000	4,000	4,000	-20%
31-405-62560	31	MATERIALS, PARTS, SUPPLIES	8,783	1,897	10,000	4,895	10,000	10,000	10,000	0%
31-405-62561	31	CREW WORK CLOTHING	153	138	400	211	500	500	500	25%
31-405-62660	31	INTERNAL PAYMENTS: SEWER (6%)	22,049	16,048	22,000	18,362	30,680	30,680	30,680	39%
31-405-62680	31	UNCOLLECTIBLE ACCOUNTS	7	-	300	-	200	200	200	-33%
31-405-62700	31	CONTRACT SVC TREATMENT PLANT	145,559	101,264	161,313	94,641	300,000	300,000	300,000	86%
31-405-62860	31	REGULATORY	13,183	3,689	7,000	3,798	7,000	7,000	7,000	0%
31-405-62870	31	MISC & LEGAL EXPENSES	994	800	15,000	14,700	15,000	8,000	8,000	-47%
Materials and Services Total			262,480	187,065	298,483	185,499	446,050	447,640	447,640	50%
31-405-62950	31	ADMIN OHSEWER MATRL/SVC	21,065	35,505	38,803	26,449	57,987	61,995	61,995	60%
Total Sewer M+S Expenses			283,545	222,569	337,286	211,948	504,037	509,636	509,636	51%

Sewer Capital Outlay Expenses										
31-405-63040	31	LIFT STATION PUMP	-	-	4,000	-	7,000	7,000	7,000	75%
31-405-63492	31	HI PRESSURE JET CLEANER	-	-	8,000	-	8,000	-	-	-100%
Total Sewer Capital Outlay Expenses			-	-	12,000	-	15,000	7,000	7,000	-42%

Cascade Locks 2025-2026 Budget

Sewer Fund

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	
Sewer Interfund Transfer Expenses										
31-405-64008	31	TO SEWER BOND FUND 2018	76,447	-	76,500	-	76,500	76,500	76,500	0%
31-405-64009	31	TO CAPITAL RESERVE FUND	50,000	-	-	-	-	-	-	0%
31-405-64010	31	TO SEWER FUND SEWER FAC PROJ	137,002	91,639	136,000	92,328	138,000	138,000	138,000	1%
Total Sewer Interfund Transfer Expenses			263,449	91,639	212,500	92,328	214,500	214,500	214,500	1%
31-405-65010	31	CONTINGENCY	-	-	2,546	-	1,866	13,403	13,403	427%
Sewer Capital Projects Personnel Expenses										
3141561050	31	FICA	-	-	153	-	153	153	153	0%
3141561060	31	WORKER'S COMP	-	-	28	-	28	28	28	0%
3141561065	31	WORKER'S BENEFIT FUND	-	-	-	-	-	-	-	N/A
3141561070	31	HEALTH INSURANCE	-	-	601	-	601	601	601	0%
3141561080	31	PERS (PENSION)	-	-	700	-	700	700	700	0%
3141561090	31	UNEMPLOYMENT	-	-	2	-	2	2	2	0%
3141561092	31	Paid Leave Oregon Payroll Tax	-	-	20	-	20	20	20	0%
3141561149	31	WAGES	-	-	2,000	-	2,000	2,000	2,000	0%
Total Sewer Capital Projects Personnel Expenses			-	-	3,504	-	3,504	3,504	3,504	0%
Sewer Capital Projects M+S Expenses										
3141562009	31	MATERIALS	-	-	1,000	-	1,000	1,000	1,000	0%
3141562030	31	SEWER SYSTM IMPROVEMNT PROJECT	4,577,714	1,339,728	-	45,615	-	-	-	0%
Total Sewer Capital Projects M+S Expenses			4,577,714	1,339,728	1,000	45,615	1,000	1,000	1,000	0%
31		Total Sewer Revenue	4,564,988	3,091,413	654,004	841,679	838,843	838,843	838,843	28%
31		Total Sewer Expenses	5,188,738	1,703,060	654,004	402,182	838,843	838,843	838,843	28%
31		Sewer - Net Total	(623,750)	1,388,353	-	439,497	(0)	0	0	0%

Cascade Locks 2025-2026 Budget
Wastewater System Improvement Fund

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Wastewater system Upgrade Revenue										
33-305-40010	33	BEGINNING BALANCE	-	312,316	579,000	-	698,689	698,689	698,689	21%
33-305-43031	33	TRANSFER FR SEWER FUND	137,002	91,639	136,000	92,328	138,000	138,000	138,000	1%
33-305-43600	33	INTEREST INCOME	9,305	-	5,000	-	5,000	5,000	5,000	0%
Total Sewer Facility Revenue			146,307	403,955	720,000	92,328	841,689	841,689	841,689	17%
Wastewater System Upgrade Expenses										
33-405-66730	33	BIZOR PAYMENT PRINCIPAL	-	-	-	15,933	16,092	16,092	16,092	N/A
33-405-66735	33	BIZOR PAYMENT INTEREST	-	-	-	5,378	5,219	5,219	5,219	N/A
33-405-66740	33	USDA PAYMENT PRINCIPAL	-	-	-	-	45,589	45,589	45,589	N/A
33-405-66745	33	USDA PAYMENT INTEREST	-	-	-	-	89,296	89,296	89,296	N/A
33-405-66950	33	RESERVE	-	-	720,000	-	685,492	685,492	685,492	-5%
Total Sewer Facility Expenses			-	-	720,000	21,311	841,688	841,688	841,689	17%
33		Total WW System Improv Revenue	146,307	403,955	720,000	92,328	841,689	841,689	841,689	17%
33		Total WW System Improv Expenses	-	-	720,000	21,311	841,688	841,688	841,689	17%
33		WW Sytem Improvement - Net Total	146,307	403,955	-	71,017	0	0	-	0%

Cascade Locks 2025-2026 Budget

Electric Fund Totals

Fund	Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	Difference
		Actual 6/30/2023	Actual 6/30/2024	Adopted 7/1/2025	Actual 4/29/2025	Proposed 5/21/2025	Approved 6/10/2025	Adopted 6/23/2025	
51	Total Electric Revenue	2,943,032.28	3,605,544.78	7,692,212	2,647,203	7,058,462	7,088,462	7,088,462	-8%
51	Total Electric Expenses	2,678,794.95	2,105,573.95	7,692,212	2,612,935	7,058,462	7,088,462	7,088,462	-8%
51	Electric Fund Net Total	264,237.33	1,499,970.84	0	34,268	0	0	0	0%

Cascade Locks 2025-2026 Budget
Electric Fund -City

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Electric Revenue - City										
51-305-40010	51	BEGINNING BALANCE	-	-	825,000	-	500,000	500,000	500,000	-39%
51-305-43600	51	INTEREST INCOME	16,102	-	2,500	-	2,500	2,500	2,500	0%
51-305-43701	51	REIMBURSABLE PROJECTS	73,324	53,606	10,851	20,779	10,851	10,851	10,851	0%
51-305-43710	51	BPA PAYBACK FOR CONSERVATION	280	6,878	25,000	-	25,000	25,000	25,000	0%
51-305-43800	51	MISCELLANEOUS INCOME	15,340	24,266	10,000	12,122	10,000	10,000	10,000	0%
51-305-43810	51	RESIDENTIAL SALES	840,779	874,595	865,000	663,594	960,000	970,000	970,000	12%
51-305-43820	51	COMMERCIAL SALES	1,394,359	2,009,428	1,310,000	1,475,985	2,000,000	2,020,000	2,020,000	54%
51-305-43840	51	STREET LIGHT SALES	32,211	35,846	31,000	25,388	36,000	36,000	36,000	16%
51-305-43850	51	SALES TO PUBLIC BODIES	160,165	164,880	165,000	127,334	175,000	175,000	175,000	6%
51-305-43860	51	CUSTOMER INSTALL CHARGES	3,289	2,660	3,000	2,450	3,000	3,000	3,000	0%
51-305-43863	51	EDA GRANT	-	-	2,407,488	-	2,407,488	2,407,488	2,407,488	0%
51-305-43864	51	PORT OF CASCADE LOCKS	-	-	110,000	-	-	-	-	-100%
51-305-43865	51	SPECIAL PUBLIC WORKS LOAN	-	-	497,872	-	497,872	497,872	497,872	0%
51-305-43870	51	TELEPHONE CONTACTS	-	3,229	2,000	1,997	2,000	2,000	2,000	0%
51-305-43880	51	CATV POLE CONTACT PAYMENTS	-	-	1,200	-	1,200	1,200	1,200	0%
Total Electric Revenue - City			2,535,850	3,175,388	6,265,911	2,329,649	6,630,911	6,660,911	6,660,911	6%
Electric Personnel Expenses - City										
51-405-61050	51	FICA	9,175	6,126	11,331	7,258	24,606	30,178	30,178	166%
51-405-61060	51	WORKER'S COMP	3,375	2,247	3,999	2,825	8,684	10,651	10,651	166%
51-405-61065	51	WORKER'S BENEFIT FUND	21	13	33	15	71	87	87	166%
51-405-61070	51	HEALTH INSURANCE	17,538	11,335	23,654	15,362	70,963	75,398	75,398	219%
51-405-61080	51	PERS (PENSION)	42,012	28,037	51,843	34,272	99,903	122,528	122,528	136%
51-405-61090	51	UNEMPLOYMENT	122	121	148	472	322	394	394	166%
51-405-61092	51	Paid Leave Oregon Payroll Tax	351	488	1,481	435	3,216	3,945	3,945	166%
NEW	NE	Utilities Director	-	-	-	-	38,000	14,250	14,250	N/A
51-405-61120	51	WORKING FORMAN	-	-	-	-	118,636	118,636	118,636	N/A
51-405-61122	51	JOURNEYMAN LINEMAN	-	-	-	-	-	106,762	106,762	N/A
51-405-61123	51	GROUNDSMAN/EQUIP OPS	96,445	62,008	87,526	77,110	99,840	99,840	99,840	14%
51-405-61124	51	OVERTIME	4,221	4,725	16,832	3,357	19,200	25,000	25,000	49%
51-405-61125	51	STANDBY TIME	21,214	14,603	43,763	18,958	45,968	30,000	30,000	-31%
Personnel Total			194,474	129,702	240,611	160,065	529,409	637,670	637,670	165%
51-405-61750	51	ADMIN OH EL CITY PERSONNEL SVC	148,804	89,872	91,432	90,691	185,293	213,003	213,003	133%
Total Electric Personnel Expenses - City			343,278	219,573	332,043	250,757	714,702	850,673	850,673	156%
Electric M+S Expenses - City										
51-405-62010	51	OFFICE SUPPLIES	-	-	500	-	500	500	500	0%
51-405-62020	51	TRAVEL & TRAINING	-	-	800	-	800	800	800	0%
51-405-62030	51	DUES, PUBLICATIONS, NOTICES	25,641	21,972	25,000	16,655	30,000	30,000	30,000	20%
51-405-62050	51	TELEPHONE	1,258	365	800	-	800	800	800	0%
51-405-62060	51	INSURANCE	2,820	3,000	4,000	5,500	6,000	6,000	6,000	50%
51-405-62063	51	DRUG TESTING	-	95	250	100	250	250	250	0%
51-405-62081	51	COMPUTER LICENSE	1,318	-	1,500	-	1,500	1,500	1,500	0%
51-405-62091	51	CONTRACT SVC ENGINEERING	1,560	300	50,000	-	15,000	15,000	15,000	-70%
51-405-62110	51	CONTRACT SVC MISC	101,652	104,390	200,000	87,393	110,000	36,000	36,000	-82%
51-405-62138	51	LOWINCOME ENERGY ASSTTO CAP	-	150	7,000	-	7,000	7,000	7,000	0%
51-405-62139	51	CONSERVATION/ENERGY EFFICIENCY	9,314	8,189	12,000	6,168	14,000	14,000	14,000	17%
51-405-62140	51	BPA ENERGY EFFICIENCY CONSRVAT	1,539	3,880	25,000	1,165	25,000	25,000	25,000	0%
51-405-62180	51	INJURIES & DAMAGES	-	-	500	-	500	500	500	0%
51-405-62190	51	SYSTEM EVALUATION STUDIES	6,500	3,000	5,000	4,000	4,000	4,000	4,000	-20%
51-405-62200	51	TRANSPORTATION EXPENSE	2,422	1,570	8,000	745	8,000	8,000	8,000	0%
51-405-62201	51	TRANSPORTATION EXP (M&S&PARTS)	13,797	4,568	20,000	742	20,000	20,000	20,000	0%
51-405-62210	51	PROTECTIVE CLOTHING	-	-	2,800	-	3,000	3,000	3,000	7%
51-405-62435	51	USE OF CITY PROPERTY	9,360	4,800	9,360	6,240	9,360	14,048	14,048	50%
51-405-62560	51	MATERIALS, PARTS, SUPPLIES	3,478	1,387	25,000	17,630	25,000	25,000	25,000	0%
51-405-62660	51	INTERNAL PAYMENTS: POWER (6%)	120,609	72,125	118,550	69,637	158,550	192,060	192,060	62%
51-405-62680	51	UNCOLLECTIBLE ACCOUNTS	214	-	750	-	1,000	1,000	1,000	33%
51-405-62750	51	METER EXPENSE OTHER	111	-	1,600	-	2,000	2,000	2,000	25%
51-405-62770	51	MAINTAIN LINES OTHER	-	-	-	1,191	-	-	-	0%
51-405-62780	51	MAINTAIN TRANSFORMERS OTHER	2,340	-	-	-	-	-	-	0%
51-405-62800	51	MAINTAIN SECURITY/STREET LIGHT	3,773	13,032	30,000	4,733	8,000	8,000	8,000	-73%
51-405-62810	51	MAINTAIN GENERAL PLANT OTHER	-	-	-	-	-	-	-	0%
51-405-62820	51	PURCHASED POWER	1,115,512	824,998	1,500,000	873,066	2,060,598	2,060,598	2,060,598	37%
51-405-62821	51	BPA TRANSMISSION BILLS	177,012	176,943	250,000	87,108	190,000	190,000	190,000	-24%
51-405-62860	51	REGULATORY	-	-	800	-	1,000	1,000	1,000	25%
51-405-62865	51	CROSSINGS & ENCROACHMENTS	-	-	500	-	500	500	500	0%
51-405-62870	51	MISC & LEGAL EXPENSES	2,664	-	8,000	9	10,000	10,000	10,000	25%
51-405-62900	51	MISC DISTRIBUTION EXP OTHER	-	1,808	-	-	-	-	-	0%
51-405-62910	51	MAINT OF TRANSMISSION OTHER	4,638	-	10,000	1,710	10,000	10,000	10,000	0%
Material and Services Total			1,607,531	1,246,572	2,317,710	1,183,791	2,722,358	2,686,556	2,686,556	16%
51-405-62950	51	ADMIN OH EL CITY MATRL/SVC	154,857	166,162	301,302	195,075	353,906	372,070	372,070	23%
Total Electric M+S Expenses - City			1,762,388	1,412,735	2,619,012	1,378,866	3,076,264	3,058,626	3,058,626	17%

Cascade Locks 2025-2026 Budget

Electric Fund -City

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	
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Electric Capital Outlay Expenses - City

51-405-63002	51	METERS	-	-	20,000	-	20,000	20,000	20,000	0%
51-405-63670	51	ELECTRICAL CONDUCTORS	-	-	20,000	-	25,000	20,000	20,000	0%
51-405-63690	51	HOT LINES TOOLS & ROPE	-	-	2,500	-	3,000	3,000	3,000	20%
51-405-63700	51	TESTING EQUIPMENT & TOOLS	421	695	3,000	679	3,000	3,000	3,000	0%
51-405-63770	51	TRANSFORMERS	-	-	50,000	-	50,000	50,000	50,000	0%
51-405-63780	51	POLES & CROSS ARMS	-	-	10,000	-	20,000	15,000	15,000	50%
51-405-63921	51	CONDUIT	-	-	10,000	-	20,000	15,000	15,000	50%
51-405-63946	51	COMPUTERS & SOFTWARE	-	-	1,500	-	2,000	2,000	2,000	33%
Total Electric Capital Expenses - City			421	695	117,000	679	143,000	128,000	128,000	9%

Electric Interfund Transfer Expenses - City

51-405-64009	51	TO CAPITAL RESERVE FUND	150,000	-	35,000	-	-	-	-	-100%
51-405-64045	51	TRANSFER TO WATER FUND	3,600	-	3,800	-	3,800	3,800	3,800	0%
Total Electric Interfund Transfer Expenses - City			153,600	-	38,800	-	3,800	3,800	3,800	-90%

Electric Capital Project Expenses - City

Personnel

51-415-61050	51	FICA	-	-	383	-	383	383	383	0%
51-415-61060	51	WORKER'S COMP	-	-	7	-	7	7	7	0%
51-415-61065	51	WORKER'S BENEFIT FUND	-	-	11	-	11	11	11	0%
51-415-61070	51	HEALTH INSURANCE	-	-	600	-	600	600	600	0%
51-415-61080	51	PERS (PENSION)	-	-	1,750	-	1,750	1,750	1,750	0%
51-415-61090	51	UNEMPLOYMENT	-	-	50	-	50	50	50	0%
51-415-61092	51	Paid Leave Oregon Payroll Tax	-	-	50	-	50	50	50	0%
51-415-61149	51	WAGES	-	-	5,000	-	5,000	5,000	5,000	0%
Total Electric Capital Project Personnel Expenses - City			-	-	7,851	-	7,851	7,851	7,851	0%

Materials and Services

51-415-62009	51	MATERIALS	2,306	81,171	3,000	-	3,000	3,000	3,000	0%
51-415-62115	51	ELECTRIC UTILITY UPGRADE	50,000	10,000	2,894,585	85,603	2,433,918	2,433,918	2,433,918	-16%
Total Electric Capital Project M+S Expenses- City			52,306	91,171	2,897,585	85,603	2,436,918	2,436,918	2,436,918	-16%
Total Electric Capital Project Expenses - City			52,306	91,171	2,905,436	85,603	2,444,769	2,444,769	2,444,769	-16%

Electric Debt Service - City

51-415-66003	51	SPWF Loan Repayment(Substation) - Prin	-	-	43,350	-	43,350	-	-	-100%
51-415-66004	51	SPWF Loan Repayment(Substation) - Int	-	-	14,450	-	14,450	-	-	-100%
Total Electric Debt Service- City			-	-	57,800	-	57,800	-	-	-100%
51-405-65010	51	CONTINGENCY	-	-	29,859	-	28,009	49,733	49,733	67%

51		Total Electric Revenue - City	2,535,850	3,175,388	6,265,911	2,329,649	6,630,911	6,660,911	6,660,911	6%
51		Total Electric Expenses - City	2,311,991	1,724,174	6,099,950	1,715,903	6,468,343	6,535,600	6,535,600	7%
51		Electric Department - City Net Total	223,859	1,451,214	165,961	613,745	162,568	125,311	125,311	-24%

Cascade Locks 2025-2026 Budget

Electric Fund - South Bank

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Electric Revenue - South Bank										
51-306-43701	51	SB REIMBURSABLE PROJECTS	-	2,401	10,851	-	10,851	10,851	10,851	0%
51-306-43810	51	SB RESIDENTIAL SALES	158,356	168,339	160,000	128,506	170,000	170,000	170,000	6%
51-306-43820	51	SB COMMERCIAL SALES	173,260	178,934	180,000	137,168	173,000	173,000	173,000	-4%
51-306-43850	51	SB SALES TO PUBLIC BODIES	75,486	80,012	75,000	51,791	73,250	73,250	73,250	-2%
51-306-43860	51	SB CUSTOMER INSTALL CHARGES	80	80	50	90	50	50	50	0%
51-306-43870	51	SB TELEPHONE CONTACTS	-	391	400	-	400	400	400	0%
51-306-43891	51	OTIB LOAN - MCCORD CREEK RELOCATE	-	-	1,000,000	-	-	-	-	-100%
Total Electric Revenue - South Bank			407,182	430,157	1,426,301	317,554	427,551	427,551	427,551	-70%

Electric Personnel Expenses - South Bank										
51-406-61050	51	SB FICA	2,357	1,980	2,833	2,304	6,473	8,114	8,114	186%
51-406-61060	51	SB WORKER'S COMP	761	682	1,000	868	2,284	2,864	2,864	186%
51-406-61065	51	SB WORKER'S BENEFIT FUND	1	1	8	2	17	22	22	174%
51-406-61070	51	SB HEALTH INSURANCE	4,467	3,565	5,914	4,585	17,741	19,219	19,219	225%
51-406-61080	51	SB PERS (PENSION)	10,790	9,060	12,961	10,755	26,280	32,943	32,943	154%
51-406-61090	51	SB UNEMPLOYMENT	31	42	37	146	85	106	106	186%
51-406-61092	51	SB Paid Leave Oregon Payroll Tax	88	158	370	144	846	1,061	1,061	186%
		Utilities Director	-	-	-	-	9,500	4,750	4,750	N/A
51-406-61120	51	SB WORKING FORMAN	-	-	-	-	29,659	29,659	29,659	N/A
51-406-61122	51	SB JOURNEYMAN LINEMAN	-	-	-	-	-	26,695	26,695	N/A
51-406-61123	51	SB GROUNDSMAN/EQUIP OPS	5,540	6,347	21,882	11,690	24,960	24,960	24,960	14%
51-406-61124	51	SB OVERTIME	5,587	5,882	4,208	736	9,000	10,000	10,000	138%
51-406-61125	51	SB STANDBY TIME	20,176	14,056	10,941	18,860	11,492	10,000	10,000	-9%
Personnel Total			49,798	41,773	60,153	50,090	138,336	170,393	170,393	183%
51-406-61750	51	SB ADMIN OHESB PERSONNEL SVC	53,128	32,085	22,858	32,378	48,418	56,917	56,917	149%
Total Electric Personnel Expenses - South Bank			102,926	73,859	83,011	82,468	186,754	227,310	227,310	174%

Electric M+S Expenses - South Bank										
51-406-62020	51	SB TRAVEL & TRAINING	-	275	200	-	200	200	200	0%
51-406-62030	51	SB DUES,PUBLICATIONS,NOTICES	586	5,510	6,000	4,792	7,000	7,000	7,000	17%
51-406-62050	51	SB TELEPHONE	326	178	200	-	200	200	200	0%
51-406-62060	51	SB INSURANCE	1,927	1,322	3,000	4,500	5,000	5,000	5,000	67%
51-406-62110	51	SB CONTRACT SVC.MISC.	100,827	173,769	150,000	33,819	120,000	48,000	48,000	-68%
51-406-62190	51	SB SYSTEM EVALUATION STUDIES	-	-	600	-	2,000	2,000	2,000	233%
51-406-62200	51	SB TRANSPORTION EXPENSE	525	110	2,000	304	2,000	2,000	2,000	0%
51-406-62201	51	SB TRANSPORTATION EXP (M&S&PARTS)	320	2,139	8,000	495	7,000	7,000	7,000	-13%
51-406-62210	51	SB PROTECTIVE CLOTHING	-	-	700	-	700	700	700	0%
51-406-62435	51	SB USE OF CITY PROPERTY	1,950	1,200	1,950	1,300	1,950	3,512	3,512	80%
51-406-62560	51	SB MATERIALS, PARTS, SUPPLIES	1,497	835	10,000	2,271	8,000	8,000	8,001	-20%
51-406-62660	51	SB INTERNAL PAYMENTS:SB/ELEC (6%)	20,355	14,391	20,750	16,955	24,975	24,975	24,975	20%
51-406-62680	51	SB UNCOLLECTIBLE ACCOUNTS	-	-	200	-	200	200	200	0%
51-406-62820	51	SB PURCHASED POWER	84,103	46,397	120,000	58,656	54,670	54,670	54,670	-54%
51-406-62821	51	SB BPA TRANSMISSION BILLS	13,390	21,039	30,000	23,544	26,000	26,000	26,000	-13%
51-406-62860	51	SB REGULATORY	-	-	200	-	200	200	200	0%
51-406-62870	51	SB MISC. & LEGAL EXPENSES	350	-	200	-	200	200	200	0%
51-406-62880	51	LAND USE PERMIT (USFS)	19,100	19,932	20,000	-	20,000	20,000	20,000	0%
Materials and Services Total			245,256	287,097	374,000	146,637	280,295	209,857	209,858	-44%
51-406-62950	51	SB ADMIN OHEL SB MATRL/SVC	18,621	19,981	48,620	23,380	36,438	29,064	29,064	-40%
Total Electric M+S Expenses - South Bank			263,877	307,078	422,620	170,017	316,733	238,921	238,921	-43%

Electric Capital Outlay Expenses- South Bank										
51-406-63670	51	SB ELECTRICAL CONDUCTORS	-	-	6,000	-	6,000	6,000	6,000	0%
51-406-63690	51	SB HOT LINE TOOLS & ROPE	-	-	2,000	452	2,000	2,000	2,000	0%
51-406-63700	51	SB TESTING EQUIP & TOOLS	-	464	2,000	-	2,000	2,000	2,000	0%
51-406-63780	51	SB POLES & CROSSARMS	-	-	10,000	-	10,000	10,000	10,000	0%
Total Electric Capital Outlay Expenses- South Bank			-	464	20,000	452	20,000	20,000	20,000	0%

Electric Capital Project Expenses - South Bank										
<i>Personnel</i>										
51-416-61050	51	SB FICA	-	-	383	-	383	383	383	0%
51-416-61060	51	SB WORKER'S COMP	-	-	7	-	7	7	7	0%
51-416-61065	51	SB WORKER'S BENEFIT FUND	-	-	11	-	11	11	11	0%
51-416-61070	51	SB HEALTH INSURANCE	-	-	600	-	600	600	600	0%

Cascade Locks 2025-2026 Budget
Electric Fund - South Bank

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	
51-416-61080	51	SB PERS (PENSION)	-	-	1,750	-	1,750	1,750	1,750	0%
51-416-61090	51	SB UNEMPLOYMENT	-	-	50	-	50	50	50	0%
51-416-61092	51	SB Paid Leave Oregon Payroll Tax	-	-	50	-	50	50	50	0%
51-416-61149	51	SB - WAGES	-	-	5,000	-	5,000	5,000	5,000	0%
Electric Capital Project Personnel Expenses - South Bank			-	-	7,851	-	7,851	7,851	7,851	0%
<i>Materials and Services</i>										
51-416-62009	51	SB - MATERIALS	-	-	1,003,000	644,094	3,000	3,000	3,000	-100%
Total Electric Capital Project M+S Expenses- South Bank			-	-	1,003,000	644,094	3,000	3,000	3,000	-100%
Total Capital Project Expenses - South Bank			-	-	1,010,851	644,094	10,851	10,851	10,851	-99%
Electric Debt Service - South Bank										
51-40666010	51	OTIB Loan Repayment (McCord Creek) - Prin	-	-	49,063	-	17,457	17,457	17,457	-64%
51-406-66011	51	OTIB Loan Repayment (McCord Creek) - Int	-	-	6,717	-	38,323	38,323	38,323	471%
Total Electric Debt Service - South Bank			-	-	55,780	-	55,780	55,780	55,780	0%
51		Total Electric Revenue - South Bank	407,182	430,157	1,426,301	317,554	427,551	427,551	427,551	-70%
51		Total Electric Expenses - South Bank	366,804	381,400	1,592,262	897,031	590,119	552,861	552,861	-65%
51		Electric Department - South Bank Net Total	40,379	48,757	(165,961)	(579,477)	(162,568)	(125,310)	(125,310)	-24%

**Cascade Locks 2025-2026 Budget
Capital Reserve Fund**

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Adopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	Difference
Capital Reserve Revenue										
56-305-40010	56	BEGINNING BALANCE	-	-	1,484,489	-	1,388,548	1,388,548	1,388,548	-6%
56-305-43001	56	TRANSFER FROM GENERAL	10,000	-	-	-	-	-	-	0%
56-305-43003	56	TRANSFER FROM STREET FUND	-	-	20,000	-	18,000	18,000	18,000	-10%
56-305-43004	56	TRANSFER FROM GENERAL PROPERTY	5,000	-	-	-	-	-	-	0%
56-305-43008	56	TRANSFER FROM TOURISM	-	-	4,000	-	-	-	-	-100%
56-305-43009	56	TRNSF FR STR FND BIKE/SIDWALK	1,068	-	1,111	-	1,130	1,130	1,130	2%
56-305-43021	56	TRANSFER FROM WATER FUND	50,000	-	100,000	-	-	-	-	-100%
56-305-43022	56	TRANSFER FROM WATERMTR MAINT	8,006	5,852	8,800	5,875	8,760	8,760	8,760	0%
56-305-43023	56	TRNSF FROM WATERHYDRANT MNTC	10,397	7,590	11,500	7,622	11,400	11,400	11,400	-1%
56-305-43024	56	TRNSF FR WTRSHORT TERM ASSET	7,000	-	7,000	-	7,000	7,000	7,000	0%
NEW	56	Sewer Short Term	-	-	-	-	56,000	56,000	56,000	N/A
56-305-43031	56	TRANSFER FROM SEWER FUND	50,000	-	-	-	-	-	-	0%
56-305-43051	56	TRANSFER FROM ELECTRICAL	150,000	-	35,000	-	-	-	-	-100%
56-305-43600	56	INTEREST INCOME	51,620	-	5,000	-	5,000	5,000	5,000	0%
56-305-43730	56	SALE OF SURPLUS EQUIPMENT	-	-	-	5,052	-	-	-	0%
Total Capital Reserve Revenue			343,092	13,443	1,676,900	18,549	1,495,838	1,495,838	1,495,838	-11%
Capital Reserve Expenses										
Steets										
56-403-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	-	94,819	-	12,798	-	-	-	0%
56-403-63950	56	RESERVE	-	-	80,181	-	85,383	85,383	85,383	6%
56-403-64001	56	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0%
			-	94,819	80,181	12,798	85,383	85,383	85,383	6%
Property										
56-404-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	-	12,613	-	3,922	-	-	-	0%
56-404-63950	56	RESERVE	-	-	20,863	-	16,942	16,942	16,942	-19%
56-404-64001	56	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0%
			-	12,613	20,863	3,922	16,942	16,942	16,942	-19%
Administration										
56-405-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	13,450	38,943	10,000	8,409	-	-	-	-100%
56-405-63950	56	RESERVE	-	-	31,078	-	32,669	32,669	32,669	5%
56-405-64001	56	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0%
			13,450	38,943	41,078	8,409	32,669	32,669	32,669	-20%
Fire & EMS										
56-406-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	-	345	-	-	-	-	-	0%
56-406-63950	56	RESERVE	-	-	3,453	-	3,453	3,453	3,453	0%
56-406-64001	56	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0%
			-	345	3,453	-	3,453	3,453	3,453	0%
Fire and EMS Memorial										
56-407-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	-	-	-	-	-	-	-	0%
56-407-63950	56	RESERVE	-	-	-	-	-	-	-	0%
56-407-64001	56	TRANSFER TO OTHER FUNDS	-	-	710	-	-	-	-	-100%
			-	-	710	-	-	-	-	-100%
Tourism										
56-408-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	-	695	-	-	-	-	-	0%
56-408-63950	56	RESERVE	-	-	52,466	-	52,466	52,466	52,466	0%
56-408-64001	56	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0%
			-	695	52,466	-	52,466	52,466	52,466	0%
Street, Bike Path, Sidewalk										
56-409-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	-	-	-	-	-	-	-	0%
56-409-63950	56	RESERVE	-	-	5,383	-	6,513	6,513	6,513	21%
56-409-64001	56	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0%
			-	-	5,383	-	6,513	6,513	6,513	21%

**Cascade Locks 2025-2026 Budget
Capital Reserve Fund**

G/L #	Fund	Description	2022-2023 Actual 6/30/2023	2023-2024 Actual 6/30/2024	2024-2025 Addopted 7/1/2025	2024-2025 Actual 4/29/2025	2025-2026 Proposed 5/21/2025	2025-2026 Approved 6/10/2025	2025-2026 Adopted 6/23/2025	
Water										
56-421-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	64,166	173,722	50,000	25,514	15,000	15,000	15,000	-70%
56-421-63950	56	RESERVE	-	-	442,613	-	413,909	413,909	413,909	-6%
56-421-64001	56	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0%
			64,166	173,722	492,613	25,514	428,909	428,909	428,909	-13%
Water Meters										
56-422-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	-	-	-	-	-	-	-	0%
56-422-63950	56	RESERVE	-	-	108,800	-	117,560	117,560	117,560	8%
56-422-64001	56	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0%
			-	-	108,800	-	117,560	117,560	117,560	8%
Hydrant										
56-423-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	-	-	-	-	-	-	-	0%
56-423-63950	56	RESERVE	-	-	70,500	-	81,900	81,900	81,900	16%
56-423-64001	56	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0%
			-	-	70,500	-	81,900	81,900	81,900	16%
Water Short lived Assets										
56-424-63950	56	RESERVE	-	-	21,071	-	28,071	28,071	28,071	33%
Wastewater Short lived Assets										
NEW	NE	RESERVE	-	-	-	-	56,000	56,000	56,000	N/A
Sewer										
56-431-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	35,392	179,455	50,000	26,549	1,500	-	-	-100%
56-431-63950	56	RESERVE	-	-	282,533	-	13,484	14,984	14,984	-95%
56-431-64001	56	TRANSFER TO OTHER FUNDS	-	-	73,000	-	241,000	241,000	241,000	230%
			35,392	179,455	405,533	26,549	255,984	255,984	255,984	-37%
Electric										
56-451-63941	56	SYS,VEHICLE,EQUIP UPGRADE/REPL	127,494	2,083	50,000	44,260	-	-	-	-100%
56-451-63950	56	RESERVE	-	-	324,249	-	329,989	329,989	329,989	2%
56-451-64001	56	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0%
			127,494	2,083	374,249	44,260	329,989	329,989	329,989	-12%
56		Total Capital Reserve Revenue	343,092	13,443	1,676,900	18,549	1,495,838	1,495,838	1,495,838	-11%
56		Total Capital Reserve Expenses	240,502	502,675	1,676,900	121,452	1,495,838	1,495,838	1,495,838	-11%
56		Capital Reserve Fund Net Total	102,590	(489,233)	0	(102,903)	0	(0)	(0)	0%