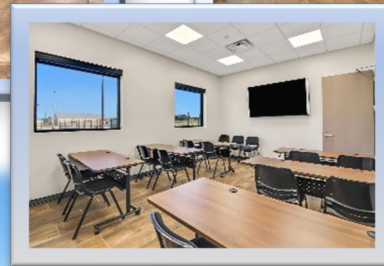
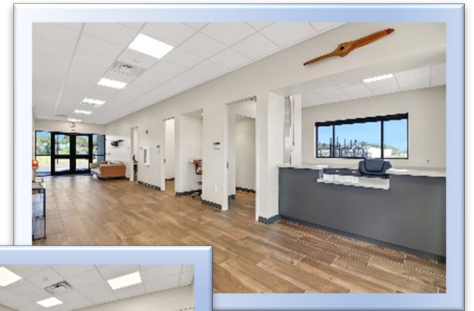
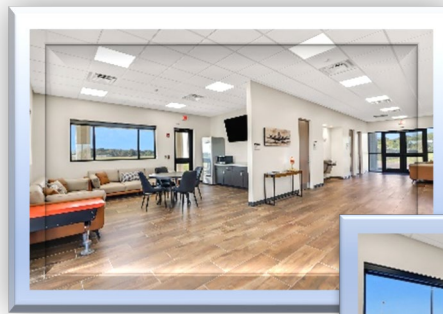


City of Umatilla, Florida

Annual Budget

Fiscal Year 2025-2026





September 11, 2025

Mayor and City Council:

In accordance with State law and pursuant to the City Charter, I am pleased to present to you for consideration the Annual Operating Budget for Fiscal Year (FY) 2026.

To date we have accomplished significant objectives including:

Water/SEWER

- SR19 Water Line Project funded with SRF loan is near completion.
- Two of our “small area water line replacement projects” were funded and completed.
- The Central Avenue Lift Station and forcemain project funded with appropriations and a grant from SJRWMD is near completion.
- Installed the forcemain and service connection on Lake Street.

Airport

- Construction for 13 T-Hangar units is underway.
- Construction of the new Beacon Tower is underway.
- Received funding for design for the expansion for a new apron.
- Received funding for design of the expansion of the fuel farm.
- City was awarded a grant from the Florida Aviation Council for the first ever X-23 Internship.

Roads & Streets

- Construction of infrastructure improvements is in progress at the Lake Fern area Industrial Park which is funded by a RIF grant and Jobs Growth grant.
- Working with FEMA to designate a portion of the Beasley Property as the City’s storm debris management area.

In FY 2026, we have again budgeted for improvements within our CRA boundaries that include road and parking improvements and grants to businesses that want to enhance their properties. We also plan to continue lighting improvements and have budgeted funds for potential land acquisition.

These plans will be included in our Five-Year Capital improvement Plan.

Fund Balance for the General Fund is projected to end the current FY 2025 with a balance of \$2.6 million which is \$400,000 more than originally budgeted. Part of this is due staff vacancies as well as a significant increase in building permit revenue. The City was able to reduce the budgeted use of General Fund Reserves for FY 2025, which will provide funding for unknown emergencies in Fiscal Year 2026.

Property values in Lake County have increased this year with City of Umatilla taxable values increasing by 12.7% or \$35.8 million. Of this total, over \$25 million is attributable to new construction. We balanced the budget at the rolled back millage rate of 7.2377. This is the rate needed to generate the same tax dollars as last year and is an increase of 0.1288 mills. This millage will generate property tax revenue of \$1,524,910 for the General Fund and \$655,646 for the Community Redevelopment Agency (CRA).

The remainder of this message is intended to highlight some of the more substantial areas of the overall operating budget for fiscal year 2026.

Budget Document

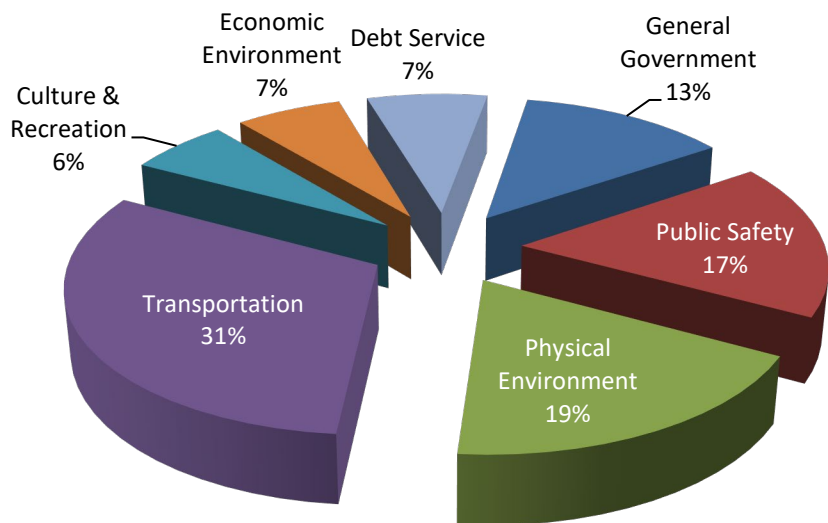
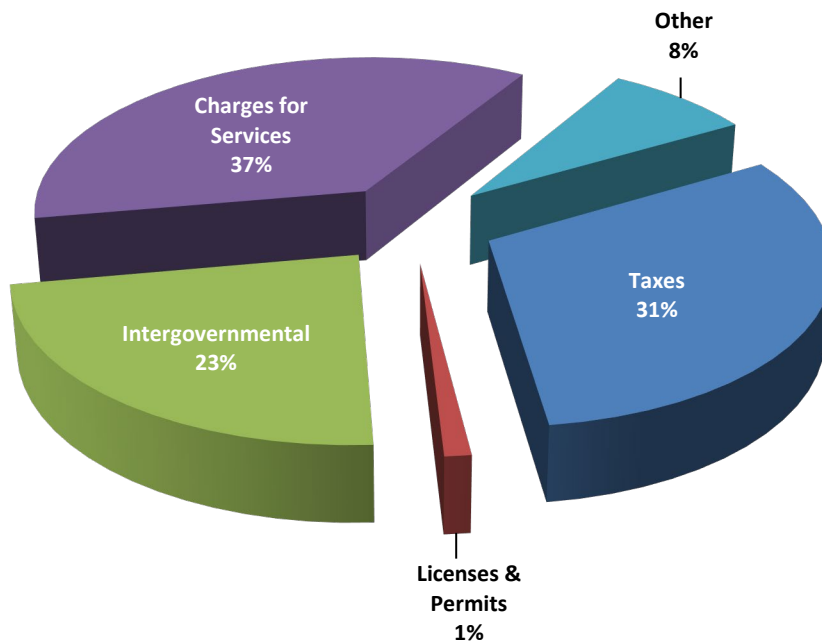
The budget is designed to provide the reader with a comprehensive and informative document that includes the policy directives of the Council. The budget is a plan that provides management with the necessary tools to analyze, diagnose, and evaluate how well appropriated funds are converted into the services desired by our citizens.

Budget Highlights

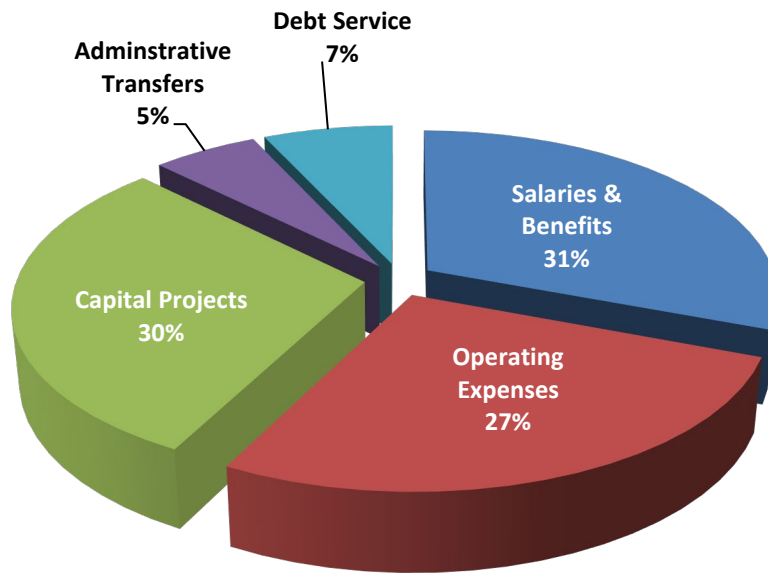
The total expenditure budget for FY 2026 is \$15,408,630 compared to the FY 2025 adopted budget of \$21,660,633, which represents an overall decrease of \$6,252,003. This decrease is due to grant-funded projects that were awarded in FY 2025. City management continues to work with grantor agencies to seek funding for additional capital projects.

- The ad valorem millage rate is 7.2377, which is the rolled-back rate and is 1.8% higher than FY 2025. Total ad valorem tax revenues projected are \$2,180,556, which is \$276,869 more than last year's budget due to new construction. The FY 2026 General Fund property tax revenues are estimated at \$1,524,910, not including the City portion of the CRA property tax of \$655,646.
- The CRA also receives property tax revenue collected for properties within the district by the County and other taxing bodies. These revenues are included as Ad Valorem Taxes for reporting purposes, but are in addition to the City millage collections. The total anticipated revenues from other agencies is budgeted at \$517,336. This amount may change based on the adopted millage rates of the other taxing authorities.
- After having an updated study completed for our Fire Assessment, rates are included to fund a third volunteer firefighter on shift. This initiative will help decrease the need to take the engine to every call which should lower costly repairs. It also assists the City in maintaining its lower ISO rating, which helps save homeowners on their property insurance.

Where it comes from...\$13,492,764



Where it goes - by Function... \$15,408,630



Where it goes - by Category

Roadway and Sidewalk Infrastructure

Our roadway improvements continue to be a high priority in FY 2026 with over \$200,000 budgeted to complete resurfacing projects.

Employee Salaries and Benefits

For FY 2026, the City health insurance costs had an increase of 11.5% due to a few large claims experienced during the prior year. The cost of this increase has been added to the City's share. The City will once again be contributing to the HSA for those employees on the high deductible plan to encourage participation in this plan. The City will continue its non-tobacco use and annual physical incentive program in FY 2026. Worker's compensation is expecting to remain relatively flat. The City has again applied to receive a 3% credit for workplace safety and a 5% credit for a drug free workplace. Pension contribution rates have decreased slightly for FRS-covered employees, while the City's Police Pension plan contributions have increased to 9.12% for FY 2026.

Salary increases for general employees are budgeted from 0.0% - 5.0% and will be determined by Department Head evaluations with approval by the City Manager. The increases will not exceed the overall budgeted amount allocated in total. Increases for Police Officers include an additional 10% in an effort to bring salaries in line with competing agencies.

Property and Casualty Insurance

Property and casualty insurance rates only saw a nominal increase mainly due to the property value increases. Our insurance brokers continue to outperform in a challenging market, helping to keep our rates low.

Conclusion

The Annual Budget for Fiscal Year 2026 provides a sound financial plan for the City and enables staff to maintain a high level of service to our residents. I would like to take this opportunity to thank the Council Members and Directors, especially the Finance and Administration Director, for all their hard work and dedication in preparing this budget.

Sincerely,



Aaron Mercer
City Manager



CITY OF UMATILLA

FISCAL YEAR 2025-2026 BUDGET

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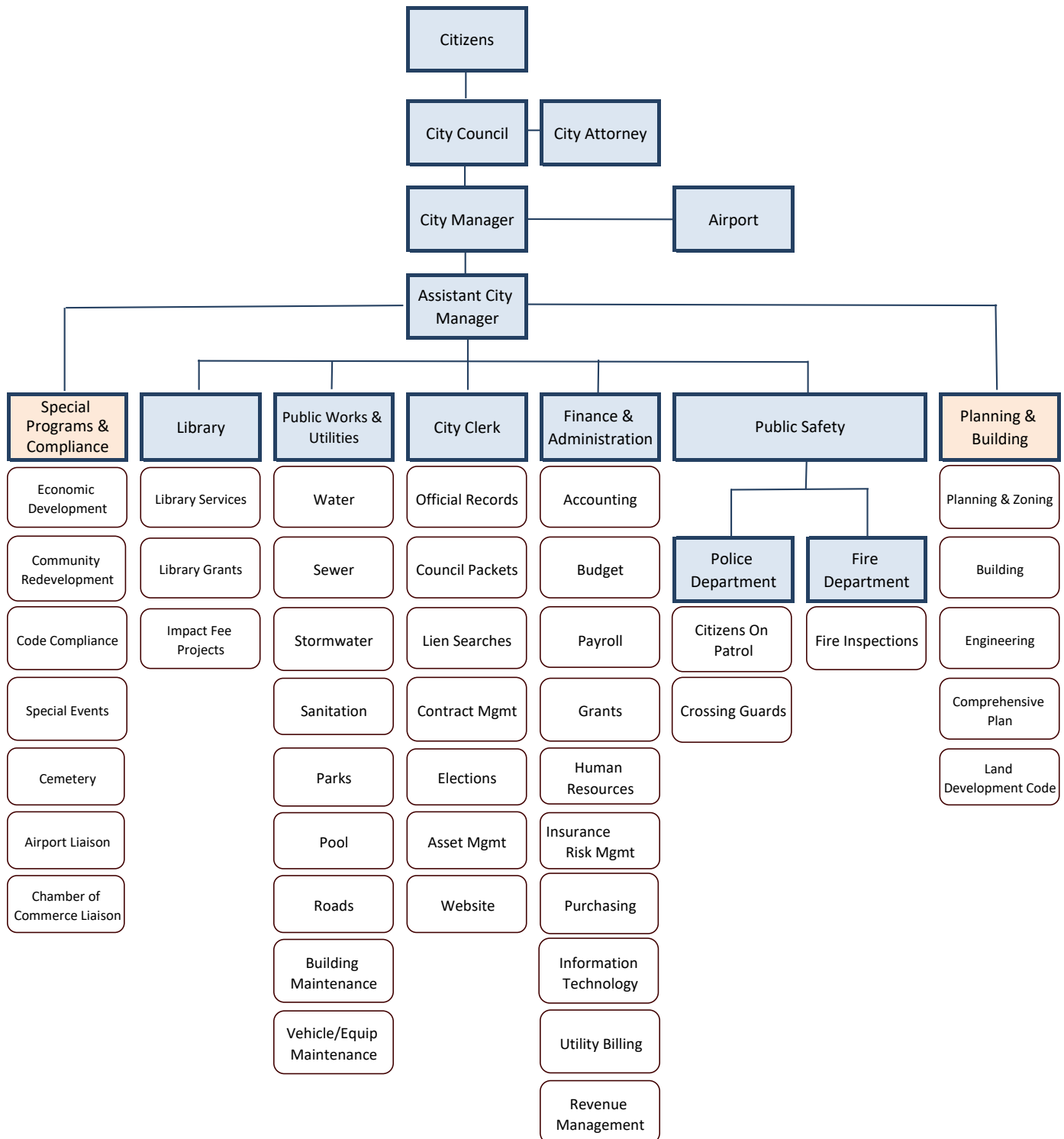
**CITY OF UMATILLA
BUDGET CALENDAR
FISCAL YEAR 2024-2025**

DATE	TASKS
05/21/25	Departments begin budget preparation
06/01/25	Preliminary estimate of property tax value due from Property Appraiser
06/02/25	Finance reviews budgets with departments
06/09/25	City Manager reviews budgets
06/30/25	Certification of Taxable Value by Property Appraiser
07/15/25	Budget Meeting with City Council
07/15/25	City Council sets Proposed Millage Rate and Non Ad Valorem Assessments
08/01/25	Deadline to submit Non Ad Valorem Assessment Rolls to Property Appraiser for inclusion on TRIM notice
08/01/25	Statutory deadline to notify Property Appraiser of proposed millage rate and the date, time and place of the first public budget hearing
08/12/25	Budget workshop with City Council (optional)
08/21/25	Deadline for Property Appraiser to mail TRIM notices
09/11/25	Public Hearing to adopt tentative budget and millage rates, set final public hearing date, time and place.
09/11/25	Adopt Final Non Ad Valorem Assessment Resolutions
09/15/25	Certify Non Ad Valorem Assessment Rolls to Tax Collector
09/16/25	CRA Meeting to adopt CRA budget (held prior to Final Public Hearing)
09/16/25	Final Public Hearing to adopt FY 2026 millage rates and budget
09/19/25	Deadline to send adopted Millage Resolution to Property Appraiser, Tax Collector and the Florida Department of Revenue (3 days after final hearing)



CITY OF UMATILLA

Organizational Chart





CITY OF UMATILLA

FISCAL YEAR 2025-2026

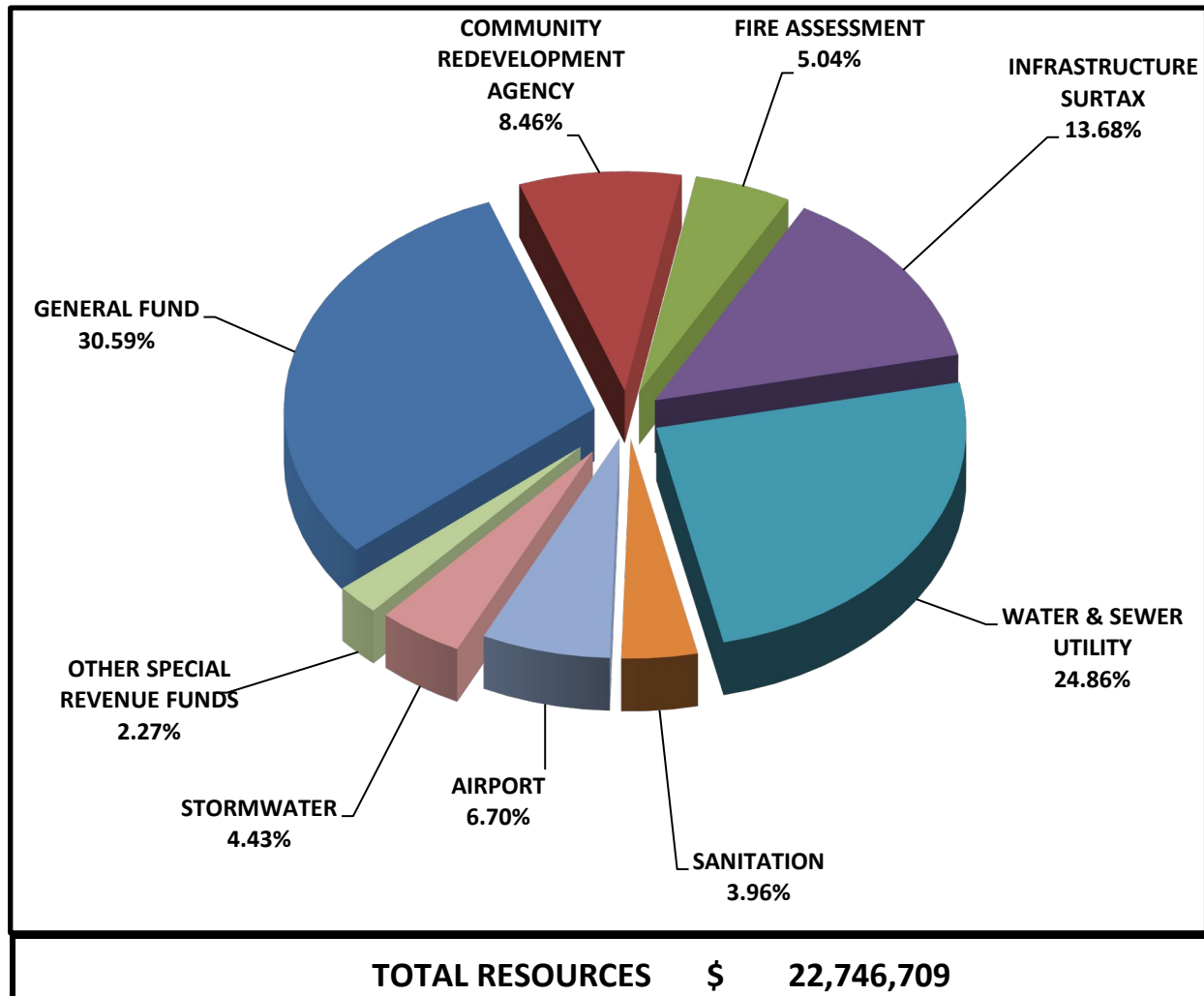
BUDGET SUMMARY

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$2,627,860	\$1,242,263	\$1,173,209	\$4,210,613	\$9,253,945
ESTIMATED REVENUES:					
Ad Valorem Taxes - Millage 7.2377	1,524,910	1,172,982	-	-	2,697,892
Sales and Use Taxes	76,933	-	449,289	-	526,222
Franchise Fees	332,000	-	-	-	332,000
Utility Service Taxes	494,500	-	-	-	494,500
Communications Services Tax	173,565	-	-	-	173,565
Licenses and Permits	150,000	-	-	-	150,000
Intergovernmental	558,544	-	1,488,462	1,072,353	3,119,359
Charges for Services	63,600	1,090,283	-	3,756,345	4,910,228
Fines and Forfeitures	7,000	500	-	-	7,500
Miscellaneous	152,525	6,875	-	48,600	208,000
Other Financing Sources	797,100	76,398	-	-	873,498
	4,330,677	2,347,038	1,937,751	4,877,298	13,492,764
Total Estimated Revenues and Cash Balances Brought Forward	\$6,958,537	\$3,589,301	\$3,110,960	\$9,087,911	\$22,746,709
ESTIMATED EXPENDITURES/EXPENSES:					
General Government	1,857,000	-	-	-	1,857,000
Public Safety	1,729,948	782,579	-	-	2,512,527
Physical Environment	92,540	-	-	2,603,552	2,696,092
Transportation	571,010	-	2,709,627	1,276,831	4,557,468
Culture & Recreation	894,474	-	-	-	894,474
Economic Environment	-	945,709	-	-	945,709
Debt Service	-	10,078	65,329	996,455	1,071,862
Other Uses	76,398	199,000	-	598,100	873,498
Total Expenditures / Expenses	5,221,370	1,937,366	2,774,956	5,474,938	15,408,630
Reserves	1,737,167	1,651,935	336,004	3,612,973	7,338,079
Total Appropriated Expenditures/ Expenses and Reserves	\$6,958,537	\$3,589,301	\$3,110,960	\$9,087,911	\$22,746,709



CITY OF UMATILLA

TOTAL BUDGET RESOURCES FISCAL YEAR 2025-2026

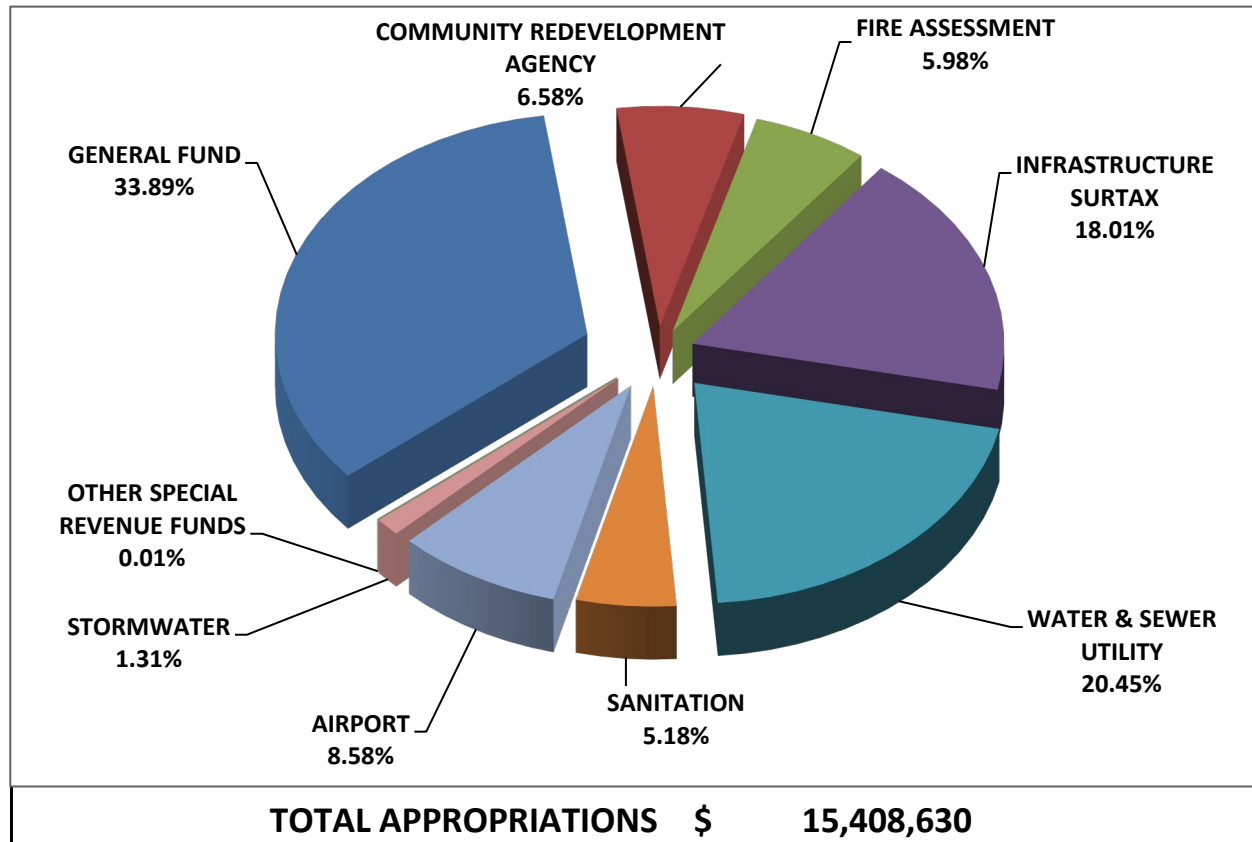


	TOTALS	PERCENT OF BUDGET
GENERAL FUND	\$ 6,958,537	30.59%
COMMUNITY REDEVELOPMENT AGENCY	1,925,266	8.46%
FIRE ASSESSMENT	1,147,449	5.04%
INFRASTRUCTURE SURTAX	3,110,960	13.68%
WATER & SEWER UTILITY	5,654,829	24.86%
SANITATION	900,900	3.96%
AIRPORT	1,524,425	6.70%
STORMWATER	1,007,757	4.43%
OTHER SPECIAL REVENUE FUNDS	516,586	2.27%
TOTAL RESOURCES	\$ 22,746,709	100.00%



CITY OF UMATILLA

TOTAL BUDGET APPROPRIATIONS FISCAL YEAR 2025-2026

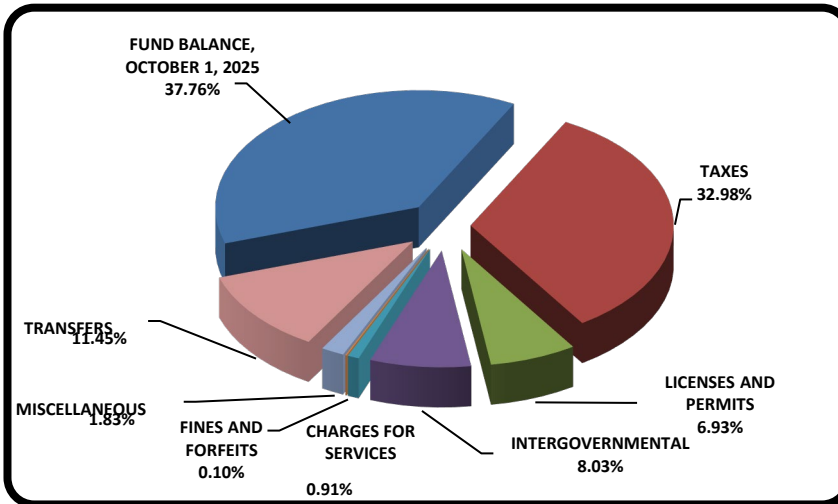


	TOTALS	PERCENT OF BUDGET
GENERAL FUND	\$ 5,221,370	33.89%
COMMUNITY REDEVELOPMENT AGENCY	1,013,949	6.58%
FIRE ASSESSMENT	921,917	5.98%
INFRASTRUCTURE SURTAX	2,774,956	18.01%
WATER & SEWER UTILITY	3,151,758	20.45%
SANITATION	798,315	5.18%
AIRPORT	1,322,481	8.58%
STORMWATER	202,384	1.31%
OTHER SPECIAL REVENUE FUNDS	1,500	0.01%
TOTAL EXPENDITURES	\$ 15,408,630	100.00%

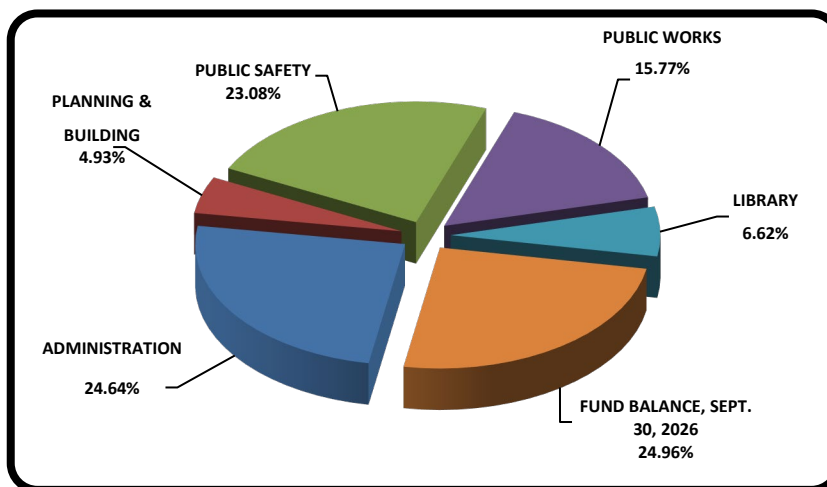




GENERAL FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2025	\$ 2,627,860	37.76%
TAXES	2,294,908	32.98%
LICENSES AND PERMITS	482,000	6.93%
INTERGOVERNMENTAL	558,544	8.03%
CHARGES FOR SERVICES	63,600	0.91%
FINES AND FORFEITS	7,000	0.10%
MISCELLANEOUS	127,525	1.83%
TRANSFERS	797,100	11.45%
TOTAL AVAILABLE RESOURCES	\$ 6,958,537	100.00%



	BUDGET	PERCENT EXPENSES
ADMINISTRATION	\$ 1,714,928	24.64%
PLANNING & BUILDING	342,730	4.93%
PUBLIC SAFETY	1,605,688	23.08%
PUBLIC WORKS	1,097,185	15.77%
LIBRARY	460,839	6.62%
FUND BALANCE, SEPT. 30, 2026	1,737,167	24.96%
TOTAL USE OF RESOURCES	\$ 6,958,537	100.00%



CITY OF UMATILLA

GENERAL FUND BUDGET SUMMARY

		2024	2025	2025	2026
		ACTUAL	BUDGET	ESTIMATE	BUDGET
FUND BALANCE, OCTOBER 1		\$ 2,564,914	\$ 2,676,146	\$ 2,673,479	\$ 2,627,860
ADD REVENUES:					
TAXES:					
001-311-100	Ad Valorem Taxes	1,188,950	1,360,850	1,318,276	1,524,910
001-311-200	Ad Valorem Tax Delinq.	23,957	25,000	71,032	25,000
001-312-100	\$.06 Local Option Gas Tax	82,946	76,933	81,189	76,933
001-314-100	Excise - Electric	424,855	395,000	380,721	395,000
001-314-300	Excise - Water	63,190	68,000	79,980	78,000
001-314-400	Excise - Gas	24,027	19,500	23,820	21,500
001-315-100	Communications Svcs Tax	157,447	139,800	165,050	173,565
TOTAL		1,965,372	2,085,083	2,120,068	2,294,908
LICENSES AND PERMITS:					
001-322-100	Residential Permits	107,367	100,000	323,108	100,000
001-322-200	Commercial Permits	93,560	50,000	45,285	50,000
001-323-100	Franchise Fees-Electric	332,118	285,000	319,875	285,000
001-323-400	Franchise Fees-Gas	5,382	5,000	5,285	5,000
001-323-700	Franchise Fees-Garbage	63,649	42,000	55,150	42,000
001-329-100	Inspection Fees	-	-	-	-
TOTAL		602,076	482,000	748,703	482,000
INTERGOVERNMENTAL REVENUES:					
001-331-200	Federal Justice Grants	3,408	-	7,860	-
001-331-220	ARPA	27,500	-	-	-
001-334-201	State Pension Contribution	60,429	-	68,198	-
001-335-120	State Revenue Sharing	174,025	184,383	172,000	182,206
001-335-140	Mobile Home Licenses	4,276	4,500	3,979	4,500
001-335-150	Alcoholic Bev Licenses	930	1,000	1,854	1,000
001-335-180	1/2 Cent Sales Tax	282,141	266,821	278,400	264,589
001-335-490	Reb On Muni. Gas Tax	3,272	3,950	4,681	3,950
001-337-710	County Grants-Library	72,392	67,198	68,903	68,299
001-337-720	Library Grant	12,915	16,918	16,802	4,000
001-338-300	\$.01 County Gas Tax	31,015	30,000	37,650	30,000
TOTAL		672,303	574,770	660,327	558,544
CHARGES FOR SERVICES:					
001-341-300	Zoning Fees	17,665	8,000	6,910	8,000
001-341-900	Lien Search Fees	9,390	10,000	6,090	10,000
001-342-100	Police Services	28,973	10,000	26,195	20,000
001-347-240	Swimming Pool	5,021	3,500	3,772	3,500
001-347-500	Building Rentals	24,883	22,000	23,580	22,000
001-347-600	Recording Fees	-	5,000	-	100
TOTAL		85,932	58,500	66,547	63,600



CITY OF UMATILLA

GENERAL FUND BUDGET SUMMARY

		2024	2025	2025	2026
		ACTUAL	BUDGET	ESTIMATE	BUDGET
Revenues Continued					
FINES AND FORFEITS:					
001-351-100	Court Fines	3,740	3,000	5,885	3,000
001-351-500	Parking Fines	161	-	20	-
001-352-100	Library Fines	3,217	3,000	2,985	3,000
001-354-210	False Alarm Fees - Police	300	-	125	-
001-354-300	Code Violations	2,247	1,000	853	1,000
001-354-400	Abandoned Property Reg	-	150	-	-
TOTAL		9,665	7,150	9,868	7,000
MISCELLANEOUS REVENUES:					
001-361-100	Interest Earned	63,897	50,000	74,240	60,000
001-361-310	Interest-Property Taxes	3,200	5,000	4,647	5,000
001-362-100	Cell Tower Rental	24,399	24,400	25,250	25,525
001-364-100	Cemetery Lots	11,400	12,000	7,600	12,000
001-364-200	Cemetery Mgmt Fee	6,625	5,000	2,625	5,000
001-364-300	Auction Proceeds	437	-	11,402	-
001-364-500	Insurance Proceeds	11,539	-	-	-
001-366-300	SECO Energy Grant	-	-	21,010	-
001-366-400	Library Endowment	-	2,700	2,700	-
001-366-410	Library Humanities Grant	-	-	3,000	-
001-369-900	Reimbursed Expenses	6,161	-	5,385	-
001-369-901	Library e-Rate Revenue	8,100	-	8,100	-
001-369-910	Refund Prior Year Expend.	3,690	-	2,990	-
001-369-920	Other Misc. Revenues	33,737	15,000	33,087	20,000
001-381-104	CRA Administration	56,680	52,440	52,440	68,240
001-381-110	Fire Administration	-	52,570	52,570	130,760
001-381-402	Sanitation Administration	202,070	185,620	185,620	145,680
001-381-403	Airport Administration	27,980	35,010	35,010	45,650
001-381-404	Stormwater Administration	12,320	25,850	25,850	25,800
001-381-410	Water & Sewer Administration	302,090	314,460	314,460	380,970
TOTAL		774,325	780,050	867,986	924,625
TOTAL REVENUES		4,109,673	3,987,553	4,473,499	4,330,677
TOTAL AVAILABLE RESOURCES		6,674,587	6,663,699	7,146,978	6,958,537



CITY OF UMATILLA

GENERAL FUND BUDGET SUMMARY

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
DEDUCT EXPENDITURES:				
CITY COUNCIL	82,360	92,872	92,231	92,250
CODE COMPLIANCE	31,808	34,386	43,815	40,542
GENERAL GOVERNMENT	28,076	34,500	51,183	127,598
FINANCE & ADMINISTRATION	947,791	1,191,856	1,156,830	1,495,080
DEVELOPMENT & PUBLIC SERVICES	191,461	237,164	207,824	218,470
BUILDING	126,435	82,380	192,287	124,260
LIBRARY	424,250	395,370	416,514	460,839
CEMETERY	80,593	85,205	85,197	92,540
ROADS & STREETS	479,660	633,846	492,523	571,010
PARKS & RECREATION	359,378	344,236	382,116	433,635
POLICE	1,249,296	1,320,249	1,398,598	1,565,146
TOTAL EXPENDITURES	4,001,108	4,452,064	4,519,118	5,221,370
FUND BALANCE, SEPTEMBER 30	\$ 2,673,479	\$ 2,211,635	\$ 2,627,860	\$ 1,737,167



CITY COUNCIL

GOALS:

Build and develop partnerships with Lake County municipal, county government and educational agencies for shared benefits and returns to our citizens. Maintain open relations with community business groups, media and residents. Seek economic development opportunities to provide commercial growth within our City. Identify opportunities to beautify the City and its gateways. Improve the City's infrastructure and facilities. Actively participate in events within our community. Be good stewards of our taxpayer's dollars.

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES	\$ 26,841	\$ 27,163	\$ 21,951	\$ 20,705
OPERATING EXPENDITURES	55,519	65,709	70,280	71,545
	<u>\$ 82,360</u>	<u>\$ 92,872</u>	<u>\$ 92,231</u>	<u>\$ 92,250</u>

OBJECTIVES:

- ★ Preserve the character and improve the quality of life in "Nature's Hometown".
- ★ Provide a safe community for our citizens.
- ★ Deliver desirable levels of municipal services.
- ★ Continue to seek grant funding to improve City infrastructure.

RESULTS:

- ⇒ Continue responsiveness to citizens needs.
- ⇒ Maintain a presence to promote and improve the image of the City.
- ⇒ Maintain a viable and balanced tax base in the City.



CITY COUNCIL

	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
001-511-110 EXECUTIVE SALARIES	24,800	25,200	20,310	19,200
001-511-210 FICA TAXES	1,897	1,928	1,600	1,470
001-511-240 WORKERS COMPENSATION	144	35	41	35
PERSONAL SERVICES TOTAL	26,841	27,163	21,951	20,705
OPERATING EXPENDITURES:				
001-511-311 ATTORNEY SERVICES	37,724	32,000	45,275	40,000
001-511-400 TRAVEL AND PER DIEM	(339)	7,335	2,500	5,000
001-511-420 POSTAGE	1	50	5	20
001-511-450 INSURANCE	9,317	9,725	9,495	10,725
001-511-460 REPAIR & MAINTENANCE	500	-	537	500
001-511-480 PROMOTIONAL ACTIVITIES	-	250	300	250
001-511-490 OTHER CURRENT CHARGES	103	600	500	600
001-511-491 ADVERTISING	289	2,000	65	1,000
001-511-510 OFFICE SUPPLIES	164	2,549	1,860	1,000
001-511-520 OPERATING SUPPLIES	6,703	6,750	8,500	8,000
001-511-540 DUES AND SUBSCRIPTIONS	457	750	593	750
001-511-550 TRAINING	600	3,700	650	3,700
OPERATING EXPENDITURES TOTAL	55,519	65,709	70,280	71,545
TOTAL CITY COUNCIL	82,360	92,872	92,231	92,250



CITY COUNCIL

MANPOWER ANALYSIS

POSITION	2024	2025	2026
MAYOR	1.0	1.0	1.0
COUNCIL MEMBERS	4.0	4.0	4.0
TOTAL	5.0	5.0	5.0



CODE COMPLIANCE

GOALS:

To provide enforcement of City Codes and efficiently and effectively implement and administer the policies, programs and services approved by the City Council.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 20,572	\$ 23,321	\$ 21,124	\$ 23,722
OPERATING EXPENDITURES	11,236	11,065	22,691	16,820
CAPITAL OUTLAY	-	-	-	-
	<u>\$ 31,808</u>	<u>\$ 34,386</u>	<u>\$ 43,815</u>	<u>\$ 40,542</u>

OBJECTIVES:

- ☆ Proper allocation of City resources and manpower in conformance with City Council policy.
- ☆ Monitor and encourage compliance with City Code.
- ☆ Continue to communicate with citizens and employees.

RESULTS:

- ⇒ Effective execution of City Council policy.
- ⇒ Visible organization and enforcement.
- ⇒ Informed citizenry.



CODE COMPLIANCE

		2024	2025	2025	2026
		ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:					
001-529-120	REGULAR SALARIES & WAGES	13,106	13,804	14,375	16,231
001-529-210	FICA TAXES	867	1,056	1,018	1,243
001-529-220	RETIREMENT CONTRIBUTION	1,808	1,882	1,975	2,278
001-529-230	LIFE & HEALTH INSURANCE	4,384	6,264	3,390	3,600
001-529-240	WORKERS COMPENSATION	407	315	366	370
PERSONAL SERVICES TOTAL		20,572	23,321	21,124	23,722
OPERATING EXPENDITURES:					
001-529-311	ATTORNEY SERVICES	2,060	2,000	13,150	5,000
001-529-400	TRAVEL AND PER DIEM	20	-	50	750
001-529-410	COMMUNICATION SERVICES	5,077	4,700	4,657	6,100
001-529-420	POSTAGE	6	200	160	200
001-529-450	INSURANCE	1,313	1,030	1,006	1,135
001-529-460	REPAIR & MAINTENANCE	1,292	1,230	1,472	1,230
001-529-462	R&M - EQUIPMENT	-	50	-	-
001-529-463	R&M - VEHICLES	102	250	130	250
001-529-490	OTHER CURRENT CHARGES	37	150	191	150
001-529-491	ADVERTISING	-	50	-	50
001-529-510	OFFICE SUPPLIES	-	250	210	250
001-529-520	OPERATING SUPPLIES	21	300	190	200
001-529-521	UNIFORMS	-	200	200	200
001-529-522	FUEL AND OIL	643	600	540	600
001-529-540	DUES & SUBSCRIPTIONS	75	55	85	55
001-529-550	TRAINING	590	-	650	650
OPERATING EXPENDITURES TOTAL		11,236	11,065	22,691	16,820
TOTAL CODE COMPLIANCE		31,808	34,386	43,815	40,542



CODE COMPLIANCE

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
SPECIAL PROGRAMS & COMPLIANCE MANAGER (SPLIT W/CRA)	0.25	0.25	0.25
TOTAL	0.25	0.25	0.25



GENERAL GOVERNMENT SERVICES

GOALS:

To provide for non-department-specific general fund programs.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
OPERATING EXPENDITURES	\$ 27,693	\$ -	\$ 50,800	\$ 127,098
OTHER USES	383	34,500	383	500
	<u>\$ 28,076</u>	<u>\$ 34,500</u>	<u>\$ 51,183</u>	<u>\$ 127,598</u>

OBJECTIVES:

☆ To provide funding for civic function support, aids to other governmental agencies.

☆ To provide funding for election services.

RESULTS:

⇒ Funding needs of the Community.



GENERAL GOVERNMENT SERVICES

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
OPERATING EXPENDITURES:				
001-519-340 CONTRACTUAL SERVICES	-	300	-	-
001-519-342 ELECTION SERVICES	96	300	-	300
001-519-710 PRINCIPAL	19,696	-	-	-
001-519-720 INTEREST	796	-	-	-
001-519-820 AIDS TO PRIVATE ORG	-	-	3,000	-
001-519-821 CIVIC FUNCTION SUPPORT	7,105	16,900	30,500	44,400
001-519-830 OTHER GRANTS & AIDS	-	-	800	6,000
001-519-990 OTHER USES	383	500	383	500
001-581-910 INTERFUND TRANSFERS	-	16,500	16,500	76,398
TOTAL GENERAL GOVERNMENT SERVICES	28,076	34,500	51,183	127,598

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
001-519-821 CIVIC FUNCTION SUPPORT				
BLACK BEAR FESTIVAL	-	-	-	5,000
OTHER EVENT SPONSORSHIPS	605	5,400	-	5,400
HISTORICAL SOCIETY	4,000	4,000	4,000	4,000
CHAMBER COMM PARTNER TRUSTEE	-	3,000	23,000	23,000
CHRISTMAS PARADE	-	1,500	1,500	1,500
CHILI COOK-OFF & FESTIVAL	1,500	1,500	-	1,500
PROJECT GRADUATION	-	500	500	500
HIGH SCHOOL SCHOLARSHIP (2)	500	500	1,000	3,000
BREAKFAST FOR EDUCATORS	500	500	500	500
	7,105	16,900	30,500	44,400



FINANCE & ADMINISTRATION

GOALS:

To efficiently and effectively implement and administer the policies, programs and services approved by the City Council. To provide administrative, city clerk and fiscal programs to meet all legal, professional and management requirements.

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES	\$ 766,927	\$ 919,056	\$ 873,717	\$ 1,207,580
OPERATING EXPENDITURES	180,864	272,800	283,113	287,500
	<u>\$ 947,791</u>	<u>\$ 1,191,856</u>	<u>\$ 1,156,830</u>	<u>\$ 1,495,080</u>

OBJECTIVES:

- ☆ Proper allocation of City resources and manpower in conformance with City Council
- ☆ To provide complete and accurate financial data on a timely basis.
- ☆ To continue to produce a Comprehensive Annual Financial Report that the meets the GFOA Award for Excellence guidelines.
- ☆ To continue produce a high quality Annual Budget document.
- ☆ Maintain the official records of the City Council in accordance with legal requirements.

RESULTS:

- ⇒ Effective execution of City Council policy.
- ⇒ Permanent documentation of all action taken by City Council.
- ⇒ Conduct elections in strict compliance with state statutes
- ⇒ To communicate effectively with the citizens of Umatilla regarding results of operations as well as planning for the future.
- ⇒ To safeguard the City's liquid assets while earning interest to provide additional operating capital.
- ⇒ Secure and protect the City's information systems, networks and data.



FINANCE & ADMINISTRATION

		2024	2025	2025	2026
		ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:					
001-513-120	REGULAR SALARIES & WAGES	503,599	593,054	590,260	690,720
001-513-140	OVERTIME	6,997	5,000	4,980	7,000
001-513-210	FICA TAXES	37,472	46,522	41,500	56,385
001-513-220	RETIREMENT CONTRIBUTION	99,886	118,772	106,620	173,110
001-513-221	OTHER RET CONTRIBUTION	22,231	24,558	17,340	29,485
001-513-230	LIFE & HEALTH INSURANCE	93,723	130,325	112,060	249,930
001-513-240	WORKERS COMPENSATION	3,019	825	957	950
PERSONAL SERVICES TOTAL		766,927	919,056	873,717	1,207,580
OPERATING EXPENDITURES:					
001-513-310	PROFESSIONAL SERVICES	12,000	12,000	15,000	15,000
001-513-311	ATTORNEY SERVICES	11,490	10,000	5,760	10,000
001-513-320	ACCOUNTING & AUDITING	20,000	20,000	21,000	22,000
001-513-340	CONTRACTUAL SERVICES	66,901	72,770	94,632	92,130
001-513-400	TRAVEL AND PER DIEM	6,859	10,600	9,450	13,000
001-513-410	COMMUNICATION SERVICES	5,943	6,725	7,302	10,300
001-513-420	POSTAGE	510	1,500	950	1,500
001-513-430	UTILITY SERVICES	19,136	15,600	15,860	18,100
001-513-440	RENTALS & LEASES	2,133	6,800	6,820	6,800
001-513-450	INSURANCE	3,957	3,455	3,373	4,640
001-513-460	REPAIRS & MAINTENANCE	9,635	59,365	41,560	36,130
001-513-461	R&M - BUILDINGS	-	1,000	790	1,000
001-513-462	R&M - EQUIPMENT	-	500	500	500
001-513-463	R&M - VEHICLE	97	500	175	500
001-513-470	PRINTING & BINDING	827	600	1,040	600
001-513-490	OTHER CURRENT CHARGES	682	545	1,288	545
001-513-491	LEGAL ADVERTISING	414	1,360	1,255	1,360
001-513-510	OFFICE SUPPLIES	7,090	38,240	37,435	32,280
001-513-520	OPERATING SUPPLIES	2,150	3,500	7,302	9,500
001-513-522	FUEL & OIL	589	300	600	600
001-513-540	DUES & SUBSCRIPTIONS	5,487	2,570	4,617	4,370
001-513-550	TRAINING	4,964	4,870	6,404	6,645
OPERATING EXPENDITURES TOTAL		180,864	272,800	283,113	287,500
TOTAL FINANCE & ADMINISTRATION		947,791	1,191,856	1,156,830	1,495,080



FINANCE & ADMINISTRATION

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
CITY MANAGER	1.0	1.0	1.0
ASSISTANT CITY MANAGER	-	1.0	1.0
FINANCE & ADMIN SERVICES DIRECTOR	1.0	1.0	1.0
CITY CLERK	1.0	1.0	1.0
STAFF ACCOUNTANT	1.0	1.0	1.0
GRANTS ADMINISTRATOR	1.0	-	-
FINANCIAL PLANNING ANALYST*	-	1.0	1.0
HR/PAYROLL SPECIALIST	1.0	1.0	1.0
ACCOUNTING CLERK I *	0.5	0.5	1.0
UTILITY BILLING SPECIALIST (funded by Utilities)	0.5	0.5	-
UTILITIES ACCOUNT CLERK (funded by Utilities)	-	-	-
<i>*previously funded in utilities</i>			
TOTAL	7.0	8.0	8.0





COMMUNITY DEVELOPMENT - PLANNING & PERMITTING

GOALS:

To promote the physical and economic development/redevelopment of property within the City in a manner consistent with adopted plans, regulations and policies. To provide the planning, organization, direction and supervisory services necessary to implement the functions managed under the jurisdiction of the program.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 101,821	\$ 124,140	\$ 100,115	\$ 95,070
OPERATING EXPENDITURES	89,640	113,024	107,709	123,400
	<u>\$ 191,461</u>	<u>\$ 237,164</u>	<u>\$ 207,824</u>	<u>\$ 218,470</u>

OBJECTIVES:

- ☆ Keep the City in compliance with state and county planning and development requirements.
- ☆ Process applications for development and redevelopment, voluntary annexations, comp plan amendments and variances in a timely manner.
- ☆ Protect and preserve the City's natural environment.
- ☆ Aid and advise citizens, organizations and City staff in engineering and other matters requiring engineering expertise.

RESULTS:

- ⇒ Maintain strict compliance with all applicable regulations.
- ⇒ Continued ability to provide a variety of services which stimulate the development and redevelopment of property in the City.
- ⇒ Promote the City as a desirable place to live and work.
- ⇒ Manage budget and resources for their maximum potential.



COMMUNITY DEVELOPMENT - PLANNING & PERMITTING

		2023	2024	2024	2025
		ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:					
001-515-120	REGULAR SALARIES & WAGES	65,652	86,110	64,123	65,165
001-515-140	OVERTIME	274	1,000	274	500
001-515-210	FICA TAXES	4,838	6,665	4,720	5,065
001-515-220	RETIREMENT CONTRIBUTION	9,100	11,875	8,900	9,285
001-515-221	OTHER RET CONTRIBUTION	1,292	1,340	478	-
001-515-230	LIFE & HEALTH INSURANCE	18,216	17,030	21,475	14,960
001-515-240	WORKERS COMPENSATION	418	120	145	95
001-513-250	UNEMPLOYMENT COMP	2,031	-	-	-
PERSONAL SERVICES TOTAL		101,821	124,140	100,115	95,070
OPERATING EXPENDITURES:					
001-515-310	PROFESSIONAL SERVICES	-	50,000	25,000	40,000
001-515-311	ATTORNEY SERVICES	51,783	16,000	42,488	40,000
001-515-313	COMMUNITY PLANNING	15,869	25,000	13,552	25,000
001-515-340	CONTRACTUAL SERVICES	889	1,500	-	-
001-515-400	TRAVEL & PER DIEM	733	500	215	500
001-515-420	POSTAGE	466	250	222	250
001-515-450	INSURANCE	2,602	2,555	2,495	1,980
001-515-460	REPAIR & MAINTENANCE	12,612	8,000	18,340	8,000
001-515-490	OTHER CURRENT CHARGES	153	100	356	100
001-515-491	LEGAL ADVERTISING	1,534	3,500	3,150	3,500
001-515-510	OFFICE SUPPLIES	1,172	3,349	1,555	1,800
001-515-520	OPERATING SUPPLIES	19	200	106	200
001-515-540	DUES & SUBSCRIPTIONS	1,078	420	30	420
001-515-550	TRAINING	730	1,650	200	1,650
OPERATING EXPENDITURES TOTAL		89,640	113,024	107,709	123,400
TOTAL PLANNING & COMMUNITY DEVELOP		191,461	237,164	207,824	218,470



COMMUNITY DEVELOPMENT - PLANNING & PERMITTING

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
PERMIT CLERK	1.0	1.0	1.0
PLANNING & ZONING CLERK	1.0	1.0	1.0
DEV & PUBLIC SVCS DIRECTOR (split with Utilities)	0.5	-	-
TOTAL	2.5	2.0	2.0



COMMUNITY DEVELOPMENT - BUILDING

GOALS:

To organize the services necessary to implement the functions managed under the jurisdiction of the Building Division. To ensure that all construction within the City conforms to all applicable state and local codes and improve the image, reputation and attractiveness of the City to its current and potential residents.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 100,609	\$ 72,865	\$ 133,365	\$ 115,565
OPERATING EXPENDITURES	25,826	9,515	22,286	8,695
	<u>\$ 126,435</u>	<u>\$ 82,380</u>	<u>\$ 155,651</u>	<u>\$ 124,260</u>

OBJECTIVES:

- ☆ Conduct the Building Inspection Department in a professional and efficient manner which benefits the community.
- ☆ Review all building plans to ensure compliance with all applicable codes.
- ☆ Issue permits in the City where required by applicable codes.
- ☆ Provide comprehensive inspections and ensure proper construction practices are followed.

RESULTS:

- ⇒ A professional and expeditious operation of the Building Department.
- ⇒ Construction plans that maintain compliance with applicable codes.
- ⇒ Promotion of health, safety and welfare through the permitting process.
- ⇒ To provide inspections to ensure safe and proper installations.



COMMUNITY DEVELOPMENT - BUILDING

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES:				
001-524-120 REGULAR SALARIES & WAGES	81,264	58,978	108,675	93,725
001-524-210 FICA TAXES	6,339	4,512	8,315	7,170
001-524-220 PENSION CONTRIBUTION	11,259	8,040	14,830	13,150
001-524-240 WORKERS COMPENSATION	1,747	1,335	1,545	1,520
PERSONAL SERVICES TOTAL	100,609	72,865	133,365	115,565
OPERATING EXPENDITURES:				
001-524-311 ATTORNEY SERVICES	56	-	1,000	-
001-524-340 CONTRACT INSPECTIONS	13,567	-	14,300	-
001-524-410 COMMUNICATIONS	485	1,500	500	540
001-524-450 INSURANCE	1,116	1,375	1,447	1,515
001-524-463 REPAIR & MAINT-VEHICLES	1,315	1,500	1,198	1,500
001-524-510 OFFICE SUPPLIES	6,943	1,500	1,465	1,500
001-524-520 OPERATING SUPPLIES	96	500	150	500
001-524-522 FUEL & OIL	1,058	1,500	1,036	1,500
001-524-540 DUES & SUBSCRIPTIONS	1,190	1,190	1,190	1,190
001-524-550 TRAINING	-	450	-	450
OPERATING EXPENDITURES TOTAL	25,826	9,515	22,286	8,695
CAPITAL OUTLAY:				
001-524-640 MACHINERY & EQUIPMENT	-	-	36,636	-
CAPITAL OUTLAY TOTAL	-	-	36,636	-
TOTAL BUILDING DEPARTMENT	126,435	82,380	192,287	124,260



COMMUNITY DEVELOPMENT - BUILDING

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
BUILDING INSPECTOR - PT	0.5	0.5	0.5
TOTAL	0.5	0.5	0.5



LIBRARY

GOALS:

Foster a lifelong love of reading, learning and commitment to literacy. Offer books using all formats, technology, and resources that ensure free, reliable access to information and ideas. Provide programs that promote creativity and a love of reading through the continuation of the summer reading program as well as adult and teen programs. To provide training, guidance, and instruction to help library users navigate the information environment. To provide a place for our community to collaborate and explore ideas.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 328,008	\$ 299,580	\$ 321,628	\$ 363,120
OPERATING EXPENDITURES	82,678	69,672	65,979	77,919
CAPITAL OUTLAY	13,564	26,118	28,907	19,800
	<u>\$ 424,250</u>	<u>\$ 395,370</u>	<u>\$ 416,514</u>	<u>\$ 460,839</u>

Objectives:

- ☆ Ensure that everyone has access to current technology, information, and ideas.
- ☆ Provide ample resources to meet community needs and interests.
- ☆ Cooperate and partner with other county organizations to improve and deliver library service.

RESULTS:

- ⇒ Encouraging an environment of innovation.
- ⇒ Promote community ownership of the library as a personal resource.
- ⇒ Improve user access to Library print and digital holdings in order to promote greater use of collections.



LIBRARY

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES:				
001-571-120 REGULAR SALARIES & WAGES	234,515	223,294	229,248	257,535
001-571-210 FICA TAXES	17,866	17,082	17,468	19,700
001-571-220 RETIREMENT CONTRIBUTION	32,445	30,435	31,695	36,135
001-571-221 OTHER RET CONTRIBUTION	-	-	1,250	3,100
001-571-230 LIFE & HEALTH INSURANCE	41,928	28,459	41,605	46,270
001-571-240 WORKERS COMPENSATION	1,254	310	362	380
PERSONAL SERVICES TOTAL	328,008	299,580	321,628	363,120
OPERATING EXPENDITURES:				
001-571-311 ATTORNEY SERVICES	112	75	400	75
001-571-340 CONTRACTUAL SERVICES	1,032	1,500	1,605	1,500
001-571-400 TRAVEL AND PER DIEM	101	600	375	980
001-571-410 COMMUNICATION SERVICES	24,535	8,250	17,270	5,880
001-571-420 POSTAGE	14	-	200	1,000
001-571-430 UTILITY SERVICES	23,089	23,460	12,860	12,447
001-571-440 RENTALS & LEASES	996	1,092	1,005	1,092
001-571-450 INSURANCE	21,055	21,660	21,147	23,630
001-571-460 REPAIR & MAINTENANCE	3,856	4,000	500	7,150
001-571-461 R&M - BUILDINGS	1,955	1,000	2,520	4,500
001-571-462 R&M - EQUIPMENT	38	300	55	-
001-571-470 PRINTING	557	1,350	900	1,350
001-571-480 PROMOTIONAL ACTIVITIES	-	-	-	400
001-571-510 OFFICE SUPPLIES	3,299	3,500	3,478	4,500
001-571-520 OPERATING SUPPLIES	1,839	2,500	3,252	12,500
001-571-540 DUES & SUBSCRIPTIONS	200	275	292	405
001-571-550 TRAINING	-	110	120	510
OPERATING EXPENDITURES TOTAL	82,678	69,672	65,979	77,919
CAPITAL OUTLAY:				
001-571-640 MACHINERY & EQUIPMENT	-	16,918	16,802	-
001-571-660 BOOK COLLECTION	13,564	9,200	12,105	19,800
CAPITAL OUTLAY TOTAL	13,564	26,118	28,907	19,800
TOTAL LIBRARY	424,250	395,370	416,514	460,839



LIBRARY

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Library Director	1.0	1.0	1.0
Library Assistants	5.0	4.4	4.0
Library Technician	1.0	1.0	1.0
TOTAL	7.0	6.4	6.0

CAPITAL OUTLAY

001-571-660 - Library Materials	
Annual Book Allocation	\$ 12,000
Digital Content	600
Annual Lease Service	1,800
Annual A/V Allocation	1,400
Anticipated Grant Funding	4,000





LAW ENFORCEMENT

GOALS:

Provide a high caliber police force capable of maintaining law and order through the enforcement of laws and city codes thus ensuring a safe environment for our citizens. To provide timely and professional response to calls for service.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 1,099,283	\$ 1,115,775	\$ 1,191,990	\$ 1,315,444
OPERATING EXPENDITURES	150,013	204,474	206,608	249,702
	<u>\$ 1,249,296</u>	<u>\$ 1,320,249</u>	<u>\$ 1,398,598</u>	<u>\$ 1,565,146</u>

OBJECTIVES:

- ☆ Provide officers with effective training in current procedures.
- ☆ Partner with other agencies to build relationships and enhance knowledge.
- ☆ Maintain records documenting delivery of police services and the reporting of crime.
- ☆ Arrest law violators to ensure compliance with local and state laws.

RESULTS:

- ⇒ Conduct initial investigations into reported crimes: documenting the results.
- ⇒ Provide effective Code Enforcement within the City.
- ⇒ Conduct highly visible preventative crime patrols.
- ⇒ Participation in local events to interact with the public in social settings.



LAW ENFORCEMENT

		2024	2025	2025	2026
		ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:					
001-521-120	REGULAR SALARIES & WAGES	650,074	769,751	735,290	873,515
001-521-125	INCENTIVE	9,618	11,550	9,923	11,550
001-521-140	OVERTIME	41,139	10,000	49,560	45,000
001-521-150	SPECIAL PAY	28,233	10,000	24,355	20,000
001-521-210	FICA TAXES	54,189	60,554	59,800	79,785
001-521-220	RETIREMENT CONTRIBUTION	131,526	34,485	133,915	81,029
001-521-230	LIFE & HEALTH INSURANCE	156,153	197,060	153,140	179,175
001-521-240	WORKERS COMPENSATION	28,351	22,375	26,007	25,390
PERSONAL SERVICES TOTAL		1,099,283	1,115,775	1,191,990	1,315,444
OPERATING EXPENDITURES:					
001-521-310	PROFESSIONAL SERVICES	145	3,630	2,144	4,552
001-521-311	ATTORNEY SERVICES	2,081	2,000	568	1,000
001-521-340	CONTRACTUAL SERVICES	6,766	28,295	12,110	23,914
001-521-400	TRAVEL & PER DIEM	346	400	1,419	400
001-521-410	COMMUNICATION SERVICES	13,461	13,000	12,992	16,441
001-521-420	POSTAGE	270	350	291	450
001-521-430	UTILITY SERVICES	7,387	7,000	7,345	7,000
001-521-440	RENTALS & LEASES	8,442	23,600	23,393	23,875
001-521-450	INSURANCE	19,704	19,825	20,596	22,625
001-521-451	INSURANCE - OTHER	-	100	100	100
001-521-460	REPAIRS & MAINTENANCE	8,169	11,039	21,121	18,831
001-521-461	R&M - BUILDINGS	442	2,000	610	1,500
001-521-462	R&M - EQUIPMENT	5,462	6,000	7,110	7,380
001-521-463	R&M - VEHICLES	11,987	8,000	14,285	9,900
001-521-470	PRINTING & BINDING	337	500	392	600
001-521-480	PROMOTIONAL ACTIVITIES	-	-	-	3,540
001-521-490	OTHER CURRENT CHARGES	368	-	-	-
001-521-510	OFFICE SUPPLIES	2,172	13,340	20,855	11,855
001-521-520	OPERATING SUPPLIES	7,695	14,000	8,844	31,318
001-521-521	UNIFORMS	7,630	6,000	6,580	15,812
001-521-522	FUEL AND OIL	41,015	40,000	39,460	43,000
001-521-540	DUES & SUBSCRIPTIONS	5,672	1,895	3,059	2,609
001-521-550	TRAINING	462	3,500	3,334	3,000
OPERATING EXPENDITURES TOTAL		150,013	204,474	206,608	249,702
TOTAL LAW ENFORCEMENT		1,249,296	1,320,249	1,398,598	1,565,146



LAW ENFORCEMENT

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
POLICE CHIEF	1.0	1.0	1.0
POLICE OFFICERS	8.0	8.0	9.0
POLICE OFFICERS (PT)	2.0	2.0	2.0
CROSSING GUARDS (PT)	2.0	2.0	2.0
ADMINISTRATIVE ASSISTANT	1.0	1.0	1.0
TOTAL	14.0	14.0	15.0

CAPITAL OUTLAY

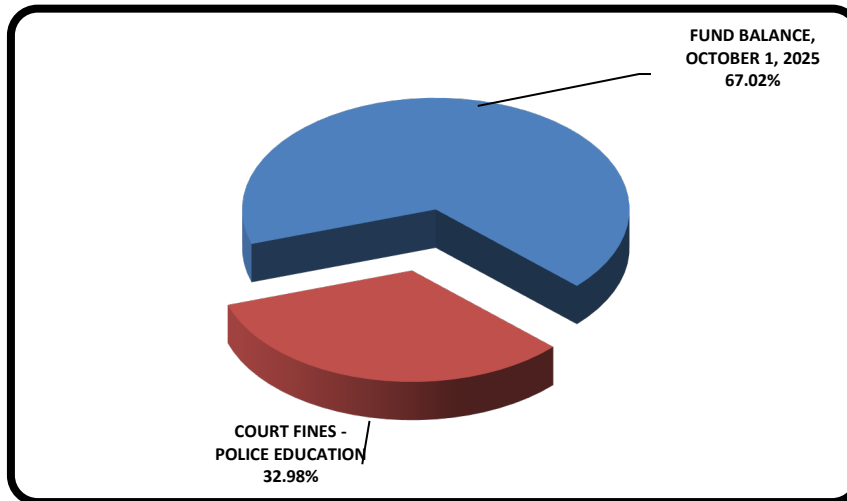
Infrastructure Surtax Fund

301-521-640 - Machinery and Equipment
Police Vehicles (3)

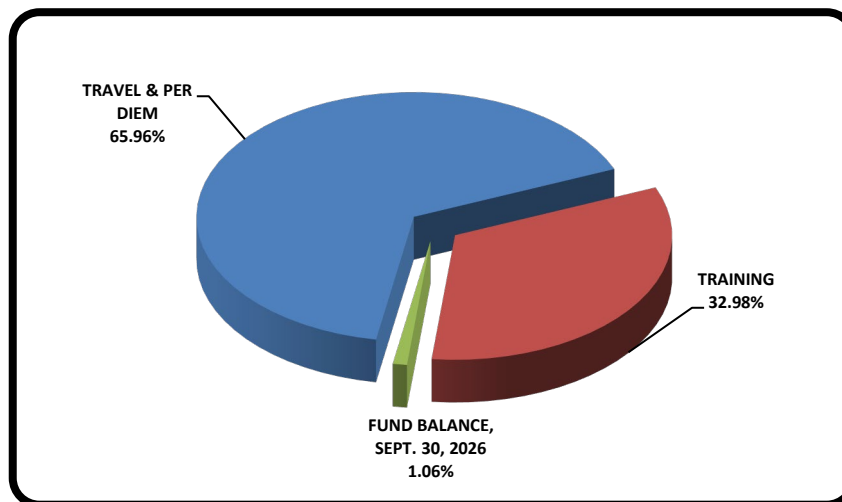
\$ 161,400



POLICE EDUCATION FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2025	\$ 1,016	67.02%
COURT FINES - POLICE EDUCATION	500	32.98%
TOTAL AVAILABLE RESOURCES	\$ 1,516	100.00%



	BUDGET	PERCENT EXPENSES
TRAVEL & PER DIEM	\$ 1,000	65.96%
TRAINING	500	32.98%
FUND BALANCE, SEPT. 30, 2026	16	1.06%
TOTAL USE OF RESOURCES	\$ 1,516	100.00%



POLICE EDUCATION FUND

GOALS:

To provide job specific state mandated training, and provide for individual and organizational development while reducing potential liabilities.

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
OPERATING EXPENDITURES	1,945	2,250	2,262	1,500
	\$ 1,945	\$ 2,250	\$ 2,262	\$ 1,500

OBJECTIVES:

☆ To complete the following core courses within the recommended time frames.

RESULTS:

⇒ To ensure that police personnel are similarly trained and educated, providing a base from which they will each be able to identify specific training related direction and needs, during the course of their career.

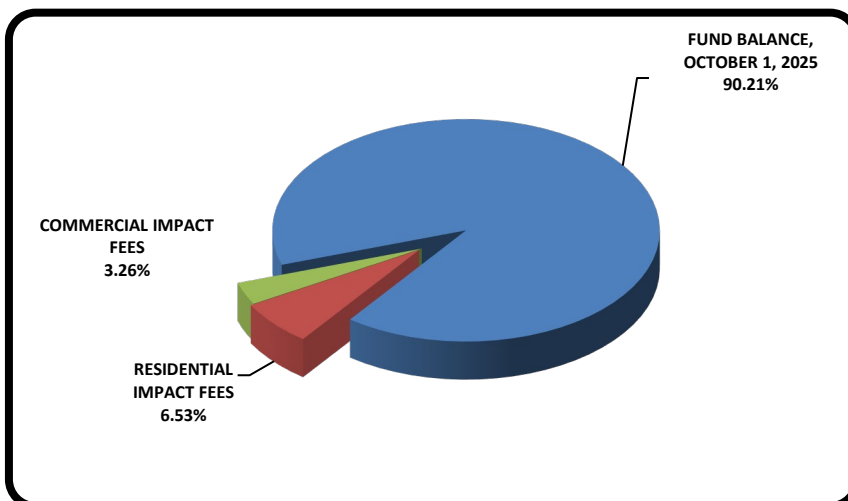


POLICE EDUCATION FUND

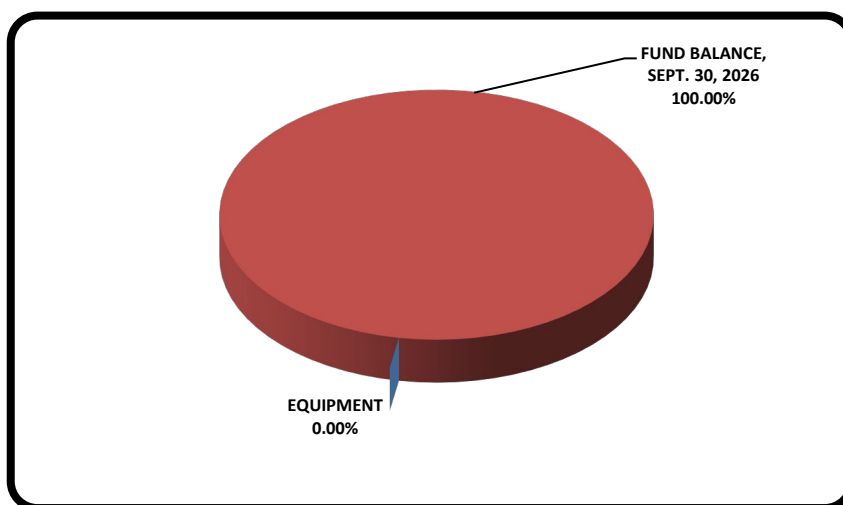
	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	4,539	3,755	2,894	1,016
ADD REVENUES:				
106-351-300 COURT FINES - POLICE ED	300	500	384	500
TOTAL REVENUES AVAILABLE	4,839	4,255	3,278	1,516
DEDUCT EXPENDITURES:				
106-521-400 TRAVEL AND PER DIEM	1,000	1,500	1,812	1,000
106-521-550 TRAINING	945	750	450	500
TOTAL EXPENDITURES	1,945	2,250	2,262	1,500
FUND BALANCE, SEPTEMBER 30	<u>2,894</u>	<u>2,005</u>	<u>1,016</u>	<u>16</u>



POLICE IMPACT FEE FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2025	\$ 276,279	90.21%
RESIDENTIAL IMPACT FEES	20,000	6.53%
COMMERCIAL IMPACT FEES	10,000	3.26%
TOTAL AVAILABLE RESOURCES	\$ 306,279	100.00%



	BUDGET	PERCENT EXPENSES
EQUIPMENT	\$ -	0.00%
FUND BALANCE, SEPT. 30, 2026	306,279	100.00%
TOTAL USE OF RESOURCES	\$ 306,279	100.00%



POLICE IMPACT FEE FUND

GOALS:

To provide funding to ensure the police department is able to continue to meet the needs of all of its citizens as the City grows. Increased growth requires increased demand on the department, the impact fees are used when additional capital is needed to expand the existing resources of the department.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
CAPITAL OUTLAY	-	-	-	-
	\$ -	\$ -	\$ -	\$ -

OBJECTIVES:

☆ To provide resources in order to maintain a consistent level of service for all citizens.

RESULTS:

⇒ To ensure the police functions are able to remain stable as the City grows without using tax dollars.



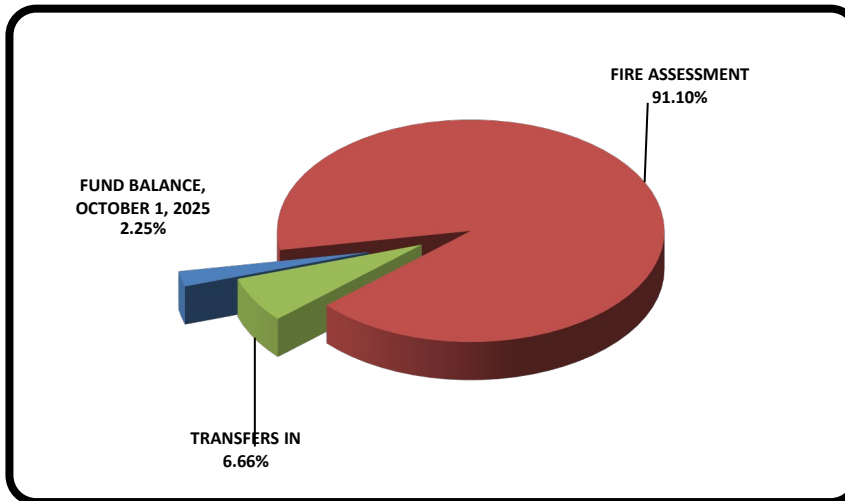
POLICE IMPACT FEE FUND

	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	151,736	167,616	219,303	276,279
ADD REVENUES:				
114-324-110 RESIDENTIAL IMPACT FEES	66,870	10,000	56,976	20,000
114-324-120 COMMERCIAL IMPACT FEES	697	10,000	-	10,000
TOTAL REVENUES AVAILABLE	219,303	187,616	276,279	306,279
DEDUCT EXPENDITURES:				
114-521-640 EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>219,303</u>	<u>187,616</u>	<u>276,279</u>	<u>306,279</u>

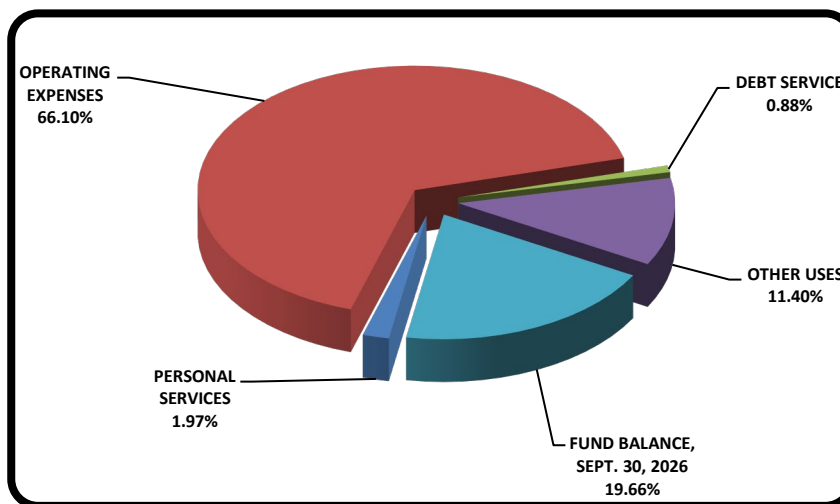




FIRE ASSESSMENT FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2025	\$ 25,768	2.25%
FIRE ASSESSMENT	1,045,283	91.10%
TRANSFERS IN	76,398	6.66%
TOTAL AVAILABLE RESOURCES	\$ 1,147,449	100.00%



	BUDGET	PERCENT EXPENSES
PERSONAL SERVICES	\$ 22,560	1.97%
OPERATING EXPENSES	758,519	66.10%
DEBT SERVICE	10,078	0.88%
OTHER USES	130,760	11.40%
FUND BALANCE, SEPT. 30, 2026	225,532	19.66%
TOTAL USE OF RESOURCES	\$ 1,147,449	100.00%



FIRE ASSESSMENT FUND

		2024	2025	2025	2026
		ACTUAL	BUDGET	ESTIMATE	BUDGET
FUND BALANCE, OCTOBER 1		10,468	12,752	9,377	25,768
ADD REVENUES:					
110-325-200	FIRE ASSESSMENT	623,116	597,017	625,820	1,045,283
110-331-100	FEDERAL GRANTS	27,209	3,448	3,448	-
110-366-200	VOLUNTEER DONATIONS	42	-	7,399	-
110-369-900	MISCELLANEOUS REVENUE	1,236	-	1,689	-
110-381-001	TRANSFER FROM GEN FUND	-	-	16,500	76,398
TOTAL REVENUES AVAILABLE		662,071	613,217	664,233	1,147,449
DEDUCT EXPENDITURES:					
	PERSONAL SERVICES	16,919	14,305	16,515	22,560
	OPERATING EXPENSES	558,771	533,483	559,302	758,519
	CAPITAL OUTLAY	66,926	-	-	-
	DEBT SERVICES	10,078	10,078	10,078	10,078
	OTHER USES	-	52,570	52,570	130,760
TOTAL EXPENDITURES		652,694	610,436	638,465	921,917
FUND BALANCE, SEPTEMBER 30		9,377	2,781	25,768	225,532



FIRE DEPARTMENT

GOALS:

To provide comprehensive services for the protection of citizens from the damages of fire and medical emergencies and to provide prevention and education services that are responsive to the needs of the community.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 16,919	\$ 14,305	\$ 16,515	\$ 22,560
OPERATING EXPENDITURES	558,771	533,483	559,302	758,519
CAPITAL OUTLAY	66,926	-	-	-
DEBT SERVICES	10,078	10,078	10,078	10,078
OTHER USES	-	52,570	52,570	130,760
	<u>\$ 652,694</u>	<u>\$ 610,436</u>	<u>\$ 638,465</u>	<u>\$ 921,917</u>

OBJECTIVES:

- ☆ Provide fire protection and prevention and related services commensurate with community expectations through effective administration.
- ☆ Increase positive contact with the businesses and keep up to date with any changes to the City so as to ensure the protection of our citizen's lives and property.
- ☆ Improve commercial pre-fire planning process and documentation.

RESULTS:

- ⇒ A trained volunteer staff capable of providing a wide range of information and services responsive to the community's needs.
- ⇒ Encourage quality improvement through a continuous self assessment process.
- ⇒ Increase positive contact with the businesses and keep up to date with any changes to the interior of buildings.



FIRE DEPARTMENT

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES:				
110-522-240 WORKERS COMPENSATION	16,919	14,305	16,515	22,560
PERSONAL SERVICES TOTAL	16,919	14,305	16,515	22,560
OPERATING EXPENDITURES:				
110-522-310 PROFESSIONAL SERVICES	52,589	67,575	66,900	59,100
110-522-311 ATTORNEY SERVICES	2,503	650	692	650
110-522-340 CONTRACTUAL SERVICES	7,002	9,900	15,600	10,360
110-522-341 STIPEND FIREFIGHTERS	271,722	319,248	319,000	503,424
110-522-410 COMMUNICATION SERVICES	8,841	7,255	8,826	6,860
110-522-430 UTILITY SERVICES	6,948	6,100	7,300	6,100
110-522-450 INSURANCE	39,874	51,940	50,696	57,010
110-522-460 REPAIRS & MAINTENANCE	7,037	5,000	3,055	5,000
110-522-461 R&M - BUILDINGS	41,129	-	-	15,000
110-522-462 R&M - EQUIPMENT	3,301	10,000	10,790	11,000
110-522-463 R&M - VEHICLES	55,119	25,200	39,870	32,200
110-522-490 OTHER CURRENT CHARGES	1,052	200	500	400
110-522-510 OFFICE SUPPLIES	937	800	1,190	800
110-522-520 OPERATING SUPPLIES	17,784	8,900	16,055	14,200
110-522-521 UNIFORMS	28,917	3,000	3,297	16,200
110-522-522 FUEL AND OIL	9,369	12,000	11,065	12,000
110-522-540 DUES & SUBSCRIPTIONS	543	715	684	715
110-522-550 TRAINING	4,104	5,000	3,782	7,500
OPERATING EXPENDITURES TOTAL	558,771	533,483	559,302	758,519
CAPITAL OUTLAY:				
110-522-640 MACHINERY & EQUIPMENT	66,926	-	-	-
CAPITAL OUTLAY TOTAL	66,926	-	-	-
DEBT SERVICES:				
110-522-710 PRINCIPAL	8,814	9,107	9,107	9,418
110-522-720 INTEREST	1,264	971	971	660
DEBT SERVICES TOTAL	10,078	10,078	10,078	10,078
110-522-910 ADMINISTRATIVE SERVICES	-	52,570	52,570	130,760
TOTAL FIRE RESCUE DEPARTMENT	652,694	610,436	638,465	921,917



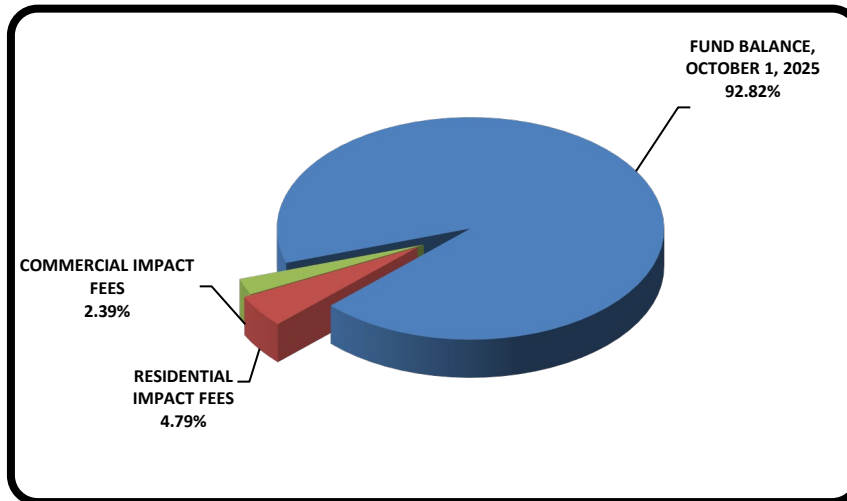
FIRE DEPARTMENT

MANPOWER ANALYSIS

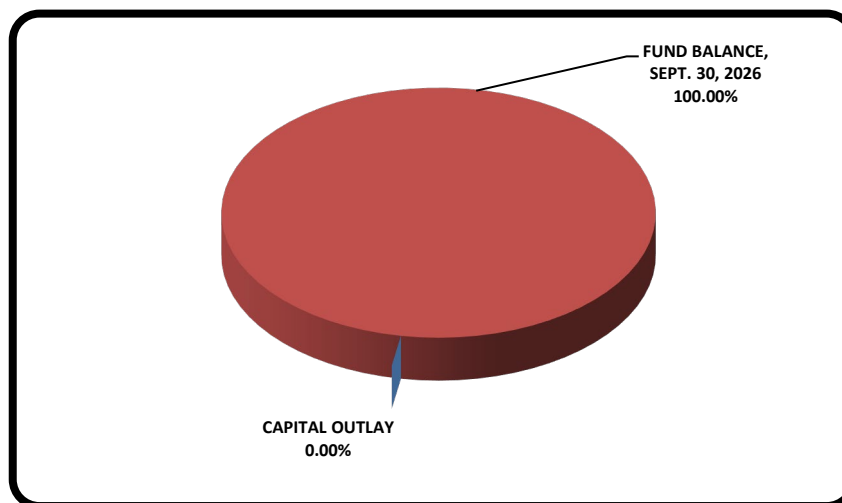
<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
CONTRACT FIRE CHIEF	1.0	1.0	1.0
STIPEND FIREFIGHTERS (FTE)	2.0	2.0	3.0
FIRE INSPECTOR (FTE)	0.5	0.5	0.5
TOTAL	3.5	3.5	4.5



FIRE IMPACT FEE FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2025	\$ 193,791	92.82%
RESIDENTIAL IMPACT FEES	10,000	4.79%
COMMERCIAL IMPACT FEES	5,000	2.39%
TOTAL AVAILABLE RESOURCES	\$ 208,791	100.00%



	BUDGET	PERCENT EXPENSES
CAPITAL OUTLAY	\$ -	0.00%
FUND BALANCE, SEPT. 30, 2026	208,791	100.00%
TOTAL USE OF RESOURCES	\$ 208,791	100.00%



FIRE IMPACT FEE FUND

GOALS:

To provide funding to ensure the fire department is able to continue to meet the needs of all of its citizens as the City grows. Increased growth requires increased demand on the department, the impact fees are used when additional capital is needed to expand the existing resources of the department.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
CAPITAL OUTLAY	-	-	-	-
	\$ -	\$ -	\$ -	\$ -

OBJECTIVES:

☆ To provide resources in order to maintain a consistent level of service for all citizens.

RESULTS:

⇒ To ensure fire protection services are able to remain stable as the City grows without using tax dollars.



FIRE IMPACT FEE FUND

	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
FUND BALANCE, OCTOBER 1	118,323	131,395	159,517	193,791
ADD REVENUES:				
112-324-110 RESIDENTIAL IMPACT FEES	40,518	7,500	34,274	10,000
112-324-120 COMMERCIAL IMPACT FEES	676	10,000	-	5,000
TOTAL REVENUES AVAILABLE	159,517	148,895	193,791	208,791
DEDUCT EXPENDITURES:				
112-522-640 EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>159,517</u>	<u>148,895</u>	<u>193,791</u>	<u>208,791</u>



PUBLIC WORKS - CEMETERY

GOALS:

To provide quality service to the public in making final resting place arrangements along with the highest standards of maintenance possible for existing and future cemetery facilities and preservation of all burial and historical records.

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES	\$ 75,839	\$ 77,345	\$ 77,741	\$ 84,950
OPERATING EXPENDITURES	4,754	7,860	7,456	7,590
	<u>\$ 80,593</u>	<u>\$ 85,205</u>	<u>\$ 85,197</u>	<u>\$ 92,540</u>

OBJECTIVES:

- ☆ Provide attractive and safe grounds which individuals and families can visit.
- ☆ Maintain official records of the cemetery in accordance with legal requirements.

RESULTS:

- ⇒ Grounds that are suitable for paying respects to loved ones.
- ⇒ Continued records retention/retrieval system for accessibility of data for staff and public inquiries.



PUBLIC WORKS - CEMETERY

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
001-539-120 REGULAR SALARIES & WAGES	35,013	35,053	35,277	37,880
001-539-120 OVERTIME	38	500	650	600
001-539-210 FICA TAXES	2,179	2,720	2,298	2,900
001-539-220 RETIREMENT CONTRIBUTION	4,844	4,846	4,925	5,315
001-539-230 LIFE & HEALTH INSURANCE	31,156	32,196	31,982	36,055
001-539-240 WORKERS COMPENSATION	2,609	2,030	2,609	2,200
PERSONAL SERVICES TOTAL	75,839	77,345	77,741	84,950
OPERATING EXPENDITURES:				
001-539-311 ATTORNEY SERVICES	-	500	3,256	500
001-539-430 UTILITY SERVICES	1,275	1,100	1,105	1,100
001-539-450 INSURANCE	39	35	40	765
001-539-460 REPAIRS & MAINTENANCE	252	2,000	79	1,000
001-539-462 R&M - EQUIPMENT	-	200	-	200
001-539-463 R&M - VEHICLES	412	250	90	250
001-539-520 OPERATING SUPPLIES	1,391	2,000	1,595	2,000
001-539-521 UNIFORMS	669	475	401	475
001-539-522 FUEL AND OIL	557	1,300	890	1,300
001-539-550 TRAINING	159	-	-	-
OPERATING EXPENDITURES TOTAL	4,754	7,860	7,456	7,590
TOTAL CEMETERY	80,593	85,205	85,197	92,540



PUBLIC WORKS - CEMETERY

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
MAINTENANCE SPECIALIST	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
TOTAL	1.0	1.0	1.0



PUBLIC WORKS - ROADS & STREETS

GOALS:

To maintain the City's streets, sidewalks, stormwater systems and rights of way efficiently within the allotted financial and labor resources. To provide management and administration for all Public Works operations including Water & Wastewater, Sanitation, Cemetery, Parks & Recreation, Stormwater and public facilities.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 285,562	\$ 374,011	\$ 300,919	\$ 339,470
OPERATING EXPENDITURES	183,699	259,835	190,604	230,040
CAPITAL OUTLAY	10,399	-	1,000	1,500
	<u>\$ 479,660</u>	<u>\$ 633,846</u>	<u>\$ 492,523</u>	<u>\$ 571,010</u>

OBJECTIVES:

- ☆ Use innovative ideas and processes that will improve maintenance programs, plans and direction which ensure that City resources and personnel are trained and educated at their most efficient and productive level.
- ☆ Regular maintenance and repairs of the City's streets and sidewalks.
- ☆ Operate and maintain city infrastructure efficiently and in compliance with all laws, rules and regulations.

RESULTS:

- ⇒ Better maintained roads, streets and rights of way.
- ⇒ Efficient and productive use of City personnel, equipment and materials to accomplish immediate goals and long range planning of these resources.
- ⇒ Ensure City streets are safe and sufficient for motorists.
- ⇒ City property that is safe and attractive.



PUBLIC WORKS - ROADS & STREETS

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
001-541-120 REGULAR SALARIES & WAGES	181,541	226,193	181,478	200,535
001-541-140 OVERTIME	3,812	2,500	5,419	2,500
001-541-210 FICA TAXES	13,336	17,495	13,242	15,535
001-541-220 RETIREMENT CONTRIBUTION	25,660	31,171	24,861	28,485
001-541-230 LIFE & HEALTH INSURANCE	58,195	78,982	57,956	76,740
001-541-240 WORKERS COMPENSATION	3,018	17,670	17,963	15,675
PERSONAL SERVICES TOTAL	285,562	374,011	300,919	339,470
OPERATING EXPENDITURES:				
001-541-311 ATTORNEY SERVICES	769	1,000	305	1,000
001-541-340 CONTRACTUAL SERVICES	229	10,970	554	5,515
001-541-400 TRAVEL AND PER DIEM	70	480	35	480
001-541-410 COMMUNICATION SERVICES	773	2,390	852	2,090
001-541-420 POSTAGE	2	50	4	50
001-541-430 UTILITY SERVICES	93,021	78,400	77,462	90,000
001-541-440 RENTALS & LEASES	1,502	1,050	-	1,050
001-541-450 INSURANCE	14,759	14,025	12,713	11,585
001-541-460 REPAIRS & MAINTENANCE	14,636	40,500	10,960	14,500
001-541-462 R&M - EQUIPMENT	16,629	21,500	16,170	15,000
001-541-463 R&M - VEHICLES	7,686	18,150	18,042	18,150
001-541-490 OTHER CURRENT CHARGES	271	-	50	-
001-541-510 OFFICE SUPPLIES	26	2,000	2,300	1,450
001-541-520 OPERATING SUPPLIES	5,340	12,000	11,830	12,850
001-541-521 UNIFORMS	3,205	2,750	2,617	2,750
001-541-522 FUEL AND OIL	18,826	22,000	16,955	22,000
001-541-530 ROAD MATERIALS	-	5,000	-	5,000
001-541-540 DUES & SUBSCRIPTIONS	177	200	377	200
001-541-550 TRAINING	78	2,370	728	1,370
001-541-560 URBAN FORESTRY	5,700	25,000	18,650	25,000
OPERATING EXPENDITURES TOTAL	183,699	259,835	190,604	230,040
CAPITAL OUTLAY:				
001-521-640 MACHINERY & EQUIPMENT	10,399	-	1,000	1,500
CAPITAL OUTLAY TOTAL	10,399	-	1,000	1,500
TOTAL ROADS & STREETS	479,660	633,846	492,523	571,010



PUBLIC WORKS - ROADS & STREETS

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
PUBLIC WORKS MAINTENANCE WORKER	6.0	5.0 *	5.0
*one position moved to Parks Maintenance			
TOTAL	6.0	5.0	5.0

CAPITAL OUTLAY

001-541-640 Machinery & Equipment	
Tire changing machine	\$ 1,500
301-541-630 Infrastructure	
Lake Fern Road (carryover)	2,307,227
Road Paving	100,000
301-541-640 Machinery & Equipment	
Ford F-150 to replace P-3	45,000



PUBLIC WORKS - PARKS & RECREATION

GOALS:

To promote the public welfare by providing opportunities for wholesome and affordable recreation, and offer the citizens active/passive leisure activities that are essential to their well-being.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 213,984	\$ 223,397	\$ 243,438	\$ 302,945
OPERATING EXPENDITURES	145,394	120,839	138,678	130,690
CAPITAL OUTLAY	-	-	-	-
	<u>\$ 359,378</u>	<u>\$ 344,236</u>	<u>\$ 382,116</u>	<u>\$ 433,635</u>

OBJECTIVES:

- ☆ Provide an environment that encourages educational, recreational and cultural opportunities through cost efficient programming and facilities.

RESULTS:

- ⇒ To provide programs, resources and facilities which are relevant, attractive and affordably accessible to the public.
- ⇒ To update all existing facilities in the parks.



PUBLIC WORKS - PARKS & RECREATION

	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
001-572-120 REGULAR SALARIES & WAGES	142,483	142,830	160,510	189,665
001-572-140 OVERTIME	2,083	3,000	2,907	3,000
001-572-210 FICA TAXES	10,649	10,697	13,150	14,740
001-572-220 RETIREMENT CONTRIBUTION	16,730	20,632	19,835	23,945
001-572-221 OTHER RET CONTRIBUTION	-	-	1,000	2,275
001-572-230 LIFE & HEALTH INSURANCE	35,020	41,763	40,645	63,780
001-572-240 WORKERS COMPENSATION	7,019	4,475	5,391	5,540
PERSONAL SERVICES TOTAL	213,984	223,397	243,438	302,945
OPERATING EXPENDITURES:				
001-572-311 ATTORNEY SERVICES	1,233	500	270	500
001-572-340 CONTRACTUAL SERVICES	27,741	7,060	23,661	7,060
001-572-400 TRAVEL AND PER DIEM	-	135	44	135
001-572-410 COMMUNICATION SERVICES	6,670	2,015	6,776	7,290
001-572-420 POSTAGE	-	-	32	-
001-572-430 UTILITY SERVICES	46,999	27,500	32,232	33,600
001-572-440 RENTALS & LEASES	91	500	-	500
001-572-450 INSURANCE	10,579	10,800	10,544	12,705
001-572-460 REPAIRS & MAINTENANCE	10,795	14,500	6,910	14,500
001-572-461 R&M - BUILDINGS	965	2,930	1,560	1,000
001-572-462 R&M - EQUIPMENT	4,824	9,000	8,600	9,000
001-572-463 R&M - VEHICLES	1,595	3,100	3,342	3,100
001-572-490 OTHER CURRENT CHARGES	442	350	-	350
001-572-491 ADVERTISING	-	400	-	-
001-572-510 OFFICE SUPPLIES	538	3,049	3,000	1,950
001-572-520 OPERATING SUPPLIES	29,928	35,300	33,640	35,300
001-572-521 UNIFORMS	1,293	1,000	1,318	1,000
001-572-522 FUEL AND OIL	1,701	2,000	6,184	2,000
001-572-540 DUES & SUBSCRIPTIONS	-	200	200	200
001-572-550 TRAINING	-	500	365	500
OPERATING EXPENDITURES TOTAL	145,394	120,839	138,678	130,690
CAPITAL OUTLAY:				
001-572-640 MACHINERY & EQUIPMENT	-	-	-	-
CAPITAL OUTLAY TOTAL	-	-	-	-
TOTAL PARKS & RECREATION	359,378	344,236	382,116	433,635



PUBLIC WORKS - PARKS & RECREATION

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
PUBLIC WORKS DIRECTOR (split with Utilities)	0.5	0.5	0.5
PW MAINTENANCE SUPERVISOR	1.0	1.0	1.0
PARKS MAINTENANCE WORKERS	1.0	2.0 *	2.0
LIFEGUARDS (PT) (SEASONAL)	1.0	1.0	1.0
*one position moved from Streets			
TOTAL	3.5	4.5	4.5

CAPITAL OUTLAY

301-572-640 Machinery & Equipment

Replacement truck for P-14

\$ 40,000

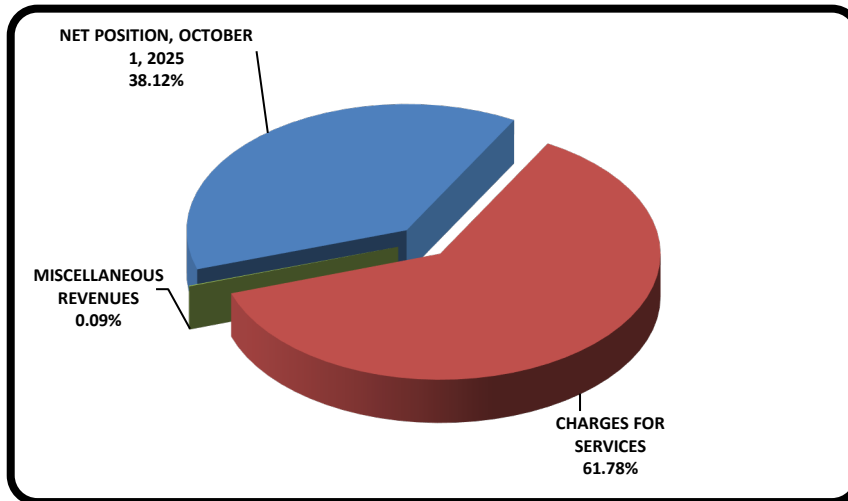
Scissor Lift

16,000

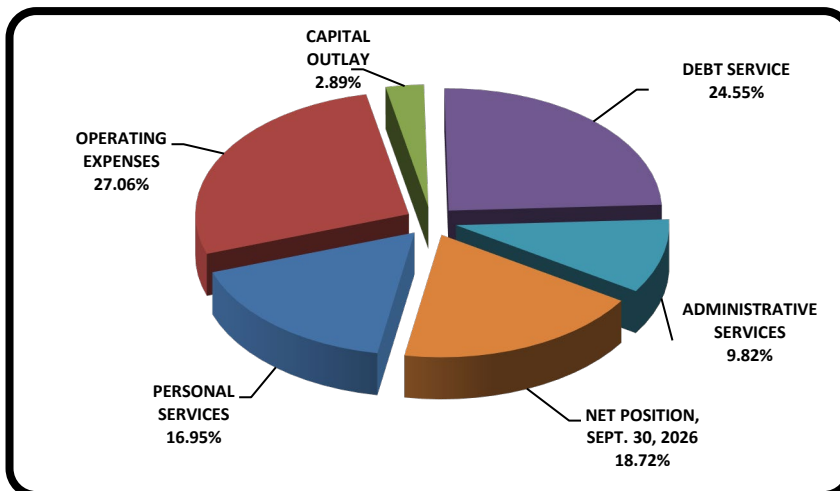




WATER & SEWER FUND



	BUDGET	PERCENT REVENUES
NET POSITION, OCTOBER 1, 2025	\$ 1,478,358	38.12%
CHARGES FOR SERVICES	2,395,920	61.78%
MISCELLANEOUS REVENUES	3,600	0.09%
TOTAL AVAILABLE RESOURCES	\$ 3,877,878	100.00%



	BUDGET	PERCENT EXPENSES
PERSONAL SERVICES	\$ 657,465	16.95%
OPERATING EXPENSES	1,049,227	27.06%
CAPITAL OUTLAY	112,000	2.89%
DEBT SERVICE	952,096	24.55%
ADMINISTRATIVE SERVICES	380,970	9.82%
NET POSITION, SEPT. 30, 2026	726,120	18.72%
TOTAL USE OF RESOURCES	\$ 3,877,878	100.00%



PUBLIC WORKS - WATER & SEWER FUND

GOALS:

To provide the planning, organization, coordination and supervisory services which are necessary to implement and control the functional programs which are the responsibility of the Water & Sewer Department of Public Works.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 583,330	\$ 667,225	\$ 610,567	\$ 657,465
OPERATING EXPENSES	1,728,268	971,170	1,030,424	1,049,227
CAPITAL OUTLAY	1,228,273	4,005,666	3,529,371	112,000
DEBT SERVICE	23,870	44,177	79,364	952,096
TRANSFERS	302,090	314,460	314,460	380,970
	<u>\$ 3,865,831</u>	<u>\$ 6,002,698</u>	<u>\$ 5,564,186</u>	<u>\$ 3,151,758</u>

OBJECTIVES:

- ☆ Provide proper maintenance of the water and sewer systems.
- ☆ Inspect, test, certify and document backflow devices annually in accordance with F.A.C.
- ☆ Design and plan grant and legislative funded major capital projects for existing water and sewer infrastructure improvements and repairs, secure funding and manage implementation of projects.
- ☆ Continue to install water and wastewater infrastructure in the commercial and industrial areas of the City as well as develop expansion planning.

RESULTS:

- ⇒ Ensure the health, safety and welfare of the public.
- ⇒ Ensure continuation of water and sewer utility services to the public.
- ⇒ Ensure water quality through the installation and maintenance of backflow prevention devices.



PUBLIC WORKS - WATER & SEWER FUND

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
NET POSITION, OCTOBER 1	775,965	695,408	1,173,360	1,478,358
ADD REVENUES FROM OPERATIONS:				
CHARGES FOR SERVICES:				
401-343-310 WATER SALES	926,610	930,000	1,072,045	1,148,400
401-343-320 WATER CONNECTIONS	13,128	20,000	19,912	20,000
401-343-330 NEW METER SALES	163,370	25,000	177,625	75,000
401-343-360 RECONNECT CHARGES	6,825	10,000	7,560	10,000
401-343-370 PENALTIES	150,200	150,000	139,690	145,200
401-343-500 SEWER CHARGES	847,151	875,000	933,010	968,620
401-343-600 W&S-LAKEVIEW TERRACE	33,604	40,000	26,090	28,700
TOTAL	2,140,888	2,050,000	2,375,932	2,395,920
MISCELLANEOUS REVENUES:				
401-361-100 INTEREST EARNED	582	500	60	100
401-369-920 MISCELLANEOUS REVENUES	3,177	3,500	8,900	3,500
	3,759	4,000	8,960	3,600
TOTAL OPERATING REVENUES	2,144,647	2,054,000	2,384,892	2,399,520
WATER OPERATING EXPENSES	739,604	902,493	950,596	965,575
SEWER OPERATING EXPENSES	681,688	735,902	730,444	853,117
ADMINISTRATIVE TRANSFERS	302,090	314,460	314,460	380,970
TOTAL OPERATING EXPENSES	1,723,382	1,952,855	1,995,500	2,199,662
NET OPERATING INCOME (LOSS)	421,265	101,145	389,392	199,858
NON-OPERATING REVENUE (EXPENSES):				
DEBT SERVICE	(23,870)	(44,177)	(79,364)	(952,096)
GRANTS	-	-	-	-
GAIN(LOSS) ON SALE OF FIXED ASSETS	-	-	(5,030)	-
CHANGE IN UNRESTRICTED NET POSITION	397,395	56,968	304,998	(752,238)
NET POSITION, SEPTEMBER 30	1,173,360	752,376	1,478,358	726,120



PUBLIC WORKS - WATER & SEWER FUND

WATER DIVISION

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:				
401-533-120 REGULAR SALARIES & WAGES	306,424	324,470	281,085	304,310
401-533-140 OVERTIME	11,677	12,000	11,332	12,000
401-533-210 FICA TAXES	23,130	25,740	21,176	24,200
401-533-220 RETIREMENT CONTRIBUTION	30,659	45,860	40,125	44,380
401-533-221 OTHER RET CONTRIBUTION	2,583	2,680	1,952	2,275
401-533-230 LIFE & HEALTH INSURANCE	86,947	90,785	93,040	85,485
401-533-240 WORKERS COMPENSATION	11,387	7,410	8,846	6,950
PERSONAL SERVICES TOTAL	472,807	508,945	457,556	479,600
OPERATING EXPENSES:				
401-533-311 ATTORNEY SERVICES	3,923	500	4,519	500
401-533-312 ENGINEERING FEES	18,571	15,000	-	15,000
401-533-320 ACCOUNTING & AUDITING	8,500	8,000	8,500	8,500
401-533-340 CONTRACTUAL SERVICES	35,923	29,400	36,800	29,400
401-533-400 TRAVEL AND PER DIEM	473	960	750	960
401-533-410 COMMUNICATION SERVICES	14,348	10,250	16,950	13,180
401-533-420 POSTAGE	4,134	5,200	4,125	5,200
401-533-430 UTILITY SERVICES	55,637	29,630	38,045	37,180
401-533-431 CONSUMPTIVE USE PERMIT	-	75,000	-	100,000
401-533-440 RENTALS & LEASES	-	500	-	500
401-533-450 INSURANCE	37,389	45,300	53,715	42,665
401-533-460 REPAIRS & MAINTENANCE	(11,710)	67,450	51,150	49,300
401-533-461 R&M - BUILDINGS	1,722	-	280	-
401-533-462 R&M - EQUIPMENT	23,413	25,000	17,069	25,000
401-533-463 R&M - VEHICLES	4,882	8,000	5,690	8,000
401-533-470 PRINTING	7,301	7,700	7,698	7,700
401-533-490 OTHER CURRENT CHARGES	3,332	3,000	35,860	33,640
401-533-491 ADVERTISING	654	400	245	400
401-533-510 OFFICE SUPPLIES	4,429	4,098	5,741	2,100
401-533-520 OPERATING SUPPLIES	84,403	42,000	151,160	38,160
401-533-521 UNIFORMS	1,837	1,850	1,875	2,280
401-533-522 FUEL AND OIL	9,805	10,000	9,740	10,000
401-533-540 DUES & SUBSCRIPTIONS	2,225	670	794	670
401-533-550 TRAINING	810	3,640	2,285	3,640
401-533-590 DEPRECIATION	818,253	-	-	-
TOTAL OPERATING EXPENSES	1,130,254	393,548	452,991	433,975



PUBLIC WORKS - WATER & SEWER FUND

WATER DIVISION

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
CAPITAL OUTLAY:				
401-533-620 BUILDINGS	56,820	-	-	-
401-533-630 INFRASTRUCTURE	816,650	1,655,678	1,655,678	-
401-533-640 MACHINERY & EQUIPMENT	143,346	-	40,049	52,000
401-533-680 INTANGIBLE ASSETS	7,340	-	-	-
TOTAL CAPITAL OUTLAY	1,024,156	1,655,678	1,695,727	52,000
DEBT SERVICE:				
401-533-710 PRINCIPAL	-	13,678	14,773	877,729
401-533-720 INTEREST	3,076	2,454	1,745	8,185
401-533-730 OTHER DEBT SERVICE COSTS	-	-	-	17,314
TOTAL DEBT SERVICE	3,076	16,132	16,518	903,228
401-533-910 ADMINISTRATIVE SERVICES	164,170	173,220	173,220	203,930
TOTAL WATER DIVISION	2,794,463	2,747,523	2,796,012	2,072,733



PUBLIC WORKS - WATER & SEWER FUND

SEWER DIVISION

		2024	2025	2025	2026
		ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES:					
401-535-120	REGULAR SALARIES & WAGES	73,246	103,445	103,300	116,510
401-535-140	OVERTIME	266	5,000	910	5,000
401-535-210	FICA TAXES	5,603	8,300	7,685	9,295
401-535-220	RETIREMENT CONTRIBUTION	10,168	14,785	14,315	17,050
401-535-230	LIFE & HEALTH INSURANCE	17,838	24,655	24,295	27,650
401-535-240	WORKERS COMPENSATION	3,402	2,095	2,506	2,360
PERSONAL SERVICES TOTAL		110,523	158,280	153,011	177,865
OPERATING EXPENSES:					
401-535-311	ATTORNEY SERVICES	619	2,500	1,985	2,500
401-535-312	ENGINEERING FEES	62,175	-	4,822	-
401-535-320	ACCOUNTING & AUDITING	8,500	8,000	8,500	8,500
401-535-340	CONTRACTUAL SERVICES	4,699	5,040	17,911	5,040
401-535-360	SEWER SERVICES	325,438	354,760	319,600	351,520
401-535-400	TRAVEL AND PER DIEM	100	270	100	270
401-535-410	COMMUNICATION SERVICES	10,878	17,220	11,335	18,840
401-535-420	POSTAGE	5,509	4,300	3,000	4,300
401-535-430	UTILITY SERVICES	40,015	40,490	43,133	59,570
401-535-440	RENTALS & LEASES	275	500	-	500
401-535-450	INSURANCE	53,427	46,390	46,735	58,180
401-535-460	REPAIRS & MAINTENANCE	7,877	15,000	10,171	17,025
401-535-463	R&M - BUILDINGS	-	2,500	11	-
401-535-462	R&M - EQUIPMENT	18,449	39,972	31,055	39,787
401-535-463	R&M - VEHICLES	11,678	7,500	14,498	7,500
401-535-470	PRINTING	7,301	7,700	7,698	7,700
401-535-490	OTHER CURRENT CHARGES	8,731	2,000	50	1,000
401-535-510	OFFICE SUPPLIES	4,599	2,500	516	2,830
401-535-520	OPERATING SUPPLIES	5,557	8,500	30,581	8,500
401-535-521	UNIFORMS	894	1,400	840	1,400
401-535-522	FUEL AND OIL	21,042	10,000	23,219	19,500
401-535-540	DUES & SUBSCRIPTIONS	151	290	323	-
401-535-550	TRAINING	100	790	1,350	790
TOTAL OPERATING EXPENSES		598,014	577,622	577,433	615,252



PUBLIC WORKS - WATER & SEWER FUND

SEWER DIVISION

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
CAPITAL OUTLAY:				
401-535-610 LAND	-	-	817,486	-
401-535-620 BUILDINGS	-	-	-	-
401-535-630 INFRASTRUCTURE	196,777	2,349,988	1,016,158	-
401-535-640 MACHINERY & EQUIPMENT	-	-	-	60,000
401-535-680 INTANGIBLE ASSETS	7,340	-	-	-
TOTAL CAPITAL OUTLAY	204,117	2,349,988	1,833,644	60,000
DEBT SERVICE:				
401-535-710 PRINCIPAL	-	-	31,844	47,711
401-535-720 INTEREST	1,296	-	1,238	1,157
401-535-730 OTHER DEBT SERVICE COSTS	19,498	28,045	29,764	-
TOTAL DEBT SERVICE	20,794	28,045	62,846	48,868
401-535-910 ADMINISTRATIVE SERVICES	137,920	141,240	141,240	177,040
TOTAL SEWER DIVISION	1,071,368	3,255,175	2,768,174	1,079,025



PUBLIC WORKS - WATER & SEWER FUND

MANPOWER ANALYSIS

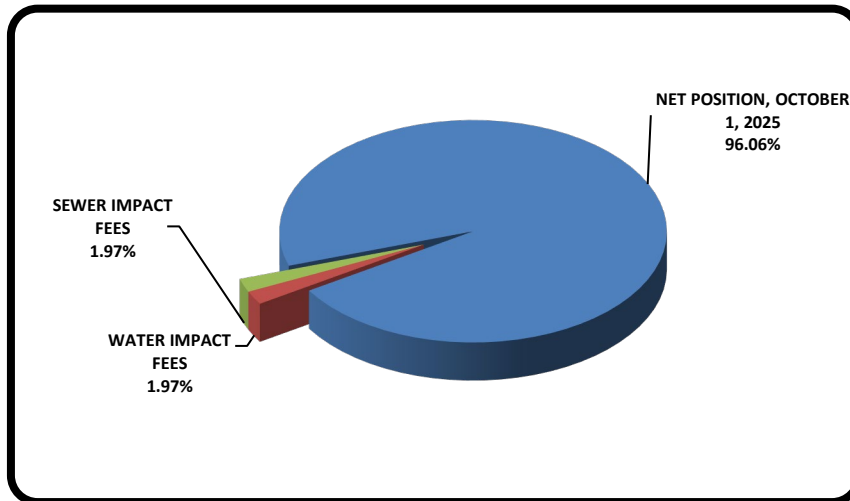
<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
UTILITIES SUPERVISOR	1.00	1.00	1.00
WATER SUPERVISOR	1.00	1.00	1.00
PLANT OPERATOR - WATER	1.00	1.00	1.00
UTILITIES MAINTENANCE WORKER*	2.00	2.00	3.00
SEWER OPERATOR*	1.00	1.00	-
DEV & PUBLIC SVCS DIR (split with Dev & San)	0.25	-	-
PUBLIC WORKS DIRECTOR (split with Parks)	0.50	0.50	0.50
UTILITY BILLING SPECIALIST (split with Sanitation)	0.50	0.50	0.50
ACCOUNT CLERK I (moved to Finance)	0.50	0.50	-
UTILITIES ACCOUNT CLERK	1.00	1.00	1.00
<i>*request to fund vacant Sewer position in Water included for half year</i>			
TOTAL	8.75	8.50	8.00

Capital Outlay

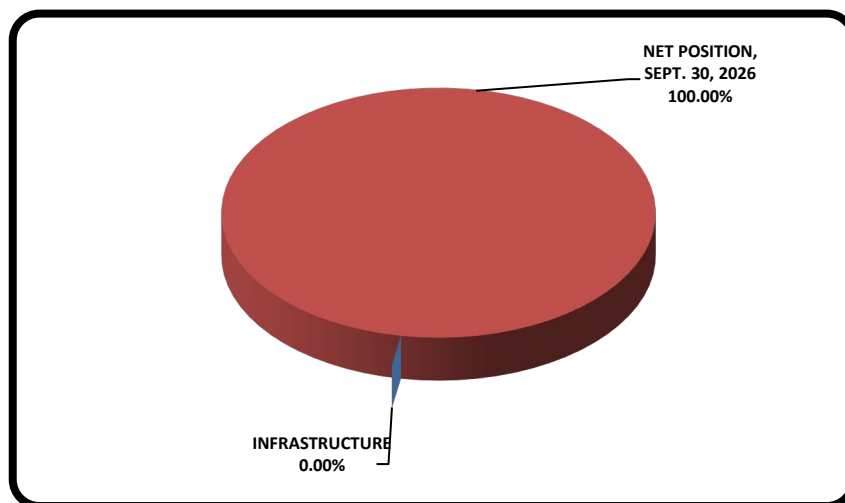
<u>Water</u>		
401-533-640 Machinery & Equipment		
Ford F-150 4x4 to replace P-5	\$	40,000
52" Scag Zero Turn Mower replacement		12,000
<u>Sewer</u>		
401-535-640 Machinery & Equipment		
Ford F-150 4x4 to replace P-67	\$	45,000
Utility Bed for P-4		15,000



WATER & SEWER IMPACT FEE FUND



	BUDGET	PERCENT REVENUES
NET POSITION, OCTOBER 1, 2025	\$ 1,706,951	96.06%
WATER IMPACT FEES	35,000	1.97%
SEWER IMPACT FEES	35,000	1.97%
TOTAL AVAILABLE RESOURCES	\$ 1,776,951	100.00%



	BUDGET	PERCENT EXPENSES
INFRASTRUCTURE	\$ -	0.00%
NET POSITION, SEPT. 30, 2026	1,776,951	100.00%
TOTAL USE OF RESOURCES	\$ 1,776,951	100.00%



WATER & SEWER IMPACT FEE FUND

GOALS:

To provide funding to ensure the utilities department is able to continue to meet the needs of all of its citizens as the City grows. Increased growth requires increased demand on the department, the impact fees are used when additional capital is needed to expand the existing resources of the department.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
CAPITAL OUTLAY	114,436	-	-	-
	\$ 114,436	\$ -	\$ -	\$ -

OBJECTIVES:

☆ To provide resources in order to maintain a consistent level of service for all citizens.

RESULTS:

⇒ To ensure there is sufficient water and sewer infrastructure in place for new growth in order to not use existing customer user fees for expansion.

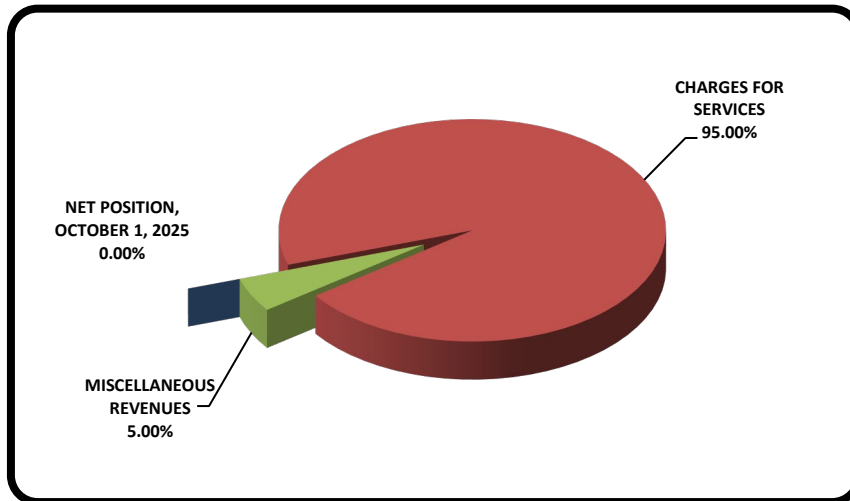


WATER & SEWER IMPACT FEE FUND

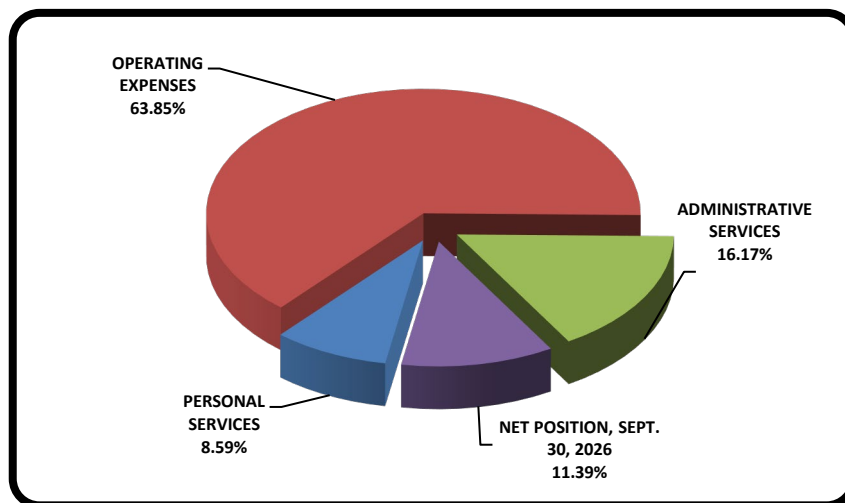
	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
FUND BALANCE, OCTOBER 1	780,919	711,080	1,231,496	1,706,951
ADD REVENUES:				
411-343-350 WATER IMPACT FEES	262,600	35,000	244,545	35,000
411-343-530 SEWER IMPACT FEES	301,948	35,000	230,910	35,000
411-361-100 INTEREST INCOME	465	-	-	-
TOTAL REVENUES AVAILABLE	1,345,932	781,080	1,706,951	1,776,951
DEDUCT EXPENSES:				
411-533-630 WATER INFRASTRUCTURE	17,562	-	-	-
411-535-630 SEWER INFRASTRUCTURE	96,874	-	-	-
TOTAL EXPENSES	114,436	-	-	-
FUND BALANCE, SEPTEMBER 30	<u>1,231,496</u>	<u>781,080</u>	<u>1,706,951</u>	<u>1,776,951</u>



SANITATION FUND



	BUDGET	PERCENT REVENUES
NET POSITION, OCTOBER 1, 2025	\$ -	0.00%
CHARGES FOR SERVICES	855,900	95.00%
MISCELLANEOUS REVENUES	45,000	5.00%
TOTAL AVAILABLE RESOURCES	\$ 900,900	100.00%



	BUDGET	PERCENT EXPENSES
PERSONAL SERVICES	\$ 77,425	8.59%
OPERATING EXPENSES	575,210	63.85%
ADMINISTRATIVE SERVICES	145,680	16.17%
NET POSITION, SEPT. 30, 2026	102,585	11.39%
TOTAL USE OF RESOURCES	\$ 900,900	100.00%



PUBLIC WORKS - SANITATION FUND

GOALS:

To provide reliable quality garbage and recycling service to the residents of the City at a reasonable price.

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
PERSONAL SERVICES	\$ 133,414	\$ 160,073	\$ 120,892	\$ 77,425
OPERATING EXPENSES	647,090	515,274	563,446	575,210
TRANSFERS	202,070	185,620	185,620	145,680
	<u>\$ 982,574</u>	<u>\$ 860,967</u>	<u>\$ 869,958</u>	<u>\$ 798,315</u>

OBJECTIVES:

☆ Improve service while reducing costs.

RESULTS:

⇒ Customer satisfaction and a clean city.



PUBLIC WORKS - SANITATION FUND

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
NET POSITION, OCTOBER 1	165,403	66,430	11,208	-
ADD REVENUES:				
402-343-400 GARBAGE REVENUE	782,938	829,710	810,920	855,900
402-369-920 MISCELLANEOUS REVENUES	45,441	6,000	47,830	45,000
TOTAL REVENUES AVAILABLE	828,379	902,140	869,958	900,900
DEDUCT EXPENSES:				
PERSONAL SERVICES:				
402-534-120 REGULAR SALARIES & WAGES	82,682	102,132	82,966	54,360
402-534-140 OVERTIME	153	600	2,028	600
402-534-210 FICA TAXES	6,357	7,859	6,255	4,205
402-534-220 RETIREMENT CONTRIBUTION	20,943	13,921	6,930	7,630
402-534-221 OTHER RET CONTRIBUTION	1,306	1,340	872	-
402-534-230 LIFE & HEALTH INSURANCE	19,066	29,696	16,950	8,220
402-534-240 WORKERS COMPENSATION	2,907	4,525	4,891	2,410
PERSONAL SERVICES TOTAL	133,414	160,073	120,892	77,425
OPERATING EXPENSES:				
402-534-311 ATTORNEY SERVICES	-	500	130	500
402-534-344 GARBAGE HAULING FEES	636,495	488,250	551,246	552,620
402-534-410 COMMUNICATION SERVICES	18	200	180	200
402-534-420 FREIGHT & POSTAGE	2,500	7,750	3,604	7,750
402-534-450 INSURANCE	-	-	-	740
402-534-460 REPAIR & MAINTENANCE	-	2,000	-	1,000
402-534-463 R&M - VEHICLES	-	4,500	48	2,000
402-534-470 PRINTING	7,301	5,000	6,714	7,500
402-534-490 OTHER CURRENT CHARGES	368	2,000	-	-
402-534-491 LEGAL ADVERTISING	-	1,000	-	300
402-534-510 OFFICE SUPPLIES	183	1,549	1,188	-
402-534-520 OPERATING SUPPLIES	-	2,000	-	2,000
402-534-521 UNIFORMS	225	275	336	350
402-534-522 FUEL AND OIL	-	250	-	250
TOTAL OPERATING EXPENSES:	647,090	515,274	563,446	575,210
402-534-910 ADMINISTRATIVE SERVICES	202,070	185,620	185,620	145,680
TOTAL EXPENSES	982,574	860,967	869,958	798,315
NET POSITION, SEPTEMBER 30	11,208	41,173	-	102,585



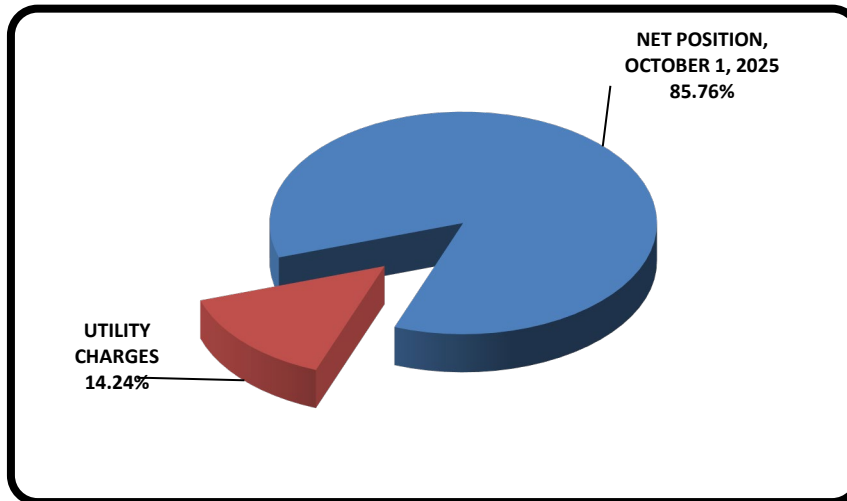
PUBLIC WORKS - SANITATION

MANPOWER ANALYSIS

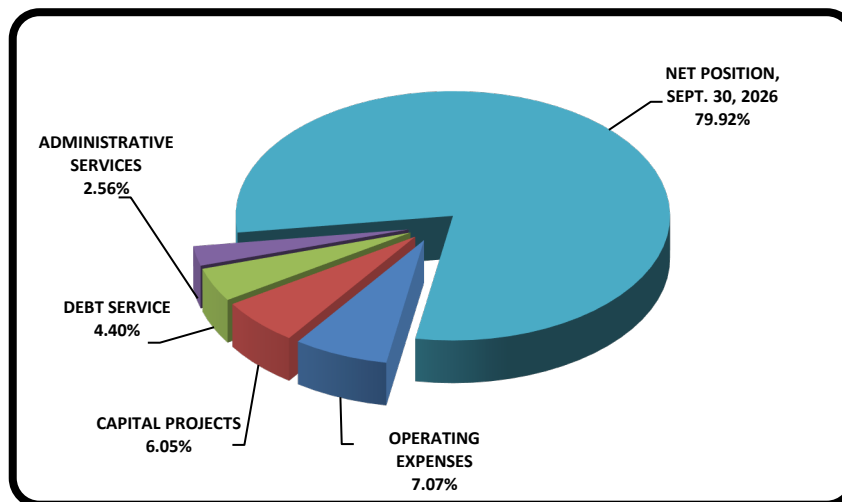
<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
DEV & PS DIRECTOR (split with Dev & Water)	0.25	0.25	-
ADMINISTRATIVE ASSISTANT	1.00	1.00	-
UTILITY BILLING SPECIALIST (split with Water)	-	-	0.50
MAINTENANCE TECHNICIAN	1.00	1.00	1.00
TOTAL	2.25	2.25	1.50



PUBLIC WORKS - STORMWATER FUND



	BUDGET	PERCENT REVENUES
NET POSITION, OCTOBER 1, 2025	\$ 864,282	85.76%
UTILITY CHARGES	143,475	14.24%
TOTAL AVAILABLE RESOURCES	\$ 1,007,757	100.00%



	BUDGET	PERCENT EXPENSES
OPERATING EXPENSES	71,225	7.07%
CAPITAL PROJECTS	61,000	6.05%
DEBT SERVICE	44,359	4.40%
ADMINISTRATIVE SERVICES	25,800	2.56%
NET POSITION, SEPT. 30, 2026	805,373	79.92%
TOTAL USE OF RESOURCES	\$ 1,007,757	100.00%



PUBLIC WORKS - STORMWATER FUND

GOALS: To provide for the health, safety and welfare of residents by regular maintenance programs to insure the proper functioning of drainage systems and facilities.

Obtain grant and loan funding to improve drainage systems located in low or impaired areas of the City.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
OPERATING EXPENSES	44,825	96,299	44,935	71,225
CAPITAL OUTLAY	-	-	-	61,000
DEBT SERVICE	5,996	38,356	38,356	44,359
TRANSFERS	12,320	25,850	25,850	25,800
	<u>\$ 63,141</u>	<u>\$ 160,505</u>	<u>\$ 109,141</u>	<u>\$ 202,384</u>

OBJECTIVES:

- ☆ Continue with inspection, monitoring, and cleaning procedures of all City catch basins, open channels, storm drains and other stormwater conveyance facilities to meet Federal regulations as established by the NPDES Stormwater Permit Program.
- ☆ Regular maintenance, cleaning procedures and repairs of the City's stormwater system.
- ☆ Inspect underground facilities for leaks and repairs as needed.
- ☆ Utilize private contractors to maintain retention ponds.
- ☆ Continue the development of a city wide drainage infrastructure map.

RESULTS:

- ⇒ Cleaner and safer storm drains, catch basins, and open channels will reduce the amount of pollutants entering the City's drainage system and retention ponds.
- ⇒ Allow maximum efficiency and quality of stormwater run-off.
- ⇒ Attractive and functional retention ponds at the least possible cost.
- ⇒ Provide an inventory of city-wide public and private drainage systems to ensure future flood protection.



PUBLIC WORKS - STORMWATER FUND

	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
NET POSITION, OCTOBER 1	753,134	837,308	829,409	864,282
ADD REVENUES:				
404-343-700 STORMWATER UTILITY CHGS	137,634	139,060	142,155	143,475
404-369-920 MISCELLANEOUS REVENUE	<u>1,782</u>	<u>-</u>	<u>1,859</u>	<u>-</u>
TOTAL REVENUES AVAILABLE	139,416	139,060	144,014	143,475
DEDUCT EXPENSES:				
404-538-310 PROFESSIONAL SERVICES	-	39,000	28,500	14,000
404-538-311 ATTORNEY SERVICES	169	500	-	500
404-538-312 ENGINEERING FEES	-	15,000	-	15,000
404-538-340 CONTRACTUAL SERVICES	9,500	15,500	4,500	15,500
404-538-400 TRAVEL & PER DIEM	-	980	-	750
404-538-420 POSTAGE	-	50	-	50
404-538-460 REPAIR & MAINTENANCE	171	15,000	10,985	15,000
404-538-490 OTHER CURRENT CHARGES	126	8,344	-	8,500
404-538-491 ADVERTISING	2,000	450	450	450
404-538-540 DUES & SUBSCRIPTIONS	500	500	500	500
404-538-550 TRAINING	-	975	-	975
404-538-590 DEPRECIATION	32,359	-	-	-
404-538-630 INFRASTRUCTURE	-	-	-	61,000
404-538-710 PRINCIPAL - SRF LOAN	-	32,988	33,005	38,914
404-538-720 INTEREST - SRF LOAN	<u>5,996</u>	<u>5,368</u>	<u>5,351</u>	<u>5,445</u>
TOTAL OPERATING EXPENSES:	<u>50,821</u>	<u>134,655</u>	<u>83,291</u>	<u>176,584</u>
404-538-910 ADMINISTRATIVE SERVICES	<u>12,320</u>	<u>25,850</u>	<u>25,850</u>	<u>25,800</u>
TOTAL EXPENSES	<u>63,141</u>	<u>160,505</u>	<u>109,141</u>	<u>202,384</u>
NET POSITION, SEPTEMBER 30	<u>829,409</u>	<u>815,863</u>	<u>864,282</u>	<u>805,373</u>

CAPITAL OUTLAY DETAILS

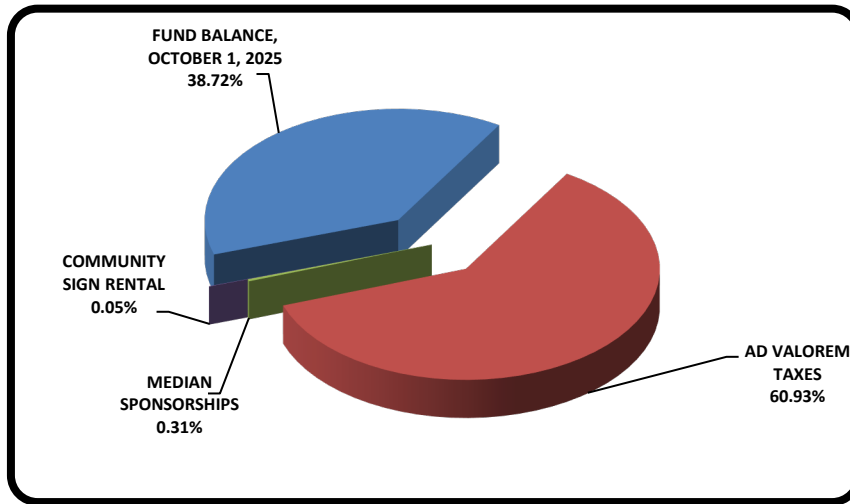
404-538-630 Infrastructure

Replace 280' of storm pipe on Ogden Ave

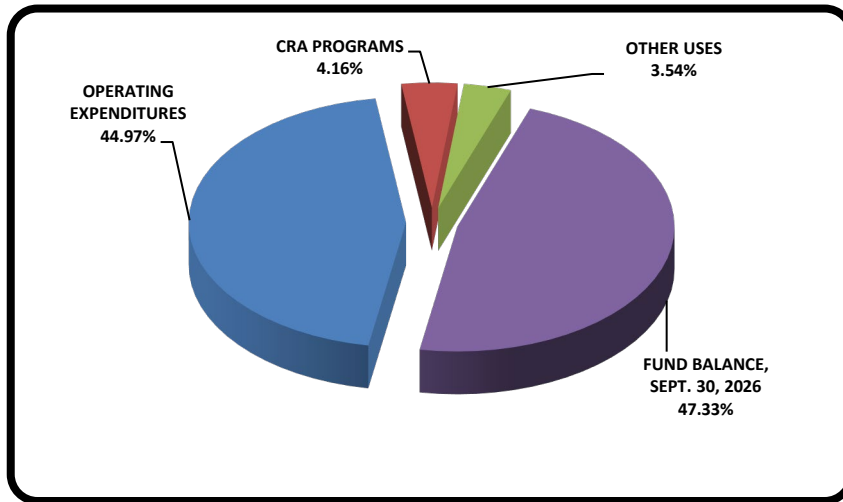
\$ 61,000



COMMUNITY REDEVELOPMENT AGENCY



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2025	\$ 745,409	38.72%
AD VALOREM TAXES	1,172,982	60.93%
MEDIAN SPONSORSHIPS	5,875	0.31%
COMMUNITY SIGN RENTAL	1,000	0.05%
TOTAL AVAILABLE RESOURCES	\$ 1,925,266	100.00%



	BUDGET	PERCENT EXPENSES
OPERATING EXPENDITURES	\$ 865,709	44.97%
CRA PROGRAMS	80,000	4.16%
OTHER USES	68,240	3.54%
FUND BALANCE, SEPT. 30, 2026	911,317	47.33%
TOTAL USE OF RESOURCES	\$ 1,925,266	100.00%



COMMUNITY REDEVELOPMENT AGENCY

GOALS:

Redevelopment Incentive Program, Commercial Improvement Matching Grant Program, Streetscape Program, and Public Property Program.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 62,068	\$ 70,787	\$ 64,502	\$ 82,664
OPERATING EXPENDITURES	87,138	202,414	124,745	223,045
CAPITAL OUTLAY	-	640,000	438,044	640,000
OTHER USES	-	-	-	68,240
	<u>\$ 149,206</u>	<u>\$ 913,201</u>	<u>\$ 627,291</u>	<u>\$ 1,013,949</u>

OBJECTIVES:

- ☆ Redevelopment Incentive Program - to encourage the development of commercial buildings and sites within the CRA District.
- ☆ Commercial Improvement Matching Grant Program - to provide an incentive to owners or tenants for rehabilitation of commercial property in the form of a matching grant.
- ☆ Streetscape Program - to promote community events, outdoor activities, quality of life and economic prosperity by improving pedestrian access within the CRA. Improve Safety and traffic conditions within the CRA by calming and slowing traffic. Assist local businesses by improving parking conditions and drawing attention to the City's commercial areas.
- ☆ Public Property Program - City to acquire property, maintain and/or improve within the CRA for other programs.

RESULTS:

- ⇒ Creation of an improved business environment for citizens within the community.



COMMUNITY REDEVELOPMENT AGENCY

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
FUND BALANCE, OCTOBER 1	99,618	307,315	446,060	745,409
ADD REVENUES:				
104-311-100 AD VALOREM TAXES	550,227	978,478	975,800	1,172,982
104-361-200 COMMUNITY SIGN RENTAL	2,101	1,000	260	1,000
104-366-100 CRA MEDIAN SPONSORSHIP	-	5,875	3,020	5,875
TOTAL REVENUES	552,328	985,353	979,080	1,179,857
TOTAL AVAILABLE RESOURCES	651,946	1,292,668	1,425,140	1,925,266
DEDUCT EXPENDITURES:				
PERSONAL SERVICES:				
104-559-120 REGULAR SALARIES & WAGES	39,315	41,413	44,007	48,694
104-559-210 FICA TAXES	2,602	4,003	3,132	3,728
104-559-220 RETIREMENT CONTRIBUTION	5,425	5,645	6,047	6,833
104-559-230 LIFE & HEALTH INSURANCE	13,150	18,791	10,232	22,309
104-559-240 WORKERS COMPENSATION	1,576	935	1,084	1,100
PERSONAL SERVICES TOTAL	62,068	70,787	64,502	82,664
OPERATING EXPENDITURES:				
104-559-310 PROFESSIONAL SERVICES	-	10,000	3,200	10,000
104-559-311 ATTORNEY SERVICES	1,657	2,000	6,688	7,300
104-559-312 ENGINEERING SERVICES	-	5,000	-	5,000
104-559-320 AUDITING & ACCOUNTING	5,000	5,000	5,000	5,000
104-559-340 CONTRACTUAL SERVICES	37,950	45,000	37,950	56,400
104-559-400 TRAVEL AND PER DIEM	687	800	525	800
104-559-420 POSTAGE	-	50	20	50
104-559-450 INSURANCE - P&C	5,778	4,895	4,780	5,375
104-559-460 REPAIRS & MAINTENANCE	7,898	10,000	27,760	15,000
104-559-490 OTHER CURRENT CHARGES	-	100	155	100
104-559-491 LEGAL ADVERTISING	-	150	-	150
104-559-492 SPECIAL DISTRICT FEE	-	175	175	175
104-559-499 CRA PROGRAMS	19,909	80,000	14,393	80,000
104-559-510 OFFICE SUPPLIES	-	2,049	1,600	500
104-559-520 OPERATING SUPPLIES	3,226	1,000	3,000	1,000
104-559-540 DUES & SUBSCRIPTIONS	383	745	200	745
104-559-550 TRAINING	-	450	350	450
104-559-560 URBAN FORESTRY	4,650	35,000	18,949	35,000
OPERATING EXPENDITURES TOTAL	87,138	202,414	124,745	223,045



COMMUNITY REDEVELOPMENT AGENCY

	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
CAPITAL OUTLAY:				
104-559-610 LAND	-	300,000	255,900	300,000
104-559-630 INFRASTRUCTURE	-	340,000	182,144	340,000
CAPITAL OUTLAY TOTAL	-	640,000	438,044	640,000
104-559-910 ADMINISTRATIVE SERVICES	56,680	52,440	52,440	68,240
TOTAL EXPENDITURES	205,886	965,641	679,731	1,013,949
FUND BALANCE, SEPTEMBER 30	446,060	327,027	745,409	911,317



COMMUNITY REDEVELOPMENT AGENCY

MANPOWER ANALYSIS

<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
SPECIAL PROGRAMS & COMPLIANCE MANAGER (SPLIT W/CODE)	0.75	0.75	0.75
TOTAL	0.75	0.75	0.75

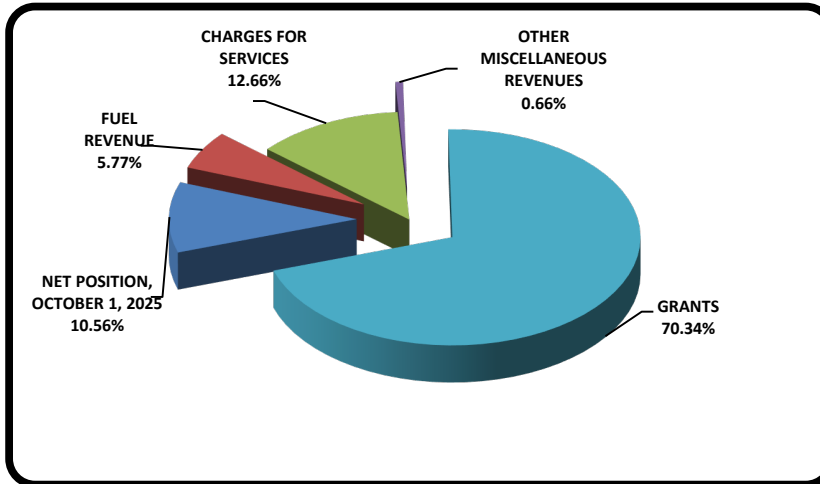
CAPITAL OUTLAY DETAILS

104-559-610 Land	
Potential land acquisition	300,000
104-559-630 Infrastructure	
Street resurfacing	150,000
Street signs and other wayfinding signage	50,000
Lighting improvements	50,000
Bus shelters and benches	40,000
Parking	50,000
	<u>\$ 340,000</u>

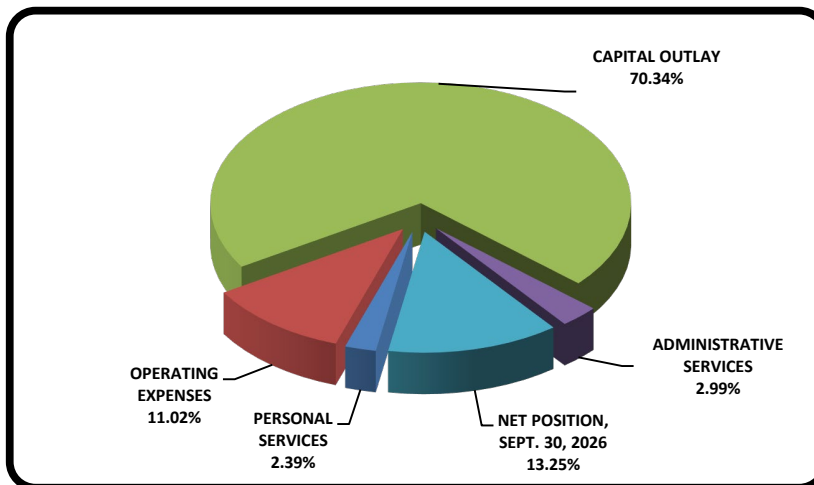




AIRPORT FUND



	BUDGET	PERCENT REVENUES
NET POSITION, OCTOBER 1, 2025	\$ 161,022	10.56%
FUEL REVENUE	88,000	5.77%
CHARGES FOR SERVICES	193,050	12.66%
OTHER MISCELLANEOUS REVENUES	10,000	0.66%
GRANTS	1,072,353	70.34%
TOTAL AVAILABLE RESOURCES	\$ 1,524,425	100.00%



	BUDGET	PERCENT EXPENSES
PERSONAL SERVICES	\$ 36,420	2.39%
OPERATING EXPENSES	168,058	11.02%
CAPITAL OUTLAY	1,072,353	70.34%
ADMINISTRATIVE SERVICES	45,650	2.99%
NET POSITION, SEPT. 30, 2026	201,944	13.25%
TOTAL USE OF RESOURCES	\$ 1,524,425	100.00%



AIRPORT FUND

GOALS: To develop a first class local airport serving Umatilla and surrounding area.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
PERSONAL SERVICES	\$ 51,527	\$ 79,589	\$ 56,790	\$ 36,420
OPERATING EXPENSES	688,289	102,815	166,937	168,058
CAPITAL OUTLAY	-	2,361,291	1,405,638	1,072,353
TRANSFERS	27,980	35,010	35,010	45,650
	<u>\$ 767,796</u>	<u>\$ 2,578,705</u>	<u>\$ 1,664,375</u>	<u>\$ 1,322,481</u>

OBJECTIVES:

- ☆ Continue to obtain grants to assist in developing airport infrastructure.
- ☆ Keep airport hangars leased at maximum capacity.
- ☆ Maintain airport property and provide services and fuel.

RESULTS:

- ⇒ Continue to be an impressive small local airport facility.



AIRPORT FUND

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
NET POSITION, OCTOBER 1	286,702	12,925,684	154,884	161,022
ADD REVENUES:				
403-344-100 OFF SITE ACCESS FEES	1,350	2,250	2,250	2,250
403-344-101 FUEL REVENUES	67,227	88,000	80,700	88,000
403-344-200 TIE DOWN FEES	4,316	3,500	5,528	3,500
403-344-300 APARTMENT RENTAL	11,300	12,000	12,000	12,000
403-344-400 HANGAR RENTAL	97,056	150,000	106,872	150,000
403-344-450 LAND LEASE	34,930	25,300	42,491	25,300
403-364-500 INSURANCE PROCEEDS	19,852	-	10,000	-
403-369-900 OTHER MISC REVENUES	3,716	10,000	5,034	10,000
TOTAL REVENUES AVAILABLE	239,747	291,050	264,875	291,050
DEDUCT EXPENSES:				
403-542-100 PERSONAL SERVICES	51,527	79,589	56,790	36,420
403-542-300 OPERATING EXPENSES	688,289	102,815	166,937	168,058
403-542-910 ADMIN TRANSFERS	27,980	35,010	35,010	45,650
TOTAL EXPENSES	767,796	217,414	258,737	250,128
NET OPERATING INCOME	(528,049)	73,636	6,138	40,922
NON-OPERATING INCOME:				
403-389-200 FAA GRANT	52,920	-	155,880	-
403-389-301 FDOT GRANT	343,311	2,317,265	1,249,758	1,072,353
	396,231	2,317,265	1,405,638	1,072,353
NON-OPERATING EXPENSES:				
403-542-600 CAPITAL PROJECTS	-	2,361,291	1,405,638	1,072,353
NET POSITION, SEPTEMBER 30	154,884	12,955,294	161,022	201,944



AIRPORT FUND

	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
PERSONAL SERVICES:				
403-542-120 REGULAR SALARIES & WAGES	35,356	47,183	46,835	29,380
403-524-210 FICA TAXES	2,603	3,610	3,591	2,250
403-542-220 RETIREMENT CONTRIBUTION	12,875	6,431	5,215	4,125
403-542-230 LIFE & HEALTH INSURANCE	-	21,300	-	-
403-542-240 WORKERS COMPENSATION	693	1,065	1,149	665
PERSONAL SERVICES TOTAL	51,527	79,589	56,790	36,420
OPERATING EXPENSES:				
403-542-311 ATTORNEY SERVICES	8,510	6,000	5,916	6,000
403-542-340 CONTRACTUAL SERVICES	10,627	10,975	12,126	47,543
403-542-400 TRAVEL & PER DIEM	-	600	2,760	600
403-542-410 COMMUNICATION SERVICES	9,807	3,650	9,780	13,290
403-542-420 POSTAGE	30	50	30	50
403-542-430 UTILITY SERVICES	39,464	24,000	29,800	27,000
403-542-450 INSURANCE	27,427	28,255	27,750	30,740
403-542-460 REPAIRS & MAINTENANCE	7,105	15,000	11,615	18,000
403-542-461 R&M - BUILDINGS	7,676	2,500	21,620	14,000
403-542-462 R&M - EQUIPMENT	4,961	2,100	7,067	2,000
403-542-463 R&M - VEHICLES	228	1,250	590	1,000
403-542-480 PROMOTIONAL ACTIVITIES	545	700	80	500
403-542-490 OTHER CURRENT CHARGES	1,268	500	651	500
403-542-510 OFFICE SUPPLIES	5,029	1,500	3,765	1,100
403-542-520 OPERATING SUPPLIES	7,779	2,600	6,785	2,600
403-542-522 FUEL AND OIL	6,862	2,000	25,420	2,000
403-542-540 DUES AND SUBSCRIPTIONS	376	635	413	635
403-542-550 TRAINING	900	500	769	500
403-542-590 DEPRECIATION	549,695	-	-	-
TOTAL OPERATING EXPENSES	688,289	102,815	166,937	168,058
CAPITAL OUTLAY:				
403-542-620 BUILDINGS	-	2,201,291	1,369,113	918,878
403-542-630 INFRASTRUCTURE	-	160,000	36,525	153,475
TOTAL CAPITAL OUTLAY	-	2,361,291	1,405,638	1,072,353
403-542-910 ADMINISTRATIVE SERVICES	27,980	35,010	35,010	45,650
TOTAL EXPENSES	767,796	2,578,705	1,664,375	1,322,481



AIRPORT FUND

MANPOWER ANALYSIS

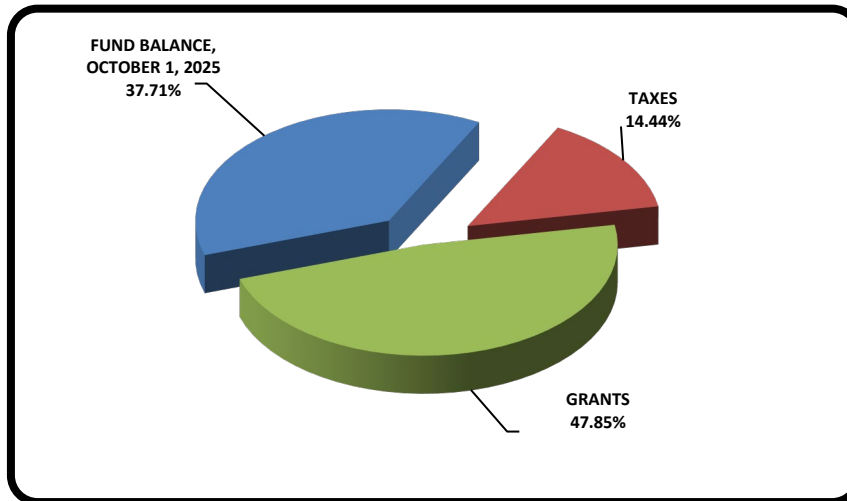
<u>POSITION</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
AIRPORT TECH	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
TOTAL	0.5	0.5	0.5

<u>Airport</u>		
403-542-620 Buildings		
T-Hangars carryover	\$	918,878
403-542-630 Infrastructure		
Apron carryover		153,475

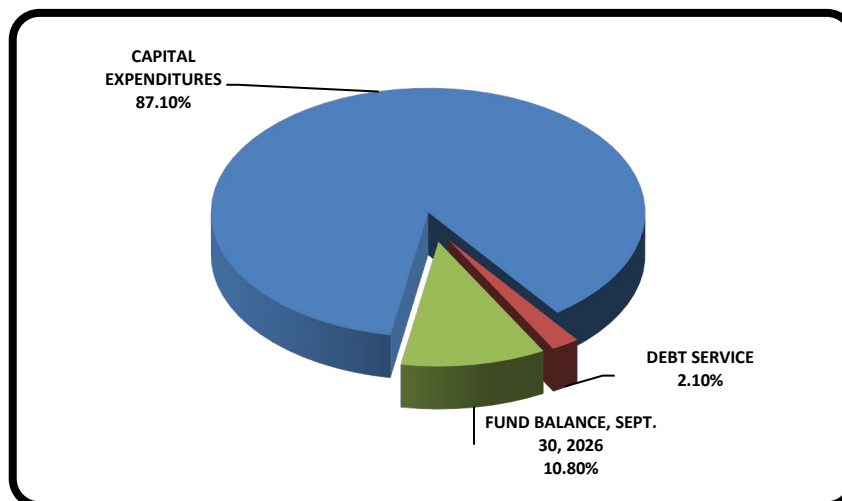




CAPITAL PROJECTS FUND



	BUDGET	PERCENT REVENUES
FUND BALANCE, OCTOBER 1, 2025	\$ 1,173,209	37.71%
TAXES	449,289	14.44%
GRANTS	1,488,462	47.85%
TOTAL AVAILABLE RESOURCES	\$ 3,110,960	100.00%



	BUDGET	PERCENT EXPENSES
CAPITAL EXPENDITURES	2,709,627	87.10%
DEBT SERVICE	65,329	2.10%
FUND BALANCE, SEPT. 30, 2026	336,004	10.80%
TOTAL USE OF RESOURCES	\$ 3,110,960	100.00%



CAPITAL PROJECTS FUND

	2024	2025	2025	2026
	ACTUAL	BUDGET	ESTIMATE	BUDGET
FUND BALANCE, OCTOBER 1	953,885	1,027,277	1,445,243	1,173,209
ADD REVENUES:				
301-312-600 INFRASTRUCTURE SURTAX	478,686	459,887	408,928	449,289
301-331-200 FEDERAL GRANTS	31,600	-	-	-
301-331-210 FEDERAL-ARPA	112,412	-	-	-
301-334-400 STATE GRANTS	-	4,873,788	3,385,326	1,488,462
TOTAL REVENUES AVAILABLE	1,576,583	6,360,952	5,239,497	3,110,960
DEDUCT EXPENDITURES:				
301-XXX-600 CAPITAL PROJECTS	66,122	5,911,863	4,001,016	2,709,627
301-519-700 DEBT SERVICE	65,218	65,504	65,272	65,329
TOTAL EXPENDITURES	131,340	5,977,367	4,066,288	2,774,956
FUND BALANCE, SEPTEMBER 30	1,445,243	383,585	1,173,209	336,004



CAPITAL PROJECTS FUND

GOALS:

Optimum utilization of Infrastructure Surtax funding in compliance with specific purposes as required and in accordance with Interlocal Agreement.

	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
CAPITAL OUTLAY	66,122	5,911,863	4,001,016	2,709,627
DEBT SERVICE	65,218	65,504	65,272	65,329
	<u>\$ 131,340</u>	<u>\$ 5,977,367</u>	<u>\$ 4,066,288</u>	<u>\$ 2,774,956</u>

OBJECTIVES:

- ☆ Purchase major capital equipment as needed, primarily through utilization of multi-year capital lease programs.
- ☆ Provide for major Capital Projects as may be undertaken.

RESULTS:

- ⇒ Major equipment purchases are financed over 3-5 year programs with debt service paid from Infrastructure Surtax Revenues.



CAPITAL PROJECTS FUND

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
CAPITAL PROJECTS:					
<i>FINANCE & ADMINISTRATION</i>					
301-513-610	LAND	-	-	-	-
301-513-620	BUILDINGS	-	-	68,000	30,000
301-513-640	MACHINERY & EQUIPMENT	-	-	28,400	-
<i>POLICE</i>					
301-521-640	MACHINERY & EQUIPMENT	-	104,310	101,442	161,400
<i>FIRE</i>					
301-522-620	BUILDINGS	65,670	-	-	-
<i>ROADS & STREETS</i>					
301-541-630	INFRASTRUCTURE	452	5,692,553	3,385,326	2,417,227
301-541-640	MACHINERY & EQUIPMENT	-	65,000	63,002	45,000
<i>PARKS</i>					
301-572-640	MACHINERY & EQUIPMENT	-	50,000	48,471	56,000
TOTAL		66,122	5,911,863	3,694,641	2,709,627
DEBT SERVICE:					
301-521-710	PD RADIO LEASE PRINCIPAL	7,822	8,083	8,083	8,359
301-519-714	CHASE LOAN - PRINCIPAL	48,551	50,057	50,057	51,609
301-521-720	PD RADIO LEASE INTEREST	1,122	862	861	586
301-519-724	CHASE LOAN - INTEREST	7,723	6,502	6,271	4,775
TOTAL		65,218	65,504	65,272	65,329
TOTAL COST		131,340	5,977,367	3,759,913	2,774,956

CAPITAL OUTLAY DETAILS

301-521-620	Security Improvements for Building Dept	30,000
301-521-640	3 Police Cars	161,400
301-541-630	Lake Fern Road (carryover)	2,307,227
301-541-630	Trails Infrastructure	10,000
301-541-630	Road Paving	100,000
301-541-640	F150 4 X 4 to replace P-3	45,000
301-572-640	F150 4 X 2 to replace P-14	40,000
301-572-640	Scissor Lift for safety	16,000
		2,709,627