

Budget Message and Statement of Changes in Activities and Sources of Financing

Fiscal Year 2026-2027

Town of Lakeview

This budget has been prepared in accordance with Oregon Local Budget Law and serves as the Town's financial plan for the fiscal year beginning July 1, 2026, and ending June 30, 2027. The budget supports the continued delivery of municipal services, the maintenance and improvement of public infrastructure, and the priorities established by the Town Council, while maintaining responsible stewardship of public resources and compliance with applicable legal requirements.

Changes in Activities

During the current fiscal year, the Town has experienced significant organizational transition, including the election of a new Town Council and the addition of new administrative staff. As part of this transition, the Town undertook a review of its financial records, accounting practices, budget process, and daily operations.

This review identified opportunities to improve the accuracy of financial reporting, strengthen budget transparency, and support long-term financial planning. Efforts have focused on reconciling historical records, addressing identified issues, improving internal controls, and developing more reliable financial forecasts.

The proposed budget reflects the following key changes in activities:

- Continued implementation of improved financial management and budget monitoring procedures.
- Ongoing review and correction of historical accounting and budget reporting issues.
- Updated methods for forecasting revenues and expenditures.
- Improved tracking and management of capital projects and infrastructure investments.
- Strengthened reserve management and long-term financial planning practices.
- Enhanced documentation, reporting, and accountability to support transparency and public confidence.

While the review of historical financial information is ongoing, this proposed budget is based on the best information available at the time of preparation. It represents a significant step forward in the Town's efforts to strengthen financial planning, monitoring, and reporting.

Changes in Sources of Financing

The Town funds its operations through multiple revenue sources, including property taxes, state-shared revenues, utility and service charges, franchise fees, licenses and permits, grants, beginning fund balances, and other miscellaneous revenues.

The proposed budget incorporates updated revenue projections based on:

- Current assessed valuation and property tax collection trends.
- Updated estimates of state-shared revenues.
- Actual operating results from the current fiscal year.
- Known grant awards and potential funding opportunities.
- Updated utility and service revenue projections.
- Improved estimating practices developed through the financial review process.

Budgeted beginning fund balances have been updated to reflect reconciled financial records and improved estimates of available resources. As a result, comparisons between prior-year budgets and the current proposed budget may reflect changes in reporting and forecasting methods, as well as changes in services or activities.

Budget Priorities

The Town Council's priorities for the fiscal year include:

1. Maintaining essential municipal services.
2. Improving financial accountability and transparency.
3. Protecting and improving public infrastructure.
4. Maintaining appropriate operating and emergency reserves.
5. Pursuing grants and other outside funding opportunities.
6. Supporting long-term financial stability.

Financial Outlook

The Town recognizes that continued review and improvement of financial records and procedures may result in future adjustments to financial projections. Nevertheless, this proposed budget provides a sound financial framework based on the information currently available and reflects the Town's commitment to responsible use of public resources.

The proposed budget is balanced as required by Oregon Local Budget Law. It provides a practical and responsible plan for funding Town operations during the coming fiscal year while supporting the long-term financial health of the Town and the community.

BEFORE THE TOWN COUNCIL
OF LAKEVIEW, OREGON

In the Matter of Adopting the
Annual Operating Budget for the Town of Lakeview
for the Fiscal Year 2026-2027 Making Appropriations:
Imposing and Categorizing Taxes and Levy Taxes

RESOLUTION NO. 1181

WHEREAS, the Town of Lakeview Budget Committee met June 10, 2026 to review financial data on the operations of the Town and reviewed a proposed budget for the 2025-2026 fiscal year for the town; and

WHEREAS, on June 12, 2026, the budget committee approved a proposed budget and recommended it to the Town Council; and

WHEREAS, proper public notice was given in which the citizens had the opportunity to provide written and/or oral comments or ask questions for the authorities responsible for the adoption of the budget for the Town of Lakeview for the Fiscal Year 2026-2027 at the public hearing held on June 23 2026.

NOW THEREFORE BE IT RESOLVED that the Town Council of the Town of Lakeview hereby adopts the 2026-2027 budget in the amount of \$11,699,353; and

BE IT FURTHER RESOLVED, that the Town Council imposes taxes provided herein (1) at the rate of \$6.5437 per \$1000 of assessed value for the General Fund. These taxes are hereby imposed upon all taxable property within the Town of Lakeview as of 12:02 July 1, 2026; and

BE IT FURTHER RESOLVED, Section 1. Pursuant to ORS 221.770. The Town hereby elects to receive state revenue for fiscal year 2026-2027; and

BE IT FURTHER RESOLVED, that the Town Council elects to continue to receive Marijuana Tax revenue for 2026-2027; and

BE IT FURTHER RESOLVED, for the fiscal year beginning July 1, 2026 the amounts and ending June 30, 2027 the amounts shown below are hereby appropriated for the purposes indicated within the funds listed

FINANCIAL SUMMARY - RESOURCES	
TOTAL OF ALL FUNDS	Approved Budget Next Year 2025-2026
Beginning Fund Balance/Net Working Capital	\$726,474
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$283,750
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$5,834,812
Revenue from Bonds and Other Debt	\$500,000
Interfund Transfers / Internal Service Reimbursements	\$795,439
All Other Resources Except Current Year Property Taxes	\$2,408,878
Current Year Property Taxes Estimated to be Received	\$1,150,000
Total Resources	\$11,699,353

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	
Personnel Services	\$988,415
Materials and Services	\$8,707,334
Capital Outlay	\$0
Debt Service	\$713,251
Contingency	\$0
Interfund Transfers	\$795,439
Other Expenditures	\$0
Special Payments	\$134,025
Unappropriated Ending Balance and Reserved for Future Expenditure	\$360,889
Total Requirements	\$11,699,353

BE IT FURTHER RESOLVED, the Town Council of the Town of Lakeview hereby categorizes the taxes provided in 2025-2026 adopted budget as follows;

Subject to General Government Limitations General Fund \$6.5437/\$1,000

BE IT FINALLY RESOLVED, the Town Manager will certify to the Lake County Assessor the tax levy made by this resolution and filed with the County Clerk a copy of the budget as finally adopted.

PASSED AND ADOPTED by the Town Council of the Town of Lakeview this 23rd day of June and signed by the Mayor of the Town of Lakeview.

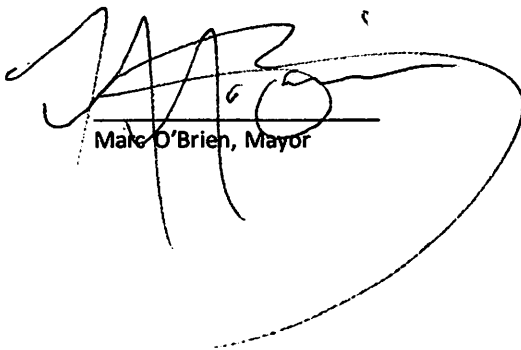
Passes by the Common Council by a majority vote:

 4 In favor

 0 Opposed


 Dawn Lepori, Town Recorder

Date: 6-23-26

Town of Lakeview, Oregon

 Mark O'Brien, Mayor

FORM OR-LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Town of Lakeview, Oregon will be held on June 23, 2026 at 5:30 pm at Town Hall, 525 North 1st Street, Lakeview, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Town of Lakeview Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 525 North 1st Street, Lakeview, Oregon, between the hours of 9:00 a.m. and 4:00 p.m. or online at www.townoflakeview.org. 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: Carmen Tague

Telephone: 541-905-6956

Email: ctague@townoflakeviewor.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	0	0	726,474
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	457,028	518,500	283,750
Federal, State & all Other Grants, Gifts, Allocations & Donations	1,751,914	11,329,037	5,834,812
Revenue from Bonds and Other Debt	0	0	500,000
Interfund Transfers / Internal Service Reimbursements	0	0	795,439
All Other Resources Except Current Year Property Taxes	1,986,448	2,267,846	2,408,878
Current Year Property Taxes Estimated to be Received	1,115,090	1,371,568	1,150,000
Total Resources	5,310,480	15,486,951	11,699,353

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,704,393	1,124,807	988,415
Materials and Services	1,723,737	2,241,555	8,707,334
Capital Outlay	0	0	0
Debt Service	201,800	317,714	713,251
Interfund Transfers	0	464,000	795,439
Contingencies	0	0	0
Special Payments	1,525,146	526,250	134,025
Unappropriated Ending Balance and Reserved for Future Expenditure	155,404	10,812,624	360,889
Total Requirements	5,310,480	15,486,950	11,699,353

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			
General Fund	1,569,734	1,466,518	4,872,322
FTE	4.5	3.5	2.3
Emergency 911 Fund	0	32,115	27,115
FTE	0	0	0
Street/Bike Path/Trails Fund	152,820	287,444	193,546
FTE	1	0.5	1
Park/Pool Fund	83,675	125,463	129,359
FTE	1.4	0	1.4
Transient Lodging Tax Fund	127,149	80,000	198,728
FTE	0	0	0
Water Fund	654,677	1,241,923	1,323,563
FTE	2.8	2	2.5
Water Treatment Facility Construction Fund	1,751,914	11,197,624	3,985,282
FTE	0	0	0
Sewer Fund	710,192	724,858	832,938
FTE	2.8	2	2
Geothermal Fund	260,319	331,005	136,500
FTE	0	0	0
Total Requirements	5,310,480	15,486,950	11,699,353
Total FTE	12.5	8	9.2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The Town of Lakeview has experienced significant organizational change, including the election of a new Town Council and the addition of new administrative staff. As part of this transition, the Town is conducting a review of financial records, accounting practices, budget process, and daily operations. The review has identified opportunities to improve financial accuracy and budget transparency. The proposed budget for 2026-2027 reflects key changes in activities including implementation of improved financial management and budget monitoring, ongoing review and correction of historical issues, ongoing review and correction of utility billings, and improved long-term financial planning practices. The Town continues to fund its operations with revenues from property taxes, state-shared revenues, utility billings, franchise fees, permits, and grants. The Town recognizes that continued review of financial records may result in adjustments to the budget. However, the proposed budget provides a practical and responsible plan for funding Town operations during the coming fiscal year.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed FY 2024-25	Rate or Amount Imposed FY 2025-26	Rate or Amount Approved FY 2026-27
Permanent Rate Levy (rate limit 6.5437 per \$1,000)	6.5437	6.5437	6.5437
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$2,167,116	
Other Borrowings	\$11,866,615	
Total	\$14,033,731	

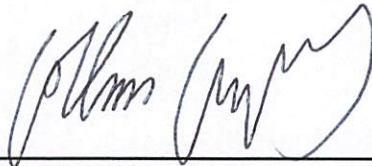
Lake County Examiner

Affidavit of Publication
STATE OF IDAHO
COUNTY OF BONNEVILLE

I, Collins Crapo, Accounting Clerk, being first duly sworn, depose and say that I am the principal clerk of the publisher of the Lake County Examiner a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at Klamath Falls, in the County of Klamath, and circulated in the County of Lake, State of Oregon: that I know from my personal knowledge that the Legal # 6170 2026/27 LB1 a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for: 1

Insertion(s) in the following issues: 06/17/26

Total Cost: \$265.22



Subscribed and sworn by Collins Crapo before
me on: 06/18/26



Notary Public of Idaho
Residing in: Bonneville County, Idaho
My commission expires July 28, 2028



Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Lake County

FORM OR-LB-50 2026-2027

Check here if this is an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Town of Lakeview has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Lake County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>525 North 1st Street</u> <small>Mailing Address of District</small>	<u>Lakeview</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97630</u> <small>ZIP code</small>	<u>6/23/2026</u> <small>Date</small>
<u>Carmen Tague</u> <small>Contact Person</small>	<u>Finance Director</u> <small>Title</small>	<u>(541) 905-6956</u> <small>Daytime Telephone</small>	<u>ctague@townoflakeviewor.gov</u> <small>Contact Person E-Mail</small>	

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	6.5437		
2. Local option operating tax	2	0		
3. Local option capital project tax	3	0		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4. City of Portland Levy for pension and disability obligations	4	0		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	6.5437
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total A			0.00

Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
Total B			0.00
Total Bond (A + B)			0.00

Total Bonds

Total A	=	<u>0</u>	=	Allocation %	X	Bond Levy	=	<u>#DIV/0!</u>	(enter on line 5a on the front)
Total A + B	=	<u>0</u>		<u>#DIV/0!</u>	%	<u>0</u>			
Total B	=	<u>0</u>	=	Allocation %	X	Bond Levy	=	<u>#DIV/0!</u>	(enter on line 5b on the front)
Total A + B	=	<u>0</u>		<u>#DIV/0!</u>	%	<u>0</u>			
								Total Bond Levy	<u><u>#DIV/0!</u></u> (enter on line 5c on the front)

Example - Total Bond Levy = \$5,000

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues):

Bond A:

	Principle	Interest	Total
Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
Total A			9,850.00

Debt service requirements for bonds approved **on or after** October 6, 2001 (including advanced refunding issues):

Bond B:

	Principle	Interest	Total
Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			12,900.00

Formula for determining the division of tax:

Total A	=	<u>\$ 9,850.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 3,818.00</u>	(enter on line 5a on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.7636	%	\$ 5,000.00			
Total B	=	<u>\$ 3,050.00</u>	=	Allocation %	X	Bond Levy	=	<u>\$ 1,182.00</u>	(enter on line 5b on the front)
Total A + B	=	<u>\$ 12,900.00</u>		0.2364	%	\$ 5,000.00			
								Total Bond Levy	<u><u>\$ 5,000.00</u></u> (enter on line 5c on the front)

	Fund 10 General	Fund 19	911	Fund 20 Streets	Fund 22 Parks/Pool	Fund 32 Transient Lodging Tax	Fund 48	Water	Fund 42 Water TF Const	Fund 49 Sewer	Fund 53 Geothermal	Total All Funds
RESOURCES												
Taxes	1,248,500	-	-	-	-	130,000	-	-	-	-	-	1,378,500
Permits, Licenses, & Fees	283,650	-	-	100	-	-	-	-	-	-	-	283,750
Grant/Loan Revenue	2,349,530	-	-	-	-	-	-	3,985,282	-	-	-	6,334,812
Other Revenue	264,900	-	-	191,900	20,000	-	-	-	110,878	46,000	-	633,678
Miscellaneous Revenue	55,500	-	-	-	30,000	-	754,500	-	675,500	-	-	1,515,500
Charges for Service	-	-	-	-	-	-	200	-	10,000	-	-	10,200
Interest Income	21,000	-	-	-	-	-	-	-	-	-	-	21,000
Combined Revenues from Operations	4,223,080	-	-	192,000	50,000	130,000	754,700	3,985,282	796,378	46,000	-	10,177,440
Interfund Transfers- Rev	68,703	27,115	-	29	79,359	-	529,733	-	-	-	90,500	795,439
Beginning Fund Balance	580,539	-	-	1,517	-	68,728	39,130	-	-	36,560	-	726,474
Total Resources	4,872,322	27,115	-	193,546	129,359	198,728	1,323,563	3,985,282	832,938	136,500	-	11,699,353
REQUIREMENTS												
Personnel Services	434,156	-	-	94,196	51,569	-	223,505	-	-	184,989	-	988,415
Materials and Services	1,087,200	-	-	99,350	77,290	-	524,800	-	-	520,900	136,500	2,446,040
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	27,115	-	-	-	-	575,258	-	110,878	-	-	713,251
Other Expenditures	3,500	-	-	-	500	130,025	-	-	-	-	-	134,025
Grant Expenditures	2,315,652	-	-	-	-	-	-	3,985,282	-	-	-	6,300,934
Sub-total	3,840,508	27,115	-	193,546	129,359	130,025	1,323,563	3,985,282	816,767	136,500	-	10,582,665
Interfund Transfers - Exp	726,736	-	-	-	-	68,703	-	-	-	-	-	795,439
Ending Fund Balance	305,078	-	-	-	-	-	-	-	16,171	-	-	321,249
Total Requirements	4,872,322	27,115	-	193,546	129,359	198,728	1,323,563	3,985,282	832,938	136,500	-	11,699,353

**Town of Lakeview FY 2026-2027 Budget
General Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
RESOURCES								
NON-DEPARTMENTAL								
Taxes								
1,883	1,186	1,500	1,270	10-00-007-40111	Cigarette Tax	1,250	1,250	1,250
46,936	34,066	35,000	36,937	10-00-007-40204	Liquor Tax	35,500	35,500	35,500
0	262	250	329	10-00-007-40305	Public Utilities Taxes	250	250	250
958	1,426	1,200	2,182	10-00-007-40306	HERT Tax-Heavy Equip Rental	1,500	1,500	1,500
41,224	29,639	10,500	30,165	10-00-007-40310	Marijuana Tax Revenue	30,000	30,000	30,000
960,496	1,115,090	1,173,118	1,153,593	10-00-007-40300	Property Tax-Current Year	1,150,000	1,150,000	1,150,000
28,514	30,674	28,000	34,214	10-00-007-40200	Property Tax-Prior Years	30,000	30,000	30,000
1,080,011	1,212,343	1,249,568	1,258,690	Total Taxes		1,248,500	1,248,500	1,248,500
Permits, Licenses, & Fees								
879	1,840	1,800	1,728	10-04-000-40120	Planning Permits & Fees	1,800	1,800	1,800
47,388	14,254	15,000	104	10-04-004-40114	License and Franchise Fees	150	150	150
11,991	9,801	12,000	10,471	10-04-004-42102	Franchise-Charter Comm	11,000	11,000	11,000
189,061	181,188	181,000	222,818	10-04-004-42103	Franchise-Pacific Power	200,000	200,000	200,000
9,450	8,155	8,000	7,669	10-04-004-42104	Franchise-CenturyTel	8,000	8,000	8,000
1,908	947	1,200	1,206	10-04-004-42105	Franchise-Hunter Commun	1,200	1,200	1,200
3,509	4,668	4,000	3,078	10-04-004-42106	Franchise-LS Networks	3,500	3,500	3,500
23,303	20,736	20,000	19,000	10-04-004-42107	Franchise-Lakeview San SVCS	20,000	20,000	20,000
-	-	26,000	28,530	10-04-004-42108	Franchise-Zayo	28,000	28,000	28,000
-	-	10,000	2,570	10-04-004-42109	Franchise-TNET Communication	10,000	10,000	10,000
287,489	241,589	279,000	297,174	Total Permits, Licenses, & Fees		283,650	283,650	283,650
Grant/Loan Revenue								
-	-	-	20,000	10-12-000-40222	Ford Family Grant	-	-	-
-	-	125,000	414,333	10-12-000-40240	COPS Grant	-	-	-
-	-	125,000	434,333	Total Grant/Loan Revenue		-	-	-

**Town of Lakeview FY 2026-2027 Budget
General Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
Other Revenue								
1,453	897	900	-	10-00-000-40112	District Court Revenue	900	900	900
-	-	-	-	10-00-000-40550	Sale of County Land	-	-	-
(788)	-	100,000	305,988	10-00-000-40650	Sale of Town Assests	-	40,000	40,000
-	-	-	107,000	10-00-007-40307	Law Enforcement Surcharge	204,000	204,000	204,000
1,686	3,200	1,500	3,608	10-00-000-56700	SAIF Salary Reimbursement	-	-	-
24,794	18,234	22,000	18,417	10-00-000-43300	Oregon Revenue Sharing	20,000	20,000	20,000
27,146	22,331	124,400	435,013	Total Other Revenue		224,900	264,900	264,900
Miscellaneous Revenue								
17,003	304	-	11,132	10-00-000-40501	Misc Revenue	-	500	500
-	-	-	-	10-00-000-40708	Insurance Proceeds	-	-	-
11,566	18,431	-	39,120	10-00-000-40709	Insurance Recovery	-	-	-
28,569	18,735	-	50,252	Total Miscellaneous Revenue		-	500	500
Interest								
-	-	-	-	10-00-000-40100	Interest Income	-	-	-
55,731	14,894	7,000	19,412	10-00-000-40101	Interest LGIP	18,000	18,000	18,000
21,760	2,844	2,600	4,468	10-00-007-40113	Interest Property Tax	3,000	3,000	3,000
77,491	17,738	9,600	23,880	Total Interest		21,000	21,000	21,000
FIRE DEPARTMENT								
Grant/Loan Revenue								
-	-	-	179,890	10-12-000-33550	LKV FIRE STN RETROFIT - EM2410	2,319,530	2,319,530	2,319,530
-	-	-	179,890	Total Grant/Loan Revenue		2,319,530	2,319,530	2,319,530
Miscellaneous Revenue								
55,223	56,998	56,000	71,639	10-03-000-40500	Rural Fire I.G.A.	55,000	55,000	55,000
55,223	56,998	56,000	71,639	Total Miscellaneous Revenue		55,000	55,000	55,000

**Town of Lakeview FY 2026-2027 Budget
General Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
AIR QUALITY DEPARTMENT								
Grant/Loan Revenue								
-	-	6,413	30,000	10-12-000-40422	DEQ Grant - Air Quality	30,000	30,000	30,000
-	-	6,413	30,000	Total Grant/Loan Revenue		30,000	30,000	30,000
Combined Revenue from Operations								
1,555,929	1,569,734	1,849,981	2,780,871			4,182,580	4,223,080	4,223,080
-	-	-	-	Interfund Transfers - Rev		68,703	68,703	68,703
-	-	-	-	Beginning Fund Balance		580,539	580,539	580,539
1,555,929	1,569,734	1,849,981	2,780,871	TOTAL RESOURCES		4,831,822	4,872,322	4,872,322
REQUIREMENTS								
NON-DEPARTMENTAL								
Personnel Services								
20,506	21,811	21,000	16,667	10-01-500-50110	Council	20,000	20,000	20,000
6,406	3,931	6,406	6,406	10-01-500-50130	Mayor	6,406	6,406	6,406
-	-	-	-	10-01-500-50132	Utility Clerk	-	-	-
73,786	6,022	-	-	10-01-500-50133	Utility Accountant	-	-	-
71,041	44,419	54,080	28,919	10-01-500-50134	Town Recorder	24,209	24,209	24,209
63,569	19,258	-	-	10-01-500-50135	Economic Development Coord	-	-	-
-	22,154	45,000	29,458	10-01-500-50136	Finance Manager	28,800	28,800	28,800
28,275	18,310	25,000	17,000	10-01-500-50190	Hldy, Vac, Comp Pay	8,922	8,922	8,922
-	-	-	-	10-01-500-50195	Overtime	1,084	1,084	1,084
-	-	-	-	10-01-500-50200	Payroll Sub/Cert Pay	-	-	-
28,275	15,191	15,000	15,191	10-01-500-50220	FICA Expense	13,230	13,230	13,230
-	-	100	70	10-01-500-50222	WBF Expense	90	90	90
77,255	47,404	54,000	14,386	10-01-500-50225	Medical-Dental-Life	35,000	35,000	35,000
-	-	-	-		Teamster Health Audit Penalty	150,000	150,000	150,000
46,387	30,583	41,482	9,621	10-01-500-50230	Retirement Contribution	9,100	9,100	9,100
-	-	-	-	10-01-500-50235	PERS Deferred	-	-	-
2,710	1,548	1,700	3,583	10-01-500-50250	SUT Expense	4,700	4,700	4,700
-	-	-	400	10-01-500-50251	FML Expense	-	-	-

**Town of Lakeview FY 2026-2027 Budget
General Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
2,482	3,010	4,000	3,876	10-01-500-50260	SAIF Expense	866	866	866
-	-	-	-	10-01-500-50265	SWH Penalty	-	-	-
-	421	-	-	10-01-500-50265	FWH Penalty	-	-	-
110,350	60,529	90,000	66,860	10-01-500-55131	Town Manager	83,500	83,500	83,500
531,042	294,591	357,768	212,437	Total Personnel Services		385,907	385,907	385,907
Materials and Services								
58,465	-	65,000	12,650	10-00-000-50320	Audit and Fees	75,000	75,000	75,000
46,427	12,847	-	220	10-00-000-50321	Accounting Fees	-	-	-
268	-	-	-	10-00-000-50429	Operation Maintenance	-	-	-
2,706	3,587	5,000	938	10-00-000-50433	Building Maint & Exp	5,000	5,000	5,000
13,950	12,312	14,159	15,376	10-00-000-50520	Insurance	16,000	16,000	16,000
3,549	11,661	12,500	11,194	10-00-000-50530	Communications	12,000	12,000	12,000
8,738	2,166	4,000	1,103	10-00-000-50541	Advertisement & Printing	3,000	3,000	3,000
5,585	888	2,300	10,253	10-00-000-50571	Memberships & Dues	10,500	10,500	10,500
125	275	300	386	10-00-000-50572	Subscriptions & Publications	300	300	300
2,454	543	1,000	258	10-00-000-50609	Postage & Freight	600	600	600
9,587	3,313	8,000	2,666	10-00-000-50610	Materials & Supplies	5,000	5,000	5,000
2,746	-	-	500	10-00-000-50741	Office Equipment & Furniture	500	500	500
5,470	-	-	-	10-00-000-50750	Special Projects	-	-	-
-	-	10,000	-	10-00-000-50901	Lakeview 911 Dispatch Fee	70,000	70,000	70,000
4,338	1,672	-	-	10-00-000-51570	Dues & Fees	-	-	-
517,263	535,397	529,011	247,358	10-00-000-55615	Sheriff/Police Contract	460,000	460,000	460,000
-	31,250	125,000	125,000	10-00-000-55616	COPS Hiring Program Grant	-	-	-
114,556	58,593	70,000	30,000.00	10-01-000-50310	Legal Services	250,000	250,000	250,000
6,186	3,464	9,000	4,186.00	10-01-000-50580	Travel, School & Training	8,000	8,000	8,000
42,403	24,221	25,000	32,225.00	10-01-000-50581	Comp Software/Support/Maint	30,000	45,000	45,000
844,816	702,189	880,270	494,313	Total Materials and Services		945,900	960,900	960,900

**Town of Lakeview FY 2026-2027 Budget
General Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
Other Expenditures								
-	-	-	-	10-00-000-50325	Election Expenses	-	-	-
1,200	-	500	-	10-00-000-50434	Christmas Decor	500	500	500
1,500	500	500	-	10-00-000-50435	Fireworks Contribution	500	500	500
2,118	-	-	17,743	10-00-000-50528	Employee/Volunteer Incentives	-	-	-
37,946	2,327	2,000	1,864	10-00-000-50616	Misc. Expenditures	2,000	2,000	2,000
36,967	-	4,000	-	10-00-000-50742	GIS Mapping Project	-	-	-
18,155	(9,286)	500	-	10-01-000-55760	Economic Development	500	500	500
97,886	(6,459)	7,500	19,607	Total Other Expenditures		3,500	3,500	3,500
FIRE DEPARTMENT								
Personnel Services								
-	-	-	-	10-03-500-50190	Hldy, Vac, Comp Pay, OT Est	-	-	-
-	-	-	-	10-03-500-50195	Overtime	-	-	-
3,710	-	-	-	10-03-500-50200	Payroll Sub/Cert Pay	-	-	-
1,771	-	1,600	-	10-03-500-50220	FICA Expense	3,060	-	-
-	-	15	-	10-03-500-50222	WBF Expense	38	-	-
-	-	3,300	241	10-03-500-50225	Medical-Dental-Life	20,000	-	-
5,490	-	11,200	-	10-03-500-50230	Retirement Contribution	-	-	-
155	-	125	130	10-03-500-50250	SUT Expense	1,080	-	-
-	-	-	-	10-03-500-50251	FML Expense	240	-	-
-	-	6,000	2,179	10-03-500-50260	SAIF Expense	4,869	4,869	4,869
-	-	20,000	-	10-03-500-55130	Fire Chief	40,000	20,000	20,000
11,126	-	42,240	2,550	Total Personnel Services		69,287	24,869	24,869
Materials and Services								
45,000	25,000	25,000	25,000	10-03-000-50300	Volunteer Fire Dept	-	-	-
-	-	5,000	300	10-03-000-50310	Legal Services	1,000	1,000	1,000
5,622	-	18,000	23,733	10-03-000-50410	Utilities	24,000	24,000	24,000

**Town of Lakeview FY 2026-2027 Budget
General Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
6,740	-	11,000	11,786	10-03-000-50415	Fuel	12,000	6,000	6,000
20,014	-	10,000	2,055	10-03-000-50431	Vehicle Expenses	5,000	5,000	5,000
20,795	-	5,000	-	10-03-000-50433	Building Maint & Exp	5,000	1,200	1,200
8,518	108	5,000	-	10-03-000-50445	Equip & Firefighter Gear	8,000	8,000	8,000
22,379	26,216	27,527	27,235	10-03-000-50520	Insurance	28,600	28,600	28,600
10,349	6,300	6,000	8,710	10-03-000-50530	Communications	8,500	4,000	4,000
413	300	300	-	10-03-000-50540	Publication and Notices	300	-	-
6,606	-	3,500	-	10-03-000-50571	Memberships & Dues	5,000	2,000	2,000
377	750	2,000	-	10-03-000-50572	Subscriptions & Publications	1,000	500	500
4,857		5,000	-	10-03-000-50580	Travel, School & Training	6,000	2,500	2,500
6,087	3,017	3,500	345	10-03-000-50610	Materials & Supplies	5,000	1,500	1,500
-	-	-	-	10-03-000-50618	Maintenance	-	-	-
260	2,247	-	-	10-03-000-50740	Equipment	-	-	-
9,797	-	-	-	10-03-000-50750	Special Projects	-	-	-
-	-	2,500	-	10-03-000-50901	Lakeview 911 Dispatch Fee	4,000	4,000	4,000
-	-	-	-	10-03-000-50581	Physicals	-	-	-
					Fire Department Reserve	-	25,000	25,000
					Building Capital Improvement Fund	5,000	-	-
					Emergency Operations Fund	5,000	-	-
					Truck Replacement Fund	50,000	-	-
167,814	63,938	129,327	99,164	Total Materials and Services		173,400	113,300	113,300
Grant Expenditures								
-	5,345	-	178,862	10-03-000-55550	FIRE STATION RETROFIT-ARCH/CON	108,630	108,630	108,630
-	-	-	4,898	10-03-000-55551	FIRE STATION RETROFIT- CON MGM	53,702	53,702	53,702
-	-	-	-	10-03-000-55552	LKV FIRE STATION RETROFIT-CONS	1,703,300	1,703,300	1,703,300
-	-	-	-	10-03-000-55553	LKV FIRE STATION RETROFIT-RELO	124,400	124,400	124,400
-	-	-	-	10-03-000-55554	LKV FIRE STN RETROFIT-CONTING	325,620	325,620	325,620
-	5,345	-	183,760	Total Grant Expenditures		2,315,652	2,315,652	2,315,652

**Town of Lakeview FY 2026-2027 Budget
General Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
AIR QUALITY DEPARTMENT								
Personnel Services								
952	2,250	3,000	-	10-14-500-50112	Air Quality Coordinator	3,000	3,000	3,000
74	-	-	-	10-14-500-50190	Hldy, Vac, Comp Pay, OT Est	-	-	-
-	-	-	-	10-14-500-50200	Payroll Sub/Cert Pay	-	-	-
1,968	178	178	-	10-14-500-50220	FICA Expense	300	300	300
-	-	-	-	10-14-500-50222	WBF Expense	-	-	-
8,599	375	375	-	10-14-500-50225	Medical-Dental-Life	-	-	-
3,607	343	343	-	10-14-500-50230	Retirement Contribution	-	-	-
213	17	17	-	10-14-500-50250	SUT Expense	80	80	80
-	-	-	-	10-14-500-50251	FML Expense	-	-	-
-	-	-	-	10-14-500-50260	SAIF Expense	-	-	-
15,413	3,163	3,913	-	Total Personnel Services		3,380	3,380	3,380
Materials and Services								
-	-	-	-	10-14-000-50530	Communications	-	-	-
1,642	2,188	2,500	-	10-14-000-50541	Advertisement & Printing	5,000	5,000	5,000
-	-	-	-	10-14-000-50580	Travel, School & Training	-	-	-
9,409	44	46	-	10-14-000-50610	Materials & Supplies	5,000	5,000	5,000
11,051	2,232	2,546	-	Total Materials and Services		10,000	10,000	10,000
PLANNING DEPARTMENT								
Personnel Services								
50,000	5,451	20,000	18,573	10-15-000-50360	Planning Official Contract	20,000	20,000	20,000
-	-	-	-	10-15-500-50230	Retirement Contribution	-	-	-
-	-	-	-	10-15-500-50260	SAIF Expense	-	-	-
32,279	-	-	-	10-15-500-54110	Planning Officials	-	-	-
82,279	5,451	20,000	18,573	Total Personnel Services		20,000	20,000	20,000

**Town of Lakeview FY 2026-2027 Budget
General Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
Materials and Services								
936	59	1,000	-	10-15-000-50310	Legal Services	1,000	1,000	1,000
24,345	-	-	-	10-15-000-50335	Code Development Review	-	-	-
-	-	-	-	10-15-000-50530	Communications	-	-	-
189	1,186	2,500	412	10-15-000-50540	Publication and Notices	1,500	1,500	1,500
-	104	500	-	10-15-000-50541	Advertisement & Printing	-	-	-
14	917	1,250	-	10-15-000-50580	Travel, School & Training	-	-	-
-	-	300	-	10-15-000-50581	Comp Software/Support/Maint	-	-	-
1,145	283	500	34	10-15-000-50610	Materials & Supplies	500	500	500
26,629	2,549	6,050	446	Total Materials and Services		3,000	3,000	3,000
Sub-Total								
1,788,055	1,072,999	1,449,614	1,030,850			3,930,026	3,840,508	3,840,508
-	-	-	580,539	Interfund Transfers - Exp		706,036	726,736	726,736
(232,127)	496,735	400,367	1,169,482	Ending Fund Balance		195,760	305,078	305,078
1,555,929	1,569,734	1,849,981	2,780,871	TOTAL REQUIREMENTS		4,831,822	4,872,322	4,872,322

**Town of Lakeview FY 2026-2027 Budget
Emergency 911 Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
RESOURCES								
-	-	-	-	Combined Revenue from Operations		-	-	-
-	-	-	-	Interfund Transfers - Rev		27,115	27,115	27,115
-	-	-	-	Beginning Fund Balance		-	-	-
-	-	-	-	TOTAL RESOURCES		27,115	27,115	27,115
REQUIREMENTS								
Personnel Services								
-	-	-	500	19-01-000-50575	Employee Onboarding	-	-	-
-	-	-	225	19-01-500-50225	Medical-Dental-Life	-	-	-
-	-	-	391	19-01-500-50260	SAIF Expenses	-	-	-
-	-	-	1,116	Total Personnel Services		-	-	-
Materials and Services								
		5,000	100	19-01-500-50310	Legal Services	-	-	-
			5,064	19-01-500-50530	Communications	-	-	-
			18,872	19-01-500-50740	Equipment	-	-	-
-	-	5,000	24,036	Total Materials and Services		-	-	-
Debt Service								
-	-	27,115	29,375	19-01-500-50763	Business Oregon Loan - L22003	27,115	27,115	27,115
-	-	27,115	29,375	Total Debt Service		27,115	27,115	27,115
-	-	32,115	54,527	Sub-Total		27,115	27,115	27,115
-	-	-	-	Interfund Transfers - Exp		-	-	-
-	-	(32,115)	(54,527)	Ending Fund Balance		-	-	-
-	-	-	-	TOTAL REQUIREMENTS		27,115	27,115	27,115

Town of Lakeview FY 2026-2027 Budget

Street/Bike Path Trails Fund Detail

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
RESOURCES								
STREET								
Permits, Licenses, & Fees								
-	120	120	40	20-01-000-40120	Permits & Fees	100	100	100
0	120	120	40	Total Permits, Licenses, & Fees		100	100	100
Other Revenue								
206,325	151,000	140,000	179,074	20-01-00040150	State Highway Funds	190,000	190,000	190,000
206,325	151,000	140,000	179,074	Total Other Revenue		190,000	190,000	190,000
BIKE PATH /TRAILS								
Other Revenue								
1,926	1,700	1,500	18,560	20-19-000-40551	1% State Airport-Bike Path	1,900	1,900	1,900
1,926	1,700	1,500	18,560	Total Other Revenue		1,900	1,900	1,900
208,251	152,820	141,620	197,674	Combined Revenue from Operations		192,000	192,000	192,000
-	-	-	300,000	Interfund Transfers - Rev		1,829	29	29
-	-	-	-	Beginning Fund Balance		1,517	1,517	1,517
208,251	152,820	141,620	497,674	TOTAL RESOURCES		195,346	193,546	193,546
REQUIREMENTS								
STREET								
Personnel Services								
-	697	1,000	-	20-01-500-50140	Temporary Workers	1,000	1,000	1,000
7,846	5,117	12,000	7,797	20-01-500-50190	Hldy, Vac, Comp Pay, OT Est	5,600	5,600	5,600
-	-	2,100	1,915	20-01-500-50191	Weekend Duty	2,100	2,100	2,100
1,211	-	5,300	566	20-01-500-50195	Overtime	4,300	4,300	4,300
5,897	5,000	5,600	3,656	20-01-500-50220	FICA Expense	4,200	4,200	4,200
-	-	270	32	20-01-500-50222	WBF Expense	38	38	38
21,003	16,000	17,000	15,273	20-01-500-50225	Medical-Dental-Life	20,860	20,860	20,860
7,899	9,500	21,482	7,161	20-01-500-50230	Retirement Contribution	8,300	8,300	8,300

Town of Lakeview FY 2026-2027 Budget

Street/Bike Path Trails Fund Detail

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
638	500	550	1,295	20-01-500-50250	SUT Expense	1,500	1,500	1,500
-	-	-	122	20-01-500-50251	FML Expense	-	-	-
2,904	1,692	1,700	704	20-01-500-50260	SAIF Expense	1,298	1,298	1,298
12,960	6,272	14,000	-	20-01-500-52130	Supervisor	-	-	-
55,090	52,000	41,000	42,885	20-01-500-56110	Street Maintenance Wages	45,000	45,000	45,000
115,448	96,778	122,002	81,406	Total Personnel Services		94,196	94,196	94,196
Materials and Services								
-	-	-	2,212	20-01-000-50310	Legal Services	1,000	1,000	1,000
21,767	27,000	25,000	18,895	20-01-000-50410	Utilities	22,000	22,000	22,000
3,952	4,000	3,200	12,100	20-01-000-50415	Fuel	10,000	10,000	10,000
-	-	8,000	-	20-01-000-50426	Contracted Services	5,000	5,000	5,000
2,178	9,000	7,500	37,214	20-01-000-50431	Vehicle Expenses	30,000	30,000	30,000
-	-	22,000	4,813	20-01-000-50450	Patching Materials	5,000	5,000	5,000
7,147	7,373	7,742	6,477	20-01-000-50520	Insurance	7,350	7,350	7,350
33	200	200	294	20-01-000-50530	Communications	200	200	200
-	-	-	-	20-01-000-50541	Advertisement & Printing	-	-	-
325	400	250	540	20-01-000-50571	Memberships & Dues	600	600	600
-	549	1,000	603	20-01-000-50580	Travel, School & Training	800	800	800
1,000	1,000	1,000	-	20-01-000-50581	Comp Software/Support/Maint	600	600	600
19,700	2,000	5,000	3,661	20-01-000-50610	Materials & Supplies	5,000	5,000	5,000
2,000	1,000	2,000	1,600	20-01-000-50615	Flower Maintenance	1,800	-	-
-	1,200	-	-	20-01-000-50618	Maintenance	-	-	-
6,002	-	1,000	-	20-01-000-50619	Crack Sealing Supplies	1,000	1,000	1,000
153	1,700	-	-	20-01-000-50732	Streets, Curbs, Sidewalks	-	-	-
17,715	80,000	80,000	303,572	20-01-000-50740	Equipment	10,000	10,000	10,000
-	300	1,000	716	20-01-000-50748	Tools	800	800	800
81,972	135,722	164,892	392,697	Total Materials and Services		101,150	99,350	99,350
197,420	232,500	286,894	474,103	Sub-Total		195,346	193,546	193,546
-	-	-	22,054	Interfund Transfers - Exp				
10,831	(79,680)	(145,274)	1,517	Ending Fund Balance		-	-	-
208,251	152,820	141,620	497,674	TOTAL REQUIREMENTS		195,346	193,546	193,546

Town of Lakeview FY 2026-2027 Budget

Park/Pool Fund Detail

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
RESOURCES								
POOL								
Other Revenue								
39,545	12,000	10,000	16,670	22-20-000-40203	Pool Revenue	20,000	20,000	20,000
39,545	12,000	10,000	16,670	Total Other Revenue		20,000	20,000	20,000
Miscellaneous Revenue								
-	1,675	-	-	22-20-000-40302	Pool Donations	-	-	-
-	70,000	70,000	50,031	22-20-000-40303	Friends of Lakeview Comm. Pool	30,000	30,000	30,000
-	71,675	70,000	50,031	Total Miscellaneous Revenue		30,000	30,000	30,000
39,545	83,675	80,000	66,701	Combined Revenue from Operations		50,000	50,000	50,000
-	-	-	15,342	Interfund Transfers - Rev		64,359	79,359	79,359
-	-	-	-	Beginning Fund Balance		-	-	-
39,545	83,675	80,000	82,043	TOTAL RESOURCES		114,359	129,359	129,359
REQUIREMENTS								
POOL								
Personnel Services								
-	-	4,700	340	22-20-500-50195	Overtime	1,616	1,616	1,616
9,300	4,800	2,500	2,883	22-20-500-50220	FICA Expense	3,540	3,540	3,540
-	-	75	45	22-20-500-50222	WBF Expense	50	50	50
7,123	1,800	-	-	22-20-500-50225	Medical-Dental-Life	-	-	-
2,746	711	-	-	22-20-500-50230	Retirement Contribution	-	-	-
1,254	450	350	867	22-20-500-50250	SUT Expense	1,250	1,250	1,250
-	-	-	151	22-20-500-50251	FML Expense	-	-	-
747	-	-	417	22-20-500-50260	SAIF Expense	433	433	433
115,164	65,000	30,000	29,604	22-20-500-51110	Lifeguards	31,000	31,000	31,000
-	2,160	2,800	1,206	22-20-500-51120	Assistant Pool Manager	6,480	6,480	6,480

Town of Lakeview FY 2026-2027 Budget

Park/Pool Fund Detail

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
1,139	4,530	55,600	6,870	22-20-500-51130	Pool Manager	7,200	7,200	7,200
137,473	79,451	96,025	42,383	Total Personnel Services		51,569	51,569	51,569
Materials and Services								
2,423	1,300	2,000	2,688.00	22-20-000-50410	Utilities	2,700	2,700	2,700
-	1,600	700	-	22-20-000-50412	Garbage	-	-	-
-	-	-	35.00	22-20-000-50415	Fuel	-	-	-
-	30	-	-	22-20-000-50481	Square Costs	50	50	50
4,842	3,862	4,842	4,740.00	22-20-000-50520	Insurance	4,800	4,800	4,800
400	114	114	-	22-20-000-50530	Communications	-	-	-
400	2,300	700	550.00	22-20-000-50541	Advertisement & Printing	600	600	600
-	-	-	-	22-20-000-50571	Memberships & Dues	-	-	-
440	880	-	1,006.00	22-20-000-50577	Permits & Licenses	500	500	500
881	2,300	-	7,520.00	22-20-000-50580	Travel, School & Training	2,500	2,500	2,500
3,202	700	1,575	7,055.00	22-20-000-50600	Chlorine	6,500	6,500	6,500
20,189	15,566	2,858	27,500.00	22-20-000-50610	Materials & Supplies	15,000	15,000	15,000
-	40,909	16,211	20,729.00	22-20-000-50618	Maintenance	5,000	5,000	5,000
-	-	-	-	22-20-000-50740	Equipment	-	-	-
-	-	-	500.00	22-20-000-50748	Tools	-	-	-
2,301	-	-	-	22-20-000-51731	Building Improvement	-	-	-
35,078	69,561	29,000	72,323	Total Materials and Services		37,650	37,650	37,650
PARK								
Other Expenditures								
152	-	250	-	22-01-000-50613	Soroptimist Park	250	250	250
844	-	1,000	-	22-01-006-50620	McDonald Park	250	250	250
996	-	1,250	-	Total Other Expenditures		500	500	500

Town of Lakeview FY 2026-2027 Budget

Park/Pool Fund Detail

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
Materials and Services								
-	4,000	4,000	480	22-01-000-50410	Utilities	14,500	14,500	14,500
433	668	1,000	-	22-01-000-50412	Garbage	-	-	-
127	-	1,000	-	22-01-000-50415	Fuel	-	-	-
1,153	1,526	1,602	1,462	22-01-000-50520	Insurance	1,540	1,540	1,540
-	33	50	-	22-01-000-50530	Communications	-	-	-
-	228	300	-	22-01-000-50541	Advertisement & Printing	-	-	-
-	11,054	5,000	5,403	22-01-000-50610	Materials & Supplies	5,000	20,000	20,000
10,169	-	-	250	22-01-000-50618	Maintenance	-	-	-
-	-	6,500	-	22-01-000-50740	Equipment	1,000	1,000	1,000
-	-	1,000	500	22-01-000-50748	Tools	1,000	1,000	1,000
1,597	1,999	2,000	1,526	22-01-003-50411	MC Chuckwagon Utilities	1,600	1,600	1,600
754	725	761	-	22-01-003-50522	MC Chuckwagon Bldg Insurance	-	-	-
14,233	20,233	23,213	9,621	Total Materials and Services		24,640	39,640	39,640
187,780	169,245	149,488	124,327	Sub-Total		114,359	129,359	129,359
-	-	-	-	Interfund Transfers - Exp		-	-	-
(148,235)	(85,570)	(69,488)	(42,284)	Ending Fund Balance		-	-	-
39,545	83,675	80,000	82,043	TOTAL REQUIREMENTS		114,359	129,359	129,359

**Town of Lakeview FY 2026-2027 Budget
 Transient Lodging Tax Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
RESOURCES								
Taxes								
86,096	89,004	86,000	90,525	32-00-007-40205	Transient Lodging Tax 70%	90,000	90,000	90,000
35,930	38,145	36,000	41,266	32-00-007-40206	Transient Lodging Tax 30%	40,000	40,000	40,000
122,026	127,149	122,000	131,791	Total Taxes		130,000	130,000	130,000
122,026	127,149	122,000	131,791	Combined Revenue from Operations		130,000	130,000	130,000
-	-	-	-	Interfund Transfers - Rev		-	-	-
-	-	-	-	Beginning Fund Balance		68,728	68,728	68,728
122,026	127,149	122,000	131,791	TOTAL RESOURCES		198,728	198,728	198,728
REQUIREMENTS								
Other Expenditures								
30,000	30,000	30,000	30,000	32-00-000-50490	Round Up Concert	-	-	-
-	-	-	-	32-00-000-50495	Lake Community Partnership	-	-	-
35,427	26,000	50,000	20,500	32-00-000-50496	Small Grants	130,025	130,025	130,025
65,427	56,000	80,000	50,500	Total Other Expenditures		130,025	130,025	130,025
65,427	56,000	80,000	50,500	Sub-Total		130,025	130,025	130,025
-	-	-	12,563	Interfund Transfers - Exp		68,703	68,703	68,703
56,599	71,149	42,000	68,728	Ending Fund Balance		-	-	-
122,026	127,149	122,000	131,791	TOTAL REQUIREMENTS		198,728	198,728	198,728

**Town of Lakeview FY 2026-2027 Budget
Water Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
RESOURCES								
Miscellaneous Revenue								
735,856	650,000	838,954	657,750	48-01-000-40201	Utility Revenue	750,000	750,000	750,000
-	-	-	4,399	48-01-000-40501	Misc Revenue	-	-	-
2,785	4,500	4,500	(23,513)	48-01-000-40210	Hookups and Reconnects	4,500	4,500	4,500
738,641	654,500	843,454	638,636	Total Miscellaneous Revenue		754,500	754,500	754,500
Charges for Services								
177	177	180	305	48-01-000-40211	Connection Fees	200	200	200
177	177	180	305	Total Charges for Services		200	200	200
738,818	654,677	843,634	638,941	Combined Revenue from Operations		754,700	754,700	754,700
-	-	-	55,941	Interfund Transfers - Rev		522,233	529,733	529,733
-	-	-	-	Beginning Fund Balance		39,130	39,130	39,130
738,818	654,677	843,634	694,882	TOTAL RESOURCES		1,316,063	1,323,563	1,323,563
REQUIREMENTS								
Personnel Services								
127	22	-	-	48-01-000-50575	Employment Onboarding	-	-	-
13,524	-	-	22,282	48-01-500-50132	Utility Clerk	24,209	24,209	24,209
78	-	-	-	48-01-500-50140	Temporary Workers	-	-	-
34,432	28,000	25,000	17,714	48-01-500-50190	Hldy, Vac, Comp Pay, OT Est	14,790	14,790	14,790
400	-	4,300	3,830	48-01-500-50191	Weekend Duty	4,200	4,200	4,200
500	-	12,000	8,195	48-01-500-50195	Overtime	9,600	9,600	9,600
-	-	792	1,133	48-01-500-50200	Payroll Sub/Cert Pay	1,000	1,000	1,000
26,066	18,000	12,000	9,024	48-01-500-50220	FICA Expense	10,600	10,600	10,600
-	-	115	80	48-01-500-50222	WBF Expense	95	95	95
84,087	60,000	54,000	38,844	48-01-500-50225	Medical-Dental-Life	41,700	41,700	41,700
41,874	40,000	42,484	18,040	48-01-500-50230	Retirement Contribution	21,000	21,000	21,000
-	-	-	-	48-01-500-50235	PERS Deferred	-	-	-

Town of Lakeview FY 2026-2027 Budget

Water Fund Detail

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
3,014	1,800	1,700	3,194	48-01-500-50250	SUT Expense	3,700	3,700	3,700
-	-	1,100	299	48-01-500-50251	FML Expense	-	-	-
1,593	2,270	2,400	2,028	48-01-500-50260	SAIF Expense	2,705	2,705	2,705
209,671	153,000	80,113	85,770	48-01-500-52110	Maintenance Employees	89,906	89,906	89,906
77,879	43,000	27,913	-	48-01-500-52130	Supervisor	-	-	-
493,245	346,092	263,917	210,433	Total Personnel Services		223,505	223,505	223,505
Materials and Services								
-	2,199	15,000	8,065	48-00-000-50740	Equipment	10,000	10,000	10,000
7,683	1,209	1,500	8,655	48-01-000-50310	Legal Services	2,000	2,000	2,000
8,163	15,000	16,000	15,966	48-01-000-50338	Water Testing	16,000	16,000	16,000
75,620	120,000	105,000	104,711	48-01-000-50410	Utilities	105,000	105,000	105,000
7,753	9,300	9,500	4,078	48-01-000-50415	Fuel	5,500	5,500	5,500
1,313	3,000	2,800	3,843	48-01-000-50420	Uniform Expenses	4,000	4,000	4,000
28,295	1,240	5,000	8,694	48-01-000-50426	Contracted Services	5,000	5,000	5,000
3,982	2,000	10,000	191	48-01-000-50431	Vehicle Expenses	2,500	2,500	2,500
1,008	6,365	6,500	4,187	48-01-000-50442	Labor Attorney Fees	5,000	5,000	5,000
394	-	-	800	48-01-000-50450	Patching Materials	1,000	1,000	1,000
23,287	23,677	24,861	29,482	48-01-000-50520	Insurance	30,000	30,000	30,000
4,948	5,300	5,000	451	48-01-000-50530	Communications	1,800	1,800	1,800
1,928	-	-	717	48-01-000-50541	Advertisement & Printing	800	800	800
3,062	400	500	3,828	48-01-000-50577	Permits & Licenses	2,500	2,500	2,500
4,872	-	4,000	915	48-01-000-50580	Travel, School & Training	1,500	1,500	1,500
30,596	83,000	94,967	24,270	48-01-000-50581	Comp Software/Support/Maint	1,200	8,700	8,700
42,806	60,000	46,000	37,965	48-01-000-50600	Chlorine	40,000	40,000	40,000
11,859	12,000	10,000	15,200	48-01-000-50608	Billing Outsourcing	26,000	26,000	26,000
3,046	1,750	2,000	745	48-01-000-50609	Postage & Freight	1,000	1,000	1,000
39,899	22,000	20,000	45,617	48-01-000-50610	Materials & Supplies	40,000	40,000	40,000
-	18,000	10,000	8,932	48-01-000-50618	Maintenance	10,000	10,000	10,000
-	-	1,500	6,725	48-01-000-50748	Tools	5,000	5,000	5,000

**Town of Lakeview FY 2026-2027 Budget
Water Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
-	-	-	-	48-01-000-51339	Special Testing	-	-	-
7,306	12,300	12,000	7,653	48-01-000-51570	Dues & Fees	7,500	7,500	7,500
-	-	-	5,000	48-16-000-50330	Engineering Services	18,000	18,000	18,000
322,992	30,000	30,000	312	48-22-000-50731	Smart Meters Supplies	1,000	1,000	1,000
-	-	-	-		Water Treatment Operation Costs	175,000	175,000	175,000
630,812	428,740	432,128	347,002	Total Materials and Services		517,300	524,800	524,800
Debt Service								
7,165	7,165	7,165	-	48-00-000-50751	USDA Bonds-Series 2004 91-01	-	-	-
12,010	12,010	12,010	11,021	48-00-000-50752	USDA Bonds-Series 2004 91-01 Interest	-	-	-
144,017	19,175	19,175	9,752	48-00-000-50753	USDA Bonds-Series 2004 91-01 Reserve	19,175	19,175	19,175
-	-	34,203	37,054	48-00-000-50754	Business Oregon Loan - L02003	34,203	34,203	34,203
-	-	4,223	-	48-00-000-50755	Business Oregon Loan - L02003 Interest	-	-	-
24,320	460,000	492,000	40,490	48-22-000-50733	Smart Meters Payment	485,880	485,880	485,880
-	-	-	-		Business Oregon Loan - WTF	36,000	36,000	36,000
187,512	498,350	568,776	98,317	Total Debt Service		575,258	575,258	575,258
1,311,569	1,273,182	1,264,821	655,752	Sub-Total		1,316,063	1,323,563	1,323,563
-	-	-	-	Interfund Transfers - Exp		-	-	-
(572,751)	(618,505)	(421,187)	39,130	Ending Fund Balance		-	-	-
738,818	654,677	843,634	694,882	TOTAL REQUIREMENTS		1,316,063	1,323,563	1,323,563

Town of Lakeview FY 2026-2027 Budget
Water Treatment Facility Construction Fund Detail

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
RESOURCES								
Grant/Loan Revenue								
1,146,402	1,751,914	11,197,624	7,094,457	42-12-000-40865	ARPA Funding-Water Treatment	3,485,282	3,485,282	3,485,282
-	-	-	-		Business Oregon Loan	500,000	500,000	500,000
1,146,402	1,751,914	11,197,624	7,094,457	Total Grant/Loan Revenue		3,985,282	3,985,282	3,985,282
1,146,402	1,751,914	11,197,624	7,094,457	Combined Revenue from Operations		3,985,282	3,985,282	3,985,282
-	-	-	-	Interfund Transfers - Rev		-	-	-
-	-	-	-	Beginning Fund Balance		-	-	-
1,146,402	1,751,914	11,197,624	7,094,457	TOTAL RESOURCES		3,985,282	3,985,282	3,985,282
REQUIREMENTS								
Grant Expenditures								
1,741	690	15,000	7,825	42-12-000-50310	Legal Services	-	-	-
1,511	9,020	-	1,890	42-12-000-50338	Water Testing	539	539	539
-	-	-	-	42-12-000-50870	Reserve	-	-	-
-	-	450,000	-	42-12-000-60850	Contingency	340,000	340,000	340,000
3,300	-	-	-	42-12-000-50400	Well Rehabilitation	-	-	-
648,210	656,191	675,000	396,634	42-12-000-50337	Design/Engineering	263,941	263,941	263,941
280,449	262,628	495,624	64,919	42-12-000-50339	Pilot Study&Water Trmt Equip	136,268	136,268	136,268
-	-	30,000	9,136	42-12-000-50340	Special Inspections	15,098	15,098	15,098
8,135	5,980	32,000	25,212	42-12-000-50570	Permitting & Regulatory Fees	12,288	12,288	12,288
-	815,429	9,500,000	6,600,052	42-12-000-50760	Construction	3,217,148	3,217,148	3,217,148
943,346	1,749,938	11,197,624	7,105,668	Total Grant Expenditures		3,985,282	3,985,282	3,985,282
943,346	1,749,938	11,197,624	7,105,668	Sub-Total		3,985,282	3,985,282	3,985,282
-	-	-	-	Interfund Transfers - Exp		-	-	-
203,056	1,976	-	(11,211)	Ending Fund Balance		-	-	-
1,146,402	1,751,914	11,197,624	7,094,457	TOTAL REQUIREMENTS		3,985,282	3,985,282	3,985,282

**Town of Lakeview FY 2026-2027 Budget
Sewer Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
RESOURCES								
Other Revenue								
-	-	-	-		NxtClean Loan Payment	110,878	110,878	110,878
-	-	-	-	Total Other Revenue		110,878	110,878	110,878
Miscellaneous Revenue								
2,431	-	1,000	8,060	49-00-000-40501	MISC Revenue	500	500	500
714,862	710,000	722,392	521,646	49-01-000-40201	Utility Revenue	675,000	675,000	675,000
-	-	-	-	49-01-000-40210	Hookups and Reconnects	-	-	-
717,293	710,000	723,392	529,706	Total Miscellaneous Revenue		675,500	675,500	675,500
Charges for Services								
1,140	-	-	282	49-01-000-40211	Connection Fees	-	-	-
5,265	192	1,000	11,128	49-01-000-40260	Dumping Fees	10,000	10,000	10,000
-	-	-	-	49-01-000-40862	SPWF/RR -Fees	-	-	-
6,405	192	1,000	11,410	Total Charges for Services		10,000	10,000	10,000
723,698	710,192	724,392	541,116	Combined Revenue from Operations		796,378	796,378	796,378
-	-	-	3,571	Interfund Transfers - Rev		-	-	-
-	-	-	-	Beginning Fund Balance		36,560	36,560	36,560
723,698	710,192	724,392	544,687	TOTAL RESOURCES		832,938	832,938	832,938
REQUIREMENTS								
Personnel Services								
-	-	-	-	49-01-500-50140	Temporary Workers	-	-	-
18,744	12,500	25,000	15,215	49-01-500-50190	Hldy, Vac, Comp Pay, OT Est	11,150	11,150	11,150
200	-	4,300	3,670	49-01-500-50191	Weekend Duty	4,200	4,200	4,200
668	42	12,000	8,400	49-01-500-50195	Overtime	8,500	8,500	8,500
-	-	792	1,104	49-01-500-50200	Payroll Sub/Cert Pay	1,000	1,000	1,000

**Town of Lakeview FY 2026-2027 Budget
Sewer Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
10,541	8,500	12,000	7,048	49-01-500-50220	FICA Expense	8,380	8,380	8,380
-	-	115	63	49-01-500-50222	WBF Expense	75	75	75
29,722	29,000	54,000	29,905	49-01-500-50225	Medical-Dental-Life	41,700	41,700	41,700
29,722	18,000	42,485	13,865	49-01-500-50230	Retirement Contribution	16,430	16,430	16,430
1,170	1,000	1,700	2,493	49-01-500-50250	SUT Expense	3,000	3,000	3,000
-	-	1,100	243	49-01-500-50251	FML Expense	-	-	-
1,742	2,636	2,400	1,004	49-01-500-50260	SAIF Expense	649	649	649
84,345	75,000	80,113	46,629	49-01-500-52110	Maintenance Employees	89,905	89,905	89,905
32,400	30,000	27,913	36,100	49-01-500-52130	Supervisor	-	-	-
209,254	176,678	263,918	165,739	Total Personnel Services		184,989	184,989	184,989
Materials and Services								
17,072	293	500	155	49-01-000-50310	Legal Services	500	500	500
31,534	7,000	10,000	18,047	49-01-000-50338	Water Testing	22,000	22,000	22,000
22,681	35,000	28,000	15,000	49-01-000-50410	Utilities	73,250	73,250	73,250
7,639	16,500	15,000	5,048	49-01-000-50415	Fuel	8,000	8,000	8,000
2,326	3,500	2,000	3,300	49-01-000-50420	Uniform Expenses	4,000	4,000	4,000
2,326	1,000	5,000	3,440	49-01-000-50431	Vehicle Expenses	3,500	3,500	3,500
1,526	1,500	10,000	4,170	49-01-000-50436	Pump Repairs	5,000	5,000	5,000
-	4,340	5,000	4,186	49-01-000-50442	Labor Attorney Fees	4,000	4,000	4,000
2,825	64	3,000	-	49-01-000-50452	AG Farm Expense	-	-	-
31,587	28,058	29,461	32,195	49-01-000-50520	Insurance	32,000	32,000	32,000
-	-	-	-	49-01-000-50530	Communications	650	650	650
213	-	-	-	49-01-000-50541	Advertisement & Printing	-	-	-
8,648	700	8,500	9,274	49-01-000-50577	Permits & Licenses	8,000	8,000	8,000
5,500	200	5,000	578	49-01-000-50580	Travel, School & Training	1,000	1,000	1,000
3,643	5,564	5,800	7,585	49-01-000-50581	Comp Software/Support/Maint	1,200	8,700	8,700
23,669	60,000	35,000	25,501	49-01-000-50600	Chlorine	28,000	28,000	28,000
1,155	12,000	9,000	14,438	49-01-000-50608	Billing Outsourcing	26,000	26,000	26,000
500	500	800	866	49-01-000-50609	Postage & Freight	800	800	800

**Town of Lakeview FY 2026-2027 Budget
Sewer Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
31,024	10,000	12,000	11,715	49-01-000-50610	Materials & Supplies	50,000	50,000	50,000
-	7,000	50,000	7,566	49-01-000-50618	Maintenance	175,000	175,000	175,000
300	-	-	-	49-01-000-50619	Crack Sealing Supplies	-	-	-
48,810	35,000	100,000	53,234	49-01-000-50740	Equipment	50,000	50,000	50,000
-	82	1,500	2,075	49-01-000-50748	Tools	2,000	2,000	2,000
-	-	-	-	49-01-000-51339	Special Testing	-	-	-
5,086	13,000	13,000	1,741	49-01-000-51570	Dues & Fees	500	500	500
-	-	-	2,030	49-16-000-50330	Engineering Services	18,000	18,000	18,000
248,064	241,301	348,561	222,144	Total Materials and Services		513,400	520,900	520,900
Debt Service								
-	12,063	17,626	19,095	49-00-000-50756	Business Oregon Loan - L17009	7,648	7,648	7,648
-	-	-	-	49-00-000-50757	Business Oregon Loan - L17009 Interest	9,978	9,978	9,978
-	113,898	94,752	101,149	49-00-000-50758	Business Oregon Loan - L24003	53,203	53,203	53,203
-	-	-	-	49-00-000-50759	Business Oregon Loan - L24003 Interest	40,049	40,049	40,049
-	125,961	112,378	120,244	Total Debt Service		110,878	110,878	110,878
457,318	543,940	724,857	508,127	Sub-Total		809,267	816,767	816,767
-	-	-	-	Interfund Transfers - Exp		-	-	-
266,380	166,252	(465)	36,560	Ending Fund Balance		23,671	16,171	16,171
723,698	710,192	724,392	544,687	TOTAL REQUIREMENTS		832,938	832,938	832,938

**Town of Lakeview FY 2026-2027 Budget
Geothermal Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
RESOURCES								
Permits, Licenses, & Fees								
126,427	115,000	136,800	34,525	53-11-000-40103	Geothermal L.D. Hospital	-	-	-
1,375	1,500	1,500	250	53-11-000-40115	Geothermal Headstart	-	-	-
-	-	1,500	-	53-11-000-40116	Geothermal Dr Davis	-	-	-
90,584	98,819	98,400	68,434	53-11-000-40117	Geothermal Schools	-	-	-
218,386	215,319	238,200	103,209	Total Permits, Licenses, & Fees		-	-	-
Other Revenue								
47,397	45,000	46,000	-		DOC Revenue	46,000	46,000	46,000
47,397	45,000	46,000	-	Total Other Revenue		46,000	46,000	46,000
265,783	260,319	284,200	103,209	Combined Revenue from Operations		46,000	46,000	46,000
-	-	-	-	Interfund Transfers - Rev		90,500	90,500	90,500
-	-	-	-	Beginning Fund Balance		-		
265,783	260,319	284,200	103,209	TOTAL RESOURCES		136,500	136,500	136,500
REQUIREMENTS								
Materials and Services								
-	-	8,000	-	53-00-000-50618	Maintenance	10,000	10,000	10,000
-	-	40,000	-	53-00-000-50740	Equipment	15,000	15,000	15,000
-	-	2,000	25	53-00-000-50748	Tools	2,000	2,000	2,000
			50	53-10-000-50310	Legal Services	2,000	2,000	2,000
-	-	5,000	8,649	53-10-000-50330	Engineering Services	5,000	5,000	5,000
41,600	33,000	30,000	54,414	53-10-000-50410	Utilities	75,000	75,000	75,000
872	800	1,000	122	53-10-000-50415	Fuel	1,000	1,000	1,000
1,960	1,970	2,069	3,237	53-10-000-50520	Insurance	2,500	2,500	2,500
38,740	3,400	10,000	24,524	53-10-000-50610	Materials & Supplies	10,000	10,000	10,000
50,941	572	18,967	11,310	53-10-000-50650	GEO Services and Costs	12,000	12,000	12,000
15,554	15,530	18,000	15,351	53-11-000-50761	Geothermal Land Lease -Barry	-	-	-

**Town of Lakeview FY 2026-2027 Budget
Geothermal Fund Detail**

2024 Actual	2025 Actual	2026 Adopted	2026 Actual	Account	Description	2027 Proposed	2027 Approved	2027 Adopted
2,000	2,000	2,000	-	53-10-000-50762	Geothermal Land Lease-Utley	2,000	2,000	2,000
151,667	57,272	137,036	117,682	Total Materials and Services		136,500	136,500	136,500
151,667	57,272	137,036	117,682	Sub-Total		136,500	136,500	136,500
-	-	-	-	Interfund Transfers - Exp		-	-	-
114,116	203,047	147,164	(14,473)	Ending Fund Balance		-	-	-
265,783	260,319	284,200	103,209	TOTAL REQUIREMENTS		136,500	136,500	136,500