

CITY OF MILTON-FREEWATER OREGON



ADOPTED BUDGET
Fiscal Year 2026/2027

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2027 Fiscal Year

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INTRODUCTORY SECTION

TRANSMITTAL OF BUDGET

This document illustrates the financial performance of the city of Milton-Freewater for the Fiscal Year 2026-2027.

The budget is prepared in accordance with the provisions of Oregon Revised Statutes (budget law) that provide standard procedures for the preparation, presentation, and administration of the budget for all local governments in the state. The law also mandates public involvement in the budget preparation and public exposure of its proposed programs. The law also requires that the budget be balanced in its presentation to the jurisdiction's Budget Committee.

Additionally, the budget is prepared within the Generally Accepted Accounting Principles (GAAP) and incorporates the requirements of the Government Accounting Standards Board (GASB) along with procedures established by the city.

This budget presents the expected financial performance of the city and is the most significant financial plan for the city in the fiscal year July 1, 2026 – June 30, 2027.

As a matter of responsibility of the Budget Committee, the following are required actions:

The budget and its process are in accordance with the Oregon Revised Statutes. The Budget Hearings are public and were publicly noticed in the local newspaper and also on the city's website in accordance with state law.

As such, while not required by state law, a budget calendar was formulated as part of the city's budget procedure and was approved by the City Council.

The budget is based on estimates of revenues, expenditures, and other requirements. The budget is the basis for appropriations, which create the authority to spend public money.

Approval of the budget is done by a Budget Committee, which for the city comprises the mayor/City Council and an equal number of residents who are also legal voters. The residents are appointed by the mayor and approved by the City Council.

The Budget Committee receives the budget document, hears the budget message, listens to staff present the budget, accepts and considers public comment, discusses and revises the budget as needed, approves the budget, and, if necessary, approves property taxes.

Public comments can be provided at the end of Budget Committee hearings and at the public hearing before the City Council, scheduled in June.

The requirement for the Budget Committee is to approve a budget, be it "As Proposed" or "Revised." After the budget hearings, the City Council can change the budget estimates and tax levy, if approved by the Budget Committee. However, if they want to increase the tax by any amount OR increase expenditures in any fund by 10% or more (or \$5,000 or more - whichever is greater), the city must republish the amended budget summary and hold another budget hearing.

Through advertisement of the budget meetings, the Budget Committee reviews the budget and the budget message, which explains the budget and significant changes, if any, in the city's financial position.

Following the approval of the budget by the Budget Committee, the document is sent to the City Council for review. A public hearing is held. A budget summary and notice of the hearing are published prior to the hearing, subject to strict legal requirements as to the time and method of publication.

Upon approval by the City Council, either through a resolution or ordinance, which provides the legal authority to perform the following:

- Establish or dissolve funds.
- Make appropriations for expenditures.
- Adopt a budget
- Impose and categorize taxes.
- Perform all other legal actions pertaining to budgeting and authorizing tax levies.

After the Budget Committee hearings, the City Council provides a public hearing(s). It is required by state statute that the City Council adopt by resolution or ordinance no later than June 30, 2026.

The document must be sent to the County Assessor and also be sent to the State Department of Revenue.

During the approval process of adopting the budget, should there be any recognition of typographical or grammatical errors or budget errors, please advise the budget officer of such errors so that they can be documented for the governing body in writing.

The budget has been prepared with the input and thanks to the following city department directors: Joe Shurtz, Chief of Police; Lili Schmidt, Librarian; Richard Jolly, Electric & Power Superintendent; Shane Garner, Fire Chief; Leanne Steadman, City Recorder; and Laurie Bubar, Finance Director. Additional thanks go to the Public Works staff, Krista Gannon, Steven Patten, Shane Wright, Nate Lyon, and Sierra Salvey, in support of the proposed budget, especially given the vacancy of the Public Works Superintendent. Also, thanks to Kassidy Ruiz, Community Development and Planning, and Wendi Daugherty, Human Resources. Thank you!

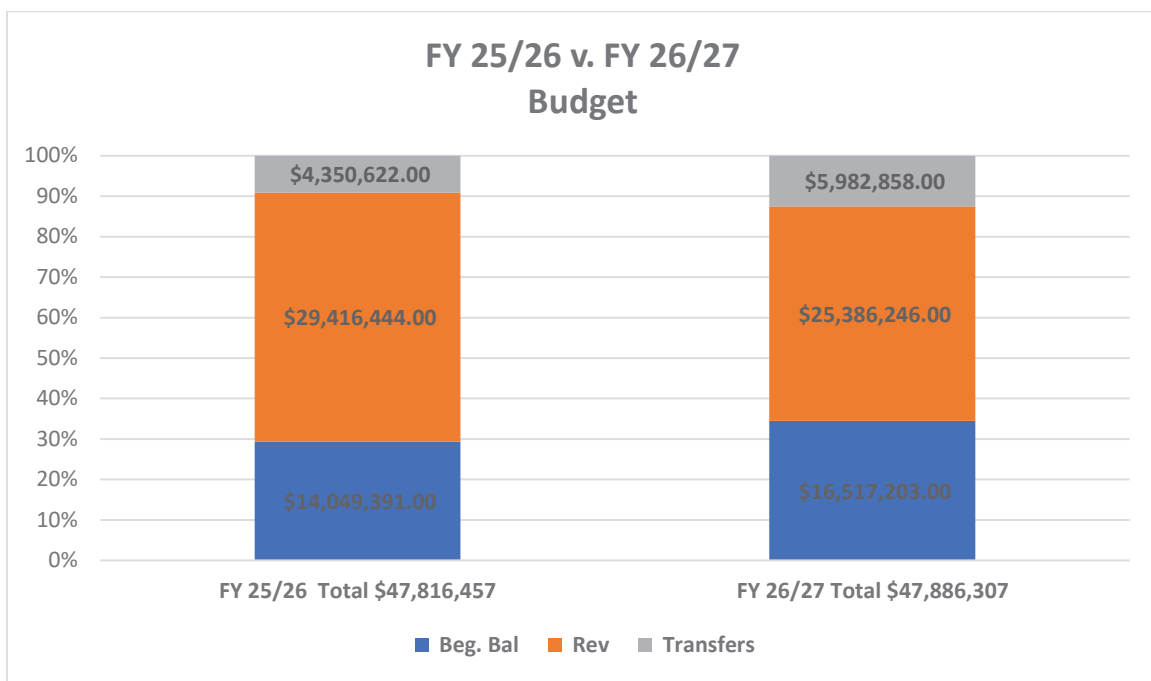
As in past years, this management team has been and remains committed to providing services in an efficient manner and continues to provide the foundation for future enhancements. Special thanks and appreciation to all city staff who participated in its preparation for their efforts expended in this process to produce this document.

FY 2026/2027: A Focus on Essential Infrastructure Services

I am pleased to submit for your consideration the proposed FY 2026/2027 Annual Budget of nearly \$48 million. The budget, as proposed, is balanced and is similar to the FY 2025/2026 ending budget amount.

One difference not necessarily illustrated from last year's budget is that the FY 25/26 budget was not as large as forecasted. It was identified that there would be over \$8.8 million in total resources in the Water Fund. A large portion of this did not materialize, as a \$5.1 million federal grant did not occur.

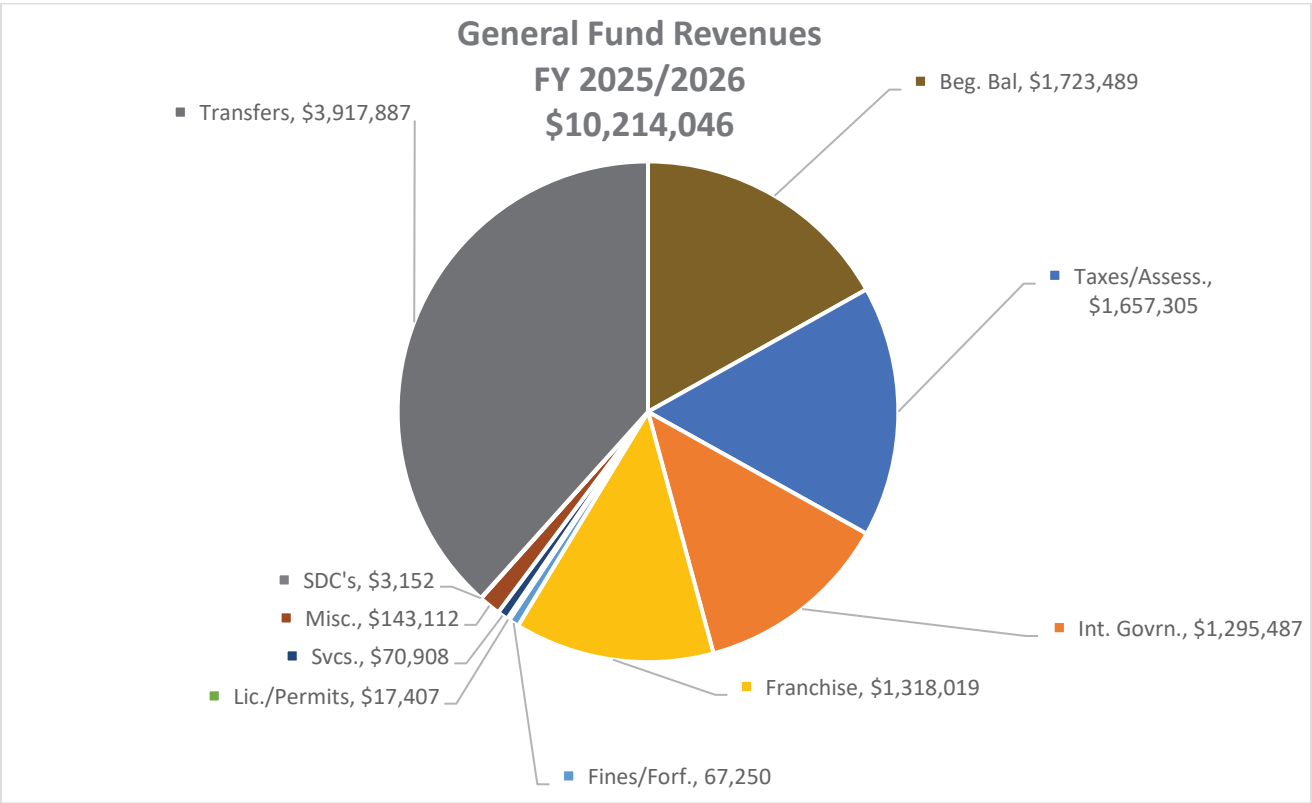
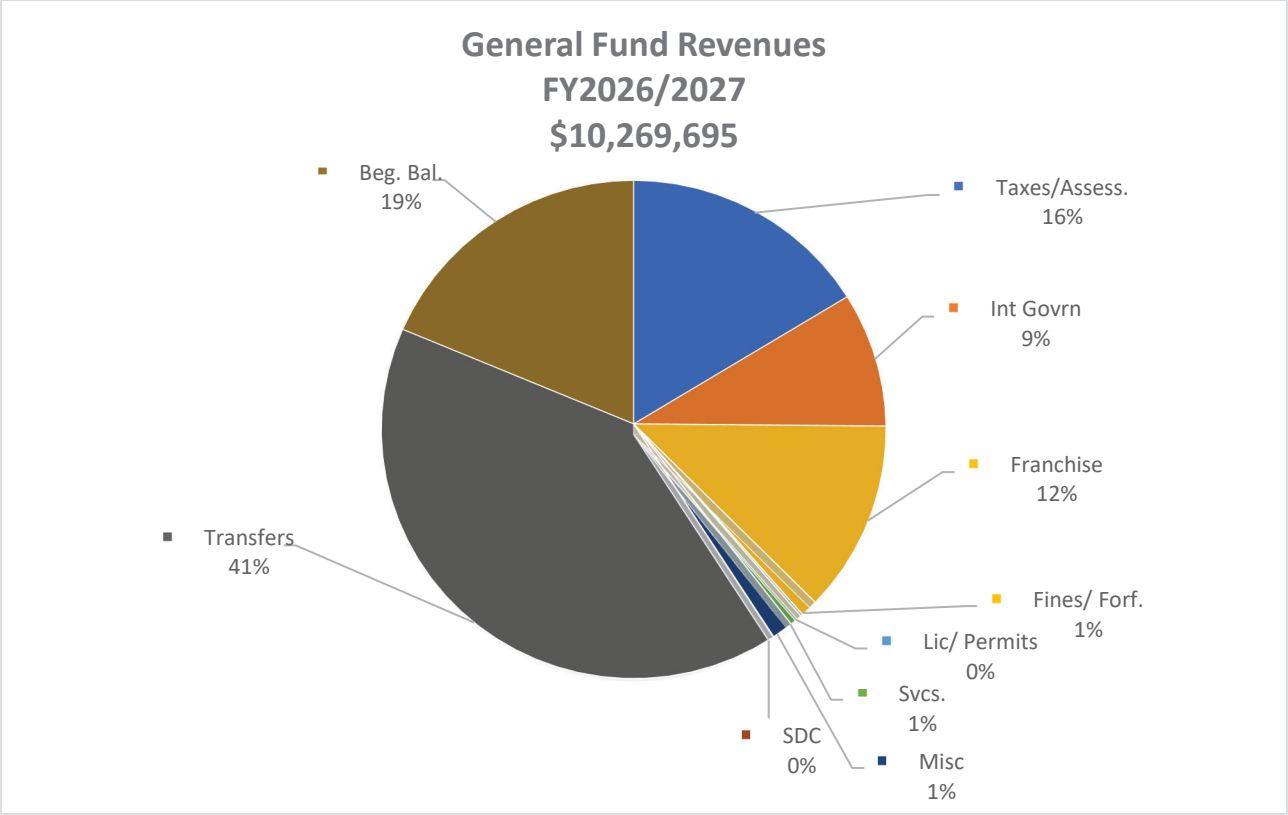
The following chart compares and illustrates the percentages of the categories of the resources of FY 2025/2026 v. FY 2026/2027.



As can be seen, the budget resources remained similar year-over year. As it pertains to the upcoming fiscal year, the city is estimating a larger Beginning Balance of \$16.6 million as compared to the \$14 million in FY2025/2026. This is constituted in part by more vacant positions.

General Fund

The General Fund has seen an ever-so-slight increase year-over-year in revenues from an estimated \$10,214,016 in revenue in FY 2025-2026 to \$10,269,895 in FY 2026/2027. The charts below illustrate the categories and percentages. Additionally, this is the second year in a row where the General Fund has either been larger or the same in size, illustrating greater stability.



FY 26/27 BUDGET CHARACTERISTICS

Expenditures

The city has been diligently working to keep costs in check. However, there are several issues that will unfortunately increase the cost of operations. These include unfunded federal and state mandates, such as the Oregon Recycling Modernization Act. Global issues, such as the war in Iran, have forced the city to forecast a 20% increase in the city's fuel costs, along with maintenance costs for its vehicle fleet. External economic and market conditions have an impact on operations, such as a pending 6.5% increase by the Bonneville Power Administration. In addition, healthcare is forecasted to increase by 20% year-over-year. Combined, these and other operating costs place a significant burden on the city's operations.

Revenues

Ensuring the fiscal health of the city, there are several enhancements that have been identified. These include rate adjustments for utilities, city fees, and an analysis of credit card policy in acquiring points turned to revenues.

Utilities

The budget proposes a 5% increase for electrical, water, wastewater, and solid waste. The increase covers the identified operational costs due to labor and inflationary increases in materials and fleet management, specifically fuel, to continue the delivery of existing utility services. The following charts illustrate the costs of the proposed utilities against prices for similar infrastructure services in other communities across the region. The charts demonstrate that even with the increases, the city continues to provide lower costs of such services to its rate payers.

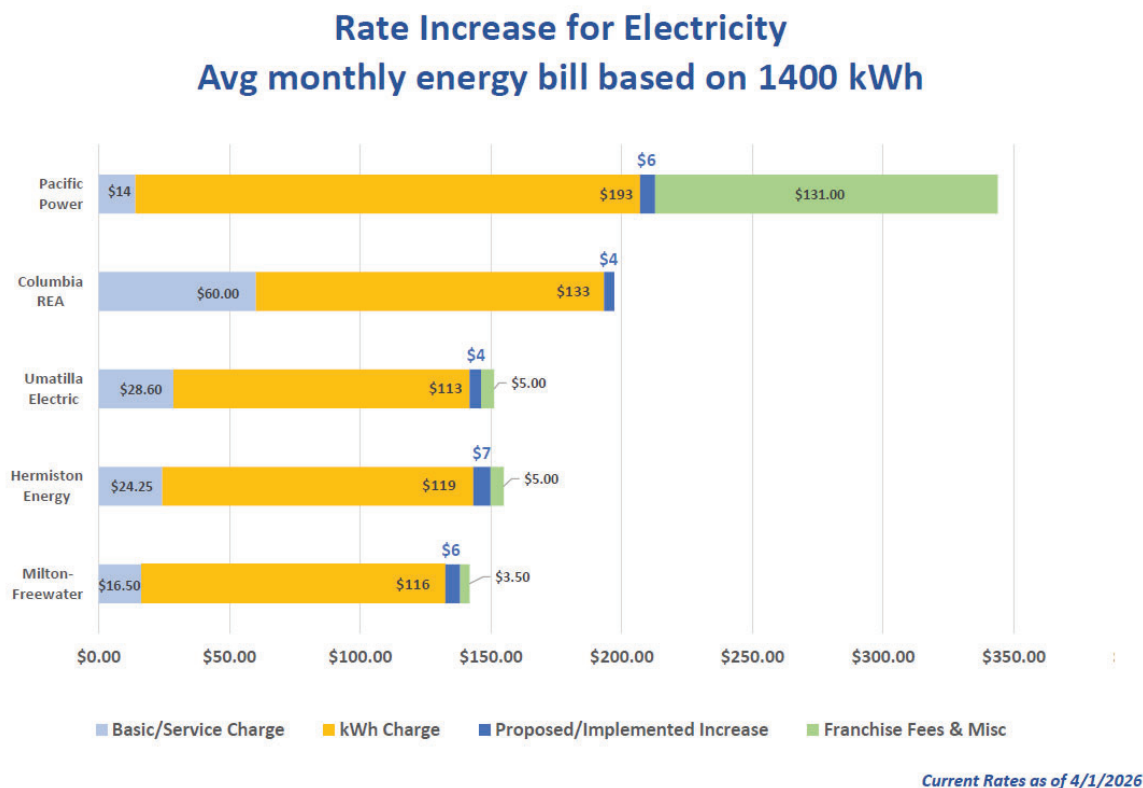
Electricity Rates

Electricity increased 4.8% in February nationwide compared with a year earlier, according to the Labor Department's Consumer Price Index. That surpassed inflation even before the attacks on Iran by the U.S. and Israel sent energy costs ballooning.

Increased demand, extreme weather, and other issues, such as drought, are pushing electricity bills higher.

The city is expecting a 6.5% increase in wholesale energy costs from the Bonneville Power Administration.

The proposed 5% increase is based on an example of the average of 1400 kWh per month, per household. The increase is a proposed \$6.00 a month based on this average. The total cost is comprised of the current rate plus infrastructure improvement fee plus the increased rate. The city of Milton-Freewater's cost for electricity remains the lowest in the region, as illustrated in the chart below. As can be seen in the chart below, similar rates are being increased by area utilities.

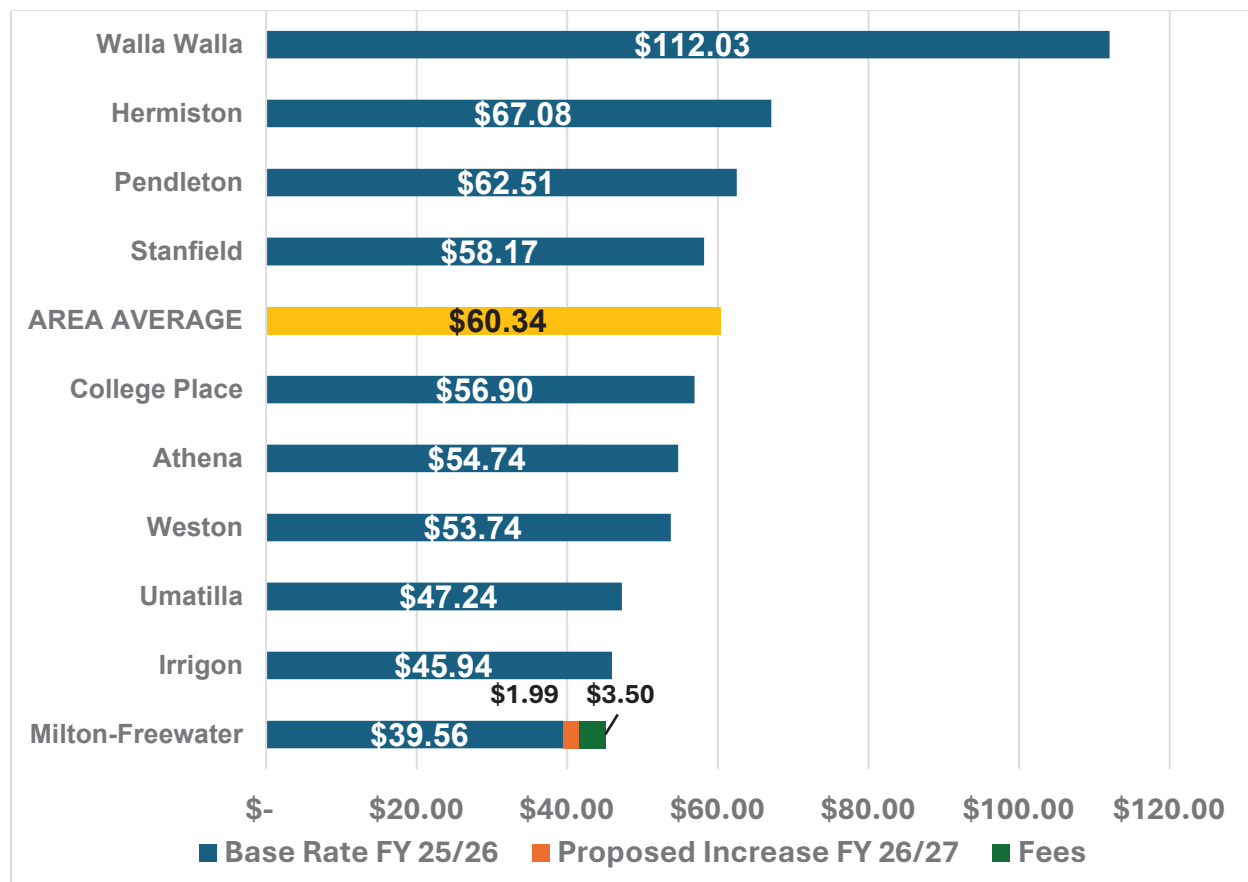


NOTE: Estimates do not include taxes, such as the city's utility user's tax. Additionally costs in Washington cities, such as Walla Walla and College Place are subject to sales tax. Walla Walla's is 9.1% and College Place is 9.0%

Water Rates

The proposed average monthly increase per household, with a 5% increase, equates to \$1.99 a month to the base rate and usage of 7,100 gallons per household, per month. The total cost is comprised of the current rate, the infrastructure improvement fee, plus the increased rate. The city of Milton-Freewater's cost for water remains the lowest in the region, as illustrated in the chart below. NOTE: At the time of this publication, research was unable to determine proposed or adopted increased costs from other jurisdictions. Washington communities' budgets operate on a calendar year.

Water Rate Increase compared to other Communities in the Region



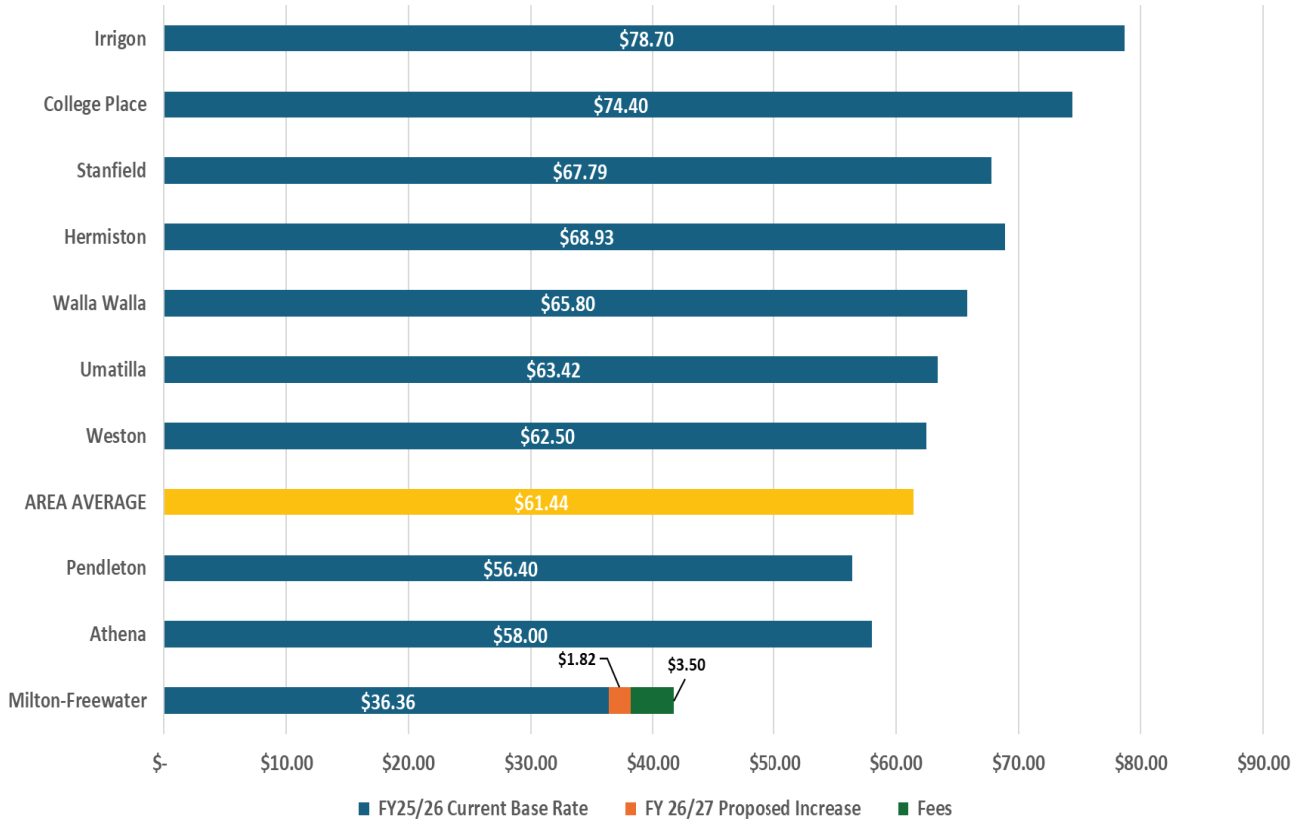
NOTE: Estimates do not include taxes, such as the city's utility user's tax. Additionally costs in Washington cities, such as Walla Walla and College Place are subject to sales tax. Walla Walla's is 9.1% and College Place is 9.0%

The state of Oregon has identified that the city's current water rates are nearly 30% lower than the Freewater is either living below federal poverty levels or on fixed incomes, which would present significant issues."

Wastewater

The proposed average monthly increase per household with a rate increase of 5% is \$1.82 a month, based on the base rate. The total cost is comprised of the current rate, the infrastructure improvement fee, plus the increased rate. The city of Milton-Freewater's cost for wastewater remains the lowest in the region, as illustrated in the chart below. NOTE: At the time of this publication, research was unable to determine proposed or adopted increased costs from other jurisdictions. Washington communities' budgets operate on a calendar year.

Wastewater Rate Increase compared to other Communities in the Region

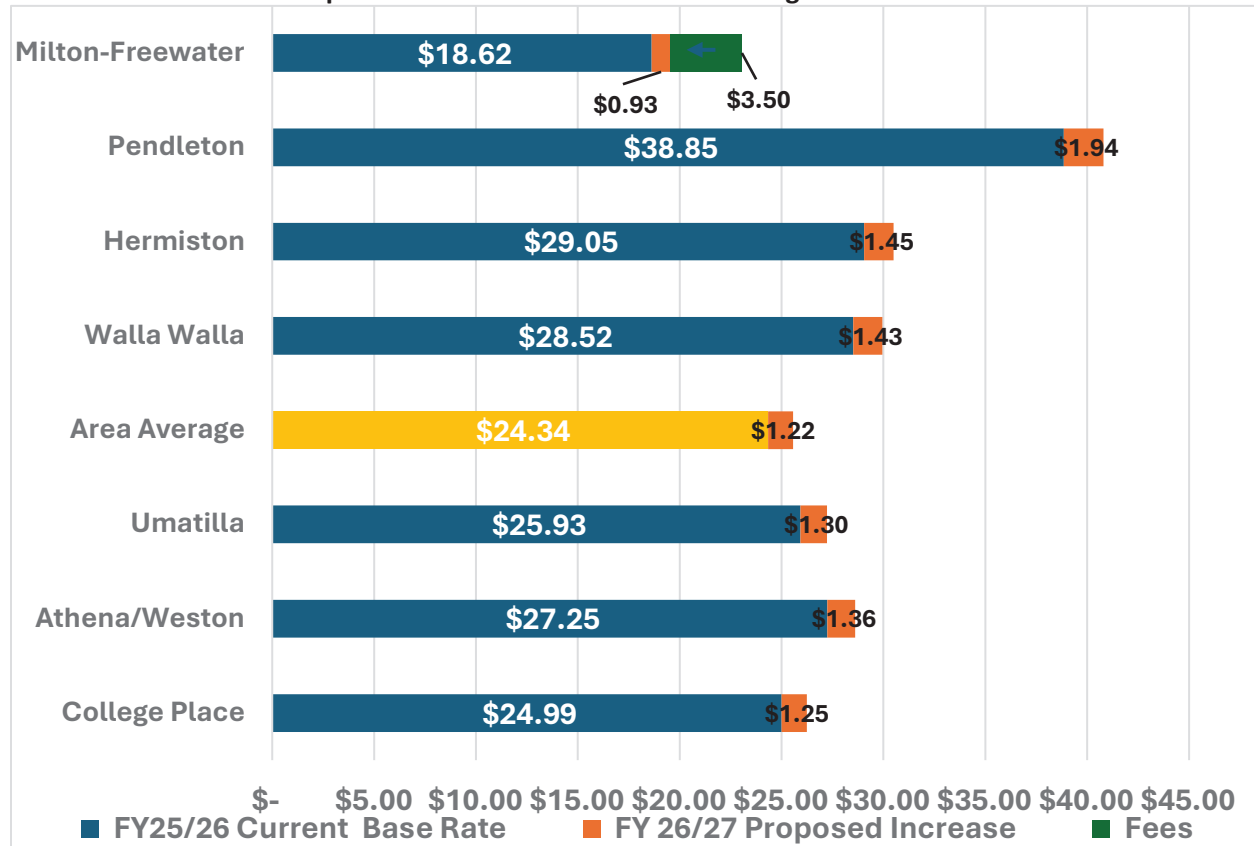


NOTE: Estimates do not include taxes, such as the city's utility user's tax. Additionally costs in Washington cities, such as Walla Walla and College Place are subject to sales tax. Walla Walla's is 9.1% and College Place is 9.0%

Solid Waste

As similar to other utility services, the city's Solid Waste Division is specifically impacted by elevated fuel prices, in concert with fleet and management costs, labor, and benefit costs. The proposed average monthly increase per household of 5% equals to \$0.93 a month. This is based upon residential weekly pickup of a 90-gallon container. The total cost is comprised of the current rate plus infrastructure improvement fee plus the increased rate. The city of Milton-Freewater's cost remains the lowest in the region. See the chart on the following page. NOTE: At the time of this publication, research was unable to determine proposed or adopted increased costs from other jurisdictions. Washington communities' budgets operate on a calendar year.

Solid Waste Increase Compared to other Communities in the Region



NOTE: Estimates do not include taxes, such as the city's utility user's tax. Additionally costs in Washington cities, such as Walla Walla and College Place are subject to sales tax. Walla Walla's is 9.1% and College Place is 9.0%.

OTHER REVENUE OPTIONS

Updated Fee Schedule

It has been identified that the city has not updated its fee schedule in many years. To initiate, it requires a formal process of analysis, public notification, and, of course, city council approval. It is recommended that the analysis begin in November and be brought forth during the Mid-Year Report for FY 2026-2027.

It should be noted that in 2014, the Oregon State Legislature allowed cities and counties to initiate a technological surcharge, a technology fee that may be added to fund digital permitting upgrades for land use and building.

Credit Card

Public sector entities and nonprofits can generate revenue or reduce costs using rewards credit cards that offer cash back (1.5%–2%) or points on expenses. The benefit for the city is revenue generation as cash back reduces net expenditures, effectively increasing available funds. It is recommended that the city initiate a review of its credit card operations and look for a new vendor that can provide this opportunity.

CAPITAL IMPROVEMENT PROJECTS

Several essential infrastructure capital improvement projects have been identified in the FY 2026/2027 proposed budget. The following provides insight to those projects.

Water Projects

The Water Division has initiated the submission of several significant federal grants for the purpose of wells, distribution, and storage. The total involves over \$13 million. The effort includes assistance not only with planning, engineering, and design, but also with construction. The effort has included meetings with Oregon's congressional legislators. They have provided assistance with the city's application. While it may take a year or more to know the outcome, it is imperative that the city have the grant match to support the request. The required match is being addressed in positive preparation for the grants.

Electric & Power Projects

Recently, the Mayor/City Council participated in a staff-led workshop on the obsolescence of city electrical transformers and the identified need from a 2020 consulting study to make necessary improvements to ensure constant and consistent electrical services to the community. While the costs run into the millions of dollars, staff provided a phased process to initiate. It begins with the acquisition of a new transformer for the Milton Substation. While it was identified that it may take over a year to acquire a transformer, the dollars are now needed to place an order for a transformer. Prices have jumped from \$350,000 when the study was completed to nearly \$2 million today. The requirement is addressed in the budget.

Tennis Court Replacement Project

City staff have been diligently working on grant writing for the replacement/upgrade of the tennis court facility. Staff have and continue to submit both state and private grant funding requests. It is forecasted that success will manifest itself for the city. However, the proposed cost of the replacement/upgrade an estimated \$500,000, is not included in the budget, as the city is in the midst of applying and waiting for a variety of grants, such as the State of Oregon Parks and Recreation Department, Sherwood Trust, Wildhorse Foundation, and several others to comprise this effort. It is expected that work could begin later this fall with demolition and construction in early spring 2027.

Marie Dorian Park

As reported in the FY 2025/2026 budget, several parks have been upgraded in the past year, such as Freewater and Yantis. This budget as well reflects the continued grant funding that city staff has secured for the future upgrade of Marie Dorian Park. Efforts are underway for renovation, scheduled for completion in the summer 2026.

City Trail

The Parks Committee has been working on planning a city trail. This effort has been underway for years. It was identified in the city's Parks and Recreation Master Plan in 2020 as the primary priority. The mayor identified in his State of the City Address that he would elevate the movement of this planning and begin

in FY 2025/2026 to meet with the Committee and expedite the effort. Given that the process is in the planning stages with citizen input, the budgetary requirements are yet to be known. However, city staff can provide budgetary support upon the direction of the mayor and community request.

Improvements of City Hall

The opportunity exists for the city to initiate renovations on the third floor for the Council chambers, conference room, and restroom facility. Current costs for improvements are recommended over a multi-year phased approach.

PERSONNEL

The proposed FY 2026/2027 budget calls for the creation of one new FTE position beginning the first of the fiscal year and a second one later, based upon the mid-year report.

The first is a position requested by the Interim City Manager. It is a position that will be shared between Finance and City Recorder. Key to this position is its job description to address the demands on the city for continued transparency and accountability, specifically, requirements for enhanced budget and public records demands.

It is recommended that the city enhance its budgetary process through a cloud-based budget management software for efficient, collaborative, and automated budgeting. Additionally, City Records face significant external impacts, including a surge in complex public records requests, rising partisan tensions, and technological shifts toward digital, often with overwhelming volumes of data. These challenges, alongside under-resourced agencies, result in longer request turnaround times, increased security threats, and critical, high-cost demands for managing data retention and transparency.

The adaptation to a new budget software, let alone setting up for a Tax Increment Financing District, adds significant impacts to an already overwhelmed staff. Additionally, issues of technological shifts and data proliferation, legal compliance, and external demands are impacting the workload to ensure timely response to requests, making this an important position.

The second position is a request by the Chief of Police and is supported in part by the Interim City Manager, which involves the addition of a police officer. The Department is not operating anywhere near the national average of 2.4 sworn officers per 1,000 population. While the ratio of police officers to population is often used as a staffing benchmark, some experts will illustrate that staffing needs are instead driven by workload, crime rates, and community-specific demands. However, while recognizing this, cities in the western part of the country have 1.6 per 1000. Again, this ratio is still higher than the number of current officers. It is recommended that during the mid-year report, the mayor/council review the fiscal opportunity to ensure this hire.

OTHER

Tax Increment Financing District

To assist in the financing of the identified essential infrastructure projects, it is recommended that the city initiate Tax Increment Financing to help finance the long-term construction of both the power and water projects. Tax Increment Financing is a widely used financing tool in Oregon. It freezes property tax bases with a designated district, allowing the resulting increased tax revenue (increment) to fund local redevelopment projects. Tax Increment Financing funds are used for projects like infrastructure, such as

those identified by the city. Tax increment began in Oregon in the 1960's through the passage of state legislation. The city has previously had a financing district. The use of infrastructure projects is very applicable to this activity. It is recommended that the cost for analysis be shared between Electric, Power, and Water.

Fiscal and Budgetary Management Policy

Finally, as reported in the mid-year budget report, it is important for the city to adopt a financial/budget management policy. The purpose is to ensure key items are addressed and, at a minimum, have the following financial management policies:

- Budgetary and financial control policy
- Capital asset policy
- Cash management policy
- Debt management policy
- Electronic payment policy
- Fund balance policy
- Investment policy
- Post-issuance compliance policy

Specifically important is to define policies as they pertain to identifying and guiding appropriate directions, specifically, as it relates to what sources of funds are committed, restricted, assigned, and unassigned.

CONCLUSION

The city budget will require constant monitoring and possible revision to address the increase of city fees and other possible future revenue. Nevertheless, the proposed budget and its processes provide the flexibility and resilience to meet the needs of the city.

This budget builds upon the hard work of so many. Again, I want to thank the city's Management Team and specifically the Finance Director, Laurie Bubar.

The budget hearings will include presentations from all departments and will provide presentations on programs supported by the General Fund and an Enterprise Fund department, such as Electric and Power, or divisions such as Water, Wastewater, and Solid Waste.

The presentations this year will include enhanced presentations that include charts and graphs, along with narratives to help present and compare information. A step up towards future innovations to enhance the budget.

Lastly, a special thanks to the 2026-2027 Budget Committee for their participation and leadership and to the citizens of Milton-Freewater.

Tim Johnson
Interim City Manager



CITY OF MILTON-FREEWATER
FISCAL 2027 BUDGET COMMITTEE

Mayor: *Mike Odman*

Councilors: *Steve Irving*
Emily Holden
John Lyon
Jose Garcia
Wes Koklich
Destiny Jensen

Budget Committee: *Mike Charlo*
Kenneth Jenkins
Paul Seaquist
Vickie Becker
Julie Culjak

Budget Officer: *Tim Johnson*

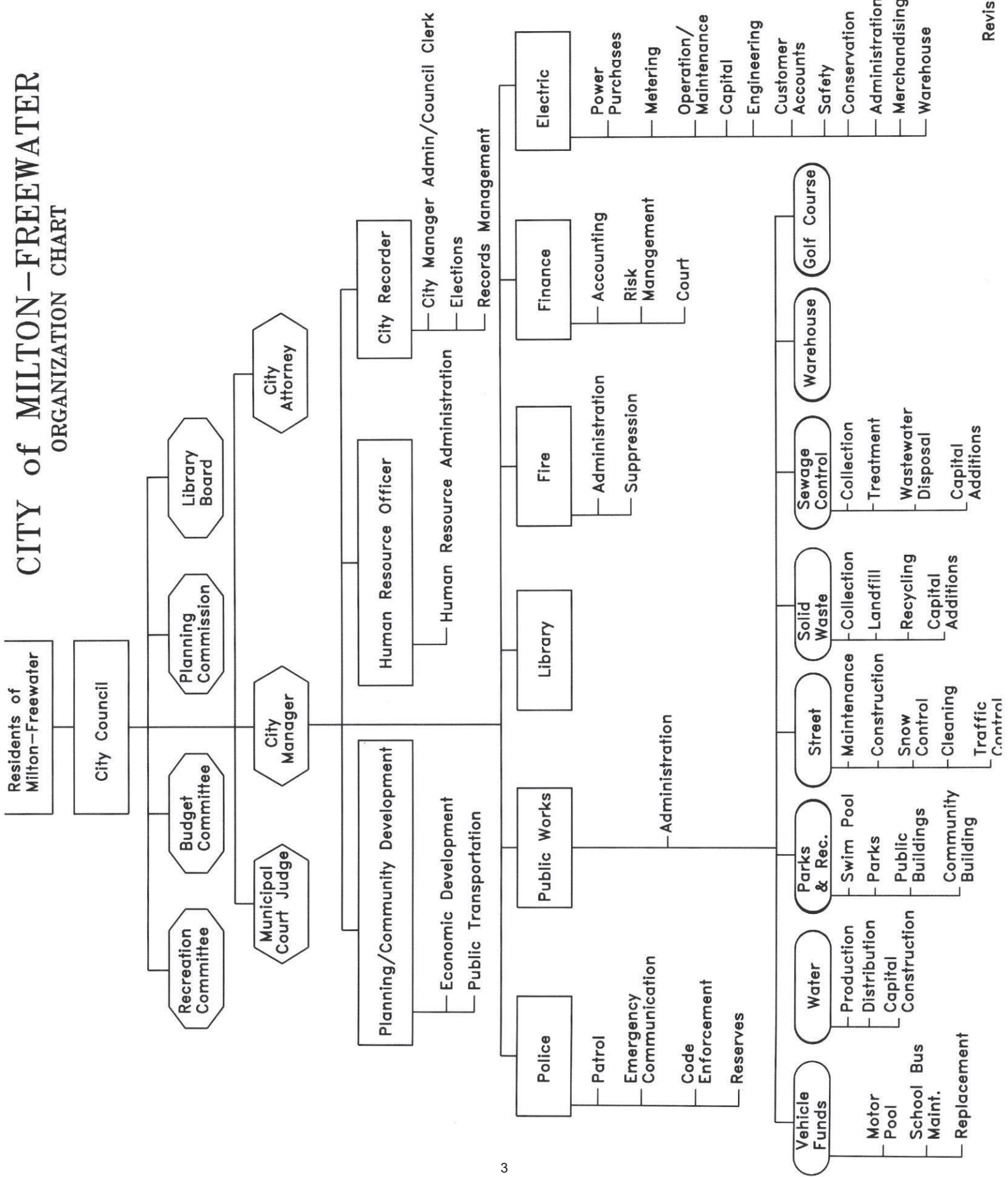
CITY OF MILTON-FREEWATER, OREGON

Budget Calendar Fiscal 2027

01/27	Worksheets distributed to Department Heads.
02/24	Last day to submit Departmental Budget requests to the Finance Director. Department Heads are responsible for meeting this deadline.
03/23	Finance Director will begin meetings with the City Manager to review, revise and balance budgets. Department heads will be on call March 23 – 27 for budget questions if needed.
04/01	Finance Director begins compiling revised budgets and balances all funds.
04/10	City Manager to complete the budget message.
04/13	Begin printing budget.
04/13**	Notice of first Budget meeting to paper (include City web site address).
04/17*	Publish first notice of first budget committee meeting and also post on City web site. (Not less than 5 days before meeting, or more than 30 days.) Include notice of State Revenue Sharing Hearing before Budget Committee. (at least 10 days prior to hearing.)
04/14	Complete preliminary budget books, assembled and bound, make copies
04/17	Budget books available to council, department heads and budget committee.
<u>04/27-04/28</u>	Budget Committee meeting –and State Revenue Sharing Budget Hearing
05/18**	Send budget summaries and notice of Council hearing to paper.
05/29*	Publish notice of hearing before the City Council. (Not less than 5 days and not more than 30 days.) Publish Budget summaries and all other required State of Oregon Dept.of Revenue forms. We also will post on the Cities website.
06/08	Budget Hearing before the City Council.
06/26	Budget and proper state budget forms submitted to County Assessor.
*	Publishing dates
**	Newspaper deadline dates

CITY of MILTON-FREEWATER

ORGANIZATION CHART





SUMMARY SECTION

CITY OF MILTON-FREEWATER

BUDGET SUMMARY FOR FISCAL YEAR 2027

	General Fund	Electric Funds	Water Fund	Sewer Funds	Solid Waste Funds	Golf Course Funds	Special Revenue Funds	Internal Service Funds	Debt Service/ Cap Funds	Total Budget
Beginning Balance	\$ 1,924,960	\$ 6,526,427	\$ 1,318,098	\$ 1,063,554	\$ 831,312	\$218,752	\$ 1,508,384	\$ 1,855,716	\$ 1,270,000	\$ 16,517,203
Revenues	4,197,118	11,107,218	3,775,070	1,656,137	1,422,713	244,044	1,446,653	1,175,093	362,200	25,386,246
Transfers In	4,147,817	1,050,000	-	300,000	6,000	-	269,274	209,767	-	5,982,858
Total Resources	10,269,895	18,683,645	5,093,168	3,019,691	2,260,025	462,796	3,224,311	3,240,576	1,632,200	47,886,307
City Council	42,989	-	-	-	-	-	-	-	-	42,989
City Manager	661,828	-	-	-	-	-	-	-	-	661,828
City Attorney	44,000	-	-	-	-	-	-	-	-	44,000
Municipal Court	135,204	-	-	-	-	-	-	-	-	135,204
Finance	1,368,069	-	-	-	-	-	-	-	-	1,368,069
HR	162,560	-	-	-	-	-	-	-	-	162,560
Planning/Build Inspect	366,429	-	-	-	-	-	-	-	-	366,429
Police/Emergency Communications	3,843,744	-	-	-	-	-	-	-	-	3,843,744
Fire	505,684	-	-	-	-	-	-	-	-	505,684
Public Works	2,063,437	-	-	-	-	-	-	-	-	2,063,437
City Hall	283,755	-	-	-	-	-	-	-	-	283,755
Civil Engineering	-	-	-	-	-	-	-	-	-	-
Electric	-	10,950,354	-	-	-	-	-	-	-	10,950,354
Water	-	-	1,265,976	-	-	-	-	-	-	1,265,976
Sewer	-	-	-	1,102,026	-	-	-	-	-	1,102,026
Solid Waste	-	-	-	-	1,267,206	-	-	-	-	1,267,206
Golf Course	-	-	-	-	-	393,735	-	-	-	393,735
Special Revenue Uses	-	-	-	-	-	-	1,505,015	-	-	1,505,015
Internal Services	-	-	-	-	-	-	-	1,603,259	-	1,603,259
Police Station Capital	-	-	-	-	-	-	-	-	1,325,800	1,325,800
Debt Service	23,267	-	-	93,911	-	1,418	72,926	46,729	305,000	543,251
Total Expenditures	9,500,966	10,950,354	1,265,976	1,195,937	1,267,206	395,153	1,577,941	1,649,988	1,630,800	29,434,321
Transfers Out	70,874	1,810,611	922,142	1,079,224	520,724	100	396,836	302,502	-	5,103,013
Contingency	98,055	924,378	1,840,507	430,301	249,886	67,543	1,249,534	264,609	-	5,124,813
Reserves	-	4,998,302	-	314,229	222,209	-	-	1,023,477	1,400	6,559,617
Grants	600,000	-	1,064,543	-	-	-	-	-	-	1,664,543
Total Other Uses	768,929	7,733,291	3,827,192	1,823,754	992,819	67,643	1,646,370	1,590,588	1,400	18,451,986
Total Expenditures & Other Uses	10,269,895	18,683,645	5,093,168	3,019,691	2,260,025	462,796	3,224,311	3,240,576	1,632,200	47,886,307
Fund Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MILTON-FREEWATER

SOURCES OF FUNDING BETWEEN FUNDS

For Fiscal Year 2026 - 2027

ADMINISTRATIVE TRANSFERS

General Fund

Expenditures	Total	Grant	Total		General	Street	Electric	Water	Sewer	Solid		Warehouse	Vehicle
			Expenditures	Excluding						Waste	Waste		
				ARPA									Maintenance
City Council	\$ 42,989	\$ -	\$ 42,989	\$ -	19%	2%	52%	14%	5%	5%	5%	1%	\$ 451
City Manager/Recorder	661,828	-	661,828	-	22%	2%	50%	14%	5%	5%	5%	1%	\$ 6,618
City Attorney	44,000	-	44,000	-	20%	2%	52%	14%	5%	5%	5%	1%	\$ 440
Municipal Court	135,204	-	135,204	-	100%	0%	0%	0%	0%	0%	0%	0%	-
Accounting & Billing	1,368,069	-	1,368,069	-	10%	2%	51%	14%	10%	10%	10%	1%	\$ 27,361
Human Resource Admin	162,560	-	162,560	-	10%	2%	51%	14%	10%	10%	10%	1%	\$ 3,251
Planning	332,530	-	332,530	-	5%	2%	33%	25%	10%	10%	10%	0%	-
Building Inspection	33,899	-	33,899	-	100%	0%	0%	0%	0%	0%	0%	0%	-
Police Patrol	2,928,291	-	2,928,291	-	100%	0%	0%	0%	0%	0%	0%	0%	-
Emergency Communication	834,986	-	834,986	-	23%	2%	25%	20%	10%	10%	10%	0%	-
Code Enforcement	80,467	-	80,467	-	100%	0%	0%	0%	0%	0%	0%	0%	-
Police Reserves	-	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	-
Fire Administration	505,684	-	505,684	-	100%	0%	0%	0%	0%	0%	0%	0%	-
Aquatic Center	279,136	-	279,136	-	100%	0%	0%	0%	0%	0%	0%	0%	-
Parks	431,267	(51,000)	380,267	-	100%	0%	0%	0%	0%	0%	0%	0%	-
Public Buildings	440,660	-	440,660	-	15%	0%	25%	25%	20%	15%	15%	0%	-
Community Building	67,661	-	67,661	-	100%	0%	0%	0%	0%	0%	0%	0%	-
Public Works Administration	867,980	-	867,980	-	0%	14%	0%	29%	29%	17%	17%	1%	\$ 86,798
Civil Engineering	-	-	-	-	0%	20%	0%	40%	40%	0%	0%	0%	-
City Hall (less Contingency)	883,755	(600,000)	283,755	-	19%	2%	25%	20%	20%	11%	11%	1%	\$ 2,838
Transfers	70,874	-	70,874	-	29%	2%	25%	15%	15%	11%	11%	1%	\$ 709
Contingency	98,055	-	98,055	-	100%	0%	0%	0%	0%	0%	0%	0%	-
Total	\$ 10,269,895	\$ (651,000)	\$ 9,618,895	\$ -	\$ 5,173,737	\$ 197,549	\$ 1,674,283	\$ 998,513	\$ 847,861	\$ 559,920	\$ 35,022	\$ 132,011	\$ -

OTHER TRANSFERS

	General	Street	Library	Senior/ Disabled Transportation	911	Electric	Water	Sewer	Sewer Plant Improvement	Landfill Closure	Golf Course	Vehicle Maintenance	Vehicle Replacement	Sick Leave
Warehouse Operations	\$ (1,600)	\$ (300)	\$ (240)	\$ -	\$ -	\$ (20,312)	\$ (7,255)	\$ (1,450)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sick Leave Liability	(69,274)	-	-	-	-	(2,305)	(500)	(605)	-	-	(100)	(300)	-	6,450
Library	18,500	-	69,274	-	(18,500)	-	-	-	-	-	-	-	-	-
911	-	-	-	-	-	-	-	-	-	-	70,977	-	-	-
Golf Course	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARPA Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Senior / Disabled Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Major Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	(2,000)	-	2,000	-	174,516	(174,516)	-
Landfill Closure	-	-	-	-	-	-	-	-	-	(4,000)	-	-	-	-
Sewer Plant Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	\$ 18,500	\$ -	\$ 69,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 70,977	\$ 174,516	\$ -	\$ 6,450
Transfers Out	\$ 70,874	\$ 300	\$ 240	\$ -	\$ 18,500	\$ 22,617	\$ 7,755	\$ 4,055	\$ -	\$ 4,500	\$ 100	\$ 300	\$ 174,516	\$ -

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FY27

Adopted Budget

	Revenue	Expenditures	OFF
GEN FUND	-10,269,895	10,269,895	0
STREET	-987,235	987,235	0
ST IMPROV.	-1,256,207	1,256,207	0
LIBRARY	-600,669	600,669	0
SR/DIS TRANSP	-288,700	288,700	0
DRUG ENF	0	0	0
911	-91,500	91,500	0
GOB	-306,400	306,400	0
POLICE STATION CONSTRUCTION	-1,325,800	1,325,800	0
ELEC FUND	-13,685,343	13,685,343	0
ELEC CAP REPLCMT RESERVE	-2,171,937	2,171,937	0
ELEC OPERATING & MAINT RESV	-2,826,365	2,826,365	0
WATER	-5,093,168	5,093,168	0
SEWER	-2,487,051	2,487,051	0
SWR PLANT IMPRVMT	-532,640	532,640	0
SOLID WASTE	-2,037,816	2,037,816	0
LANDFILL CLOSURE RESRV	-222,209	222,209	0
GOLF COURSE	-462,796	462,796	0
GOLF COURSE IRRIG RESERV	0	0	0
WAREHOUSE	-116,626	116,626	0
VEH MAINT	-1,184,847	1,184,847	0
VEH MAJOR REPR RESERV	0	0	0
VEH RPLCMNT	-1,849,722	1,849,722	0
SICK LEAVE LIAB	-17,781	17,781	0
RISK MGMT	-71,600	71,600	0
TOTALS:	-47,886,307	47,886,307	0.0

BUDGET DETAIL SECTION



GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

REVENUE BUDGET NARRATIVE

Fiscal Year 2027

FUND: GENERAL

BUDGET COMMENTS:

Following is a list of General Revenues with a short description of each. Budget estimates are based on historical data unless noted otherwise.

Taxes: Program #400. The property tax levy can be no greater than the fixed rate \$3.7499 per \$1,000 applied towards the assessed property value. Each assessed value can not increase by more than 3% unless a major change or new structure is built. This is due to measure 47/50. Additional levies can be approved, but only after meeting certain criteria outlined in measure 47/50.

The Utility User's fee is 3.3% for this budget year. This is computed on the electric bill for customers in the City limits. The proceeds are earmarked for public safety expenditure.

Intergovernmental Revenue: Program #410. The State distributes a portion of the liquor, cigarette and 911 tax to the City. Part of the Liquor Control Commission revenues are distributed to local governments in the form of the State Revenue Sharing program. The State distributions are based on State projected per capita figures. This fund also includes funds received from City of Pendleton for overtime worked by the officer on the BENT team, SRF/RIF Wine Production Facility (the City is a pass through for these funds which have been granted by the State of Oregon acting by and through the Oregon Business Development Department (OBDD) for a wine production facility), Oregon Parks and Recreation Grant, Oregon State Department of Forestry Grant, US Marshall Service Reimbursement (for any time our officers work in assisting the US Marshall Service) as well as the Oregon Fire Marshall Wild Fire Grant (funds to assist in the additional time worked by volunteer firefighters during peak wild fire season).

Franchise Fees: Program #420. The City grants the right to franchise, for certain services to conduct business within the city limits. A fee is charged for the franchise based on the gross revenues of the business. The rate range is 5% to 8% of the gross sales.

Fines and Forfeits: Program #430. Revenues in this category are generated by the Municipal Court and the Police Department.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>TAXES/ASSESSMENTS</u>							
100-400-01	PROPERTY TAX - CURRENT	1,266,744	1,335,734	1,341,906	1,380,200	1,380,200	1,380,200
100-400-02	PROPERTY TAX - PRIOR YEAR	23,723	34,483	33,934	25,033	25,033	25,033
100-400-03	LOCAL OPTION TAX-PARKS & AQ CT	94,685	95,419	97,864	97,488	97,488	97,488
100-400-04	PRIOR YR LOCAL OPTN TAX PARKS	1,961	2,684	2,576	2,145	2,145	2,145
100-400-30	UTILITY USER FEE	193,240	188,795	181,025	175,252	175,252	175,252
	TOTAL TAXES/ASSESSMENTS	1,580,353	1,657,114	1,657,305	1,680,118	1,680,118	1,680,118
<u>INTERGOVERNMENTAL REVENUE</u>							
100-410-12	LIQUOR TAX	129,183	116,306	116,647	95,500	95,500	95,500
100-410-13	STATE REVENUE SHARING	94,233	81,988	93,731	81,988	81,988	81,988
100-410-15	CIGARETTE TAX	5,234	4,226	4,214	3,700	3,700	3,700
100-410-18	TRANSIENT TAX	27,130	29,726	29,692	29,500	29,500	29,500
100-410-28	BULLETPROOF VEST PARTNERSHIP	2,758	0	1,200	0	0	0
100-410-35	HIDTA OVERTIME REIMBURSEMENT	16,479	1,858	20,000	20,000	20,000	20,000
100-410-38	SRF/ RIF WINE PRODUCTION FACIL	0	0	600,000	600,000	600,000	600,000
100-410-40	OREGON DEPT TRANS SPEED GRAN	1,068	1,341	5,000	0	0	0
100-410-41	OR DEPT OF TRANS GRANT E-TCKT	0	29,317	0	0	0	0
100-410-44	OREGON PARKS & REC DEPT GRANT	84,235	9,569	377,003	51,000	51,000	51,000
100-410-45	OREGON ST DEPT FORESTRY GRAN	0	0	0	10,000	10,000	10,000
100-410-47	MARSHALL SERVICE OT REIMBURSE	0	0	8,000	0	0	0
100-410-48	WILDHORSE GRANT	0	0	40,000	0	0	0
100-410-49	OR FIRE MARSHAL WILD FIRE GRNT	0	0	10,000	10,000	10,000	10,000
	TOTAL INTERGOVERNMENTAL REVE	360,320	274,331	1,305,487	901,688	901,688	901,688
<u>FRANCHISE REVENUE</u>							
100-420-01	COMMUNICATIONS FRANCHISE	12,657	11,077	11,120	5,200	5,200	5,200
100-420-02	CABLE TV FRANCHISE FEES	41,372	35,203	37,371	35,500	35,500	35,500
100-420-03	GAS FRANCHISE FEES	38,600	33,064	22,880	22,000	22,000	22,000
100-420-10	ELECTRIC FRANCHISE FEES	712,410	694,621	808,485	736,862	736,862	736,862
100-420-11	WATER FRANCHISE FEES	144,994	172,517	200,719	170,697	170,697	170,697
100-420-12	SEWER FRANCHISE FEES	120,538	118,862	122,380	178,870	178,870	178,870
100-420-13	SOLID WASTE FRANCHISE FEES	121,037	115,423	115,064	116,420	116,420	116,420
	TOTAL FRANCHISE REVENUE	1,191,610	1,180,768	1,318,019	1,265,549	1,265,549	1,265,549
<u>FINES & FORFEITURES</u>							
100-430-01	NON-TRAFFIC FINES	9,372	7,441	6,577	8,143	8,143	8,143
100-430-02	TRAFFIC FINES	45,612	81,246	53,509	95,275	95,275	95,275
100-430-03	INDIGENT ATTRNY REIMBURSEMENT	1,604	3,932	2,632	2,700	2,700	2,700
100-430-04	VIOLATION OFFENSE SURCHARGE	4,825	35	100	80	80	80
100-430-05	POLICE TRAINING ASSESSMENT	1,963	2,775	2,050	2,100	2,100	2,100
100-430-10	JAIL ASSESSMENTS	171	315	225	100	100	100
100-430-15	JAIL LODGING FEE	278	222	107	670	670	670
100-430-20	VEHICLE IMPOUND FEE	800	4,375	2,050	4,000	4,000	4,000
	TOTAL FINES & FORFEITURES	64,624	100,340	67,250	113,068	113,068	113,068

REVENUE BUDGET NARRATIVE
Fiscal Year 2027

FUND: GENERAL

Licenses: Program #440. The City charges fees for licenses it grants, e.g., dog, business and liquor licenses. The City also charges for zoning and yard sale permits.

Charges for Services: Program #450. These charges are for services the City provides where the user can be easily identified. The Aquatic Center receipts are based on the proposed rates and estimated attendance for the coming season.

Miscellaneous Revenue: Program #470. Miscellaneous revenue is mostly comprised of interest earned, electronic lien search fees and service fees.

Interfund Operating Transfers: Program #490. Since the City performs many functions for the other Funds, money is transferred to the General fund to cover the cost of performing accounting and billing functions, general and administrative functions.

Resources Forward: Program #499. These are funds carried over from the previous year that were not spent. This amount is necessary to maintain operations until tax revenues begin to be collected and submitted by the county.

Significant Budget Changes: Intergovernmental Revenue. \$600,000 grant for wine production facility.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>LICENSES & PERMITS</u>						
100-440-01 DOG LICENSES	3,631	3,766	2,662	2,500	2,500	2,500
100-440-03 LIQUOR LICENSES	1,140	815	1,000	1,000	1,000	1,000
100-440-04 BUSINESS LICENSES	10,925	10,075	11,143	8,500	8,500	8,500
100-440-10 ZONING PERMITS	4,055	2,750	2,122	3,000	3,000	3,000
100-440-20 YARD SALE PERMITS	570	410	480	480	480	480
TOTAL LICENSES & PERMITS	20,321	17,816	17,407	15,480	15,480	15,480
<u>SERVICES</u>						
100-450-16 RENTAL INCOME-COMMUNITY BLDG	12,468	11,205	10,708	10,000	10,000	10,000
100-450-20 AQUATIC CENTER PASSES	11,005	12,325	2,500	11,650	11,650	11,650
100-450-21 AQUATIC CENTER DAILY FEES	27,697	24,424	30,000	25,473	25,473	25,473
100-450-22 AQUATIC CENTER RENTALS	1,800	1,800	2,500	1,800	1,800	1,800
100-450-23 AQUATIC CENTER CONCESSIONS	16,496	14,349	16,000	23,455	23,455	23,455
100-450-24 AQUATIC CENTER LESSONS	2,700	3,120	8,000	5,853	5,853	5,853
100-450-25 AQUATIC CENTER WATER AEROBICS	503	601	1,000	534	534	534
100-450-30 RECREATION FEES	1,075	1,475	200	1,100	1,100	1,100
TOTAL SERVICES	73,744	69,298	70,908	79,865	79,865	79,865
<u>MISCELLANEOUS</u>						
100-470-10 CIS GRANT FUNDING	0	0	10,000	0	0	0
100-470-20 INTEREST EARNED	82,686	95,824	64,751	65,000	65,000	65,000
100-470-45 SERVICE FEES	69,689	63,527	63,989	62,000	62,000	62,000
100-470-99 MISCELLANEOUS	15,061	20,261	14,372	11,200	11,200	11,200
TOTAL MISCELLANEOUS	167,437	179,611	153,112	138,200	138,200	138,200
<u>SYSTEM DEVELOPMENT CHARGES</u>						
100-485-10 PARK SDC'S	11,375	1,025	3,152	3,150	3,150	3,150
TOTAL SYSTEM DEVELOPMENT CHA	11,375	1,025	3,152	3,150	3,150	3,150
<u>TRANSFERS</u>						
100-490-21 TRANSFER FROM STREET	154,635	167,589	172,617	177,796	177,796	177,796
100-490-27 TRANSFER FROM 9.1.1.	55,151	43,643	13,100	18,500	18,500	18,500
100-490-51 TRANSFER FROM ELECTRIC	1,312,481	1,400,913	1,470,959	1,618,055	1,618,055	1,618,055
100-490-52 TRANSFER FROM WATER	776,134	857,734	883,466	914,387	914,387	914,387
100-490-53 TRANSFER FROM SEWER	664,119	730,671	752,591	775,169	775,169	775,169
100-490-54 TRANSFER FROM SOLID WASTE	444,163	486,590	501,188	516,224	516,224	516,224
100-490-61 TRANSFER FROM WAREHOUSE	27,905	29,842	30,737	31,659	31,659	31,659
100-490-62 TRANSFER FROM VEHICLE MAINT	104,421	113,079	93,229	96,027	96,027	96,027
TOTAL TRANSFERS	3,539,009	3,830,061	3,917,887	4,147,817	4,147,817	4,147,817
<u>BEGINNING FUND BALANCE</u>						
100-499-10 FUND BALANCE	0	0	1,723,489	1,924,960	1,924,960	1,924,960
TOTAL BEGINNING FUND BALANCE	0	0	1,723,489	1,924,960	1,924,960	1,924,960
TOTAL REVENUE	7,008,792	7,310,364	10,234,016	10,269,895	10,269,895	10,269,895

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

DEPARTMENT: CITY COUNCIL

FUND: GENERAL

BASELINE BUDGET DESCRIPTION:

The Mayor and six City Councilors are elected by the citizens to provide policy direction for all City operations.

PERSONNEL / BENEFITS (Acct. 101/120) This budget provides stipends and associated expenses for the Mayor and six City Councilors. The Mayor receives \$3,163 annually, and each Councilor receives \$1,518 annually.

OPERATING SUPPLIES (Acct. 200) funds minimal office supplies for Council meetings.

PRINTING AND BINDING (Acct. 230) provides for printing and binding of Council's official actions and legislation.

COMMUNICATION (Acct. 260) includes a small share of the city's website hosting expense.

MILEAGE / FUEL (Acct. 333) provides for mileage payments for Mayor and City Councilors when attending meetings other than Council meetings.

MEMBERSHIPS / SUBSCRIPTIONS (Acct. 340) funds the Mayor's membership to Oregon Mayor's Association, and the City's membership with the League of Oregon Cities.

MEETINGS / CONFERENCES (Acct. 341) provides for attendance at the League of Oregon Cities annual conference and Small Cities quarterly meetings by the Mayor and members of the Council. Provides for the attendance of the Mayor at the Oregon Mayor's Association workshops and conference.

STATE OF THE CITY ADDRESS (Acct. 369) funds the event, "State of the City Address" presented by the Mayor.

MISCELLANEOUS (Acct. 390) is intended to cover any expenses that are not anticipated at the time the budget is adopted.

PLAQUES AND AWARDS (Acct. 395) funds appreciation plaques and awards for Council members' service and any special community recognition awards. New to the budget this year is the sponsorship of the contest, "If I Were Mayor".

FURNITURE AND TECHNOLOGY (Acct. 420) funds the purchase of tablets for the City Council.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>CITY COUNCIL</u>							
<u>PERSONNEL SERVICES</u>							
100-5100-101	REGULAR SERVICES- CITY COUNCIL	12,271	12,271	12,271	12,271	12,271	12,271
100-5100-120	EMPLOYEE BENEFITS	1,438	1,435	1,718	1,718	1,718	1,718
	TOTAL PERSONNEL SERVICES	13,709	13,706	13,989	13,989	13,989	13,989
<u>OPERATING</u>							
100-5100-200	OPERATING SUPPLIES	170	170	250	250	250	250
100-5100-230	PRINTING AND BINDING	0	0	500	500	500	500
100-5100-260	COMMUNICATION	0	0	200	300	300	300
100-5100-333	MILEAGE / FUEL	320	490	3,000	3,000	3,000	3,000
100-5100-340	MEMBERSHIPS / SUBSCRIPTIONS	6,547	6,965	7,500	7,800	7,800	7,800
100-5100-341	MEETINGS / CONFERENCES	2,986	2,783	8,000	8,000	8,000	8,000
100-5100-369	STATE OF THE CITY ADDRESS	0	0	0	3,500	3,500	3,500
100-5100-390	MISCELLANEOUS	567	207	500	500	500	500
100-5100-395	PLAQUES AND AWARDS	124	178	750	1,650	1,650	1,650
	TOTAL OPERATING	10,714	10,793	20,700	25,500	25,500	25,500
<u>CAPITAL</u>							
100-5100-420	FURNITURE AND TECHNOLOGY	0	0	0	3,500	3,500	3,500
	TOTAL CAPITAL	0	0	0	3,500	3,500	3,500
	TOTAL CITY COUNCIL	24,423	24,500	34,689	42,989	42,989	42,989

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: ADMINISTRATION **STAFF LEVEL 2027** 2.40 FTE
DEPARTMENT: CITY MANAGER/CITY RECORDER **STAFF LEVEL 2026** 1.90 FTE
FUND: GENERAL

MISSION STATEMENT: *To provide innovative, ethical and competent leadership and direction of the day-to-day operations of the city, ensuring quality, cost effective public services while respecting and valuing our employees and customers.*

BASELINE BUDGET DESCRIPTION:

The City Manager serves as the Chief Administrative Officer of the City of Milton-Freewater. The CM appoints and serves as the immediate supervisor to all City Department Heads as well as additional employees. Resolves a variety of difficult and complex management problems. Is responsible for the day-to-day operations of the administration of the City's government.

The City Recorder is the "hub" of the city's governmental operations. The position serves as the clerk to the City Council as well as the City Manager, is responsible for records management, contracts, Council agendas, ordinances, resolutions and minutes, elections, public requests, and a wide variety of complex and highly responsible tasks.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
City Manager	0.90	0.90
City Recorder	1.00	1.00
Administrative Assistant	.50	0.00
Total	2.40	1.90

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) covers costs for office supplies needed by the department.

MINOR EQUIPMENT (Acct. 225) includes 50% of the cost of the administration copier expense.

PRINTING AND BINDING (Acct. 230) covers the binding of the permanent copies of council minutes, resolutions and ordinances.

ADVERTISING (Acct. 250) covers the cost of advertising public hearings and legal notices.

ELECTION COSTS (Acct. 255) covers the cost of expenses associated with elections.

COMMUNICATION (Acct. 260) covers phone, internet and a small share of the website hosting expense.

REPAIR AND MAINTENANCE (Acct. 280) unfunded this year

MEMBERSHIP/DUES (Acct. 340) provides for ICMA (International City/County Management Association), OCCMA (Oregon City/County Management Association), GFOA (Government Finance Officers Association), NIGP (National Institute of Governmental Purchasing), M-F Rotary Club, OAMR (Oregon Association of Municipal Recorder), IIMC (International Institute of Municipal Clerks) dues and subscriptions and Old Republic Surety Company for the City Manager's required bonding.

MEETINGS/CONFERENCES (Acct. 341) covers the attendance at professional conferences and trainings to keep current on legal and professional knowledge.

MISCELLANEOUS (Acct. 390) covers unanticipated minor expenditures during the year.

FURNITURE AND FIXTURES (Acct. 420) covers cost of minor furniture purchases.

SIGNIFICANT BUDGET CHANGES: Recommendation of Interim City Manager to add Administrative Assistant that will be shared between finance and administration for back-up coverage of Finance Director and City Recorder, as well as other assigned administrative duties.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>CITY MANAGER</u>							
<u>PERSONNEL SERVICES</u>							
100-5210-101	REGULAR SERVICES- CITY MANAGE	265,493	291,307	389,943	370,101	370,101	370,101
100-5210-102	PART TIME	8,120	500	0	0	0	0
100-5210-110	MILEAGE ALLOWANCE	3,600	6,944	7,380	7,800	7,800	7,800
100-5210-120	EMPLOYEE BENEFITS	158,550	138,558	179,068	247,877	247,877	247,877
	TOTAL PERSONNEL SERVICES	435,764	437,309	576,391	625,778	625,778	625,778
<u>OPERATING</u>							
100-5210-200	OPERATING SUPPLIES	535	429	1,000	1,000	1,000	1,000
100-5210-225	MINOR EQUIPMENT	3,485	2,001	2,700	2,700	2,700	2,700
100-5210-230	PRINTING AND BINDING	0	0	500	500	500	500
100-5210-250	ADVERTISING	1,275	885	1,000	1,000	1,000	1,000
100-5210-255	ELECTION COSTS	0	513	300	0	0	0
100-5210-260	COMMUNICATION	3,327	3,905	4,550	4,550	4,550	4,550
100-5210-333	MILEAGE / FUEL	0	1,157	5,000	5,000	5,000	5,000
100-5210-340	MEMBERSHIPS / DUES	985	2,248	3,300	3,300	3,300	3,300
100-5210-341	MEETINGS / CONFERENCES	380	1,801	14,100	10,000	10,000	10,000
100-5210-390	MISCELLANEOUS	1,447	221	2,000	2,000	2,000	2,000
	TOTAL OPERATING	11,434	13,161	34,450	30,050	30,050	30,050
<u>CAPITAL</u>							
100-5210-420	FURNITURE AND TECHNOLOGY	0	329	6,000	6,000	6,000	6,000
	TOTAL CAPITAL	0	329	6,000	6,000	6,000	6,000
	TOTAL CITY MANAGER	447,198	450,799	616,841	661,828	661,828	661,828

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

DEPARTMENT: CITY ATTORNEY

FUND: GENERAL

BASELINE BUDGET DESCRIPTION:

The City Attorney is the Chief Legal Officer and a Charter Officer of the City who provides legal advice to the City Manager, all departments, the Mayor and City Council. Doug Hojem of Corey, Byler, Rew, Lorenzen and Hojem had served in that role since October 1, 1980 but with his retirement on December 31, 2016, the City Council appointed David Blanc of the same firm the City Attorney at their January 9, 2017 meeting. In January of 2020 David Blanc joined his son in their own firm, The Blanc Firm. Mr. Blanc terminated his service with the City effective October 31, 2025.

At the October 13, 2025 City Council meeting, the council entered into an agreement with Patrick Gregg of Corey, Byler & Rew, LLP to serve as the Interim City Attorney.

BUDGET COMMENTS:

Since it is impossible to forecast with accuracy the amount of time the attorney will be called upon to act on the City's behalf, the amount budgeted for professional services is based on historic levels of activity adjusted for changes in hourly rates.

The current billing rate is \$275/hour plus costs for Patrick Gregg, which is a discounted rate much below his regular billing rate.

This budget also includes funding for the hiring of specialist attorneys who practice law in specific areas of expertise. In this complicated and litigious world, the City has found itself in need of these expensive attorneys on several occasions recently.

This budget accounts for the cost of codification services for our Municipal code, which is the City's overall collection of governing laws and ordinances. These are bound in hard back books used by all staff members as well as the City Attorney, Municipal Court Judge and City Manager. The code is also available on the City's website www.mfcity.com.

This budget also accounts for the annual fee from OGEC – Oregon Government Ethics Commission. OGEC charges fees to local governments to fund its operations, which include enforcing state ethics laws. This fee is split 50/50 with the Planning Department.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY
FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>CITY ATTORNEY</u>							
<u>OPERATING</u>							
100-5410-320	CITY ATTORNEY	9,151	8,361	44,000	44,000	44,000	44,000
	TOTAL OPERATING	9,151	8,361	44,000	44,000	44,000	44,000
	TOTAL CITY ATTORNEY	9,151	8,361	44,000	44,000	44,000	44,000

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: MUNICIPAL COURT
DEPARTMENT: FINANCE
FUND: GENERAL

STAFF LEVEL 2027: .63 FTE
STAFF LEVEL 2026: .63 FTE

BASELINE BUDGET DESCRIPTION:

The Municipal Court handles all violations of city ordinances, schedules all tickets written by City Police for court action, provides follow up on fine collection, calls jurors, fills out state required forms for alcohol related tickets. Municipal Court is held once a week, on Thursday, in the morning. Additional trials are scheduled and held as needed depending on the case. The Court must provide attorneys to represent indigent persons charged with offenses. Indigent attorney fees and prosecution attorney fees are paid from the Municipal Court budget. Beginning in 2024, the municipal court in association with the police department implemented a diversion program for some allowable offenses. Due to the addition of this program, the court has seen an increase in revenues for defendants utilizing this program.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Judge	0.13	0.13
Court Clerk	0.50	0.50
Total	.63	.63

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) includes suspension packets

MINOR EQUIPMENT (Acct. 225) unfunded this fiscal year as most equipment has been upgraded

COMMUNICATION (Acct. 260) court portion of internet and phone service charges

PROFESSIONAL SERVICES (Acct. 320) covers the prosecuting attorney fees. The City Prosecuting Attorney must prosecute violations of city ordinances in Municipal Court. Services are provided by Natalie Lambert of Corey, Byler, Rew, Lorenzen and Hojem, on a fee basis of \$150 per hour plus expenses. Includes expense for court interpreter

LEGAL SERVICES (Acct. 322) funds the costs for attorney's fees for indigent representations.

MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340) memberships for court clerk and municipal court judge

MEETINGS / CONFERENCES (Acct. 341) covers costs for the Judge and the Court Clerk to attend training to stay current on legal requirements.

MISCELLANEOUS (Acct. 390) maintained to cover costs for minor expenses that do not fit well into any other category

The revenues generated by Municipal Court are shown in the General Fund revenues in the Fines and Forfeitures program. The following chart is a summary of revenues as a percentage of Court expenditures for the last six years.

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Revenues	99,347	81,936	60,086	66,113	85,931	93,224
Operating Expenses	130,938	101,274	112,819	111,342	124,410	131,637
Percentage	.76%	.81%	.54%	.59%	.69%	.71%

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>MUNICIPAL COURT</u>							
<u>PERSONNEL SERVICES</u>							
100-5420-101	REGULAR SERVICES-MUNICIPAL CRT	51,745	53,567	56,867	57,754	57,754	57,754
100-5420-105	OVERTIME	2,724	0	0	0	0	0
100-5420-120	EMPLOYEE BENEFITS	19,546	19,735	22,275	23,800	23,800	23,800
	TOTAL PERSONNEL SERVICES	74,015	73,301	79,142	81,554	81,554	81,554
<u>OPERATING</u>							
100-5420-200	OPERATING SUPPLIES	112	58	250	250	250	250
100-5420-260	COMMUNICATION	277	275	400	400	400	400
100-5420-320	PROFESSIONAL SERVICES	13,434	21,128	25,000	27,000	27,000	27,000
100-5420-322	LEGAL SERVICES	23,350	24,310	26,000	25,000	25,000	25,000
100-5420-340	MEMBERSHIPS/ SUBSCRIPTIONS	147	82	225	250	250	250
100-5420-341	MEETINGS / CONFERENCES	0	0	500	600	600	600
100-5420-390	MISCELLANEOUS	7	0	120	150	150	150
	TOTAL OPERATING	37,326	45,853	52,495	53,650	53,650	53,650
	TOTAL MUNICIPAL COURT	111,342	119,154	131,637	135,204	135,204	135,204

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: ACCOUNTING & BILLING **STAFF LEVEL 2027:** 6.00 FTE
DEPARTMENT: FINANCE **STAFF LEVEL 2026:** 5.50 FTE
FUND: GENERAL

Mission Statement:

Our mission is to serve the citizens of Milton-Freewater by providing leadership and support for the management of the City's financial affairs in an efficient, responsive, professional manner from the finance department team.

PROGRAM DESCRIPTION:

This department administers all financial operations of the City, such as general ledger, payroll, accounts payable, utility billings, collections, special assessments, and general receipts. It maintains the computer network that city departments are connected to. The network provides e-mail, file storage, and the programs that perform the financial functions of the department. The Finance Director works under the direction of the City Manager. The Director has a major role in the budget process, and is responsible for the Annual Comprehensive Financial Report (ACFR). Internal controls are monitored by the Director to ensure compliance with the budget adopted by the City Council.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Finance Director	1.00	1.00
Admin. Assistant	.50	.00
Accounting Supervisor	.00	.00
Utility Billing Clerk	1.00	1.00
Account Clerk	2.00	2.00
Court Clerk	.50	.50
Payroll Clerk	<u>1.00</u>	<u>1.00</u>
Total	6.00	5.50

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) provides for copy paper, computer paper, envelopes, other various office supplies, printed forms, payroll checks, accounts payable checks, and other printed office supplies for Finance Department as well as for all other departments.

MINOR EQUIPMENT (Acct. 225) covers minor equipment expenses.

COMMUNICATION (Acct. 260) covers phone, e-mail and fax costs.

POSTAGE (Acct. 265) covers postage costs

REPAIR AND MAINTENANCE (Acct. 280) is for monthly and quarterly maintenance costs for HP printers, postage machine, copier, Caselle software, network and computer repair & postage meter rental charges.

PROFESSIONAL SERVICES (Acct. 320) provides for inserting utility bills, envelopes and other items for mailing, Local Government Investment Pool service fees and IT professional services.

AUDIT (Acct. 321) covers services of independent auditor firm for audit purposes

MERCHANT FEES (Acct. 322) fees for credit/debit transactions via the internet

MILEAGE (Acct. 333) mileage reimbursement to employees when a personal vehicle is used.

MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340) covers dues for the Government Finance Officers Association (GFOA), Oregon Government Finance Officers Association (OGFOA) and the ACFR review.

MEETINGS/CONFERENCES (Acct. 341) OGFOA training for certification requirements, Caselle users training, budget updates, Wage & Hour and PERS Seminars, City County Insurance seminar and miscellaneous

MISCELLANEOUS (Acct. 390) maintained to cover costs for those minor expenses that do not fit well into any of the other categories.

FURNITURE AND TECHNOLOGY (Acct. 420) is for capital expenditures such as copiers, postage machines and other capital purchases including the upgrade to Microsoft 365, which has become an annual expense. Also including some furniture replacement for the department.

SIGNIFICANT BUDGET CHANGES: The city has upgraded computer software to Microsoft 365. This upgrade comes with an annual subscription cost. This will be accounted for annually in account 420. Recommendation of Interim City Manager to add an Administrative Assistant that will be shared between finance and administration for back-up coverage of Finance Director and City Recorder, as well as other assigned administrative duties.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>ACCOUNTING & BILLING</u>							
<u>PERSONNEL SERVICES</u>							
100-5510-101	REGULAR SERVICES-ACCTG & BILLG	406,704	432,047	481,777	557,671	557,671	557,671
100-5510-102	PART TIME	12,936	0	0	0	0	0
100-5510-110	ALLOWANCES	3,600	3,629	3,600	3,600	3,600	3,600
100-5510-120	EMPLOYEE BENEFITS	268,848	273,888	322,383	384,628	384,628	384,628
	TOTAL PERSONNEL SERVICES	692,088	709,563	807,760	945,899	945,899	945,899
<u>OPERATING</u>							
100-5510-200	OPERATING SUPPLIES	7,389	8,335	11,900	12,000	12,000	12,000
100-5510-225	MINOR EQUIPMENT	1,445	1,951	3,000	3,000	3,000	3,000
100-5510-250	ADVERTISING	0	0	100	120	120	120
100-5510-260	COMMUNICATION	6,148	6,283	7,500	7,200	7,200	7,200
100-5510-265	POSTAGE	27,943	29,539	34,000	30,000	30,000	30,000
100-5510-280	REPAIR AND MAINTENANCE	25,871	39,251	42,935	45,000	45,000	45,000
100-5510-320	PROFESSIONAL SERVICES	121,019	124,426	143,361	143,600	143,600	143,600
100-5510-321	AUDIT	51,335	53,105	58,589	59,200	59,200	59,200
100-5510-322	MERCHANT FEES	61,463	71,140	70,959	71,000	71,000	71,000
100-5510-333	MILEAGE / FUEL	617	1,669	4,600	4,100	4,100	4,100
100-5510-340	MEMBERSHIPS / SUBSCRIPTIONS	150	625	820	950	950	950
100-5510-341	MEETINGS / CONFERENCES	0	0	3,500	4,000	4,000	4,000
100-5510-390	MISCELLANEOUS	342	419	2,000	2,000	2,000	2,000
	TOTAL OPERATING	303,721	336,742	383,264	382,170	382,170	382,170
<u>CAPITAL</u>							
100-5510-420	FURNITURE AND TECHNOLOGY	0	1,667	46,450	40,000	40,000	40,000
	TOTAL CAPITAL	0	1,667	46,450	40,000	40,000	40,000
	TOTAL ACCOUNTING & BILLING	995,809	1,047,972	1,237,474	1,368,069	1,368,069	1,368,069

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: HUMAN RESOURCE
DEPARTMENT: CITY MANAGER
FUND: GENERAL

STAFF LEVEL 2027: 1.00 FTE
STAFF LEVEL 2026: 1.00 FTE

MISSION STATEMENT:

To respond to employee needs and concerns in a timely, compassionate manner to ensure a happy, well-educated and healthy work force to serve the needs of the residents of our City.

BASELINE BUDGET DESCRIPTION:

Goals and responsibilities in this program are employee resource programs such as training, evaluations, incentive programs, recruitments, wellness programs, worker's compensation issues, employee concerns, investigations, pay issues, etc.

PERSONNEL:

<u>TITLE</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Human Resource Officer	<u>1.00</u>	<u>1.00</u>
Total	1.00	1.00

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) covers expenses for day-to-day supplies such as paper, pens, toner and ink cartridges, notebooks, computer supplies and computer programs.

MINOR EQUIPMENT (Acct. 225) covers the cost of replacing desk equipment if required such as calculator and phone headset. Covers the cost of Department share of Admin copier.

ADVERTISING (Acct. 250) covers the cost of advertising for recruitments in vocational publications, job posting websites and newspapers.

COMMUNICATIONS (Acct. 260) covers phone, internet, and City website hosting costs.

REPAIRS/MAINTENANCE (Acct. 280) covers repair costs for the printer and computer equipment.

PROFESSIONAL SERVICES (Acct. 320) covers the cost of professional staff training, and the cost of consultation services involved in updating the Employee Policy Manual.

MILEAGE (Acct. 333) covers mileage reimbursement when a personal vehicle must be used to attend Seminars and Meetings.

MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340) covers annual membership to the Society for Human Resource Management (SHRM) and annual subscription to the Valley Herald.

MEETINGS/CONFERENCES (Acct. 341) covers the attendance to Seminars and Conferences.

FURNITURE AND TECHNOLOGY (Acct. 420) provides funding to replace and or update the computer if needed. Covers the costs associated with the employee ID badge computer hardware and software, finance door key cards, and the purchase of a laptop/tablet, printer, desk, and a conference table and chairs. This will also fund the second year of the NEOGOV HR software subscription.

MAJOR CHANGES: The Human Resource office is in process of relocation to the basement of City Hall.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>HUMAN RESOURCE ADMINISTRATION</u>							
<u>PERSONNEL SERVICES</u>							
100-5520-101	REGULAR SERVICES- PERSONNEL	70,672	77,492	88,006	90,620	90,620	90,620
100-5520-120	EMPLOYEE BENEFITS	36,237	39,414	48,195	49,163	49,163	49,163
	TOTAL PERSONNEL SERVICES	106,909	116,905	136,201	139,783	139,783	139,783
<u>OPERATING</u>							
100-5520-200	OPERATING SUPPLIES	120	117	900	900	900	900
100-5520-225	MINOR EQUIPMENT	0	2,001	2,700	2,700	2,700	2,700
100-5520-250	ADVERTISING	391	430	700	700	700	700
100-5520-260	COMMUNICATION	1,118	1,135	1,300	1,360	1,360	1,360
100-5520-280	REPAIR AND MAINTENANCE	0	0	1,000	1,000	1,000	1,000
100-5520-320	PROFESSIONAL SERVICE	0	0	100	2,000	2,000	2,000
100-5520-333	MILEAGE / FUEL	290	102	350	350	350	350
100-5520-340	MEMBERSHIPS / SUBSCRIPTIONS	244	264	370	370	370	370
100-5520-341	MEETINGS / CONFERENCES	25	0	800	800	800	800
	TOTAL OPERATING	2,188	4,048	8,220	10,180	10,180	10,180
<u>CAPITAL</u>							
100-5520-420	FURNITURE AND TECHNOLOGY	0	0	2,000	12,597	12,597	12,597
	TOTAL CAPITAL	0	0	2,000	12,597	12,597	12,597
	TOTAL HUMAN RESOURCE ADMINIST	109,097	120,953	146,421	162,560	162,560	162,560

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM:	PLANNING	STAFF LEVEL 2027:	1.35 FTE
DEPARTMENT:	PLANNING	STAFF LEVEL 2026:	1.35 FTE
FUND:	GENERAL		

BASELINE BUDGET DESCRIPTION:

The Planning Program is charged with long range comprehensive planning, daily administration of the Zoning Code and Development Code relating to residential, commercial and industrial developments, as well as signs, fences, transportation planning, economic development and other land use issues. The Planning staff works with citizens and businesses on land use issues in an attempt to promote area growth, while at the same time preserving and enhancing the beauty and natural resources of our community. In addition, the Planning staff also administers the City's business license program and coordinates community building rentals.

PERSONNEL:

Title	<u>2027 FTE</u>	<u>2026 FTE</u>
City Planner	0.75	0.75
Assistant	<u>0.60</u>	<u>0.60</u>
Total	1.35	1.35

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) covers all office supplies needed by the department.

MINOR EQUIP (Acct. 225) covers minor equipment expenses.

ADVERTISING (Acct. 250) covers required advertising costs for public hearings.

COMMUNICATIONS (Acct. 260) covers telephone expenses for the department as well as website fees.

PROFESSIONAL SERVICES (Acct. 320) covers computer software subscriptions, the Planning Commission's expense for Oregon Government Ethics Commission fees, potential code revisions, and costs that cover the grant consulting costs for the City of Milton-Freewater.

MILEAGE (Acct. 333) covers transportation costs for delivery of planning commission packets.

MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340) covers dues in professional associations.

MEETINGS/CONFERENCES (Acct. 341) covers costs for the Planning Commission and training for the annual conferences for the City Planner & Assistant.

ECO DEVO/TOURISM (Acct. 371) supports tourism and the M-F Chamber from Transient Tax revenues. The Chamber receives 25% of net Transient Tax revenues.

MISCELLANEOUS (Acct. 390) is a small reserve for miscellaneous expenditures that may be needed throughout the year.

FURNITURE AND TECHNOLOGY (Acct. 420) small reserve to cover the replacement of furniture and fixtures, including costs for a new Planning Assistant Desk.

SIGNIFICANT BUDGET CHANGES:

Changes in Professional Services include a cost increase to cover the grant consultant fee's for the City.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>PLANNING</u>							
<u>PERSONNEL SERVICES</u>							
100-5620-101	REGULAR SERVICES- PLANNING	59,725	38,933	105,940	139,293	139,293	139,293
100-5620-102	PART TIME	167	0	0	0	0	0
100-5620-105	OVERTIME	204	144	0	375	375	375
100-5620-110	ALLOWANCES	2,333	0	2,700	2,700	2,700	2,700
100-5620-120	EMPLOYEE BENEFITS	39,139	32,114	98,860	112,962	112,962	112,962
	TOTAL PERSONNEL SERVICES	101,569	71,191	207,500	255,330	255,330	255,330
<u>OPERATING</u>							
100-5620-200	OFFICE SUPPLIES	51	280	500	500	500	500
100-5620-225	MINOR EQUIPMENT	0	0	100	100	100	100
100-5620-250	ADVERTISING	295	300	800	1,000	1,000	1,000
100-5620-260	COMMUNICATION	1,780	1,550	2,500	3,000	3,000	3,000
100-5620-320	PROFESSIONAL SERVICE	355	32,757	50,000	60,000	60,000	60,000
100-5620-333	MILEAGE / FUEL	0	555	600	600	600	600
100-5620-340	MEMBERSHIPS / DUES	236	0	300	1,000	1,000	1,000
100-5620-341	MEETINGS / CONFERENCES	165	516	1,000	1,000	1,000	1,000
100-5620-371	ECO DEVO/TOURISM	8,909	5,149	6,200	7,200	7,200	7,200
100-5620-390	MISCELLANEOUS	307	30	300	300	300	300
	TOTAL OPERATING	12,098	41,137	62,300	74,700	74,700	74,700
<u>CAPITAL</u>							
100-5620-420	FURNITURE AND TECHNOLOGY	134	0	2,500	2,500	2,500	2,500
	TOTAL CAPITAL	134	0	2,500	2,500	2,500	2,500
	TOTAL PLANNING	113,801	112,328	272,300	332,530	332,530	332,530

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2027

PROGRAM: BUILDING INSPECTION **STAFF LEVEL 2027:** 0.05 FTE
DEPARTMENT: PLANNING/BLDG INSPECTION **STAFF LEVEL 2026:** 0.05 FTE
FUND: GENERAL

BASELINE BUDGET DESCRIPTION:

The Building Inspection program provides for abatement or repair of dilapidated, defective buildings which endanger life, health, property and public safety and a pro-active approach to enforce the City's Zoning Code.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Building Specialist	<u>0.05</u>	<u>0.05</u>
Total	0.05	0.05

BUDGET COMMENTS:

Budget for this program is limited to hold down expenses while keeping the accounts active. If abatement procedures were required, a request for funds would be required.

OPERATING SUPPLIES: (Acct. 200) provides for various office supplies and printer cartridges.

MINOR EQUIPMENT: (Acct. 225) provides for minor equipment used in the abatement process.

BUILDING ABATEMENT: (Acct. 328) abatement or repair of dilapidated buildings.

SIGNIFICANT BUDGET CHANGES:

Building abatement – Restart nuisance abatement activities.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>BUILDING INSPECTION</u>							
<u>PERSONNEL SERVICES</u>							
100-5630-101	REGULAR SERVICES-BLDG INSPECT	4,088	3,968	4,967	4,800	4,800	4,800
100-5630-120	EMPLOYEE BENEFITS	2,860	2,771	3,443	3,699	3,699	3,699
	TOTAL PERSONNEL SERVICES	6,948	6,739	8,410	8,499	8,499	8,499
<u>OPERATING</u>							
100-5630-200	OPERATING SUPPLIES	0	0	100	100	100	100
100-5630-225	MINOR EQUIPMENT	0	0	100	100	100	100
100-5630-260	COMMUNICATION	0	0	100	100	100	100
100-5630-328	BUILDING ABATEMENT	0	0	25,000	25,000	25,000	25,000
100-5630-333	MILEAGE / FUEL	0	0	50	50	50	50
100-5630-341	MEETINGS / CONFERENCES	0	0	50	50	50	50
	TOTAL OPERATING	0	0	25,400	25,400	25,400	25,400
	TOTAL BUILDING INSPECTION	6,948	6,739	33,810	33,899	33,899	33,899

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2027

PROGRAM: POLICE PATROL
DEPARTMENT: POLICE
FUND: GENERAL

STAFF LEVEL 2027: 13.0 FTE
STAFF LEVEL 2026: 12.0 FTE

MISSION STATEMENT:

The mission of the Milton-Freewater Police Department is to work with and for members of our culturally diverse community to enforce the law in a fair, firm and friendly manner, to provide and maintain a high level of professionalism in the performance of our duties, to preserve the peace, prevent crime, and strive to keep the public safe and secure. The goal of this department is to improve the quality of life in the community by actively participating in a partnership with the citizenry to keep our families and our neighborhoods safe and free of crime.

BASELINE BUDGET DESCRIPTION:

Patrol provides public safety by enforcing state and local laws, responding to calls for service, conducting investigations, controlling civil unrest, controlling violent situations, attending community meetings and working with citizens to help resolve criminal problems. We partner with the Blue Mountain Narcotics Enforcement Team (BENT). This gives us access to shared multi-agency resources and investigative manpower and expertise in helping address narcotics issues in the Umatilla and Morrow County areas.

Currently one sergeant and a Chief are in place to maintain quality of services in patrol, including investigations, report writing, and the handling of property and evidence. In the 2027 budget, I am asking for a second sergeant to help divide the workload. The plan would be to promote from within the department to fill the new Sergeant position and then fill the vacant officer position with a recruitment.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Police Chief	1.00	1.00
Police Sergeant	2.00	1.00
Police Corporal	0.00	0.00
Police Officers	<u>10.00</u>	<u>10.00</u>
Total	13.00	12.00

BUDGET COMMENTS:

REGULAR SERVICES (Acct. 101) Funds the wages for sworn members of the Police Department. This number was increased to add another patrol officer to the police force.

OVERTIME (Acct. 102) Funds the wages for sworn members of the Police Department when hours are worked beyond regular scheduled hours.

EMPLOYEE BENEFITS (Acct. 120) Funds health, medical, and retirement benefits provided by the City. This number was increased to add another patrol officer to the police force.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>POLICE PATROL</u>							
<u>PERSONNEL SERVICES</u>							
100-5820-101	REGULAR SERVICES-POLICE PATROL	925,864	1,028,512	1,254,399	1,438,048	1,438,048	1,438,048
100-5820-105	OVERTIME	61,332	79,019	75,000	90,000	90,000	90,000
100-5820-120	EMPLOYEE BENEFITS	629,287	726,466	892,569	1,027,714	1,027,714	1,027,714
TOTAL PERSONNEL SERVICES		1,616,483	1,833,998	2,221,968	2,555,762	2,555,762	2,555,762

OPERATING SUPPLIES (Acct. 200) Covers all office supplies needed by the department.

CRIMINAL INVESTIGATION SUPPLY (Acct. 201) Funds the purchase of evidence processing supplies, investigation supplies, as well as evidentiary tows and storage of vehicles prior to processing where secure, enclosed impoundment is required, and where daily fees accrue.

AMMUNITION & RANGE SUPPLIES (Acct. 205) Funds the purchase and maintenance of department weapons, ammunition, and firearms training supplies.

MINOR EQUIPMENT (Acct. 225) Funds/purchases various types of equipment as needed.

COMMUNICATION (Acct. 260) Funds the cellular phone plan for patrol and supervisory personnel, as well as the data plans for mobile data computers. There is an increase in this line item to support another officer and jetpack for the patrol vehicles.

RADIO REPAIR AND REPLACEMENT (Acct. 282) Used for replacement or maintenance of police radios and related equipment.

UNIFORM MAINTENANCE (Acct. 300) Funds the purchase and maintenance of police uniforms and uniform related items. This would include equipment used in the daily operations of police work, uniforms, boots etc. There is an increase in this line item to purchase a bullet proof vest for a new officer and replace bullet proof vests that have expired and to outfit officers with Class A uniform for special occasions.

PROFESSIONAL SERVICE (Acct. 320) Funds services of local professionals such as the City Prosecutor, medical personnel used in the pre-employment screening of candidates, as well as the Oregon Association of Chiefs of Police who provide standardized written testing materials for police officer hiring processes.

VEHICLE REPLACEMENT/RENT (Acct. 330) Funds the maintenance and fuel for our department vehicles. Addition of new police vehicle proposed.

MILEAGE (Acct. 333) Pays for fuel used by the department BENT detective, as well as provides fuel reimbursement for officers who use personal vehicles to travel to and from department authorized training.

MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340) Funds our department subscription to Lexipol, as well as a membership to the Oregon Association of Chiefs of Police. It covers the annual maintenance with Lexipol who provides updated policies for the police department.

MEETINGS/CONFERENCES (Acct. 341) Funds the cost of training necessary to comply with required DPSST maintenance training for officers, supervisors, and the Chief. This line item has remained the same as last year, due to the police department using grants to help pay for trainings.

MISCELLANEOUS (Acct. 390) Allows for various minor purchases such as stickers, water, coffee and other miscellaneous items.

FURNITURE AND TECHNOLOGY (Acct. 420) This line item has multiple capital purchases in it. The CAD/Police software (Tyler Technologies) which is being paid for by patrol and dispatch. This also covers the on-going costs of Axon body and interview room cameras for the police department along with their cloud storage software.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>POLICE PATROL</u>							
<u>OPERATING</u>							
100-5820-200	OPERATING SUPPLIES	1,435	1,981	2,000	2,000	2,000	2,000
100-5820-201	CRIMINAL INVESTIGATION SUPPLY	1,280	1,236	2,250	2,250	2,250	2,250
100-5820-205	AMMUNITION & RANGE SUPPLIES	3,253	7,132	8,000	9,000	9,000	9,000
100-5820-225	MINOR EQUIPMENT	912	1,144	1,000	1,000	1,000	1,000
100-5820-230	PRINTING AND BINDING	429	228	800	500	500	500
100-5820-260	COMMUNICATION	14,108	16,884	16,500	16,500	16,500	16,500
100-5820-265	POSTAGE	1,300	1,673	1,800	1,600	1,600	1,600
100-5820-280	REPAIR AND MAINTENANCE	1,683	2,130	2,500	1,300	1,300	1,300
100-5820-282	RADIO REPAIR AND REPLACEMENT	657	887	2,000	2,000	2,000	2,000
100-5820-300	UNIFORM MAINTENANCE	12,844	8,193	7,000	8,000	8,000	8,000
100-5820-315	JAIL OPERATIONS	753	738	800	800	800	800
100-5820-320	PROFESSIONAL SERVICE	1,454	2,767	2,000	2,000	2,000	2,000
100-5820-330	VEHICLE REPLACEMENT / RENT	156,033	176,705	198,444	248,079	248,079	248,079
100-5820-333	MILEAGE / FUEL	3,565	2,076	3,000	3,000	3,000	3,000
100-5820-340	MEMBERSHIPS / SUBSCRIPTIONS	10,167	6,177	11,000	11,000	11,000	11,000
100-5820-341	MEETINGS / CONFERENCES	6,841	4,285	15,000	15,000	15,000	15,000
100-5820-390	MISCELLANEOUS	2,575	2,869	3,000	3,500	3,500	3,500
	TOTAL OPERATING	219,289	237,106	277,094	327,529	327,529	327,529
<u>CAPITAL</u>							
100-5820-420	FURNITURE AND TECHNOLOGY	5,869	28,448	70,000	45,000	45,000	45,000
	TOTAL CAPITAL	5,869	28,448	70,000	45,000	45,000	45,000
	TOTAL POLICE PATROL	1,841,641	2,099,552	2,569,062	2,928,291	2,928,291	2,928,291

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2027

PROGRAM: EMERGENCY COMMUNICATIONS **STAFF LEVEL 2027:** 6.00 FTE
DEPARTMENT: POLICE **STAFF LEVEL 2026:** 6.00 FTE
FUND: GENERAL

BASELINE BUDGET DESCRIPTION:

The 911 center is generally staffed by six DPSST certified communication specialists who provide twenty-four-hour police, fire, and ambulance dispatch services to the citizens of the City of Milton-Freewater. The center also provides services for an out of city service population of approximately 10,200 people, dispatching for Rural Fire/EMS, as well as other essential services provided by the City, such as City Public Works and City Electric services. Duties include emergency and non-emergency dispatching and routing of business calls. Fire, burglary, robbery and public works/electric department alarms are also monitored.

The center dispatches code enforcement and after-hour calls for city utility crews. Other duties include assisting walk-in business customers at the police department front counter, maintaining police records, monitoring prisoners, and issuing receipts for municipal court and city utility reconnect payments. In addition to multiple regular business lines, the center houses an E911 response line and is connected with the Law Enforcement Data System (LEDS), the National Crime Information Center (NCIC) and the Walla Walla Police Department via New World, a law enforcement computer records and network system.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Communications Specialist	<u>6.00</u>	<u>6.00</u>
Total	6.00	6.00

BUDGET COMMENTS:

PERSONNEL COSTS Are budgeted out of the general fund.

Operating supplies, communication, repair and maintenance, meetings and conferences, and furniture and fixtures are budgeted out of the 911 fund.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>EMERGENCY COMMUNICATIONS</u>							
<u>PERSONNEL SERVICES</u>							
100-5830-101	REGULAR SERVICES-EMERGENCY C	353,940	362,815	459,581	468,573	468,573	468,573
100-5830-102	PART TIME	588	0	0	0	0	0
100-5830-105	OVERTIME	29,650	29,082	40,000	58,000	58,000	58,000
100-5830-120	EMPLOYEE BENEFITS	226,173	243,326	323,173	308,413	308,413	308,413
	TOTAL PERSONNEL SERVICES	610,351	635,223	822,754	834,986	834,986	834,986
	TOTAL EMERGENCY COMMUNICATIO	610,351	635,223	822,754	834,986	834,986	834,986

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2027

PROGRAM:	CODE ENFORCEMENT	STAFF LEVEL 2027: 0.60 FTE
DEPARTMENT:	POLICE	STAFF LEVEL 2026: 0.60 FTE
FUND:	GENERAL	

BASELINE BUDGET DESCRIPTION:

This program supports enforcement of City ordinances relating to graffiti, abandoned vehicles, debris, rubbish, noxious vegetation, and on a limited basis, animal control. The Code Enforcement Officer is a full-time position shared between the Police Department and Public Works Department, and is primarily under the supervision of the police department.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Code Enforcement Officer	<u>0.60</u>	<u>0.60</u>
Total	0.60	0.60

BUDGET COMMENTS:

REGULAR SERVICES: (Acct. 101) Funds a full time Code Enforcement Officer with shared funding between the Public Works Department (40%), and the Police Department, (60%).

MINOR EQUIPMENT: (Acct. 225) Funds the purchase of small equipment items such as leashes, catchpoles, etc.

UNIFORM MAINTENANCE: (Acct 300) Funds the purchase of clothing for the CEO

PROFESSIONAL SERVICES: (Acct 320) Funds emergency veterinary services for animals found in need of life saving or humane pain-relieving treatment when an owner is unknown or unreachable. This also covers the towing of a limited number of abandoned and/or junk vehicles.

ANIMAL CONTROL (Acct. 327) Funds the cost of impounding dangerous or vicious dogs that pose an imminent threat to citizens or other animals. Though City ordinance allows for the dog-owners to be billed for these impounds, rarely will the city be able to collect on these debts.

VEHICLE REPLACEMENT/RENT: (Acct. 330) Funds the purchase, operation and maintenance of the code enforcement vehicle.

MEETINGS / CONFERENCES: (Acct 341) Funds training for the CEO.

FURNITURE AND TECHNOLOGY: (Acct. 420) Unfunded this fiscal year.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>CODE ENFORCEMENT</u>							
<u>PERSONNEL SERVICES</u>							
100-5840-101	REGULAR SERVICES-CODE ENFORC	36,679	38,300	43,099	43,375	43,375	43,375
100-5840-120	EMPLOYEE BENEFITS	20,017	20,916	24,566	25,271	25,271	25,271
	TOTAL PERSONNEL SERVICES	56,695	59,217	67,665	68,646	68,646	68,646
<u>OPERATING</u>							
100-5840-200	OPERATING SUPPLIES	166	131	500	500	500	500
100-5840-225	MINOR EQUIPMENT	0	0	500	500	500	500
100-5840-230	PRINTING AND BINDING	0	194	300	300	300	300
100-5840-260	COMMUNICATION	554	550	650	600	600	600
100-5840-300	UNIFORM MAINTENANCE	246	0	250	200	200	200
100-5840-320	PROFESSIONAL SERVICES	3,232	8,354	7,000	3,000	3,000	3,000
100-5840-327	ANIMAL CONTROL	375	100	750	700	700	700
100-5840-330	VEHICLE REPLACEMENT / RENT	8,933	4,617	9,600	5,721	5,721	5,721
100-5840-341	MEETINGS / CONFERENCES	0	0	300	300	300	300
	TOTAL OPERATING	13,507	13,945	19,850	11,821	11,821	11,821
<u>CAPITAL</u>							
100-5840-420	FURNITURE AND TECHNOLOGY	0	0	40,000	0	0	0
	TOTAL CAPITAL	0	0	40,000	0	0	0
	TOTAL CODE ENFORCEMENT	70,202	73,162	127,515	80,467	80,467	80,467

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: FIRE ADMINISTRATION

Staff Level 2027: 1.00 FTE

Staff Level 2027: 21.00 PTE

DEPARTMENT: FIRE

FUND: GENERAL

Staff Level 2026: 1.00 FTE

Staff Level 2026: 21.00 PTE

MISSION STATEMENT:

The City of Milton-Freewater Fire Department is dedicated to the safety of those living in and visiting our community. All within the scope and limitations of the budgetary resources provided. We take great pride in the excellence with which we provide these services.

BASELINE BUDGET DESCRIPTION:

The Fire Department has two stations. Station #1, located at 100 NE 6th, houses two fire apparatus, a training room, and the Fire Chief's office. Fire Station #2 located at 13 SE 9th, houses four fire apparatus. All fire apparatus and equipment require annual tests, maintenance, and as needed, replacement. Fire Department personnel consist of a Full Time Fire Chief and, 21 part-time paid firefighters as follows: One Assistant Chief, four Captains and sixteen firefighters. A monthly stipend is provided to all firefighters.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Fire Chief	1.00	1.00
Total	1.00	1.00

<u>Title</u>	<u>2027 PTE</u>	<u>2026 PTE</u>
Part-time paid Firefighters	21.00	21.00
Total	21.00	21.00

BUDGET COMMENTS:

Personnel Services (Accts. 101-120): Covers the cost of salary and benefits for the Fire Chief and 21 volunteer firefighters.

Operating Supplies (Acct. 200): Provides supplies needed for normal operations.

Personal Protective Equipment (Acct. 220): Protective coats, pants, gloves, helmets, boots, and breathing equipment.

Minor Equipment (Acct. 225): Equipment such as ladders, fire hose, tools, and nozzles.

Communication (Acct. 260): Phone and internet service charges.

Utilities (Acct. 270): Covers water and electricity charges for the Fire Department buildings.

Repair and Maintenance (Acct. 280): Repair and maintenance to Fire Department equipment.

Radio Repair and Maintenance (Acct. 282): Replacement and repair of radios, pagers, and batteries

Uniform Maintenance (Acct. 300): Covers the cost of uniforms for firefighters.

Professional Services (Acct. 320): Third party testing such as, flow testing of SCBA, fire hose, and ground ladder testing.

Vehicle Replacement/Rent (Acct. 330): Replacement, maintenance, and repair of fire apparatus.

Memberships/Subscription (Acct. 340): Includes membership to firefighter associations and subscriptions.

Meetings/Conference (Acct. 341): Covers the cost of training and meetings.

City Functions (Acct. 370): Funds Fire Department events.

Miscellaneous (Acct. 390): Covers the cost of unforeseen expenditures.

Furniture and Technology (Acct. 420): Covers the cost of computers, software, chairs, desks, etc.

SIGNIFICANT BUDGET CHANGES: **Furniture and Technology (Acct. 420):** Decreased from FY26 that covered the cost of the Fire Department's share of the Tyler dispatch software upgrade.

Radio Repair and Maintenance (Acct. 282): Increased to replace 10 portable radios.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>FIRE ADMINISTRATION</u>							
<u>PERSONNEL SERVICES</u>							
100-5910-101	REGULAR SERVICES- FIRE ADMIN	115,218	127,941	136,000	141,020	141,020	141,020
100-5910-102	PART TIME	53,326	57,558	80,000	74,176	74,176	74,176
100-5910-110	MILEAGE ALLOWANCE	3,600	3,629	3,600	3,600	3,600	3,600
100-5910-120	EMPLOYEE BENEFITS	96,477	100,167	130,000	132,700	132,700	132,700
	TOTAL PERSONNEL SERVICES	268,621	289,294	349,600	351,496	351,496	351,496
<u>OPERATING</u>							
100-5910-200	OPERATING SUPPLIES	728	591	1,500	1,500	1,500	1,500
100-5910-220	PERSONAL PROTECTIVE EQUIP	9,727	13,099	16,500	15,000	15,000	15,000
100-5910-225	MINOR EQUIPMENT	9,292	13,449	16,500	15,000	15,000	15,000
100-5910-260	COMMUNICATION	653	715	1,500	1,500	1,500	1,500
100-5910-270	UTILITIES	4,780	4,938	7,500	7,500	7,500	7,500
100-5910-280	REPAIR AND MAINTENANCE	998	259	3,000	2,500	2,500	2,500
100-5910-282	RADIO REPAIR AND REPLACEMENT	348	1,193	2,000	12,500	12,500	12,500
100-5910-300	UNIFORM MAINTENANCE	192	248	1,500	1,500	1,500	1,500
100-5910-320	PROFESSIONAL SERVICES	9,158	6,456	12,000	12,000	12,000	12,000
100-5910-330	VEHICLE REPLACEMENT / RENT	117,726	92,427	125,154	78,288	78,288	78,288
100-5910-333	MILEAGE / FUEL	0	0	500	500	500	500
100-5910-340	MEMBERSHIPS / SUBSCRIPTIONS	617	631	1,200	1,200	1,200	1,200
100-5910-341	MEETINGS / CONFERENCES	108	15	1,000	1,000	1,000	1,000
100-5910-370	CITY FUNCTIONS	968	1,082	1,200	1,200	1,200	1,200
100-5910-390	MISCELLANEOUS	406	10	500	500	500	500
	TOTAL OPERATING	155,700	135,112	191,554	151,688	151,688	151,688
<u>CAPITAL</u>							
100-5910-420	FURNITURE AND TECHNOLOGY	0	3,441	12,000	2,500	2,500	2,500
	TOTAL CAPITAL	0	3,441	12,000	2,500	2,500	2,500
	TOTAL FIRE ADMINISTRATION	424,321	427,847	553,154	505,684	505,684	505,684

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2027

PROGRAM: AQUATIC CENTER
DEPARTMENT: PUBLIC WORKS
FUND: GENERAL

STAFF LEVEL 2027: 4.69 FTE
STAFF LEVEL 2026: 4.75 FTE

MISSION STATEMENT:

To ensure that the citizens of Milton-Freewater have opportunities to engage in recreational activities of their choice that are clean and safe.

BASELINE BUDGET DESCRIPTION:

The aquatic center is located in Yantis Park. The facility opened in 1996. The center includes a 25-meter, six lane lap pool with a 170' flume water slide, zero depth radius area providing ADA accessibility, bathhouse, concession stand and other various amenities.

Summer 2026 is planned to be fully staffed by the city to include part-time seasonal staff to include a manager, lifeguards and concession/front desk staff. The center is planned to be open June through August, which is driven by school schedules and staffing availability.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Pool Manager	0.56	0.56
Concessions/Front Desk Staff	1.00	1.00
Lifeguard(s)	3.00	3.00
Parks & Recreation Supervisor	0.00	0.04
Utility Worker	0.04	0.00
Parks Maintenance Worker	<u>0.09</u>	<u>0.15</u>
Total	4.69	4.75

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) primarily covers the purchase of chemicals to maintain required water quality and restroom products.

CONCESSION SUPPLIES (Acct. 210) covers costs of concession food and beverage service items.

MINOR EQUIPMENT (Acct. 225) funds small equipment items for the front desk and concessions.

COMMUNICATION (Acct. 260) covers costs primarily for phone and internet services.

UTILITIES (Acct. 270) costs for electric, water, sewer and solid waste services.

REPAIR AND MAINTENANCE (Acct. 280) provides for repairs needed.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the cost for city-owned vehicles.

MISCELLANEOUS (Acct. 390) for those expenses that do not fit well into any of the other categories.

CAPITAL EXPENSES (Acct. 410) is funded to insulate the heat pump room and heat pumps.

FURNITURE & FIXTURES (Acct. 420) is funded for minor items that may need replaced.

LOAN PRINCIPAL - BAKER BOYER BANK – AQUATIC CENTER LOAN PRINCIPAL (Acct. 501) is funded this year to cover principal payments for the improvements to the facility. This loan is a 10-year loan that matures 12/1/2031.

LOAN INTEREST - BAKER BOYER BANK – AQUATIC CENTER LOAN INTEREST (Acct. 502) is funded this year to cover the interest payments from the loan secured to finance improvements to the aquatic center.

SIGNIFICANT CHANGES: The City will again staff the facility this year resulting in the **INCREASE IN ALLOCATION** to PERSONNEL, PART-TIME (Acct. 102) AND EMPLOYEE BENEFITS (Acct. 120) and **DECREASE IN ALLOCATION** to OPERATING, PROFESSIONAL SERVICES (Acct. 320).

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>AQUATIC CENTER</u>							
<u>PERSONNEL SERVICES</u>							
100-6130-101	REGULAR SERVICES- AQUATIC CNTR	10,208	12,622	14,555	6,755	6,755	6,755
100-6130-102	PART TIME	0	27,445	113,446	119,427	119,427	119,427
100-6130-105	OVERTIME	0	880	14,300	3,618	3,618	3,618
100-6130-120	EMPLOYEE BENEFITS	9,287	12,542	36,386	25,742	25,742	25,742
	TOTAL PERSONNEL SERVICES	19,495	53,489	178,687	155,542	155,542	155,542
<u>OPERATING</u>							
100-6130-200	OPERATING SUPPLIES	20,130	22,096	18,000	22,200	22,200	22,200
100-6130-210	CONCESSION SUPPLIES	14,615	15,885	19,683	19,546	19,546	19,546
100-6130-225	MINOR EQUIPMENT	1,059	2,517	1,500	2,500	2,500	2,500
100-6130-250	ADVERTISING	0	180	400	400	400	400
100-6130-260	COMMUNICATION	251	0	2,000	0	0	0
100-6130-270	UTILITIES	12,947	10,601	21,495	31,681	31,681	31,681
100-6130-280	REPAIR AND MAINTENANCE	9,629	10,619	9,000	9,250	9,250	9,250
100-6130-320	PROFESSIONAL SERVICE	126,659	91,380	6,000	4,000	4,000	4,000
100-6130-330	VEHICLE REPLACEMENT / RENT	1,173	2,788	3,094	1,050	1,050	1,050
100-6130-340	MEMBERSHIP / SUBSCRIPTION	0	0	0	3,000	3,000	3,000
100-6130-390	MISCELLANEOUS	446	435	500	700	700	700
	TOTAL OPERATING	186,910	156,501	81,672	94,327	94,327	94,327
<u>CAPITAL</u>							
100-6130-410	CAPITAL EXPENSES	0	0	5,000	5,000	5,000	5,000
100-6130-420	FURNITURE AND TECHNOLOGY	0	802	1,000	1,000	1,000	1,000
	TOTAL CAPITAL	0	802	6,000	6,000	6,000	6,000
<u>DEBT SERVICE</u>							
100-6130-501	LOAN PRINCIPAL	20,961	20,961	20,962	20,961	20,961	20,961
100-6130-502	LOAN INTEREST	3,102	2,683	2,725	2,306	2,306	2,306
	TOTAL DEBT SERVICE	24,063	23,644	23,687	23,267	23,267	23,267
	TOTAL AQUATIC CENTER	230,468	234,436	290,046	279,136	279,136	279,136

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: PARKS
DEPARTMENT: PUBLIC WORKS
FUND: GENERAL

STAFF LEVEL 2027: 1.09 FTE
STAFF LEVEL 2026: 1.99 FTE

MISSION STATEMENT:

To ensure that the citizens of Milton-Freewater have opportunities to engage in recreational activities of their choice that are clean and safe.

BASELINE BUDGET DESCRIPTION:

Maintenance of the parks as well as public buildings landscaping is funded through this account. This account encompasses maintenance such as mowing, landscaping, weed control, irrigation, playgrounds and equipment, ball fields, a skate park, sports courts, restrooms, walking paths and much more for: Yantis Park, 32.00 acres; Freewater Park, 2.15 acres; Morello Park, .15 acres; Marie Dorian Park, 3.50 acres; Orchard Park; Rotary Sports Complex, 4.50 acres; Memorial Field, 1.5 acres totaling 43.8 acres. Also, service is provided to City Hall, library, police station and two fire stations.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Parks & Recreation Supervisor	0.00	0.22
Parks Maintenance Worker	1.09	1.29
Laborer	0.00	0.48
Total	1.09	1.99

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) for purchasing herbicides, grass seed, fertilizer, restroom facility supplies as well as property taxes.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers the cost of PPE hard hats, hearing protection, eye protection to gloves, safety vests, coats and coveralls all the way down to boots as necessary.

MINOR EQUIPMENT (Acct. 225) funds small equipment items such as shovels, rakes, blowers, saws, etc.

COMMUNICATION (Acct. 260) covers costs phone and internet connections.

UTILITIES (Acct. 270) costs for electric, sewer, water and solid waste services and water rights assessments.

REPAIR & MAINTENANCE (Acct. 280) provides for repairs and maintenance for parks departmentally owned small equipment such as chainsaws, blowers and trimmers as well as facility maintenance.

MEETINGS/CONFERENCES (Acct. 341) funds required continuing education and certification renewal fees associated with pesticide certifications.

CAPITAL EXPENSES (Acct. 410): MARIE DORIAN PARK IMPROVEMENTS – improvements at Marie Dorian Park started in FY 25/26 as part of an Oregon Parks and Recreation (OPRD) Grant and will continue into FY 26/27 with completion no later than December 31, 2026. The total grant amount is \$77,500 (60 percent) with a match requirement of \$51,750 (40 percent), which would be funded with local option tax dollars for a planned project total of \$129,250.

IMPROVEMENTS OTHER THAN BUILDINGS (Acct. 480): funded for repairs to shelters, irrigation valve relocation from center field at Yantis and various other improvements, as funding allows.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>PARKS</u>							
<u>PERSONNEL SERVICES</u>							
100-6140-101	REGULAR SERVICES- PARKS	150,037	127,589	111,929	88,099	88,099	88,099
100-6140-102	PART TIME	2,616	3,086	13,688	0	0	0
100-6140-105	OVERTIME	351	522	925	550	550	550
100-6140-120	EMPLOYEE BENEFITS	121,804	103,277	105,880	77,156	77,156	77,156
	TOTAL PERSONNEL SERVICES	274,809	234,474	232,422	165,805	165,805	165,805
<u>OPERATING</u>							
100-6140-200	OPERATING SUPPLIES	12,572	8,583	11,706	12,139	12,139	12,139
100-6140-220	PERSONAL PROTECTIVE EQUIP	1,734	1,959	2,500	2,500	2,500	2,500
100-6140-225	MINOR EQUIPMENT	1,112	1,470	2,000	3,000	3,000	3,000
100-6140-260	COMMUNICATION	1,081	1,135	1,250	1,250	1,250	1,250
100-6140-270	UTILITIES	42,231	50,498	76,954	69,093	69,093	69,093
100-6140-280	REPAIR AND MAINTENANCE	11,672	10,653	38,903	15,000	15,000	15,000
100-6140-300	UNIFORM MAINTENANCE	94	242	400	250	250	250
100-6140-330	VEHICLE REPLACEMENT / RENT	53,251	47,074	51,720	30,030	30,030	30,030
100-6140-341	MEETINGS / CONFERENCES	207	85	300	300	300	300
100-6140-390	MISCELLANEOUS	630	327	700	500	500	500
	TOTAL OPERATING	124,583	122,025	186,433	134,062	134,062	134,062
<u>CAPITAL</u>							
100-6140-410	CAPITAL EXPENSE	147,016	131,040	464,810	85,000	85,000	85,000
100-6140-480	IMPROVEMENTS OTHER THAN BLDG	596	7,554	16,400	46,400	46,400	46,400
	TOTAL CAPITAL	147,612	138,594	481,210	131,400	131,400	131,400
	TOTAL PARKS	547,003	495,093	900,065	431,267	431,267	431,267

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2027

PROGRAM: PUBLIC BUILDINGS
DEPARTMENT: PUBLIC WORKS
FUND: GENERAL

STAFF LEVEL 2027: 1.00 FTE
STAFF LEVEL 2026: 0.64 FTE

MISSION STATEMENT:

To provide well-maintained buildings to encourage good employee morale and provide presentable facilities to customers.

BASELINE BUDGET DESCRIPTION:

The Public Buildings program consists of contracted janitorial services for City Hall, employee gym, library, police station and warehouse facility offices. The grounds are maintained under the Parks Program with the exception of the Public Works and Electrical Offices located at the City Warehouse, which are maintained under the Warehouse Program.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Parks & Recreation Supervisor	0.00	0.12
Facilities Maintenance Worker	1.00	0.00
Parks Maintenance Worker	0.00	0.52
Total	1.00	0.64

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) for light bulbs, cleaning supplies, filters, paper products and other various building supplies, as well as property taxes.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers the cost of providing everything from hard hats, hearing protection, eye protection to gloves, safety vests, coats and coveralls all the way down to boots as necessary.

COMMUNICATION (Acct. 260) covers buildings maintenance communication costs for phone and iPad connections.

UTILITIES (Acct. 270) costs for electric, sewer, water and solid waste services.

REPAIR & MAINTENANCE (Acct. 280) provides for repairs needed and maintenance of both City Hall and Library elevators (includes newly required CAT 5 Full Load Test/Inspection (every five years, next due FY 2030, last cost \$8,608 in FY 25 for both), HVAC systems, doors, fire alarms and extinguisher maintenance as well as any other fixtures that may need attention.

UNIFORM MAINTENANCE (Acct. 300) provides laundry service for floor mats.

PROFESSIONAL SERVICES (Acct. 320) provides for cleaning of the police department server room annually, which is a specialty required service. Unfunded this fiscal year.

JANITORIAL SERVICES (Acct. 323) provides for contracted cleaning services of City Hall, Library, employee gym, Police Station and Warehouse facilities.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the cost for city-owned vehicles.

CAPITAL, BUILDING (Account # 405) includes funding for improvements and remodeling of City Hall third floor along with upgrades such as lighting in city buildings.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>PUBLIC BUILDINGS</u>							
<u>PERSONNEL SERVICES</u>							
100-6210-101	REGULAR SERVICES- PUBLIC BLDGS	55,548	55,027	49,093	83,229	83,229	83,229
100-6210-105	OVERTIME	0	0	500	500	500	500
100-6210-120	EMPLOYEE BENEFITS	39,706	40,484	41,906	72,749	72,749	72,749
	TOTAL PERSONNEL SERVICES	95,255	95,511	91,499	156,478	156,478	156,478
<u>OPERATING</u>							
100-6210-200	OPERATING SUPPLIES	9,082	9,065	13,200	14,000	14,000	14,000
100-6210-220	PERSONAL PROTECTIVE EQUIP	364	472	2,000	2,000	2,000	2,000
100-6210-225	MINOR EQUIPMENT	0	138	4,300	500	500	500
100-6210-260	COMMUNICATION	0	0	841	850	850	850
100-6210-270	UTILITIES	46,196	74,178	65,000	74,358	74,358	74,358
100-6210-280	REPAIR AND MAINTENANCE	19,821	27,032	20,000	23,000	23,000	23,000
100-6210-300	UNIFORM MAINTENANCE	426	927	1,200	1,200	1,200	1,200
100-6210-320	PROFESSIONAL SERVICES	0	0	0	800	800	800
100-6210-323	JANITORIAL SERVICES	56,009	62,025	63,887	65,483	65,483	65,483
100-6210-330	VEHICLE REPLACEMENT / RENT	2,204	4,479	4,972	1,991	1,991	1,991
	TOTAL OPERATING	134,103	178,317	175,400	184,182	184,182	184,182
<u>CAPITAL</u>							
100-6210-405	BUILDING	40,850	43,073	65,000	100,000	100,000	100,000
	TOTAL CAPITAL	40,850	43,073	65,000	100,000	100,000	100,000
	TOTAL PUBLIC BUILDINGS	270,208	316,901	331,899	440,660	440,660	440,660

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2027

PROGRAM: COMMUNITY BUILDING
DEPARTMENT: PUBLIC WORKS
FUND: GENERAL FUND

STAFF LEVEL 2027: 0.02 FTE
STAFF LEVEL 2026: 0.05 FTE

BASELINE BUDGET DESCRIPTION:

The Community Building is owned by the City and serves as a meeting place for civic groups, as well as numerous activities such as dancing, wedding receptions, etc. on a fee basis. The City maintains the building and oversees reservations, contracted janitorial services, etc.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Parks & Recreation Supervisor	0.00	0.01
Parks Maintenance Worker	<u>0.02</u>	<u>0.04</u>
Total	0.02	0.05

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) provides janitorial and restroom supplies, light bulbs, etc. to keep the facility neat and orderly.

UTILITIES (Acct. 270) costs for water, sewer, electricity and solid waste.

REPAIR & MAINTENANCE (Acct. 280) provides for repairs and maintenance needed to the facility such as HVAC, plumbing, doors, locks, light fixtures and other minor miscellaneous items.

PROFESSIONAL SERVICES (Acct. 320) covers annual fire alarm monitoring costs as well as testing of the fire alarm and extinguishers.

JANITORIAL SERVICES (Acct. 323) covers cleaning costs.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the rental costs for city-owned vehicles.

CAPITAL-BUILDING (Acct. 405) includes funding for network expansion, painting and/or improvements to the exterior of the building.

During FY25/26 work was completed on refinishing the main hall wood floors.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>COMMUNITY BUILDING</u>							
<u>PERSONNEL SERVICES</u>							
100-6220-101	REGULAR SERVICES-COMMUNITY BL	2,556	2,978	3,811	1,487	1,487	1,487
100-6220-120	EMPLOYEE BENEFITS	2,014	2,268	3,188	1,292	1,292	1,292
	TOTAL PERSONNEL SERVICES	4,571	5,246	6,999	2,779	2,779	2,779
<u>OPERATING</u>							
100-6220-200	OPERATING SUPPLIES	2,061	895	1,293	2,000	2,000	2,000
100-6220-270	UTILITIES	12,920	14,237	16,902	17,409	17,409	17,409
100-6220-280	REPAIR AND MAINTENANCE	8,538	6,636	8,500	8,500	8,500	8,500
100-6220-320	PROFESSIONAL SERVICES	0	305	350	0	0	0
100-6220-323	JANITORIAL SERVICES	5,727	5,837	6,000	6,180	6,180	6,180
100-6220-330	VEHICLE REPLACEMENT / RENT	833	983	1,092	1,293	1,293	1,293
	TOTAL OPERATING	30,081	28,894	34,137	35,382	35,382	35,382
<u>CAPITAL</u>							
100-6220-405	BUILDING	22,209	6,339	35,000	29,500	29,500	29,500
	TOTAL CAPITAL	22,209	6,339	35,000	29,500	29,500	29,500
	TOTAL COMMUNITY BUILDING	56,860	40,479	76,136	67,661	67,661	67,661

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: ADMINISTRATION
DEPARTMENT: PUBLIC WORKS
FUND: GENERAL

STAFF LEVEL 2027: 4.29 FTE

STAFF LEVEL 2026: 4.00 FTE

MISSION STATEMENT:

To serve the community by providing efficient oversight on all the activities described in the baseline budget.

BASELINE BUDGET DESCRIPTION:

This division provides technical service and supervision for City utilities and facilities. Utilities include solid waste collection, landfill operations and recycling, water production, distribution and conservation; sewage collection, treatment and wastewater disposal land application facility operations. Other facilities include the aquatic center, golf course and parks programs along with buildings and street maintenance and stormwater management as well as fleet management and maintenance. The expenses of this program are charged to the benefiting department or fund on a percentage basis as indicated in the summary of expenditures section of the budget.

Other activities include planning and tracking of maintenance and/or construction projects associated with public buildings, community building, aquatic center, parks, streets, water, sewer, solid waste, recycling and golf course; tracking of automotive maintenance of city-owned vehicles and equipment as well as depreciation and replacement schedules; preparation of estimates and work orders for new services; approves and enters accounts payable, accounts receivable and project accounting records in computer; responds to customer complaints and compliments; ensures permit compliance and oversees monitoring and reporting of water, stormwater, wastewater quality and solid waste operations as well as recycling. FY 26/27 focus on the new state Recycling Modernization Act, requiring added labor, reporting and education.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Public Works Superintendent	1.00	1.00
Assistant/Project Aide	1.00	1.00
Public Works Assistant	1.00	0.00
Technician I	0.00	1.00
Technician II	1.00	1.00
Digital Programming Intern	<u>0.29</u>	<u>0.00</u>
Total	4.29	4.00

OPERATING SUPPLIES (Acct. 200) covers costs for office supplies such as paper, pens, binders, computer program updates, copier lease payments etc.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers costs of equipment to enhance ergonomics for office staff as well as jacket, gloves, safety vests, etc. for the Public Works Technician for field operations.

MINOR EQUIPMENT (Acct. 225) includes office equipment upgrades and replacement as it needs replaced.

COMMUNICATION (Acct. 260) covers costs for phone, e-mail and website hosting cost share fees.

REPAIR & MAINTENANCE (Acct. 280) provides for minor repairs to equipment and/or furniture.

PROFESSIONAL SERVICES (Acct. 320) covers costs associated with training and/or programming.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the rental cost for city-owned vehicles.

MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340) provides for memberships to organizations such as American Water Works Association and American Public Works Association.

MEETINGS/CONFERENCES (Acct. 341) covers costs for attending conferences and training for continuing education credits to maintain certifications.

MISCELLANEOUS (Acct. 390) for those minor expenses that do not fit well into any of the other categories.

FURNITURE & FIXTURES (Acct. 420) for updating aged department computers and technology.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>PUBLIC WORKS ADMINISTRATION</u>							
<u>PERSONNEL SERVICES</u>							
100-6410-101	REGULAR SERVICES- PUB WRKS AD	306,423	325,209	378,438	457,002	457,002	457,002
100-6410-102	PART TIME	0	0	0	9,000	9,000	9,000
100-6410-105	OVERTIME	499	2,856	500	3,000	3,000	3,000
100-6410-110	MILEAGE ALLOWANCE	4,200	4,233	4,200	4,200	4,200	4,200
100-6410-120	EMPLOYEE BENEFITS	208,242	218,810	314,110	356,635	356,635	356,635
	TOTAL PERSONNEL SERVICES	519,364	551,108	697,248	829,837	829,837	829,837
<u>OPERATING</u>							
100-6410-200	OPERATING SUPPLIES	2,331	3,521	3,000	3,500	3,500	3,500
100-6410-220	PERSONAL PROTECTIVE EQUIPMENT	28	0	150	300	300	300
100-6410-225	MINOR EQUIPMENT	405	487	500	500	500	500
100-6410-260	COMMUNICATION	3,897	3,864	4,675	4,700	4,700	4,700
100-6410-280	REPAIR AND MAINTENANCE	1,327	2,168	2,000	2,000	2,000	2,000
100-6410-320	PROFESSIONAL SERVICES	57	30	24,250	5,940	5,940	5,940
100-6410-330	VEHICLE REPLACEMENT / RENT	15,089	10,928	12,132	7,203	7,203	7,203
100-6410-340	MEMBERSHIPS / SUBSCRIPTIONS	279	138	600	1,000	1,000	1,000
100-6410-341	MEETINGS / CONFERENCES	1,434	2,301	2,500	2,500	2,500	2,500
100-6410-371	COMMUNITY SUPPORT	0	0	0	1,000	1,000	1,000
100-6410-390	MISCELLANEOUS	0	204	500	500	500	500
	TOTAL OPERATING	24,847	23,643	50,307	29,143	29,143	29,143
<u>CAPITAL</u>							
100-6410-420	FURNITURE AND TECHNOLOGY	869	2,566	9,000	9,000	9,000	9,000
	TOTAL CAPITAL	869	2,566	9,000	9,000	9,000	9,000
	TOTAL PUBLIC WORKS ADMINISTRATI	545,080	577,317	756,555	867,980	867,980	867,980

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2027

DEPARTMENT: CITY HALL
FUND: GENERAL

BASELINE BUDGET DESCRIPTION:

This budget provides for a variety of expenses not properly chargeable against any individual program.

BUDGET COMMENTS:

CITY FUNCTIONS (Acct. 370) provides for the City's annual Christmas dinner for the employees.

LIABILITY AND FIRE INSURANCE (Acct. 380) is for Liability, Auto Physical Damage and Property Insurance premiums. The employee performance bond is also charged from this account.

UNEMPLOYMENT INSURANCE (Acct. 381) unemployment claims are extremely variable from year to year. Because the City has certain categories of part-time employees who are eligible for unemployment, the possibility for claims presents a liability to the City. Therefore, the funding request is proposed at a level based on past history charges.

INTERFUND TRANSFERS: (Acct. 722, 723, and 764)

The General Fund supports the Library Fund to ensure the level of services offered to the public is maintained. Transfer to the Senior/Disabled Fund would happen if it is necessary to cover the debt service payments for the City Hall elevator. The transfer to the Sick Leave Fund is necessary to maintain funds that will be available if temporary help is needed due to an extended illness.

SIGINIFICANT BUDGET CHANGES:

The City will receive a \$600,000 passthrough grant from the State of Oregon to construct a wine production facility.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>CITY HALL</u>							
<u>OPERATING</u>							
100-6500-370	CITY FUNCTIONS	5,325	5,327	5,500	6,000	6,000	6,000
100-6500-380	LIABILITY AND FIRE INSURANCE	167,356	213,112	247,959	272,755	272,755	272,755
100-6500-381	UNEMPLOYMENT INSURANCE	0	0	4,000	5,000	5,000	5,000
	TOTAL OPERATING	172,681	218,439	257,459	283,755	283,755	283,755
<u>CAPITAL</u>							
100-6500-405	BUILDING/ ECO DEVO	0	0	600,000	600,000	600,000	600,000
100-6500-407	COVID-19	29,154	0	0	0	0	0
	TOTAL CAPITAL	29,154	0	600,000	600,000	600,000	600,000
<u>TRANSFERS</u>							
100-6500-722	TRANSFER TO LIBRARY	38,671	20,753	17,961	69,274	69,274	69,274
100-6500-723	TRANSFER TO SENIOR/DISABLED	66,775	66,775	0	0	0	0
100-6500-752	TRANSFER TO WATER	70,575	0	0	0	0	0
100-6500-753	TRANSFER TO SEWER	100,000	0	0	0	0	0
100-6500-755	TRANSFER TO GOLF COURSE	129,833	67,796	70,977	0	0	0
100-6500-764	TRANSFER TO SICK LEAVE	1,600	1,600	1,600	1,600	1,600	1,600
	TOTAL TRANSFERS	407,454	156,924	90,538	70,874	70,874	70,874
<u>CONTINGENCY & RESERVES</u>							
100-6500-998	CONTINGENCY	0	0	341,661	98,055	98,055	98,055
	TOTAL CONTINGENCY & RESERVES	0	0	341,661	98,055	98,055	98,055
	TOTAL CITY HALL	609,289	375,363	1,289,658	1,052,684	1,052,684	1,052,684



SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

REVENUE BUDGET NARRATIVE
Fiscal Year 2027

DEPARTMENT: PUBLIC WORKS
FUND: STREET

MISSION STATEMENT:

To maintain the existing excellent streets and provide motorists the safest streets possible.

BASELINE BUDGET DESCRIPTION:

The Street Fund receives revenues from three different sources.

- **INTERGOVERNMENTAL REVENUES:**

A portion of the gas tax collected by the State that is distributed on a per capita basis to the city for streets. Gas tax is our primary source of funding for our streets program.

These funds are earmarked specifically for construction and maintenance of transportation infrastructure only. Gas tax in Oregon is currently \$0.40 per gallon, which was last increased in January 2024 as the final increase of House Bill 2017. A \$0.06 increase, part of a \$4.3 billion transportation package is currently facing voter Referendum 120, which if passed will increase the gas tax to \$0.46 per gallon.

- **MISCELLANEOUS AND MERCHANDISING REVENUE:**

Some revenues are not large enough to require a separate category.

- **BEGINNING FUND BALANCE:**

This category accounts for funds remaining at the end of the previous budget year due to funds budgeted, but not spent.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>STREET</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
210-410-11	STATE GAS TAX	577,236	598,164	561,427	566,567	566,567	566,567
	TOTAL INTERGOVERNMENTAL REVE	577,236	598,164	561,427	566,567	566,567	566,567
<u>MERCHANDISING</u>							
210-455-71	MERCHANDISING	0	0	200	200	200	200
	TOTAL MERCHANDISING	0	0	200	200	200	200
<u>MISCELLANEOUS</u>							
210-470-20	INTEREST EARNED	46,604	52,035	24,732	16,544	16,544	16,544
210-470-99	MISCELLANEOUS	2,821	3,526	2,928	1,200	1,200	1,200
	TOTAL MISCELLANEOUS	49,426	55,561	27,660	17,744	17,744	17,744
<u>BEGINNING FUND BALANCE</u>							
210-499-10	FUND BALANCE	0	0	617,859	402,724	402,724	402,724
	TOTAL BEGINNING FUND BALANCE	0	0	617,859	402,724	402,724	402,724
	TOTAL REVENUE	626,662	653,725	1,207,146	987,235	987,235	987,235

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: STREET MAINTENANCE
DEPARTMENT: PUBLIC WORKS
FUND: STREET

STAFF LEVEL 2027: 1.76 FTE
STAFF LEVEL 2026: 2.05 FTE

BASELINE BUDGET DESCRIPTION:

Required levels of maintenance include street sweeping, striping, snow control, traffic control/signs to filling cracks, chip seals, overlaying and complete replacements. Larger projects over \$5,000 are funded through the Street Improvement program due to capitalization threshold limits.

A portion of the wages for Code Enforcement Officer to conduct weed and debris abatement program is also included in this fund.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Water & Streets Supervisor	0.13	0.13
Parks & Recreation Supervisor	0.00	0.10
Utility Worker	0.78	0.78
Parks Maintenance Worker	0.45	0.64
Code Enforcement Officer	<u>0.40</u>	<u>0.40</u>
Total	1.76	2.05

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) Funds the replacement and upgrading of street signs, alley maintenance, snow and ice control materials, etc.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers the replacement of coveralls, boots, safety vests, safety glasses, rain gear, etc.

MINOR EQUIPMENT (Acct. 225) provides funds for tools, etc. required to maintain streets and signage.

COMMUNICATION (Acct. 260) covers phone usage for the crew supervisor.

UTILITIES (Acct. 270) covers costs of street lighting electrical expenses as well as some smaller traffic island maintenance landscapes, such as the flag pole island and the island at East Side Connect and Hwy 11.

REPAIR & MAINTENANCE (Acct. 280) provides for minor repairs needed to department equipment and streets as well as fuel for the street sweeper, which is a streets-owned vehicle.

PROFESSIONAL SERVICES (Acct. 320) primarily funds our street marking program by our contract service provider as well as Oregon Department of Transportation for center-line striping.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the costs of city-owned vehicles.

MEETINGS/CONFERENCES (Acct. 341) covers the cost of required continuing education.

MISCELLANEOUS (Acct. 390) covers costs for those minor expenses that do not fit well into any of the other categories.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>STREET</u>							
<u>STREET MAINTENANCE</u>							
<u>PERSONNEL SERVICES</u>							
210-6810-101	REGULAR SERVICES- STREET MAINT	120,715	126,556	127,153	110,461	110,461	110,461
210-6810-105	OVERTIME	0	1,374	925	1,000	1,000	1,000
210-6810-120	EMPLOYEE BENEFITS	85,152	92,728	107,297	96,570	96,570	96,570
	TOTAL PERSONNEL SERVICES	205,868	220,658	235,375	208,031	208,031	208,031
<u>OPERATING</u>							
210-6810-200	OPERATING SUPPLIES	10,895	7,621	14,000	12,000	12,000	12,000
210-6810-220	PERSONAL PROTECTIVE EQUIP	313	1,084	1,000	1,200	1,200	1,200
210-6810-225	MINOR EQUIPMENT	235	2,386	2,500	2,500	2,500	2,500
210-6810-260	COMMUNICATION	180	360	360	425	425	425
210-6810-270	UTILITIES	42,104	44,960	48,015	50,798	50,798	50,798
210-6810-280	REPAIR AND MAINTENANCE	12,492	12,390	26,500	14,700	14,700	14,700
210-6810-300	UNIFORM MAINTENANCE	0	1,936	0	350	350	350
210-6810-320	PROFESSIONAL SERVICES	5,404	8,913	16,000	16,000	16,000	16,000
210-6810-330	VEHICLE REPLACEMENT / RENT	48,534	49,995	58,831	43,219	43,219	43,219
210-6810-341	MEETINGS / CONFERENCES	160	213	800	4,412	4,412	4,412
210-6810-390	MISCELLANEOUS	583	744	750	750	750	750
	TOTAL OPERATING	120,900	130,601	168,756	146,354	146,354	146,354
<u>TRANSFERS</u>							
210-6810-701	TRANSFER TO GENERAL	154,635	167,589	172,617	177,796	177,796	177,796
210-6810-721	TRANSFER TO STREET IMPROVEME	0	100,000	200,000	200,000	200,000	200,000
210-6810-764	TRANSFER TO SICK LEAVE	300	300	300	300	300	300
	TOTAL TRANSFERS	154,935	267,889	372,917	378,096	378,096	378,096
<u>CONTINGENCY & RESERVES</u>							
210-6810-998	CONTINGENCY	0	0	430,098	254,754	254,754	254,754
	TOTAL CONTINGENCY & RESERVES	0	0	430,098	254,754	254,754	254,754
	TOTAL STREET MAINTENANCE	481,703	619,148	1,207,146	987,235	987,235	987,235

BUDGET NARRATIVE
Fiscal Year 2027

PROGRAM: STREET CONSTRUCTION
DEPARTMENT: PUBLIC WORKS
FUND: STREET IMPROVEMENT

BASELINE BUDGET DESCRIPTION:

This program provides the funds for exclusive use for street projects such as the construction of new streets or reconstruction of existing streets and components that coincide with means of transportation. All projects are required to be on public streets in order to use state funds and also include means of transportation such as bicycles and pedestrian traffic.

REVENUES

OR STATE STP ALLOCATION (Acct. 211-410-16): Each year the State of Oregon receives Federal Surface Transportation Program (STP) funds and distributes them through their fund exchange program at a 90% city and 10% state exchange rate based on formulary allocations. This program has changed over the past few years to where funds are directly distributed to the City each January/February automatically rather than through the reimbursement process. Cities are responsible for tracking their revenues and expenses and certifying all funds are used exclusively for eligible projects.

LAND USE FEES (Acct. 211-440-30): Revenues are derived from street opening permits issued when streets and/or sidewalks are cut for repairs as set by the street opening fee resolution and issued by the Public Works Department.

TRANSFER FROM STREET (Acct. 211-490-21): Street Maintenance receives monthly gas tax deposits, which vary substantially based on the amount of fuel sold. Due to gallons sold being steady and revenues coming in, the City is able to transfer funds to the Street Improvement Fund for capital repairs and replacement of infrastructure.

EXPENDITURES

CAPITAL IMPROVEMENTS (Acct. 211-6840-410): Funds are included for the cost share of one third of the cost of OpenGov® software for work orders and infrastructure mapping and tracking for streets, water and sewer split evenly. Funding is also included for cost sharing of the development and implementation of standards and specifications for infrastructure, which have been a long-time goal for staff and council to set construction requirements for new and improvements to existing developments uniformly and have readily accessible.

IMPROVEMENTS (Acct. 211-6840-480): Funds crack sealing, chip sealing and other surface treatment and preservation or replacement options.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>STREET IMPROVEMENT</u>						
<u>INTERGOVERNMENTAL REVENUE</u>						
211-410-16 OR STATE STP ALLOCATION	181,685	92,836	89,049	91,762	91,762	91,762
211-410-22 ODOT GRANT / HB2017	234,022	196,892	0	0	0	0
TOTAL INTERGOVERNMENTAL REVE	415,707	289,728	89,049	91,762	91,762	91,762
<u>LICENSES & PERMITS</u>						
211-440-30 LAND USE FEES	3,878	1,725	2,500	5,000	5,000	5,000
TOTAL LICENSES & PERMITS	3,878	1,725	2,500	5,000	5,000	5,000
<u>MISCELLANEOUS</u>						
211-470-20 INTEREST EARNED	16,428	24,496	15,811	26,209	26,209	26,209
TOTAL MISCELLANEOUS	16,428	24,496	15,811	26,209	26,209	26,209
<u>TRANSFERS</u>						
211-490-21 TRANSFER FROM STREET	0	100,000	200,000	200,000	200,000	200,000
TOTAL TRANSFERS	0	100,000	200,000	200,000	200,000	200,000
<u>BEGINNING FUND BALANCE</u>						
211-499-10 FUND BALANCE	0	0	758,412	933,236	933,236	933,236
TOTAL BEGINNING FUND BALANCE	0	0	758,412	933,236	933,236	933,236
TOTAL REVENUE	436,012	415,949	1,065,772	1,256,207	1,256,207	1,256,207

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

<u>STREET IMPROVEMENT</u>						
<u>STREET CONSTRUCTION</u>						
<u>CAPITAL</u>						
211-6840-410 CAPITAL EXPENSES	275,623	0	50,000	50,000	50,000	50,000
211-6840-480 IMPROVEMENTS	32,717	41,835	250,000	250,000	250,000	250,000
TOTAL CAPITAL	308,340	41,835	300,000	300,000	300,000	300,000
<u>CONTINGENCY & RESERVES</u>						
211-6840-998 CONTINGENCY	0	0	765,772	956,207	956,207	956,207
TOTAL CONTINGENCY & RESERVES	0	0	765,772	956,207	956,207	956,207
TOTAL STREET CONSTRUCTION	308,340	41,835	1,065,772	1,256,207	1,256,207	1,256,207

Revenue Budget Narrative *Fiscal Year 2027*

Fund: Library

BASELINE BUDGET DESCRIPTION

Through a contract with the Umatilla County Special Library District, the City of Milton-Freewater provides free library services to approximately 12,500 residents of the Milton-Freewater area and to residents of the UCSLD. UCSLD agrees to provide funding for operational expenses such as salaries, materials, and supplies to assist the City in meeting the Standards for Public Libraries set from the Oregon Library Association (OLA), and the State Library of Oregon (SLO). Although 70% of library's funding comes from the UCSLD, it is not enough to meet the needs of our residents or meet the minimum level of services set by OLA and SLO. Due to this, the City agrees to provide and maintain a facility to house the library, salaries for staff, utilities, janitorial service, payroll and accounts payable, and materials which allow the library to meet or exceed established Library Standards.

GRANT FUNDING

- The library anticipates a Ready to Read grant from the State Library of Oregon for approximately \$1400 to develop and improve early literacy services to children under age five.

SERVICES

- Rental income from the old library building located at 815 S. Main Street. Rental price was increased to \$700 per month.

DONATIONS

- The library anticipates \$2000 in donations from the Friends of Milton-Freewater Public Library and \$3000 from community businesses in support of the Summer Reading Program. The library typically exceed this amount of donations, but it is never guaranteed.

COPIES: These are payments from library patrons for photocopies, computer print-outs, faxes and document scanning.

MISCELLANEOUS: This includes out-of-district library patrons fees of \$70 per year.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>LIBRARY</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
220-410-01	LIBRARY DISTRICT REVENUES	355,847	380,892	396,365	426,367	426,367	426,367
220-410-03	STATE GRANTS-LIBRARY	1,436	1,519	1,519	1,400	1,400	1,400
	TOTAL INTERGOVERNMENTAL REVE	357,283	382,411	397,884	427,767	427,767	427,767
<u>FINES & FORFEITURES</u>							
220-430-50	LIBRARY FINES	1,739	420	0	0	0	0
	TOTAL FINES & FORFEITURES	1,739	420	0	0	0	0
<u>SERVICES</u>							
220-450-14	RENTAL INCOME	7,500	7,500	7,500	8,400	8,400	8,400
	TOTAL SERVICES	7,500	7,500	7,500	8,400	8,400	8,400
<u>MISCELLANEOUS</u>							
220-470-20	INTEREST EARNED	5,835	3,730	1,900	1,000	1,000	1,000
220-470-41	DONATIONS	13,672	14,949	5,000	5,000	5,000	5,000
220-470-50	COPIES	3,918	3,242	2,500	2,500	2,500	2,500
220-470-99	MISCELLANEOUS	542	758	300	300	300	300
	TOTAL MISCELLANEOUS	23,967	22,679	9,700	8,800	8,800	8,800
<u>TRANSFERS</u>							
220-490-10	FROM GENERAL	38,671	20,753	17,961	69,274	69,274	69,274
	TOTAL TRANSFERS	38,671	20,753	17,961	69,274	69,274	69,274
<u>BEGINNING FUND BALANCE</u>							
220-499-10	FUND BALANCE	0	0	130,500	86,428	86,428	86,428
	TOTAL BEGINNING FUND BALANCE	0	0	130,500	86,428	86,428	86,428
	TOTAL REVENUE	429,160	433,763	563,545	600,669	600,669	600,669

Expenditure Budget Narrative
Fiscal Year 2027

Fund: Library

Staff Level 2027: 3.93 FTE

Staff Level 2026: 3.93 FTE

PERSONNEL:

Title	2027 FTE	2026 FTE
Library Director	1.00	1.00
Library Assistant	0.00	0.00
Library Associate	<u>2.93</u>	<u>2.93</u>
Total	3.93	3.93

LIBRARY USE AND VALUE

Mission Statement: To inspire lifelong curiosity, the library provides practical & diverse resources, inclusive spaces, and expert staff, empowering our community to meet a changing world with creativity and confidence.

In FY2025, the library had 2,371 card holders; the library provides access to 34,209 books, audiobooks, DVD's, Spanish-language material, as well as over 62,000 downloadable eBooks and audiobooks, and the Sage Library consortium offers our patrons access to over a million loanable items. In our facility, we offer 12 public computers, 24/7 WiFi, reference services, children's play area, genealogy & local history collection, two meeting rooms, and more than 92 programs for children and 24 programs for adults each year with approximately 4,000 people from the community attending.

In FY2025, the library circulated 32,023 physical items, 9,815 electronic materials, added 1,466 physical items to our collections, and loaned/received 6,579 items from other libraries in the Sage Consortium.

BUDGET COMMENTS

Expenses:

- **Operating Supplies (Acct. 200)** covers office supplies, paper & toner for public printing, book processing supplies, for the 1,400+ items added yearly. Prices for processing items continues to climb.
- **Communication (Acct. 260)** covers phone, fax, internet/WiFi and shared cost of the City of Milton-Freewater website.
- **Building Repair & Maintenance (Acct. 280)** covers misc. needs of the library including: carpet cleaning, paint, hardware, key replacement, etc.
- **Programming (Adult Acct 325 & Children's Acct 326).** Children's supplies for 52 story times, 24 evening activities for children, including Valentine's Day, Dia De Los Niños, Halloween and Christmas parties that had 500+ attendees, 12 teen/tween art programs and teen summer reading prizes. Adult Programming covers 24 adult art classes & adult summer reading prizes.
- **Early Literacy/Summer Reading (Acct. 348)** covers Ready to Read grant, and 18 activities during children's Summer Reading and prizes. Most of this is supplemented by local business donations.
- **Miscellaneous (Acct. 700)** covers items not easily categorized by other line items. Budget increased substantially due to rising need to maintain 23-year-old building.
- **Furniture & Technology (Acct. 420):** To keep up with the changes in technology, computer and printer replacement.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>LIBRARY</u>							
<u>LIBRARY</u>							
<u>PERSONNEL SERVICES</u>							
220-6600-101	REGULAR SERVICES- LIBRARY	215,573	254,866	279,255	290,066	290,066	290,066
220-6600-102	PART TIME	17,689	0	0	0	0	0
220-6600-120	EMPLOYEE BENEFITS	153,639	167,188	194,042	207,163	207,163	207,163
	TOTAL PERSONNEL SERVICES	386,901	422,054	473,297	497,229	497,229	497,229
<u>OPERATING</u>							
220-6600-200	OPERATING SUPPLIES	8,196	7,051	12,000	12,000	12,000	12,000
220-6600-235	LIBRARY BOOKS	24,865	22,639	27,000	27,000	27,000	27,000
220-6600-260	COMMUNICATION	6,464	7,905	7,500	9,000	9,000	9,000
220-6600-280	REPAIR AND MAINTENANCE	1,319	1,067	1,800	1,800	1,800	1,800
220-6600-325	PROGRAMMING - ADULT	4,465	4,754	5,000	5,500	5,500	5,500
220-6600-326	PROGRAMMING - CHILDREN	5,150	6,769	6,000	6,500	6,500	6,500
220-6600-333	MILEAGE / FUEL	50	195	500	500	500	500
220-6600-340	MEMBERSHIPS / DUES	907	1,228	1,200	1,500	1,500	1,500
220-6600-341	MEETINGS / CONFERENCES	20	0	400	400	400	400
220-6600-348	EARLY LIT/SUMMER READING	7,106	3,207	5,000	6,000	6,000	6,000
220-6600-390	MISCELLANEOUS	10,079	6,015	11,000	16,000	16,000	16,000
	TOTAL OPERATING	68,621	60,830	77,400	86,200	86,200	86,200
<u>CAPITAL</u>							
220-6600-420	FURNITURE AND TECHNOLOGY	11,342	4,643	7,000	7,000	7,000	7,000
	TOTAL CAPITAL	11,342	4,643	7,000	7,000	7,000	7,000
<u>TRANSFERS</u>							
220-6600-764	TRANSFER TO SICK LEAVE	240	240	240	240	240	240
	TOTAL TRANSFERS	240	240	240	240	240	240
<u>CONTINGENCY & RESERVES</u>							
220-6600-998	CONTINGENCIES	0	0	5,608	10,000	10,000	10,000
	TOTAL CONTINGENCY & RESERVES	0	0	5,608	10,000	10,000	10,000
	TOTAL LIBRARY	467,104	487,768	563,545	600,669	600,669	600,669

REVENUE NARRATIVE

Fiscal Year 2027

FUND: PUBLIC TRANSPORTATION SERVICES

BASELINE BUDGET DESCRIPTION:

This fund was originally created to accumulate revenues dedicated to both the City's public transportation programs- the Senior/Disabled Transportation Program, which originated in 1971, and the general ridership bus program which was reestablished in 2005. The bus program was discontinued at the end of December 2023. The senior/disabled taxi transportation service is still available to seniors 60 years of age and older and/or disabled individuals of any age and must reside in the service area, which includes the city and a five-mile radius from the City's center. The taxi runs Monday through Saturday. The service is contracted out to a private vendor.

BUDGET COMMENTS:

TAXES AND ASSESSMENTS

PROPERTY TAX CURRENT Acct. 230-400-01 Voters graciously renewed the local option tax for senior/disabled transportation on May 20, 2025. The levy is for \$100,000 per year, however not all taxes are collected, so we budget for 95%.

PROPERTY TAX PRIOR YEAR Acct. 230-400-02 is the account for "back taxes" which are paid late.

INTERGOVERNMENTAL REVENUE

STATE TRANSIT GRANTS Acct. 230-410-51 is the receipt of federal 5310 grants applied for through the Oregon State Department of Transportation. Additional funds will be received due to a shift in funding periods. With the shift, there is a gap in funding continuity for the current biennium to the next, which will be the funds received.

STATE TRANSPORTATION IMPROVEMENT FUNDS (STIF) FORMULARY Acct 230-410-57 are State funds that are formulary. Funds are "carry-over" from fiscal year 2025 and used as match funds or contracting services.

STATE TRANSPORTATION IMPROVEMENT FUNDS (STIF) DISCRETIONARY Acct 230-410-59 are State population funds under HB2017 and are to provide stabilized funding for senior and disabled transportation programs and could be used for match funds.

SERVICES

SENIOR CITIZEN PAYMENTS Acct. 230-450-70 represents the revenue generated from taxi tickets sold for \$1.00 or \$2.00 each. (Outside City limit customers pay the higher price.) These rates for patrons are kept low due to the local option tax supplementing program revenues.

MISCELLANEOUS

INTEREST EARNED Acct. 230-470-20 is the interest we receive from the grants and revenues invested in the local government pool prior to having them released for payment of services and goods.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>PUBLIC TRANSPORTATION SERVICES</u>							
<u>TAXES/ASSESSMENTS</u>							
230-400-01	PROPERTY TAX - CURRENT	56,966	57,048	95,000	95,000	95,000	95,000
230-400-02	PROPERTY TAX - PRIOR YEAR	1,186	1,617	2,000	1,500	1,500	1,500
	TOTAL TAXES/ASSESSMENTS	58,151	58,665	97,000	96,500	96,500	96,500
<u>INTERGOVERNMENTAL REVENUE</u>							
230-410-50	SPECIAL TRANSIT GRANT	7,964	0	0	0	0	0
230-410-51	STATE TRANSIT GRANT	21,156	73,934	48,000	64,936	64,936	64,936
230-410-52	ARPA 5311 ODOT GRANT	242,804	0	0	0	0	0
230-410-57	STIF FORMULA GRANT	18,883	8,187	35,000	21,157	21,157	21,157
230-410-59	STIF DISCRETIONARY GRANT	0	0	36,708	38,709	38,709	38,709
	TOTAL INTERGOVERNMENTAL REVE	290,807	82,121	119,708	124,802	124,802	124,802
<u>SERVICES</u>							
230-450-70	SENIOR CITIZEN PAYMENTS	2,814	2,414	2,000	2,000	2,000	2,000
	TOTAL SERVICES	2,814	2,414	2,000	2,000	2,000	2,000
<u>MISCELLANEOUS</u>							
230-470-20	INTEREST EARNED	2,123	3,974	2,000	2,502	2,502	2,502
	TOTAL MISCELLANEOUS	2,123	3,974	2,000	2,502	2,502	2,502
<u>TRANSFERS</u>							
230-490-10	TRANSFER FROM GENERAL	66,775	66,775	0	0	0	0
	TOTAL TRANSFERS	66,775	66,775	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
230-499-10	FUND BALANCE	0	0	50,226	62,896	62,896	62,896
	TOTAL BEGINNING FUND BALANCE	0	0	50,226	62,896	62,896	62,896
	TOTAL REVENUE	420,670	213,949	270,934	288,700	288,700	288,700

EXPENDITURE NARRATIVE
Fiscal Year 2027

FUND: PUBLIC TRANSPORTATION SERVICES

STAFF LEVEL 2027: 0.65 FTE
STAFF LEVEL 2026: 0.65 FTE

BASELINE BUDGET DESCRIPTION:

In 1971, the City began providing the senior and disabled taxi ticket program. In November of 2004 funding for the program was solidified by the passage of a five-year local option tax to help support the program, and then in November of 2008, 2012, 2021 and May 2025 the continuation of the five-year local option tax was passed by the voters. The taxi program is for seniors aged 60 and over and disabled patrons of any age. It is a door-to-door service which includes a lot of personal assistance for patrons. This program is contracted out to a private carrier for service.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
City Planner	0.25	0.25
Assistant	0.40	0.40
	0.65	0.65

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) covers expenses for day-to-day supplies such as paper, pens, notebooks, file folders and hanging file folders.

MINOR EQUIPMENT (Acct. 225) budgets the cost of computer, computer software and equipment.

ADVERTISING (Acct. 250) budgets the cost of printing tickets as ride tokens and advertising the service.

COMMUNICATION (Acct. 260) covers a portion of the cost of phone expenses as well as annual website fees.

REPAIR & MAINTENANCE (Acct. 280) accounts for shop hourly rate expenses for repair and maintenance of the city's wheel-chair access van. The cost to service the vehicle is increasing.

PROFESSIONAL SERVICES (Acct. 320) accounts for the cost of the taxi contract to provide rides to patrons and the cost for a Public Transportation Travel Training Coordination Specialist that will assist with outreach and coordination with all Public Transportation Providers in Region 5 to ensure consistent, accessible services and increase ridership. This service cost is split between all service providers in the Region 5 transit area.

MILEAGE/FUEL (Acct. 333) covers travel expenses to meetings and training. Unfunded this fiscal year.

MEETINGS/CONF (Acct. 341) accounts for the cost of attending training meetings and seminars. Unfunded

INSURANCE (Acct. 380) insurance premium for the city's wheel-chair accessible van.

FURNITURE AND TECH (Acct. 420) small reserve to cover the purchase of equipment if needed. Unfunded

LOAN PAYMENT FOR ELEVATOR (Acct 510/511)

CONTINGENCY (Acct. 998) is the fund which pays for any unanticipated costs after the budget is adopted.

SIGNIFICANT BUDGET COMMENTS:

Significant changes to transportation services includes the elimination of the fixed route bus service as of January 1, 2024, increase in cost to run the Senior and Disabled Taxi Program, and an added cost for the required transit coordination specialist for the City's transportation program.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>PUBLIC TRANSPORTATION SERVICES</u>							
<u>ADMINISTRATION</u>							
<u>PERSONNEL SERVICES</u>							
230-7600-101	REGULAR SERVICES- SENIOR/DISAB	70,840	30,072	42,838	49,837	49,837	49,837
230-7600-102	PART TIME	205	0	0	0	0	0
230-7600-105	OVERTIME	0	0	0	125	125	125
230-7600-110	ALLOWANCES	2,183	0	900	0	0	0
230-7600-120	EMPLOYEE BENEFITS	35,101	19,919	33,294	40,939	40,939	40,939
	TOTAL PERSONNEL SERVICES	108,329	49,992	77,032	90,901	90,901	90,901
<u>OPERATING</u>							
230-7600-200	OPERATING SUPPLIES	241	41	500	500	500	500
230-7600-225	MINOR EQUIPMENT	27	0	500	500	500	500
230-7600-250	ADVERTISING- SENIOR/ DISABLED	655	294	1,000	1,000	1,000	1,000
230-7600-260	COMMUNICATION	0	0	300	800	800	800
230-7600-280	REPAIR AND MAINTENANCE	3,310	1,921	4,000	4,000	4,000	4,000
230-7600-320	PROFESSIONAL SERVICES	151,285	81,260	85,000	85,000	85,000	85,000
230-7600-380	INSURANCE	2,700	3,375	4,050	4,500	4,500	4,500
	TOTAL OPERATING	158,217	86,891	95,350	96,300	96,300	96,300
<u>DEBT SERVICE</u>							
230-7600-510	LOAN PRINC - ELEVATOR CITY HAL	23,271	59,422	59,676	65,676	65,676	65,676
230-7600-511	LOAN INT - ELEVATOR CITY HALL	7,564	8,625	8,876	7,250	7,250	7,250
	TOTAL DEBT SERVICE	30,835	68,047	68,552	72,926	72,926	72,926
<u>CONTINGENCY & RESERVES</u>							
230-7600-998	CONTINGENCY	0	0	30,000	28,573	28,573	28,573
	TOTAL CONTINGENCY & RESERVES	0	0	30,000	28,573	28,573	28,573
	TOTAL ADMINISTRATION	297,381	204,930	270,934	288,700	288,700	288,700

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2027

FUND: 9 1 1 OPERATING

BASELINE BUDGET DESCRIPTION:

This fund was established to account for 911 telephone tax revenues which are distributed by the state. These revenues can only be expended on 911 emergency service expenditures. Operating expenses other than wages and benefits are paid for from this fund.

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) Funds anticipated replacement costs of supplies and materials for the 911 center.

MINOR EQUIPMENT (Acct. 225) Funds purchases of smaller equipment items.

REPAIR AND MAINTENANCE (Acct. 280) Funds used to cover the anticipated costs of repair, maintenance, or replacement of office machines such as copiers and the logging recorder.

PROFESSIONAL SERVICES (Acct. 320) Pays for DPSST medical exams required as part of the pre-employment screening process.

MEETINGS AND CONFERENCES (Acct. 341) This fund pays for continuing training for communications personnel as mandated by the state.

FURNITURE AND TECHNOLOGY (Acct. 420) It covers the annual maintenance service agreement for our records management/computer aided dispatch system (New World), which is split between patrol and dispatch.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

911

INTERGOVERNMENTAL REVENUE

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
270-410-14 911 TELEPHONE TAX	68,183	68,406	70,000	68,000	68,000	68,000
TOTAL INTERGOVERNMENTAL REVE	68,183	68,406	70,000	68,000	68,000	68,000

MISCELLANEOUS

270-470-20 INTEREST EARNED	1,042	390	500	400	400	400
TOTAL MISCELLANEOUS	1,042	390	500	400	400	400

BEGINNING FUND BALANCE

270-499-10 FUND BALANCE	0	0	23,100	23,100	23,100	23,100
TOTAL BEGINNING FUND BALANCE	0	0	23,100	23,100	23,100	23,100

TOTAL REVENUE	69,225	68,796	93,600	91,500	91,500	91,500
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EXPENDITURE SUMMARY FISCAL YEAR 2026-27

911

911 OPERATING

OPERATING

270-5830-200 OPERATING SUPPLIES	1,766	2,196	3,000	3,000	3,000	3,000
270-5830-225 MINOR EQUIPMENT	1,556	1,105	2,000	2,000	2,000	2,000
270-5830-260 COMMUNICATION	10,616	12,985	15,000	15,000	15,000	15,000
270-5830-280 REPAIR AND MAINTENANCE	12,487	8,669	15,500	15,500	15,500	15,500
270-5830-300 UNIFORM MAINTENANCE	507	339	500	500	500	500
270-5830-320 PROFESSIONAL SERVICE	645	403	1,000	1,000	1,000	1,000
270-5830-341 MEETINGS / CONFERENCES	3,318	3,480	9,000	9,000	9,000	9,000
270-5830-390 MISCELLANEOUS	1,399	2,171	1,500	2,000	2,000	2,000
TOTAL OPERATING	32,294	31,347	47,500	48,000	48,000	48,000

CAPITAL

270-5830-420 FURNITURE AND TECHNOLOGY	0	0	33,000	25,000	25,000	25,000
TOTAL CAPITAL	0	0	33,000	25,000	25,000	25,000

TRANSFERS

270-5830-701 TRANSFER TO GENERAL	55,151	43,643	13,100	18,500	18,500	18,500
TOTAL TRANSFERS	55,151	43,643	13,100	18,500	18,500	18,500
TOTAL 911 OPERATING	87,445	74,990	93,600	91,500	91,500	91,500



DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

BUDGET NARRATIVE
Fiscal Year 2027

FUND: GENERAL OBLIGATION BONDED DEBT

BASELINE BUDGET DESCRIPTION:

Levied tax revenue related to the issuance of the City's general obligation bonds are received in this fund. Debt service payments for these bonds are also paid from this fund.

\$6,695,000
CITY OF MILTON-FREEWATER
UMATILLA COUNTY, OREGON

GENERAL OBLIGATION BONDS, SERIES 2021

DATED: Date of Delivery (Expected to be on or about August 31, 2021)

MATURITY SCHEDULE

Due June 1	Amounts	Interest Rate	Yield	Price	CUSIP ¹ (60183M)
2022	\$55,000	3.000%	0.310%	102.013	BNJ
2023	10,000	3.000%	0.360%	104.601	BP8
2024	20,000	3.000%	0.420%	107.046	BQ6
2025	30,000	3.000%	0.540%	109.119	BR4
2026	40,000	3.000%	0.710%	110.676	BS2
2027	50,000	3.000%	0.840%	112.099	BTO
2028	60,000	3.000%	0.980%	113.161	BU7
2029	70,000	3.000%	1.100%	114.076	BV5
2030	85,000	3.000%	1.230%	114.639	BW3
2031	95,000	3.000%	1.320%	115.321	BXI

\$700,000(T> 3.000% Tenn Bond Due June 1, 2036; Yield: 1.700%; Price: 111.633c; CUSIP: 60183MBY9
\$1,140,000(T) 4.000% Tenn Bond Due June 1, 2041; Yield: 1.760%; Price: 1119.986'; CUSIP: 60183MBZ6
\$1,760,000n, 4.000% Tenn Bond Due June 1, 2046; Yield: 1.970%; Price: 117.925c; CUSIP: 60183MCAO
\$2,580,000!TJ4.000% Tenn Bond Due June 1, 2051; Yield: 2.030%; Price: 1117.344'; CUSIP: 60183MCB8

''' Priced to the optional redemption date of June 1, 2031.

!TJ Term Bond subject to Mandatory Redemption

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CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL OBLIGATION BONDS</u>						
<u>TAXES/ASSESSMENTS</u>						
310-400-01 PROPERTY TAX - CURRENT	270,602	285,883	291,900	301,882	301,882	301,882
310-400-02 PROPERTY TAX - PRIOR YEAR	3,463	6,563	4,500	4,518	4,518	4,518
TOTAL TAXES/ASSESSMENTS	274,065	292,446	296,400	306,400	306,400	306,400
TOTAL REVENUE	274,065	292,446	296,400	306,400	306,400	306,400

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GENERAL OBLIGATION BONDS</u>						
<u>BONDED DEBT</u>						
<u>DEBT SERVICE</u>						
310-8611-500 BOND PRINCIPAL	20,000	30,000	40,000	50,000	50,000	50,000
310-8611-501 BOND INTEREST	253,699	253,099	255,000	255,000	255,000	255,000
TOTAL DEBT SERVICE	273,699	283,099	295,000	305,000	305,000	305,000
<u>CONTINGENCY & RESERVES</u>						
310-8611-999 UNAPPROPRIATED RESERVE	0	0	1,400	1,400	1,400	1,400
TOTAL CONTINGENCY & RESERVES	0	0	1,400	1,400	1,400	1,400
TOTAL BONDED DEBT	273,699	283,099	296,400	306,400	306,400	306,400



CAPITAL PROJECT FUND

Capital project funds are used to track construction expenses for the capital projects.

BUDGET NARRATIVE
Fiscal Year 2027

FUND: POLICE STATION CONSTRUCTION

BASELINE BUDGET DESCRIPTION:

Revenues to pay the City's General Obligation Bonds are collected in this fund. A general obligation bond issue for \$7,657,390 for construction of a new Police Station was approved on the May 18, 2021 ballot measure. Police station construction costs are also paid from this fund.

Significant Budget Changes: The City received a \$3,000,000 Oregon State Capital Funding Grant to finance the unexpected budget overruns from the Police Station project.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>POLICE STATION CONSTRUCTION</u>						
<u>SOURCE 470</u>						
410-470-20 INTEREST EARNED	174,669	79,723	72,500	55,800	55,800	55,800
TOTAL SOURCE 470	174,669	79,723	72,500	55,800	55,800	55,800
<u>BEGINNING FUND BALANCE</u>						
410-499-10 FUND BALANCE	0	0	1,125,850	1,270,000	1,270,000	1,270,000
TOTAL BEGINNING FUND BALANCE	0	0	1,125,850	1,270,000	1,270,000	1,270,000
TOTAL REVENUE	174,669	79,723	1,198,350	1,325,800	1,325,800	1,325,800

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>POLICE STATION CONSTRUCTION</u>						
<u>CAPITAL - NEW</u>						
<u>CAPITAL</u>						
410-8100-410 CAPITAL EXPENSE	4,682,047	296,315	1,198,350	1,325,800	1,325,800	1,325,800
TOTAL CAPITAL	4,682,047	296,315	1,198,350	1,325,800	1,325,800	1,325,800
TOTAL CAPITAL - NEW	4,682,047	296,315	1,198,350	1,325,800	1,325,800	1,325,800



ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriated for accountability purposes.

REVENUE BUDGET NARRATIVE **FISCAL YEAR 2027**

FUND: ELECTRIC

MISSION STATEMENT:

Milton-Freewater City Light & Power:

We strive to provide reliable, quality electric power service through a well-maintained and equipped system. We will be a friendly and supportive member of the community and will always attempt to maintain the low electric rates that have been part of our history.

BASELINE BUDGET DESCRIPTION:

Revenues for the Electric Fund are based on historical data unless otherwise noted.

SURPLUS POWER SALES:

The City has a contract with the Bonneville Power Administration (BPA) for Service and Exchange, which states the terms for the exchange of our power allotment from the Grant County contracts. A major change in the method that BPA calculates surplus power was instituted in October 2011. Under the new procedure, BPA subtracts our Grant County resource from our total purchases. This in effect, eliminates firm surplus power sales revenue, but also reduces the amount of power to be purchased from BPA by a similar amount. Non-firm or secondary power is now the only surplus power sales revenue source. We believe this year will be an low water year with estimated income of \$58,524.

CONSERVATION:

Revenue estimates are based on the estimated completion of 20 heat pump installations, weatherization of 15 electrically heated homes, 3 commercial buildings (window or non-residential lighting upgrades) and 2 agricultural projects. The revenue will come from reimbursements from BPA for energy conservation projects, including payment of administrative costs, and from principal and interest from the Energy Loan Program.

UTILITY REVENUE:

This is the revenue from the sales of electricity and the service availability fee to all classes of electric customers. The sales of electricity can be greatly influenced by the weather patterns throughout the year. This year we anticipate a 5% general rate increase.

MERCHANDISING:

This is for labor and materials for work done at customers' expense.

MISCELLANEOUS REVENUE:

This includes earned interest, pole rental (communication companies), Electric Infrastructure Fees and after-hours reconnect fees. Also, fees paid by customers for line extensions and/or new services are included in this category.

INTERFUND OPERATING TRANSFERS:

A transfer in the amount of \$1,050,000 from Capital Replacement Reserves to cover half of the cost of replacing the Power Transformer #1 at Milton Substation. This revenue will be expensed out in Capital Replacement Substations 510-8200-410.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>TAXES/ASSESSMENTS</u>							
510-400-10	WTHRZTN ASSMT LOAN REV #903	26,950	43,309	34,000	35,000	35,000	35,000
510-400-20	WTHRZTN BUY-BACK LOAN REV #920	0	0	1,000	0	0	0
510-400-30	WTHZTN LONG-TERM LOAN REV #93	(112)	(31)	1,000	0	0	0
	TOTAL TAXES/ASSESSMENTS	26,838	43,278	36,000	35,000	35,000	35,000
<u>SURPLUS POWER SALES</u>							
510-415-10	POWER SALES - NONFIRM	44,951	238,592	221,412	58,524	58,524	58,524
	TOTAL SURPLUS POWER SALES	44,951	238,592	221,412	58,524	58,524	58,524
<u>SERVICES</u>							
510-450-45	CONSERVATION	122,589	81,311	85,000	85,000	85,000	85,000
	TOTAL SERVICES	122,589	81,311	85,000	85,000	85,000	85,000
<u>UTILITY SALES</u>							
510-451-10	RESIDENTIAL SALES	5,140,434	5,012,123	5,783,927	5,880,409	5,880,409	5,880,409
510-451-11	COMMERCIAL SALES	1,105,039	1,084,910	1,262,703	1,272,584	1,272,584	1,272,584
510-451-12	INDUSTRIAL SALES	1,615,866	1,497,655	1,613,849	1,948,553	1,948,553	1,948,553
510-451-13	RENTAL LIGHTS	95,776	96,064	109,839	117,361	117,361	117,361
510-451-14	IRRIGATION	610,320	632,082	764,519	802,374	802,374	802,374
510-451-15	AIR FANS	3,449	3,449	3,793	2,588	2,588	2,588
510-451-16	PUBLIC STREET LIGHTS	39,648	39,615	44,094	47,061	47,061	47,061
510-451-17	INTER-DEPARTMENT	83,923	112,204	98,740	114,119	114,119	114,119
510-451-18	LAGOON SUB SALES	17,879	15,942	21,431	19,500	19,500	19,500
510-451-19	GREEN POWER	721	716	863	720	720	720
	TOTAL UTILITY SALES	8,713,054	8,494,760	9,703,758	10,205,269	10,205,269	10,205,269
<u>MERCHANDISING</u>							
510-455-71	MERCHANDISING	20,323	7,891	54,500	20,000	20,000	20,000
	TOTAL MERCHANDISING	20,323	7,891	54,500	20,000	20,000	20,000
<u>MISCELLANEOUS</u>							
510-470-20	INTEREST EARNED	60,481	59,947	39,500	60,000	60,000	60,000
510-470-21	UTILITY SURCHARGE	179,351	178,375	180,889	184,716	184,716	184,716
510-470-60	POLE RENTAL	12,138	24,700	16,681	24,700	24,700	24,700
510-470-63	DISCONNECT/RECONNECT FEES	12,725	9,800	12,500	12,500	12,500	12,500
510-470-64	NEW SERVICE FEES	188,152	218,208	27,000	120,000	120,000	120,000
510-470-99	MISCELLANEOUS	2,975	21,281	15,500	10,000	10,000	10,000
	TOTAL MISCELLANEOUS	455,822	512,311	292,070	411,916	411,916	411,916

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>						
<u>TRANSFERS</u>						
510-490-68 TSF FROM CAP. RPLCM. RESERVE	0	0	0	1,050,000	1,050,000	1,050,000
TOTAL TRANSFERS	0	0	0	1,050,000	1,050,000	1,050,000
<u>BEGINNING FUND BALANCE</u>						
510-499-10 FUND BALANCE	0	0	1,390,000	1,819,634	1,819,634	1,819,634
TOTAL BEGINNING FUND BALANCE	0	0	1,390,000	1,819,634	1,819,634	1,819,634
TOTAL REVENUE	9,383,578	9,378,142	11,782,740	13,685,343	13,685,343	13,685,343

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2027

PROGRAM: POWER PURCHASES
FUND: ELECTRIC

BASELINE BUDGET DESCRIPTION:

The City's power supply comes from two sources. The City has a contract with Grant County PUD to provide a percentage share of the output of Priest Rapids and Wanapum Dams. The City has a contract with BPA to supply the balance of the City's requirements. In October 2005, the original Priest Rapids contract expired. On October 31, 2009, the Wanapum contract expired. Those contracts have been replaced with agreements that provide the City with .42 of one percent of the output of both dams, which is 70% of our previous share.

	Source of Firm Power		
Cost/KWH	Demand	Energy	Avg.
BPA	14,244 KW (100%)	78,808,268 KWH (75%)	\$.0479
Grant County	0 KW	25,693,000 KWH (25%)	\$.0414
Total	14,244 KW (100%)	104,501,268 KWH (100%)	\$.0457

BPA delivers the Grant County power to the City's two substations. BPA had charged for the use of BPA facilities, but the City has purchased those substations, eliminating that charge. We are charged wheeling charges (meaning transmission of the power from the dams to Milton-Freewater). These charges are based on the amount of power wheeled. The City also pays .42 of one percent of the operating budgets of Priest Rapids and Wanapum Dams. The total payment to Grant County is budgeted at \$1,043,094. The total cost associated with the Grant County power is expected to be \$1,063,650 (Grant County energy + BPA transmission fee). The City's billed purchases from BPA are budgeted at 14,244 KW of demand and 78,808,268 KWH of Priority Firm Power. Per our contract with BPA, we are charged only for the BPA portion of our total requirement at the current BPA Load Shaping rate. In October 2025, BPA increased energy and demand cost by 8.9% and increased BPA transmission by 19.9%. This cost is expected to be \$3,773,124. The City is credited for our Grant County secondary power at the current BPA Load Shaping rate. The net cost of Purchased Power to the City is estimated at \$4,778,250.

BUDGET COMMENTS:

In the future, weather, stream flows, environmental concerns, politics, and snowpack will continue to influence our wholesale power rates.

A new BPA rate called the Court-Ordered Operation Rate Adder (COORA) will be finalized around July 2026 and is estimated to increase power rates by about 6.5%.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>POWER PURCHASES</u>							
<u>OPERATING</u>							
510-7110-352	GRANT CO OPERATION	801,364	890,929	916,403	1,063,650	1,063,650	1,063,650
510-7110-353	BPA POWER - DEMAND	204,545	178,235	240,310	150,596	150,596	150,596
510-7110-354	BPA POWER - ENERGY	2,374,744	2,733,250	2,814,326	2,938,456	2,938,456	2,938,456
510-7110-355	TRANSMISSION DEMAND	476,487	449,697	545,216	575,596	575,596	575,596
510-7110-356	TRANSMISSION ENERGY	107,715	106,034	131,490	108,476	108,476	108,476
	TOTAL OPERATING	3,964,855	4,358,145	4,647,745	4,836,774	4,836,774	4,836,774
	TOTAL POWER PURCHASES	3,964,855	4,358,145	4,647,745	4,836,774	4,836,774	4,836,774

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2027

PROGRAM: DISTRIBUTION/OPERATIONS AND
MAINTENANCE
FUND: ELECTRIC

STAFF LEVEL 2027: 3.64 FTE
STAFF LEVEL 2026: 3.73 FTE

BASELINE BUDGET DESCRIPTION:

The city receives power from Bonneville Power Administration (BPA) lines at two substations located on Cobb Road and Highway 11 at South 14th Street. Power is supplied from a 69,000-volt transmission loop from Walla Walla. The City installed and owns approximately 6-1/2 miles of this system. Relays and remote-controlled circuit switches are installed on this line to automatically isolate fault conditions for service continuity. The 69,000-volt supply is transformed to 13,200 volts and is distributed over 13 feeders controlled by power circuit breakers, which are designed to prevent prolonged outages due to transient faults. The City has a third point of transmission delivery at the Lagoon Substation, located near the City Landfill and City-owned wastewater storage lagoons 5 miles west of the City. This substation transforms the 69,000-volt transmission delivery down to 12,470 volts for distribution purposes. This distribution voltage is used to operate the pumps for the City wastewater disposal property.

The majority of the City's distribution system is overhead, although an increasing amount is underground. The City maintains approximately 93.5 miles of overhead lines and 16.3 miles of underground lines with 4,153 poles and 2,797 transformers. Our past construction and maintenance programs have enabled us to have among the lowest system losses (5%) of any utility in the BPA Snake River Area. The City serves approximately 4,391 customers. Of these, 3,582 are residential with an average usage of 1328 KWH per month. Approximately 993 of these customers are outside the city limits. The system is divided so that the Freewater Substation carries about 65% of the total load and the Milton Substation carries about 35%. Five feeders from each substation are looped to provide interconnection capability during emergency situations. The maintenance and operation of the substations is now the responsibility of the City.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Line Technicians	2.50	2.38
Groundman	0.49	0.51
Working Line Supervisor	0.52	0.51
Engineering Technicians	0.10	0.25
Conservation Specialist	<u>0.03</u>	<u>0.08</u>
Total	3.64	3.73

OBJECTIVES:

Operate and maintain the distribution system and substations; do tree trimming, test approximately 400-600 poles per year and replace as needed; perform system-wide facility inspections; do infrared scan of overhead feeder conductors and substations; testing and maintenance by contractor of substation voltage regulators, 13 substation breakers, 3 substation transformers.

BUDGET COMMENTS:

Acct. 225 upgrades and maintains line tools and purchases of any new radios for the electric department vehicles.

Acct. 226 increased for 10-year substation maintenance at Freewater Substation and Lagoon repairs.

Acct. 280 provides non-inventory equipment and hardware as well as parts and repairs for non-motor pool equipment.

Acct. 310 Emergency aid and repair, funding eliminated to balance the budget.

Acct. 320 provides for SCADA upgrades, server and software upgrades, lab testing of new primary underground cable, SW 8th radio tower maintenance, funding for the maintenance of a major piece of equipment, engineering costs, and CDL physicals, and pesticide licensing.

Acct. 341 covers attendance at training & conferences for line personnel and foreman training. Also pesticide application training.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>OPERATION/ MAINTENANCE</u>							
<u>PERSONNEL SERVICES</u>							
510-7310-101	REGULAR SERVICES- ELEC OP/MAIN	499,201	501,851	521,444	552,921	552,921	552,921
510-7310-105	OVERTIME	19,213	45,237	16,500	25,000	25,000	25,000
510-7310-120	EMPLOYEE BENEFITS	254,936	312,392	342,695	359,965	359,965	359,965
	TOTAL PERSONNEL SERVICES	773,350	859,479	880,639	937,886	937,886	937,886
<u>OPERATING</u>							
510-7310-200	OPERATING SUPPLIES	2,689	3,750	4,000	4,000	4,000	4,000
510-7310-225	MINOR EQUIPMENT	2,000	1,567	2,500	2,500	2,500	2,500
510-7310-226	SUBSTATION REPAIRS	3,706	2,911	30,500	30,500	30,500	30,500
510-7310-229	SMALL TOOLS	4,448	3,141	5,000	5,000	5,000	5,000
510-7310-260	COMMUNICATION	5,147	4,451	6,600	4,500	4,500	4,500
510-7310-270	UTILITIES	8,555	8,921	10,000	14,800	14,800	14,800
510-7310-280	REPAIR AND MAINTENANCE	1,858	4,350	10,000	10,000	10,000	10,000
510-7310-310	EMERGENCY AID / REPAIR	0	24,060	0	0	0	0
510-7310-320	PROFESSIONAL SERVICE	13,588	67,500	40,000	90,000	90,000	90,000
510-7310-330	VEHICLE REPLACEMENT / RENT	125,858	133,349	157,023	77,441	77,441	77,441
510-7310-341	MEETINGS / CONFERENCES	521	50	7,350	7,350	7,350	7,350
510-7310-390	MISCELLANEOUS	410	2,047	5,000	5,000	5,000	5,000
	TOTAL OPERATING	168,781	256,097	277,973	251,091	251,091	251,091
<u>CAPITAL</u>							
510-7310-420	FURNITURE AND TECHNOLOGY	0	3,513	3,600	3,600	3,600	3,600
	TOTAL CAPITAL	0	3,513	3,600	3,600	3,600	3,600
	TOTAL OPERATION/ MAINTENANCE	942,131	1,119,089	1,162,212	1,192,577	1,192,577	1,192,577

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2027

PROGRAM: DISTRIBUTION-METERING
FUND: ELECTRIC

STAFF LEVEL 2027: 0.50 FTE
STAFF LEVEL 2026: 0.70 FTE

BASELINE BUDGET DESCRIPTION:

The primary function of the Meter Department is to maintain revenue metering installations at the high level of accuracy specified by City policy and regulatory requirements. This program provides for labor, transportation and training for the electric meter department. Included are costs for minor equipment and repair, maintenance parts, and programming of meters.

Costs associated with this program are based on meter department personnel, history of maintenance expenses and anticipated training programs.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Line Technician	0.45	0.57
Engineering Technician	0.00	0.08
Working Line Supervisor	0.05	0.05
Total	0.50	0.70

OBJECTIVES:

1. To install, test, and maintain meters, instrument transformers and other associated equipment, and verification of the complete installations to assure accurate metering.
2. Each substation is visited weekly to monitor and record its operation. Maintenance of all high voltage equipment, instrument transformers, relays, and load management equipment are included in this budget category.
3. Install and repair electrical equipment used by the City and all its electric customers.
4. Maintain current Advanced Metering Infrastructure (AMI).

BUDGET COMMENTS:

Repair and maintenance (Acct. 280) provides meter repair parts and communication modules.

Equipment testing (Acct. 285) provides for contracted testing of meters, relays and test equipment.

Professional services (Acct. 320) provides for contractor meter testing and programming.

Mileage/Fuel (Acct. 333) mileage reimbursements for attending meetings and conferences.

Meetings/Conferences (Acct. 341) provides for sending line technician(s) to Meter School, and line technician(s) to Relay Training.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>METERING EXPENSE</u>							
<u>PERSONNEL SERVICES</u>							
510-7340-101	REGULAR SERVICES- ELEC METERN	69,081	71,684	100,712	78,777	78,777	78,777
510-7340-120	EMPLOYEE BENEFITS	38,290	41,151	62,590	49,463	49,463	49,463
	TOTAL PERSONNEL SERVICES	107,371	112,835	163,302	128,240	128,240	128,240
<u>OPERATING</u>							
510-7340-200	OPERATING SUPPLIES	689	1,429	2,200	2,200	2,200	2,200
510-7340-225	MINOR EQUIPMENT	4,674	1,250	5,000	5,000	5,000	5,000
510-7340-260	COMMUNICATION	809	861	2,000	1,000	1,000	1,000
510-7340-280	REPAIR AND MAINTENANCE	517	0	3,000	3,000	3,000	3,000
510-7340-285	EQUIPMENT TESTING	800	2,186	4,500	4,500	4,500	4,500
510-7340-320	PROFESSIONAL SERVICES	671	0	6,500	6,500	6,500	6,500
510-7340-330	VEHICLE REPLACEMENT / RENT	23,812	26,091	29,049	17,878	17,878	17,878
510-7340-333	MILEAGE / FUEL	0	0	0	500	500	500
510-7340-341	MEETINGS / CONFERENCES	2,206	1,490	8,000	7,500	7,500	7,500
	TOTAL OPERATING	34,178	33,307	60,249	48,078	48,078	48,078
<u>CAPITAL</u>							
510-7340-420	FURNITURE AND TECHNOLOGY	0	1,426	1,500	1,500	1,500	1,500
	TOTAL CAPITAL	0	1,426	1,500	1,500	1,500	1,500
	TOTAL METERING EXPENSE	141,549	147,569	225,051	177,818	177,818	177,818

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2027

PROGRAM: SAFETY
FUND: ELECTRIC

STAFF LEVEL 2027: 0.20 FTE
STAFF LEVEL 2026: 0.24 FTE

BASELINE BUDGET DESCRIPTION:

The City has contracted with Columbia Rural Electric Association, who has hired a professional safety instructor to provide an OSHA recognized safety program consisting of 12 formal safety training meetings for department employees. Columbia REA has tailored their training program to meet OSHA requirements. The course content satisfies the subject matter and the frequency of training on each subject that is required by law and keeps required certifications current.

PROGRAM OBJECTIVES:

Provide an in-depth professional safety training program to equip each employee with complete electrical safety awareness, safe daily work habits, and renewal of current required certifications.

Provide funds for personal protective equipment such as safety glasses, hard hats, rubber gloves, rain gear, winter liners, etc.; and dielectric testing of rubber goods and equipment.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Line Technician	0.10	0.10
Working Line Supervisor	0.02	0.02
Conservation Specialist	0.02	0.02
Engineering Technician	0.02	0.04
Electric Assistant	0.00	0.02
Electric Assistant/Project Aide	0.02	0.00
Electric Superintendent	0.00	0.02
Groundsman	<u>0.02</u>	<u>0.02</u>
Total	0.20	0.24

BUDGET COMMENTS:

Personal Protective Equipment (Acct. 220) provides for personal protective gear such as safety glasses, gloves, rubber blankets, hard hats and fire-retardant clothing.

Equipment Testing (Acct. 285) provides for dielectric testing of rubber goods, hot sticks, and equipment.

Professional Service (Acct. 320) provides for the City's membership and services with Columbia REA. Columbia REA provides a complete safety training program tailored to meet the yearly OSHA requirements.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>SAFETY</u>							
<u>PERSONNEL SERVICES</u>							
510-7350-101	REGULAR SERVICES- ELEC SAFETY	7,453	6,108	30,930	26,887	26,887	26,887
510-7350-120	EMPLOYEE BENEFITS	5,790	3,565	20,685	17,530	17,530	17,530
	TOTAL PERSONNEL SERVICES	13,243	9,673	51,615	44,417	44,417	44,417
<u>OPERATING</u>							
510-7350-220	PERSONAL PROTECTIVE EQUIP	14,249	13,590	18,000	17,803	17,803	17,803
510-7350-285	EQUIPMENT TESTING	2,005	2,398	4,500	4,500	4,500	4,500
510-7350-320	PROFESSIONAL SERVICE	10,820	8,988	16,000	16,000	16,000	16,000
510-7350-341	MEETINGS / CONFERENCES	131	918	200	200	200	200
	TOTAL OPERATING	27,206	25,894	38,700	38,503	38,503	38,503
	TOTAL SAFETY	40,449	35,567	90,315	82,920	82,920	82,920

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2027

PROGRAM: CUSTOMER ACCOUNTS
FUND: ELECTRIC

STAFF LEVEL 2027: .24 FTE
STAFF LEVEL 2026: .12 FTE

BASELINE BUDGET DESCRIPTION:

This program provides for the Electric Department's share of the Finance Department's operating budget.

The accounting and billing costs are a transfer to the General Fund.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Working Line Supervisor	0.04	0.02
Line Technician	0.20	0.10
Total	0.24	0.12

BUDGET COMMENTS:

This program provides labor and transportation funds for service connections and collections.

Vehicle Replacement/Rent (Acct. 330) provides for the expenses of Electric Department vehicles used for disconnect orders.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>CUSTOMER ACCOUNTS</u>							
<u>PERSONNEL SERVICES</u>							
510-7510-101	REGULAR SERVICES- ELEC CUST AC	39,159	13,969	17,810	38,019	38,019	38,019
510-7510-105	OVERTIME	359	0	550	550	550	550
510-7510-120	EMPLOYEE BENEFITS	23,142	8,557	11,402	24,509	24,509	24,509
	TOTAL PERSONNEL SERVICES	62,660	22,526	29,762	63,078	63,078	63,078
<u>OPERATING</u>							
510-7510-330	VEHICLE REPLACEMENT / RENT	11,658	12,681	14,126	9,367	9,367	9,367
	TOTAL OPERATING	11,658	12,681	14,126	9,367	9,367	9,367
<u>TRANSFERS</u>							
510-7510-701	TRANSFER TO GENERAL	583,267	562,994	591,144	650,258	650,258	650,258
	TOTAL TRANSFERS	583,267	562,994	591,144	650,258	650,258	650,258
	TOTAL CUSTOMER ACCOUNTS	657,585	598,200	635,032	722,703	722,703	722,703

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2027

PROGRAM: CONSERVATION
FUND: ELECTRIC

STAFF LEVEL 2027: 0.70 FTE
STAFF LEVEL 2026: 1.05 FTE

BASELINE BUDGET DESCRIPTION:

The Conservation Program provides rebates and loan financing for Residential, Commercial, Industrial, and Agricultural Energy Conservation Programs. Technical assistance and financial incentives will be provided for approximately 20 Heat Pump installations, weatherization for 15 electrically heated homes, 3 commercial buildings, and 2 agricultural projects. Home energy assessments are offered to customers upon request.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Conservation Specialist	0.50	0.85
Electric Assistant	0.00	0.20
Electric Assistant/Project Aide	0.20	0.00
Total	0.70	1.05

BUDGET COMMENTS:

The City administers current BPA sponsored energy conservation programs and the City's Energy Loan Program, which has been going since 2002. These programs enable the City to offer nine different Energy Conservation options for customers to receive technical assistance and help with the financing of their project.

Minor Equipment (Acct. 225) provides funds for minor equipment.

Professional Service (Acct. 320) (Rebate Program) provides funds to customers and contractors for the installation of conservation measures, a cooperative low-income program with CAPECO, a rebate program for HVAC, water heaters, clothes washers, dishwashers and refrigerators.

Energy Loan Program (Acct. 322) provides funding for the Energy Loan Program.

Meetings/Conferences (Acct. 341) provides funding for training of the Conservation Specialist.

PROGRAM OBJECTIVES:

The City will continue to promote all energy conservation programs through incentives, loans and technical assistance.

All conservation expenditures in line item 510-7520-320 will be reimbursed by BPA dollar for dollar as well as a \$0.04 per kWh savings in administrative reimbursement on invoices submitted to BPA.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>CONSERVATION</u>							
<u>PERSONNEL SERVICES</u>							
510-7520-101	REGULAR SERVICES- ELEC CONSRV	85,397	70,861	95,903	64,600	64,600	64,600
510-7520-120	EMPLOYEE BENEFITS	59,228	50,508	72,737	52,639	52,639	52,639
	TOTAL PERSONNEL SERVICES	144,625	121,369	168,640	117,239	117,239	117,239
<u>OPERATING</u>							
510-7520-200	OPERATING SUPPLIES	465	1,180	1,000	1,000	1,000	1,000
510-7520-225	MINOR EQUIPMENT	634	0	2,000	2,000	2,000	2,000
510-7520-250	ADVERTISING	676	11	1,000	1,000	1,000	1,000
510-7520-320	PROFESSIONAL SERVICE	49,784	74,717	82,000	82,000	82,000	82,000
510-7520-322	ENERGY LOAN PROGRAM	25,512	35,562	60,000	60,000	60,000	60,000
510-7520-341	MEETINGS / CONFERENCES	1,379	3,229	4,000	4,000	4,000	4,000
	TOTAL OPERATING	78,449	114,698	150,000	150,000	150,000	150,000
<u>CAPITAL</u>							
510-7520-420	FURNITURE AND TECHNOLOGY	0	0	1,500	1,500	1,500	1,500
	TOTAL CAPITAL	0	0	1,500	1,500	1,500	1,500
	TOTAL CONSERVATION	223,074	236,068	320,140	268,739	268,739	268,739

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2027

PROGRAM: MERCHANDISING
FUND: ELECTRIC

STAFF LEVEL 2027: .18 FTE
STAFF LEVEL 2026: .18 FTE

BASELINE BUDGET DESCRIPTION:

This account includes funds to cover the expense of labor and materials for work done at customer expense, such as after-hour service calls and damage to the electric system due to automobile accidents.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Line Technicians	0.15	0.15
Working Line Supervisor	0.03	0.03
Total	0.18	0.18

BUDGET COMMENTS:

Repair and maintenance (Acct. 280) provides funding for work performed for customers at their expense. It includes facilities damaged in auto accidents, after-hour service calls, and overtime callouts that turn out to be the customer's own problem. This fund also includes invoices on repairs and parts to customers.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>MERCHANDISING</u>							
<u>PERSONNEL SERVICES</u>							
510-7530-101	REGULAR SERVICES- ELEC MERCHN	9,015	22,081	26,715	28,514	28,514	28,514
510-7530-105	OVERTIME	275	987	10,000	11,000	11,000	11,000
510-7530-120	EMPLOYEE BENEFITS	6,691	11,514	20,314	18,381	18,381	18,381
	TOTAL PERSONNEL SERVICES	15,981	34,582	57,029	57,895	57,895	57,895
<u>OPERATING</u>							
510-7530-280	REPAIR AND MAINTENANCE	20	404	2,000	2,000	2,000	2,000
	TOTAL OPERATING	20	404	2,000	2,000	2,000	2,000
	TOTAL MERCHANDISING	16,000	34,986	59,029	59,895	59,895	59,895

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2027

PROGRAM: ADMINISTRATION
FUND: ELECTRIC

STAFF LEVEL 2027: 3.26 FTE
STAFF LEVEL 2026: 3.61 FTE

BASELINE BUDGET DESCRIPTION:

This fund provides administration for the Electric Department. The Electric Superintendent, the Engineering Technicians, the Electric Assistant, the Groundman for warehousing duties, as well as the City Manager's time appears under this program. The electrical engineering portion provides technical service of mapping and record keeping on the Geographic Information System, transformer bid evaluation, SCADA and load management system operation. It also provides for membership in various power associations and staff attendance at meetings.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Electric Assistant	0.00	0.78
Electric Assistant/Project Aide	0.78	0.00
Electric Superintendent	0.95	0.95
Engineering Technicians	1.28	1.63
Groundman	0.15	0.15
City Manager	0.10	0.10
Total	3.26	3.61

BUDGET COMMENTS:

Part-time Personnel (Acct. 102) Potential part-time position added to assist with upcoming electric projects.

Advertising (Acct. 250) covers the advertising/marketing expenses to promote the city, electrical programs, safety, and the City newsletter.

Communication (Acct. 260) provides the Electric Department share of the telephone and radio expenses.

Professional Service (Acct. 320) contains funding for a SCADA software support agreement, SCADA programming, GIS programming, technical support and maintenance of our meter reading system, demand response units, and general consulting.

Legal Services (Acct. 322) provides for our portion of Grant County proceedings and other required legal services.

Mileage/Fuel (Acct. 333) mileage reimbursements for attending meetings and conferences.

Memberships/Subscriptions (Acct. 340) covers dues to Chamber, CDP, OMEU, PPC, NRU, NWPPA, APPA, and Oregon Dept. of Energy.

Meetings/Conferences (Acct. 341) provides funds for attendance at meetings with these organizations, conferences, and training.

Franchise Expense (Acct. 360) is 8% of gross utility revenue, transferred to the General Fund.

Energy Assistance (Acct. 365) matches funds donated by our customers for low-income energy assistance bill paying up to a maximum of \$8,000.

Community Support (Acct. 371) covers various sponsorships, youth organizations, service clubs, charities, and promotes growth and development within our utility and City, also funds graffiti abatement program.

Liability and Fire Insurance (Acct. 380) provides insurance for the major electric department facilities.

Miscellaneous (Acct. 390) covers various miscellaneous expenses and the Electric Department share of the coffee supplies.

Furniture & Technology (Acct. 420) covers upgrades for the Electric Department.

Transfer to Electric Capital Replacement (Acct. 751) Infrastructure Fees are to be transferred into Capital Replacement Reserves to rebuild reserves in FY27 and future budget years.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>ADMINISTRATION</u>							
<u>PERSONNEL SERVICES</u>							
510-7600-101	REGULAR SERVICES- ELEC ADMIN	372,221	396,025	418,917	390,145	390,145	390,145
510-7600-102	PART TIME	48	0	0	5,000	5,000	5,000
510-7600-105	OVERTIME	275	0	300	300	300	300
510-7600-110	MILEAGE ALLOWANCE	2,483	4,242	4,020	4,000	4,000	4,000
510-7600-120	EMPLOYEE BENEFITS	220,608	260,220	295,973	268,035	268,035	268,035
	TOTAL PERSONNEL SERVICES	595,635	660,487	719,210	667,480	667,480	667,480
<u>OPERATING</u>							
510-7600-200	OPERATING SUPPLIES	3,126	2,992	3,150	3,150	3,150	3,150
510-7600-225	MINOR EQUIPMENT	2,597	1,243	3,000	3,000	3,000	3,000
510-7600-250	ADVERTISING	941	1,281	4,000	4,000	4,000	4,000
510-7600-260	COMMUNICATION	9,118	8,742	10,500	10,000	10,000	10,000
510-7600-320	PROFESSIONAL SERVICE	42,028	64,717	74,485	75,000	75,000	75,000
510-7600-322	LEGAL SERVICES	433	2,271	3,000	3,000	3,000	3,000
510-7600-330	VEHICLE REPLACEMENT / RENT	6,194	13,185	14,636	8,460	8,460	8,460
510-7600-333	MILEAGE / FUEL	470	470	1,575	734	734	734
510-7600-340	MEMBERSHIPS / SUBSCRIPTIONS	61,784	55,021	60,000	60,000	60,000	60,000
510-7600-341	MEETINGS / CONFERENCES	4,243	3,994	12,000	12,000	12,000	12,000
510-7600-360	FRANCHISE EXPENSE	712,410	694,621	808,485	831,333	831,333	831,333
510-7600-365	ENERGY ASSISTANCE	7,828	7,252	9,000	8,000	8,000	8,000
510-7600-371	COMMUNITY SUPPORT	71,271	46,246	80,000	80,000	80,000	80,000
510-7600-380	LIABILITY AND FIRE INSURANCE	38,962	46,754	49,092	49,092	49,092	49,092
510-7600-390	MISCELLANEOUS	3,582	3,050	3,000	3,000	3,000	3,000
	TOTAL OPERATING	964,988	951,837	1,135,923	1,150,769	1,150,769	1,150,769
<u>CAPITAL</u>							
510-7600-420	FURNITURE AND TECHNOLOGY	5,115	2,743	5,500	5,500	5,500	5,500
	TOTAL CAPITAL	5,115	2,743	5,500	5,500	5,500	5,500
<u>TRANSFERS</u>							
510-7600-701	TRANSFER TO GENERAL	729,214	837,919	879,815	967,797	967,797	967,797
510-7600-751	TRANSFER TO ELEC CAPITAL REPLC	0	0	0	169,939	169,939	169,939
510-7600-761	TRANSFER TO WAREHOUSE	57,434	46,102	62,338	20,312	20,312	20,312
510-7600-764	TRANSFER TO SICK LEAVE	2,631	2,631	2,763	2,305	2,305	2,305
	TOTAL TRANSFERS	789,279	886,652	944,916	1,160,353	1,160,353	1,160,353
<u>CONTINGENCY & RESERVES</u>							
510-7600-998	CONTINGENCY	0	0	418,717	924,378	924,378	924,378
	TOTAL CONTINGENCY & RESERVES	0	0	418,717	924,378	924,378	924,378
	TOTAL ADMINISTRATION	2,355,017	2,501,720	3,224,266	3,908,480	3,908,480	3,908,480

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2027

PROGRAM: CAPITAL NEW
FUND: ELECTRIC

STAFF LEVEL 2027: 0.89 FTE
STAFF LEVEL 2026: 1.19 FTE

BASELINE BUDGET DESCRIPTION:

This program provides funds for labor and transportation costs associated with new capital outlay projects. This program also provides for capital outlay for new additions and equipment to the Electric Department and electric system. It includes such items as transformers, meters, tools, substation equipment, poles, and line extensions (overhead and underground).

This program is to install new primary and secondary lines and equipment to serve new commercial and residential developments in our electric service area.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Electric Superintendent	0.02	0.01
Line Technicians	0.61	0.85
Working Line Supervisor	0.13	0.19
Groundsman	<u>0.13</u>	<u>0.14</u>
Total	0.89	1.19

BUDGET COMMENTS:

Substation (Acct. 410) provides for new equipment needed for substation upgrades.

Furniture & Technology (Acct. 420) covers upgrades for the Electric Department.

Poles & Fixtures (Acct. 430) provides for new poles and material for new projects.

Overhead Conductors (Acct. 440) provides for new overhead wire and connections.

Underground Conductors (Acct. 441) provides for new underground wire and connections.

Line Transformers (Acct. 450) provides transformers for new construction.

Street Lights (Acct. 455) provides for new street lights, rental light fixtures, and new LED fixtures. The LED's are more expensive upfront but save on energy use over time.

Tools (Acct. 460) provides for new tools.

BUDGET COMMENTS:

Poles and fixtures, underground conductors, transformers and street lights all contain funding for new subdivision. Projects include a Wine Makers Studio project and a new Rural Ambulance Station.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>CAPITAL - NEW</u>							
<u>PERSONNEL SERVICES</u>							
510-8100-101	REGULAR SERVICES- ELEC CAP NEW	63,644	44,100	172,538	137,624	137,624	137,624
510-8100-120	EMPLOYEE BENEFITS	36,964	29,628	110,068	90,109	90,109	90,109
	TOTAL PERSONNEL SERVICES	100,608	73,728	282,606	227,733	227,733	227,733
<u>OPERATING</u>							
510-8100-330	VEHICLE REPLACEMENT / RENT	36,365	38,589	45,099	20,347	20,347	20,347
	TOTAL OPERATING	36,365	38,589	45,099	20,347	20,347	20,347
<u>CAPITAL</u>							
510-8100-410	SUBSTATION	5,686	1,586	13,000	13,000	13,000	13,000
510-8100-420	FURNITURE AND TECHNOLOGY	0	0	3,500	3,500	3,500	3,500
510-8100-430	POLES & FIXTURES	50,299	20,789	55,000	55,000	55,000	55,000
510-8100-435	METERS	0	35,400	20,000	20,000	20,000	20,000
510-8100-440	OVERHEAD CONDUCTORS	5,368	890	25,000	25,000	25,000	25,000
510-8100-441	UNDERGROUND CONDUCTORS	28,733	7,592	60,000	60,000	60,000	60,000
510-8100-450	LINE TRANSFORMERS	956	24,843	140,000	140,000	140,000	140,000
510-8100-455	STREET LIGHTS	8,187	10,644	7,500	7,500	7,500	7,500
510-8100-460	TOOLS	3,531	1,017	9,000	9,000	9,000	9,000
	TOTAL CAPITAL	102,760	102,760	333,000	333,000	333,000	333,000
	TOTAL CAPITAL - NEW	239,732	215,077	660,705	581,080	581,080	581,080

EXPENDITURE BUDGET NARRATIVE
FISCAL YEAR 2027

PROGRAM: CAPITAL REPLACEMENT
FUND: ELECTRIC

STAFF LEVEL 2027: 1.44 FTE
STAFF LEVEL 2026: 1.23 FTE

BASELINE BUDGET DESCRIPTION:

This program provides funds for labor and transportation costs associated with capital replacement projects. This program also provides for capital purchases made to replace items in the electric system and warehouse. Such items include transformers, poles, line rebuilds (overhead and underground), substation equipment, meters, tools and warehouse repairs and upgrades.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Electric Superintendent	0.03	0.02
Line Technicians	0.99	0.85
Working Line Supervisor	0.21	0.18
Groundsman	0.21	0.18
Total	1.44	1.23

BUDGET COMMENTS:

Building (Acct. 405) includes repairs and improvements to the City Warehouse complex.

Substation (Acct. 410) provides for substation projects; including funds to replace aging line and load disconnect switches, aging substation insulators and one substation breaker to upgrade the Lagoon Substation.

A replacement Power Transformer will be ordered for Milton Substation in FY27. The total cost is estimated at \$2.1 million with a lead time of two years. The FY27 expenditure on this account will be \$1,050,000 which consists of 25% of the total cost upon ordering and 25% with signed approved transformer drawings.

Poles & Fixtures (Acct. 430) provides for replacing aging poles on the North Fork, WW River Rd/Linton Mtn Rd, and routine rotten pole replacement.

Overhead Conductors (Acct. 440) provides for general overhead conductor replacement projects.

Underground Conductors (Acct. 441) provides for replacement of general faulted underground cable.

Line Transformers (Acct. 450) provides for replacement of faulted transformers.

Street Lights (Acct. 455) provides for replacement of existing lights with LED fixtures which are more expensive to purchase but save energy over their useful life.

OBJECTIVES COMPLETED:

Our drone inspection program has been extremely successful in locating hazards such as; cracked insulators, rotten pole tops, and broken cross arms. We were able to replace them prior to being an issue and causing any outages.

We are preparing to complete the 10-year required maintenance at Freewater Substation this year.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELECTRIC FUND</u>							
<u>CAPITAL - REPLACEMENT</u>							
<u>PERSONNEL SERVICES</u>							
510-8200-101	REGULAR SERVICES- ELEC CAP RPL	173,178	84,374	177,484	222,613	222,613	222,613
510-8200-105	OVERTIME	6,282	0	0	5,000	5,000	5,000
510-8200-120	EMPLOYEE BENEFITS	101,771	47,426	113,100	145,729	145,729	145,729
	TOTAL PERSONNEL SERVICES	281,230	131,801	290,584	373,342	373,342	373,342
<u>OPERATING</u>							
510-8200-330	VEHICLE REPLACEMENT / RENT	49,030	57,661	67,511	30,865	30,865	30,865
	TOTAL OPERATING	49,030	57,661	67,511	30,865	30,865	30,865
<u>CAPITAL</u>							
510-8200-405	BUILDING	0	6,621	7,500	7,500	7,500	7,500
510-8200-410	SUBSTATION	11,406	14,633	45,000	1,095,000	1,095,000	1,095,000
510-8200-420	FURNITURE AND TECHNOLOGY	439	0	3,000	3,000	3,000	3,000
510-8200-430	POLES & FIXTURES	99,727	76,902	99,750	99,750	99,750	99,750
510-8200-435	METERS	8	7,720	20,000	20,000	20,000	20,000
510-8200-440	OVERHEAD CONDUCTORS	18,360	8,803	25,000	25,000	25,000	25,000
510-8200-441	UNDERGRD CONDUCTORS	19,201	2,349	50,000	50,000	50,000	50,000
510-8200-450	LINE TRANSFORMERS	37,406	0	135,000	135,000	135,000	135,000
510-8200-455	STREET LIGHTS	87	431	7,400	7,400	7,400	7,400
510-8200-460	TOOLS	2,166	10,030	7,500	7,500	7,500	7,500
	TOTAL CAPITAL	188,801	127,488	400,150	1,450,150	1,450,150	1,450,150
	TOTAL CAPITAL - REPLACEMENT	519,061	316,950	758,245	1,854,357	1,854,357	1,854,357

BUDGET NARRATIVE
FISCAL YEAR 2027

FUND: ELECTRIC CAPITAL REPLACEMENT RESERVE

BUDGET COMMENTS:

This fund was created to accumulate necessary funds for major capital replacements needed by the Electric Utility.

The City has transferred the money from the Electric Fund to the Electric Capital Replacement Reserve Fund so that sufficient funds will be available for these major capital replacements that may be needed due to a natural disaster or from normal use and aging.

The remaining funds are reserved until such time as they are needed.

A transfer of \$1,050,000 from Capital Replacement Reserves into the Electric Fund to cover half of the cost of replacing the Power Transformer at Milton Substation. The total cost of the transformer is estimated at \$2.1m with a lead time of two years, which the second half will be budgeted in FY28. The FY27 expenditure of this account is 25% of total cost upon ordering and 25% with signed approved transformer drawings. This revenue will be expensed out in Capital Replacement Substations 510-8200-410.

Electric Infrastructure Fees will be transferred into Capital Replacement Reserves to build up reserves in FY27 and future budget years.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELEC CAPITAL REPLCMNT RESERVE</u>						
<u>MISCELLANEOUS</u>						
511-470-20 INTEREST EARNED	86,076	93,196	55,638	30,370	30,370	30,370
TOTAL MISCELLANEOUS	86,076	93,196	55,638	30,370	30,370	30,370
<u>TRANSFERS</u>						
511-490-51 TRANSFER FROM ELECTRIC	0	0	0	169,939	169,939	169,939
TOTAL TRANSFERS	0	0	0	169,939	169,939	169,939
<u>BEGINNING FUND BALANCE</u>						
511-499-10 FUND BALANCE	0	0	1,915,990	1,971,628	1,971,628	1,971,628
TOTAL BEGINNING FUND BALANCE	0	0	1,915,990	1,971,628	1,971,628	1,971,628
TOTAL REVENUE	86,076	93,196	1,971,628	2,171,937	2,171,937	2,171,937

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELEC CAPITAL REPLCMNT RESERVE</u>						
<u>CAPITAL</u>						
<u>CAPITAL</u>						
511-9700-410 PLANT IN SERVICE	0	0	1,971,628	1,121,937	1,121,937	1,121,937
TOTAL CAPITAL	0	0	1,971,628	1,121,937	1,121,937	1,121,937
<u>TRANSFERS</u>						
511-9700-751 TRANSFER TO ELEC	0	0	0	1,050,000	1,050,000	1,050,000
TOTAL TRANSFERS	0	0	0	1,050,000	1,050,000	1,050,000
TOTAL CAPITAL	0	0	1,971,628	2,171,937	2,171,937	2,171,937

BUDGET NARRATIVE
FISCAL YEAR 2027

FUND: ELECTRIC OPERATING & MAINTENANCE RESERVE

BUDGET COMMENTS:

This fund was created to accumulate necessary funds for operating and maintenance costs that cannot be foreseen by the Electric Utility.

The City has transferred the money from the Electric Fund to the Electric Operating & Maintenance Reserve Fund so that sufficient funds will be available for the unanticipated costs of operating and maintenance that may be needed.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELEC OPERATING & MAINT RESERVE</u>						
<u>MISCELLANEOUS</u>						
512-470-20 INTEREST EARNED	138,591	150,056	89,424	91,200	91,200	91,200
TOTAL MISCELLANEOUS	138,591	150,056	89,424	91,200	91,200	91,200
<u>BEGINNING FUND BALANCE</u>						
512-499-10 FUND BALANCE	0	0	2,735,165	2,735,165	2,735,165	2,735,165
TOTAL BEGINNING FUND BALANCE	0	0	2,735,165	2,735,165	2,735,165	2,735,165
TOTAL REVENUE	138,591	150,056	2,824,589	2,826,365	2,826,365	2,826,365

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>ELEC OPERATING & MAINT RESERVE</u>						
<u>OPERATIONS & MAINTENANCE</u>						
<u>CAPITAL</u>						
512-9700-410 PLANT IN SERVICE	0	0	2,824,589	2,826,365	2,826,365	2,826,365
TOTAL CAPITAL	0	0	2,824,589	2,826,365	2,826,365	2,826,365
TOTAL OPERATIONS & MAINTENANC	0	0	2,824,589	2,826,365	2,826,365	2,826,365

REVENUE BUDGET NARRATIVE

Fiscal Year 2027

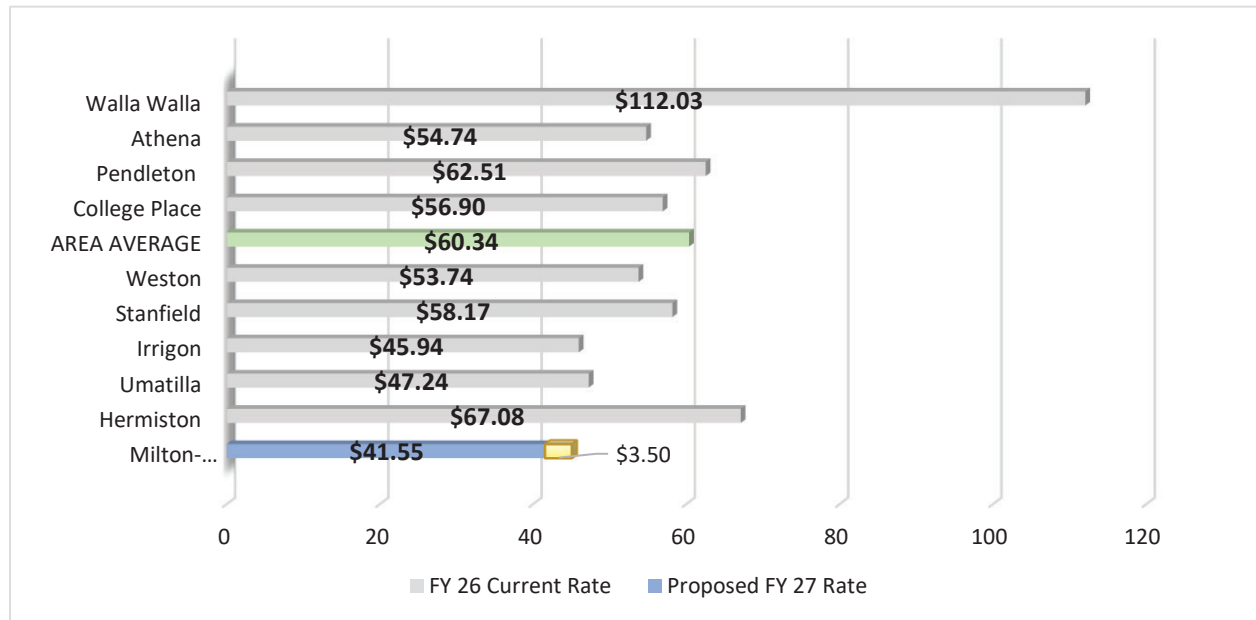
DEPARTMENT: PUBLIC WORKS

FUND: WATER

MISSION STATEMENT: *To ensure the community has the best quality of drinking water that is possible with uninterrupted supply.*

BASELINE BUDGET DESCRIPTION:

Revenues are generally from water sales, infrastructure fees, and meters sold to the customer. **A FIVE-PERCENT 5% RATE INCREASE IS PROPOSED.** The last rate increase was July 1, 2025. Below is a rate survey of other area communities based on usage of 7,100 gallons of water per month using a 1" or smaller meter for a Residential/Commercial service.



¹Rates for Walla Walla and College Place do not include Washington State sales tax.

²Umatilla, Walla Walla, Pendleton – used 1" residential meters for comparison.

	FY 25/26 Rates	Proposed FY 26/27 Rates + 5%	Rate Increase Impact
Base Rate = (includes 5,000 gallons)	\$34.31	\$36.03	+\$1.72
Additional Usage = 2,100 gallons	2.1 x \$2.50 = \$5.25	2.1 x \$2.63 = \$5.52	+\$0.21
Infrastructure Fee	\$3.50	\$3.50	+\$0.00
Total Bill ³	\$43.06	\$45.05	+\$1.99

INTERGOVERNMENTAL REVENUE:

520-410-03 – SAFE DRINKING WATER REVOLVING LOAN FUND - Project Name/Funding Source: PFAS Feasibility Study/Safe Drinking Water Revolving Loan Fund – BIL-Emerging Contaminants Planning Award Only. **Project Completion Deadline:** 3/14/2027. Funding equivalent to 50-percent of this forgivable loan is included in FY 26/27 in the amount of \$60,000.

520-410-04 – OBDD GRANT - Project Name/Funding Source: Aquifer Storage and Recovery Feasibility Study/Oregon Business Development Department – Aquifer Recharge Testing Program Grant Contract in the total amount of = \$1,435,062. **Project Completion Deadline:** 10/30/2028. Funding equivalent to 70-percent of this grant is included in FY 26/27 in the amount of \$1,004,543.

UTILITY SALES: This category is for residential, commercial and industrial sales.

MISCELLANEOUS REVENUE: As always, when you categorize, some transactions do not fit in any of the categories.

SYSTEM DEVELOPMENT CHARGES: These revenue funds come from a flat rate utility surcharge for infrastructure improvements.

BEGINNING FUND BALANCE: This category accounts for the working capital balance (current assets minus current liabilities) at the beginning of the year.

¹ Rates for Walla Walla and College Place, Washington do not include Washington State and local sales tax.

² Umatilla, Walla Walla, Pendleton – used 1" residential meters for comparisons

³ Total bill for water inside city limits for residential, commercial, government and industrial customers with a total usage of 7,100 gallons over one billing period. The infrastructure fee is not proposed to be increased in FY26/27. Outside City Limits customers pay 2x.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>WATER</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
520-410-01	CONGRESSIONALLY DRCTD FUNDIN	0	0	1,500,000	0	0	0
520-410-02	SAFE DRINKING WATER LOAN FUND	0	0	3,500,000	0	0	0
520-410-03	SAFE DRINKING WATER REVOLVING	0	0	120,000	60,000	60,000	60,000
520-410-04	OBDD GRANT (ASR)	0	0	0	1,004,543	1,004,543	1,004,543
520-410-42	BUSINESS OREGON/OHA SUSTAINAB	0	0	20,000	0	0	0
	TOTAL INTERGOVERNMENTAL REVE	0	0	5,140,000	1,064,543	1,064,543	1,064,543
<u>SERVICES</u>							
520-450-60	WATER METER SALES	18,916	10,290	13,653	7,000	7,000	7,000
	TOTAL SERVICES	18,916	10,290	13,653	7,000	7,000	7,000
<u>UTILITY SALES</u>							
520-451-10	RESIDENTIAL SALES	1,371,337	1,654,077	1,972,267	2,070,880	2,070,880	2,070,880
520-451-11	COMMERCIAL SALES	268,902	322,300	350,930	368,477	368,477	368,477
520-451-12	INDUSTRIAL SALES	42,748	50,260	54,785	57,524	57,524	57,524
	TOTAL UTILITY SALES	1,682,987	2,026,637	2,377,982	2,496,881	2,496,881	2,496,881
<u>MERCHANDISING</u>							
520-455-71	MERCHANDISING	8,142	2,304	6,671	3,575	3,575	3,575
	TOTAL MERCHANDISING	8,142	2,304	6,671	3,575	3,575	3,575
<u>MISCELLANEOUS</u>							
520-470-20	INTEREST EARNED	44,445	44,833	32,051	45,986	45,986	45,986
520-470-64	NEW SERVICE ESTIMATES	700	100	0	0	0	0
520-470-99	MISCELLANEOUS	12,303	23,053	18,578	11,500	11,500	11,500
	TOTAL MISCELLANEOUS	57,448	67,986	50,629	57,486	57,486	57,486
<u>SYSTEM DEVELOPMENT CHARGES</u>							
520-485-20	WATER SDC'S	20,150	2,325	8,400	10,000	10,000	10,000
520-485-21	UTILITY SURCHARGE	129,433	130,050	131,000	135,585	135,585	135,585
	TOTAL SYSTEM DEVELOPMENT CHA	149,583	132,375	139,400	145,585	145,585	145,585
<u>TRANSFERS</u>							
520-490-10	TRANSFER FROM GENERAL	70,575	0	0	0	0	0
	TOTAL TRANSFERS	70,575	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
520-499-10	FUND BALANCE	0	0	1,093,443	1,318,098	1,318,098	1,318,098
	TOTAL BEGINNING FUND BALANCE	0	0	1,093,443	1,318,098	1,318,098	1,318,098
	TOTAL REVENUE	1,987,651	2,239,592	8,821,778	5,093,168	5,093,168	5,093,168

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: WATER PRODUCTION
DEPARTMENT: PUBLIC WORKS
FUND: WATER

STAFF LEVEL 2027: 0.63 FTE
STAFF LEVEL 2026: 0.70 FTE

BASELINE BUDGET DESCRIPTION:

The water production system consists of seven city-owned wells, six of which are active and operational. In addition, there are three reservoirs, one 1 million and two 2 million gallon, with transmission lines, recorders, chlorinators, etc. This fund covers all maintenance and operations from the water source up to and including the reservoirs.

This fund allows for production of high-quality potable water in sufficient quantity for drinking, residential, commercial and industrial use and to meet fire protection needs of the community.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Water & Street Supervisor	0.32	0.32
Utility Worker	0.31	0.31
Parks Maintenance Worker	0.00	0.07
Total	0.63	0.70

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) funds the purchase of chlorine for wells and other basic items for well house operation.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers the replacement of coveralls, boots, safety glasses, rain gear, etc.

MINOR EQUIPMENT (Acct. 225) provides funding for tools, fans, pumps, etc. required to maintain and keep the city's six active wells in operation.

COMMUNICATION (Acct. 260) covers costs associated with phone and computer ties.

UTILITIES (Acct. 270) electricity costs for well pumps as well as secondary services at the wells and reservoirs for telemetry equipment.

REPAIR & MAINTENANCE (Acct. 280) for repairs as needed to wells.

PROFESSIONAL SERVICES (Acct. 320) provide services for reservoir inspections, electrical services and water quality testing as required by the Oregon Health Division including printing and postage for required publications.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the costs of city-owned vehicles.

MEMBERSHIPS/DUES (Acct. 340) memberships to professional organizations such as American Water Works Association, American Public Works Association, etc.

MEETINGS/CONFERENCES (Acct. 341) for continuing education as required by the Oregon Health Authority Drinking Water Program for required staff certification renewals.

MISCELLANEOUS (Acct. 390) for those minor expenses that do not fit well into any of the other categories.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>WATER</u>							
<u>PRODUCTION</u>							
<u>PERSONNEL SERVICES</u>							
520-7100-101	REGULAR SERVICES- WATER PRODC	39,223	42,331	60,247	57,161	57,161	57,161
520-7100-105	OVERTIME	0	211	500	500	500	500
520-7100-120	EMPLOYEE BENEFITS	29,655	32,344	48,752	47,990	47,990	47,990
	TOTAL PERSONNEL SERVICES	68,878	74,886	109,499	105,651	105,651	105,651
<u>OPERATING</u>							
520-7100-200	OPERATING SUPPLIES	14,025	17,229	22,000	22,440	22,440	22,440
520-7100-220	PERSONAL PROTECTIVE EQUIPMENT	551	633	1,000	1,200	1,200	1,200
520-7100-225	MINOR EQUIPMENT	1,391	1,946	2,500	3,100	3,100	3,100
520-7100-260	COMMUNICATION	1,654	2,179	2,400	2,400	2,400	2,400
520-7100-270	UTILITIES	94,947	124,153	176,659	157,409	157,409	157,409
520-7100-280	REPAIR AND MAINTENANCE	12,028	4,860	12,000	12,000	12,000	12,000
520-7100-320	PROFESSIONAL SERVICES	2,391	13,549	10,000	19,300	19,300	19,300
520-7100-330	VEHICLE REPLACEMENT / RENT	5,167	3,132	6,819	6,782	6,782	6,782
520-7100-340	MEMBERSHIPS / DUES	263	176	1,000	1,000	1,000	1,000
520-7100-341	MEETINGS / CONFERENCES	1,010	1,097	1,100	1,200	1,200	1,200
520-7100-390	MISCELLANEOUS	463	162	500	500	500	500
	TOTAL OPERATING	133,890	169,116	235,978	227,331	227,331	227,331
<u>TRANSFERS</u>							
520-7100-701	TRANSFER TO GENERAL	776,134	857,734	883,466	914,387	914,387	914,387
520-7100-761	TRANSFER TO WAREHOUSE	18,809	15,138	20,398	7,255	7,255	7,255
520-7100-764	TRANSFER TO SICK LEAVE	500	500	500	500	500	500
	TOTAL TRANSFERS	795,443	873,372	904,364	922,142	922,142	922,142
	TOTAL PRODUCTION	998,211	1,117,374	1,249,841	1,255,124	1,255,124	1,255,124

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: WATER DISTRIBUTION
DEPARTMENT: PUBLIC WORKS
FUND: WATER

STAFF LEVEL 2027: 2.17 FTE

STAFF LEVEL 2026: 2.36 FTE

BASELINE BUDGET DESCRIPTION:

The water distribution system has approximately 40 miles of mains ranging from 2" to 20" diameters. Approximately 25 percent (25%) are old steel mains dated prior to 1946 including 2,392 active water services (as of April 2026), 879 valves and approximately 291 fire hydrants. In Calendar Year 2025 customers consumed 585,282,768 gallons of water.

This fund covers all operating and maintenance from the reservoir outlet to the meter of each customer. The program also includes routine leak detection, valve exercising, backflow prevention and system flushing.

Funds are required for replacement of facilities or new additions to the distribution system and are provided in Water Fund Capital Additions.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Water & Street Supervisor	0.42	0.42
Utility Worker	1.37	1.37
Utility Worker – in training	0.33	0.33
Parks Maintenance Worker	0.05	0.24
Total	2.17	2.36

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) provides funds for maintaining the water system and services. This account pays for materials from the warehouse.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers the replacement of coveralls, boots, safety glasses, rain gear, etc.

MINOR EQUIPMENT (Acct. 225) funds for tools, etc. required to maintain and keep the city's water system in good operating condition.

UTILITY BILL ASSISTANCE (Acct. 365) matches funds donated by customers dollar for dollar to for our Utility Bill Assistance Program (UBAP) to help customers pay their city utility bills. This program is funded by the Electric, Water, Sewer and Solid Waste utilities and is administered by the Milton-Freewater Ministerial Association, serving as the city's agent for administering the UBAP.

REPAIR & MAINTENANCE (Acct 280) covers costs for repairs to the water system and services.

PROFESSIONAL SERVICES (Acct. 320) for contracting an expanded emphasis on backflow prevention inspection and repair program, large meter testing, routine weekly distribution system sampling plus increased costs for added samples this year to include Disinfection Byproducts, Nitrates, Lead and Copper, Radium, Gross Alpha Radiation, Uranium and Volatile Organic Compounds testing as well as fees for locate notices from Utility Notification Center.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the costs of city-owned vehicles.

MEMBERSHIPS/DUES (Acct. 340) monthly cellular transmitter fees charged through Badger Meter, Inc. Fees are measured as per unit, per meter, per month. Last price paid in July 2025 was \$0.91 per meter, per month, but those prices are subject to change at any time. Once these cellular transmitter fee units are purchased, they do not lose value and are redeemed/converted to a per unit quantity.

MEETINGS/CONFERENCES (Acct. 341) for continuing education as required by the Oregon Health Authority Drinking Water Program for required staff certification renewals.

MISCELLANEOUS (Acct. 390) for those minor expenses that do not fit well into any of the other categories.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>WATER</u>							
<u>DISTRIBUTION/ COLLECTION</u>							
<u>PERSONNEL SERVICES</u>							
520-7300-101	REGULAR SERVICES- WTR DIST/COL	150,057	145,261	182,790	178,859	178,859	178,859
520-7300-105	OVERTIME	0	538	1,250	600	600	600
520-7300-120	EMPLOYEE BENEFITS	99,103	107,335	149,302	149,552	149,552	149,552
	TOTAL PERSONNEL SERVICES	249,160	253,134	333,342	329,011	329,011	329,011
<u>OPERATING</u>							
520-7300-200	OPERATING SUPPLIES	33,410	15,507	20,900	31,300	31,300	31,300
520-7300-220	PERSONAL PROTECTIVE EQUIPMENT	320	440	800	900	900	900
520-7300-225	MINOR EQUIPMENT	3,205	389	3,000	3,000	3,000	3,000
520-7300-280	REPAIR AND MAINTENANCE	7,486	15,551	16,275	16,275	16,275	16,275
520-7300-320	PROFESSIONAL SERVICES	18,285	41,056	35,000	35,000	35,000	35,000
520-7300-330	VEHICLE REPLACEMENT / RENT	40,162	37,568	43,964	40,363	40,363	40,363
520-7300-340	MEMBERSHIP / DUES	0	0	31,000	34,612	34,612	34,612
520-7300-341	MEETINGS / CONFERENCES	500	187	800	1,000	1,000	1,000
520-7300-360	FRANCHISE EXPENSE	144,994	172,517	200,719	210,597	210,597	210,597
520-7300-365	UTILITY BILL ASSISTANCE	1,921	1,796	2,500	2,500	2,500	2,500
520-7300-390	MISCELLANEOUS	245	150	1,500	150	150	150
	TOTAL OPERATING	250,528	285,161	356,458	375,697	375,697	375,697
<u>CONTINGENCY & RESERVES</u>							
520-7300-998	CONTINGENCY	0	0	1,022,770	1,789,836	1,789,836	1,789,836
	TOTAL CONTINGENCY & RESERVES	0	0	1,022,770	1,789,836	1,789,836	1,789,836
	TOTAL DISTRIBUTION/ COLLECTION	499,688	538,295	1,712,570	2,494,544	2,494,544	2,494,544

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: WATER CAPITAL ADDITIONS
DEPARTMENT: PUBLIC WORKS
FUND: WATER

BASELINE BUDGET DESCRIPTION:

The Water Capital Addition consists of those planned projects or equipment that will be funded by proceeds from user fees and cash reserves.

BUDGET COMMENTS: Requests are listed in no specific order below.

CAPITAL EXPENSES (Acct. 410):

SAFE DRINKING WATER REVOLVING LOAN FUND

Project Name/Funding Source: PFAS Feasibility Study/Safe Drinking Water Revolving Loan Fund – BIL-Emerging Contaminants Planning Award Only.

Project Completion Deadline: 3/14/2027

Funding equivalent to 50-percent (50%) of this forgivable loan is included in FY 26/27 in the amount of \$60,000. The other 50-percent (50%) was funded in FY 25/26. \$60,000

OBDD GRANT

Project Name/Funding Source: Aquifer Storage and Recovery Feasibility Study/Oregon Business Development Department – Aquifer Recharge Testing Program Grant Contract in the total amount of = \$1,435,062 with a city match of \$89,938 required.

Project Completion Deadline: 10/30/2028

Funding equivalent to 70-percent (70%) of this grant is included in FY 26/27 in the amount of \$1,004,543 as well as 70-percent (70%) of the city's required match equal to \$62,957 for a total budgeted amount of \$1,067,500. \$1,067,500

Water Main – Loop water main on County Road – carried from FY20/21	\$96,000
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Water Meter and Service Line Repairs - NW 8 th Avenue	\$40,000
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Flow Meters – Water Production/wells	\$40,000
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Water Rights – Well 10	\$25,000
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On-Call Hydrogeologist – Well 10	\$10,000
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SCADA Assessment (50% water, 50% sewer)	\$5,000
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TOTAL CAPITAL EXPENSES (Acct. 410)	\$1,343,500
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CAPITAL EXPENSES (Acct. 480): not funded.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>WATER</u>							
<u>CAPITAL - NEW</u>							
<u>CAPITAL</u>							
520-8100-410	CAPITAL EXPENSES	649,248	461,656	599,367	1,343,500	1,343,500	1,343,500
520-8100-480	IMPROVEMENTS OTHER THAN BLDG	0	0	5,260,000	0	0	0
	TOTAL CAPITAL	649,248	461,656	5,859,367	1,343,500	1,343,500	1,343,500
	TOTAL CAPITAL - NEW	649,248	461,656	5,859,367	1,343,500	1,343,500	1,343,500

REVENUE BUDGET NARRATIVE

Fiscal Year 2027

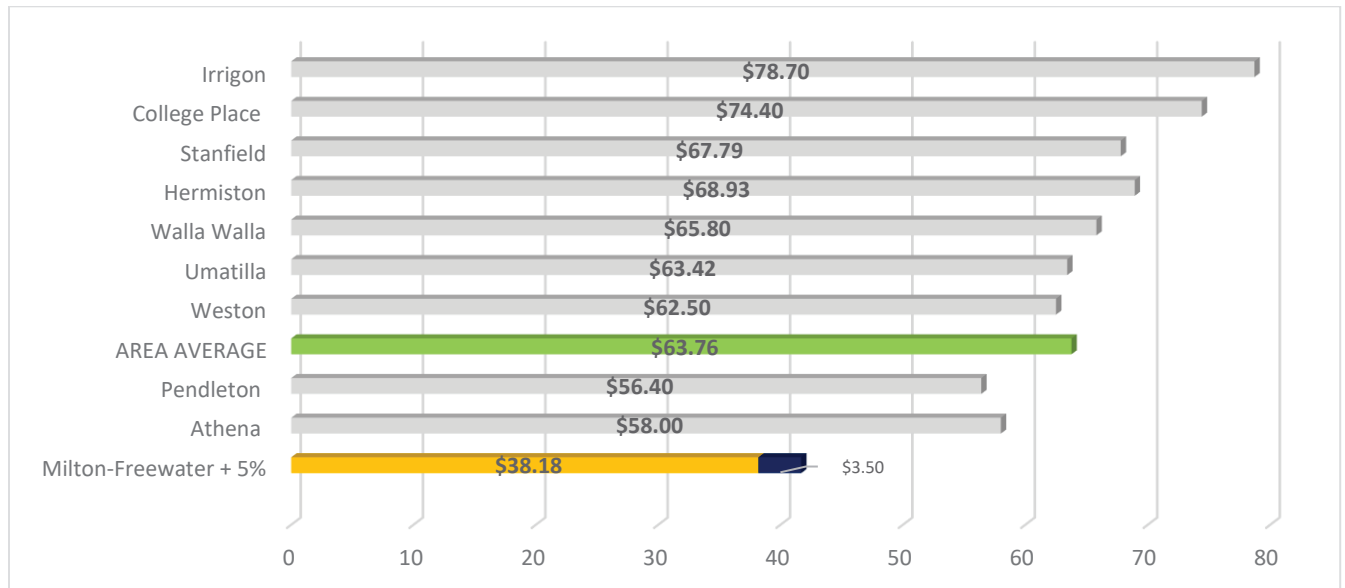
DEPARTMENT: PUBLIC WORKS
FUND: SEWER

MISSION STATEMENT:

To ensure uninterrupted service and treat wastewater to the best environmental standards possible.

BASELINE BUDGET DESCRIPTION:

Revenues are based on five categories as defined below and are based on sales for the past year and experienced during the first six months of FY 26. **A FIVE-PERCENT (5%) RATE INCREASE IS PROPOSED.** The last rate increase was July 1, 2025. Below is a rate survey of other area communities.



¹Rates for Walla Walla and College Place do not include Washington State sales tax.

	<u>FY 25/26 Rates</u>	<u>Proposed FY 26/27 Rates + 5%</u>	<u>Rate Increase Impact</u>
Residential Base Rate	\$36.36	\$38.18	+1.82
Infrastructure Fee	\$3.50	\$3.50	\$0.00
Total Bill	\$39.86	\$41.68	+\$1.82

UTILITY SALES: Utility revenues are the primary funding source for this fund.

MISCELLANEOUS: In January 2010 the City entered into a custom farming contract with JC Farming of Milton-Freewater, Oregon. We receive quarterly lease payments in exchange for crops that were previously grown and sold. We also receive bi-annual reimbursement for electric usage for irrigation at the land application property.

BEGINNING FUND BALANCE: Unexpended funds are included in this category.

¹ Rates for Walla Walla and College Place, Washington do not include the respective Washington State and local sales tax.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SEWER</u>							
<u>UTILITY SALES</u>							
530-451-10	RESIDENTIAL SALES	1,138,516	1,137,236	1,151,486	1,209,060	1,209,060	1,209,060
530-451-11	COMMERCIAL SALES	177,683	175,415	181,355	190,423	190,423	190,423
530-451-12	INDUSTRIAL SALES	14,438	13,801	14,730	15,467	15,467	15,467
	TOTAL UTILITY SALES	1,330,637	1,326,453	1,347,571	1,414,950	1,414,950	1,414,950
<u>MERCHANDISING</u>							
530-455-71	MERCHANDISING	124	0	100	0	0	0
	TOTAL MERCHANDISING	124	0	100	0	0	0
<u>MISCELLANEOUS</u>							
530-470-20	INTEREST EARNED	41,068	40,323	23,392	43,318	43,318	43,318
530-470-65	FARM INCOME	52,079	50,142	53,653	50,600	50,600	50,600
530-470-99	MISCELLANEOUS	467	595	800	600	600	600
	TOTAL MISCELLANEOUS	93,614	91,060	77,845	94,518	94,518	94,518
<u>SYSTEM DEVELOPMENT CHARGES</u>							
530-485-21	UTILITY SURCHARGE	124,243	125,003	127,720	127,900	127,900	127,900
	TOTAL SYSTEM DEVELOPMENT CHA	124,243	125,003	127,720	127,900	127,900	127,900
<u>BEGINNING FUND BALANCE</u>							
530-499-10	FUND BALANCE	0	0	570,039	849,683	849,683	849,683
	TOTAL BEGINNING FUND BALANCE	0	0	570,039	849,683	849,683	849,683
	TOTAL REVENUE	1,548,618	1,542,515	2,123,275	2,487,051	2,487,051	2,487,051

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: SEWAGE COLLECTION
DEPARTMENT: PUBLIC WORKS
FUND: SEWER

STAFF LEVEL 2027: 1.04 FTE
STAFF LEVEL 2026: 1.17 FTE

BASELINE BUDGET DESCRIPTION:

The sewage collection system consists of nearly 30 miles of predominantly 8" cement tile, gravity flow collector lines. There are two sewage lift or pump stations which pump sewage up-hill from the northerly 20% of town so it can flow to the Wastewater Treatment Plant. One is located on Lamb Street (Old Walla Walla Highway) and the other is in the Braeburn Addition where some sewer collection lines were constructed as far back as the late 1940's. Staff is working on a conditional assessment plan to assess conditions of lines to prioritize replacement. Some of these older collector lines have been replaced, but at this time the focus is to inventory all lines and assess the conditions to prioritize necessary replacements. The system also includes an industrial sewer collection system to handle wastes created from canneries and fruit packing, etc. The industrial sewer collection system is on a separate line and is combined with domestic plant effluent on the outfall line at the treatment plant.

All collection lines are cleaned every other year with identified areas requiring cleaning two or three times per year.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Wastewater Supervisor	0.04	0.04
Water & Street Supervisor	0.11	0.11
Parks and Recreation Supervisor	0.00	0.17
Parks Maintenance Worker	0.04	0.00
Utility Worker	0.51	0.51
Utility Worker – in training	<u>0.34</u>	<u>0.34</u>
Total	1.04	1.17

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) covers costs associated with maintaining the sewer collection system. This account pays for materials from the warehouse.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers the replacement of coveralls, boots, safety glasses, etc.

MINOR EQUIPMENT (Acct. 225) covers tools for routine operations and maintenance.

REPAIR & MAINTENANCE (Acct. 280) provides for repairs as needed.

PROFESSIONAL SERVICES (Acct. 320) cover costs associated with CDL physical examinations, laboratory sample, analysis, shipping of samples, fees from Utility Notification Center for locate notifications as well as membership costs for ESRI ArcGIS and AutoCAD.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the costs of city vehicle rental fees.

UTILITY BILL ASSISTANCE (Acct. 365) matches funds donated by customers dollar for dollar for our Utility Bill Assistance Program (UBAP) to help customers pay their city utility bills. This program is funded by the Electric, Water, Sewer and Solid Waste utilities and is administered by the Milton-Freewater Ministerial Association, serving as the city's agent for administering the UBAP.

MISCELLANEOUS (Acct. 390) for those minor expenses that do not fit well into any of the other categories.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SEWER</u>							
<u>COLLECTION</u>							
<u>PERSONNEL SERVICES</u>							
530-7320-101	REGULAR SERVICES- SEWER COLLC	82,738	92,608	95,788	85,618	85,618	85,618
530-7320-105	OVERTIME	0	448	1,200	800	800	800
530-7320-120	EMPLOYEE BENEFITS	58,085	67,737	72,609	66,839	66,839	66,839
	TOTAL PERSONNEL SERVICES	140,823	160,792	169,597	153,257	153,257	153,257
<u>OPERATING</u>							
530-7320-200	OPERATING SUPPLIES	1,644	1,724	2,500	2,500	2,500	2,500
530-7320-220	PERSONAL PROTECTIVE EQUIP	380	211	700	700	700	700
530-7320-225	MINOR EQUIPMENT	2,420	5,745	3,000	2,500	2,500	2,500
530-7320-260	COMMUNICATION	150	585	700	700	700	700
530-7320-280	REPAIR AND MAINTENANCE	1,532	3,302	6,000	3,500	3,500	3,500
530-7320-320	PROFESSIONAL SERVICES	7,761	7,390	20,000	18,902	18,902	18,902
530-7320-330	VEHICLE REPLACEMENT / RENT	38,019	38,833	43,307	36,424	36,424	36,424
530-7320-340	MEMBERSHIP / SUBSCRIPTION	0	0	0	3,612	3,612	3,612
530-7320-341	MEETINGS / CONFERENCES	0	100	0	600	600	600
530-7320-360	FRANCHISE EXPENSE	120,538	118,862	122,380	127,524	127,524	127,524
530-7320-365	UTILITY BILL ASSISTANCE	1,921	1,796	2,500	2,500	2,500	2,500
530-7320-390	MISCELLANEOUS	1,000	1,068	1,100	1,100	1,100	1,100
	TOTAL OPERATING	175,366	179,616	202,187	200,562	200,562	200,562
<u>TRANSFERS</u>							
530-7320-701	TRANSFER TO GENERAL	664,119	730,671	752,591	775,169	775,169	775,169
530-7320-761	TRANSFER TO WAREHOUSE	4,704	3,746	5,118	1,450	1,450	1,450
530-7320-764	TRANSFER TO SICK LEAVE	605	605	605	605	605	605
530-7320-793	TRANSFER TO SEWER PLANT IMPRV	0	0	0	300,000	300,000	300,000
	TOTAL TRANSFERS	669,428	735,022	758,314	1,077,224	1,077,224	1,077,224
<u>CONTINGENCY & RESERVES</u>							
530-7320-998	CONTINGENCY	0	0	349,956	430,301	430,301	430,301
	TOTAL CONTINGENCY & RESERVES	0	0	349,956	430,301	430,301	430,301
	TOTAL COLLECTION	985,617	1,075,430	1,480,054	1,861,344	1,861,344	1,861,344

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: SEWAGE TREATMENT
DEPARTMENT: PUBLIC WORKS
FUND: SEWER

STAFF LEVEL 2027: 1.48 FTE
STAFF LEVEL 2026: 1.61 FTE

BASELINE BUDGET DESCRIPTION:

Treatment is one of four sewage control programs. Treatment includes the sanitary sewer treatment plant and related pumping equipment and structures.

The wastewater treatment plant capacity is .86 million gallons per day. Flows presently average 0.4 to 0.5 million gallons per day.

The method of treatment employed at the plant includes primary and secondary sedimentation clarifiers with digestion, sludge removal and trickling filter along with chlorination. Treated wastewater is used as irrigation water at the land disposal site five (5) miles west of Milton-Freewater. Sludge disposal is at the solid waste landfill located four miles northwest of Milton-Freewater. Monitoring is done through sampling and lab analysis of wastewater effluent, disposal fields and groundwater to ensure environmental protection.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Wastewater Supervisor	0.86	0.86
Utility Worker	0.62	0.66
Parks Maintenance Worker	0.00	0.09
Total	1.48	1.61

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) primarily covers the cost of chlorine to treat wastewater and any other materials necessary.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers the replacement of coveralls, boots, safety glasses, etc.

MINOR EQUIPMENT (Acct. 225) covers costs of small tools primarily for routine maintenance.

COMMUNICATION (Acct. 260) pays for phone charges and radio repairs and/or upgrades.

UTILITIES (Acct. 270) costs associated with electrical, sewer, water and solid waste service.

REPAIR & MAINTENANCE (Acct. 280) provides for repairs as needed.

PROFESSIONAL SERVICES (Acct. 320) costs for lab testing as required by our permit with Oregon Department of Environmental Quality and shipping services to send the samples to the labs.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the costs of equipment and vehicles.

MEMBERSHIPS/SUBSCRIPTIONS (Acct. 340) operator certification renewal fees.

MEETINGS/CONFERENCES (Acct. 341) costs associated with training for education requirements as required by Oregon Department of Environmental Quality for operator certifications.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SEWER</u>							
<u>TREATMENT</u>							
<u>PERSONNEL SERVICES</u>							
530-7330-101	REGULAR SERVICES- SEWER TRTMN	124,531	132,753	141,870	138,126	138,126	138,126
530-7330-105	OVERTIME	892	177	1,000	1,000	1,000	1,000
530-7330-120	EMPLOYEE BENEFITS	95,252	100,262	115,932	109,444	109,444	109,444
	TOTAL PERSONNEL SERVICES	220,674	233,192	258,802	248,570	248,570	248,570
<u>OPERATING</u>							
530-7330-200	OPERATING SUPPLIES	24,747	25,190	32,000	32,500	32,500	32,500
530-7330-220	PERSONAL PROTECTIVE EQUIP	1,457	643	1,000	1,200	1,200	1,200
530-7330-225	MINOR EQUIPMENT	450	2,387	2,500	6,000	6,000	6,000
530-7330-260	COMMUNICATION	1,521	1,004	2,000	2,000	2,000	2,000
530-7330-270	UTILITIES	45,627	45,129	43,911	46,032	46,032	46,032
530-7330-280	REPAIR AND MAINTENANCE	3,356	3,942	6,024	6,000	6,000	6,000
530-7330-320	PROFESSIONAL SERVICE	27,429	25,025	25,000	30,750	30,750	30,750
530-7330-330	VEHICLE REPLACEMENT / RENT	20,269	32,579	35,673	24,527	24,527	24,527
530-7330-340	MEMBERSHIPS / SUBSCRIPTIONS	350	274	350	400	400	400
530-7330-341	MEETINGS / CONFERENCES	1,204	362	1,200	600	600	600
	TOTAL OPERATING	126,409	136,535	149,658	150,009	150,009	150,009
	TOTAL TREATMENT	347,083	369,728	408,460	398,579	398,579	398,579

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: WASTEWATER LAND APPLICATION **STAFF LEVEL 2027:** 0.98 FTE
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2026:** 1.01 FTE
FUND: SEWER

BASELINE BUDGET DESCRIPTION:

The program consists of operation and maintenance of the 670 acres of farm ground that serves as a site for irrigation of sanitary and industrial wastewater. The site is composed of 550 acres owned by the Sewage Control utility coupled with 120 acres leased from the Solid Waste utility. This will be the 37th year of City ownership/operation of the wastewater disposal facility.

Beginning January 1, 2010 the City entered into a custom farming lease of the farm land with JC Farming of Milton-Freewater, Oregon. The City is responsible for applying the treated wastewater and our contractor is responsible for farming the land according to contract. Lease payments in the amount of \$8,100 are due each quarter and the contractor is responsible for the cost of utilities.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Wastewater Supervisor	0.10	0.10
Parks & Recreation Supervisor	0.00	0.03
Utility Worker	<u>0.88</u>	<u>0.88</u>
Total	0.98	1.01

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) covers basic costs of operating the pivots and wheel lines at the facility as well as property taxes.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers the replacement of coveralls, boots, safety glasses, etc.

MINOR EQUIPMENT (Acct. 225) covers costs of small tools primarily for routine maintenance.

COMMUNICATION (Acct. 260) covers phone expenses for staff that work at the land application facility.

UTILITIES (Acct. 270) costs associated with electrical services at the facility, which we will be reimbursed as per terms of our lease.

REPAIR & MAINTENANCE (Acct. 280) provides for repairs needed.

PROFESSIONAL SERVICES (Acct. 320) laboratory analysis as required and the cost of shipping samples.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the costs of city equipment and vehicles.

MISCELLANEOUS (Acct. 390) for those minor expenses that do not fit well into any of the other categories.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SEWER</u>							
<u>LAND APPLICATION</u>							
<u>PERSONNEL SERVICES</u>							
530-7410-101	REGULAR SERVICES- SEWER LND AP	70,053	74,683	81,910	83,036	83,036	83,036
530-7410-105	OVERTIME	1,696	207	1,200	1,200	1,200	1,200
530-7410-120	EMPLOYEE BENEFITS	58,383	62,755	72,525	75,843	75,843	75,843
	TOTAL PERSONNEL SERVICES	130,132	137,644	155,635	160,079	160,079	160,079
<u>OPERATING</u>							
530-7410-200	OPERATING SUPPLIES	1,966	2,574	2,000	2,500	2,500	2,500
530-7410-220	PERSONAL PROTECTIVE EQUIPMENT	21	160	500	1,000	1,000	1,000
530-7410-225	MINOR EQUIPMENT	0	0	2,000	2,500	2,500	2,500
530-7410-260	COMMUNICATION	371	455	600	600	600	600
530-7410-270	UTILITIES	17,879	15,942	23,100	23,562	23,562	23,562
530-7410-280	REPAIR AND MAINTENANCE	7,344	5,537	9,200	9,200	9,200	9,200
530-7410-320	PROFESSIONAL SERVICES	5,896	7,838	10,000	8,397	8,397	8,397
530-7410-330	VEHICLE REPLACEMENT / RENT	13,660	17,775	29,726	17,290	17,290	17,290
	TOTAL OPERATING	47,137	50,280	77,126	65,049	65,049	65,049
<u>TRANSFERS</u>							
530-7410-754	TRANSFER TO SOLIDWASTE	2,000	2,000	2,000	2,000	2,000	2,000
	TOTAL TRANSFERS	2,000	2,000	2,000	2,000	2,000	2,000
	TOTAL LAND APPLICATION	179,269	189,924	234,761	227,128	227,128	227,128

REVENUE BUDGET NARRATIVE
Fiscal Year 2027

PROGRAM: SEWER PLANT IMPROVEMENT
DEPARTMENT: PUBLIC WORKS
FUND: SEWER

BASELINE BUDGET DESCRIPTION:

This is a fund to maintain and account for funds needed to improve the sewage system.

Revenues include funds from interest earnings, transfers from the regular Sewer Fund and cash reserves.

INTERGOVERNMENTAL REVENUE: is not funded.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SEWER PLANT IMPROVEMENT</u>						
<u>MISCELLANEOUS</u>						
531-470-20 INTEREST EARNED	52,189	43,110	37,926	8,769	8,769	8,769
TOTAL MISCELLANEOUS	52,189	43,110	37,926	8,769	8,769	8,769
<u>SYSTEM DEVELOPMENT CHARGES</u>						
531-485-20 SEWER SDC'S	16,875	0	6,000	10,000	10,000	10,000
TOTAL SYSTEM DEVELOPMENT CHA	16,875	0	6,000	10,000	10,000	10,000
<u>TRANSFERS</u>						
531-490-10 TRANSFER FROM GENERAL	100,000	0	0	0	0	0
531-490-53 TRANSFER FROM SEWER	0	0	0	300,000	300,000	300,000
TOTAL TRANSFERS	100,000	0	0	300,000	300,000	300,000
<u>BEGINNING FUND BALANCE</u>						
531-499-10 FUND BALANCE	0	0	550,798	213,871	213,871	213,871
TOTAL BEGINNING FUND BALANCE	0	0	550,798	213,871	213,871	213,871
TOTAL REVENUE	169,064	43,110	594,724	532,640	532,640	532,640

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: SEWER PLANT IMPROVEMENT

DEPARTMENT: PUBLIC WORKS

FUND: SEWER

BASELINE BUDGET DESCRIPTION:

This is a fund to maintain and account for expenditures to improve the sewage system.

BUDGET COMMENTS: Requests are listed in no specific order below.

CAPITAL EXPENSES (Acct. 410):

<u>Wastewater Plant - Emergency Generator Auto Start Installation</u>	<u>\$50,000</u>
TOTAL CAPITAL EXPENSES (Acct. 410)	\$50,000

CAPITAL EXPENSES (Acct. 480):

<u>SCADA Assessment (50% water, 50% sewer)</u>	<u>\$ 5,000</u>
<u>North Pond Pump Variable Frequency Drive – Land Application Facility</u>	<u>\$19,500</u>
<u>Sewer Outfall Line - Manhole Designs</u>	<u>\$25,000</u>
<u>Industrial Sewer Design Assessment – Key Boulevard</u>	<u>\$25,000</u>
TOTAL CAPITAL EXPENSES (Acct. 480)	\$74,500

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SEWER PLANT IMPROVEMENT</u>							
<u>CAPITAL - NEW</u>							
<u>CAPITAL</u>							
531-8100-410	PLANT IN SERVICE	0	0	213,367	50,000	50,000	50,000
531-8100-480	SEWER PLNT IMP	373,518	46,239	259,126	74,500	74,500	74,500
	TOTAL CAPITAL	373,518	46,239	472,493	124,500	124,500	124,500
<u>CONTINGENCY & RESERVES</u>							
531-8100-998	CONTINGENCY	0	0	28,318	314,229	314,229	314,229
	TOTAL CONTINGENCY & RESERVES	0	0	28,318	314,229	314,229	314,229
	TOTAL CAPITAL - NEW	373,518	46,239	500,811	438,729	438,729	438,729

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: SEWER PLANT IMPROVEMENT
DEPARTMENT: PUBLIC WORKS
FUND: SEWER

DEBT SERVICE

LOAN PRINCIPAL

DBC FINANCE – Wastewater Treatment Plant Improvements – Refinanced City Loan # 3 (Acct. 513) is funded to cover the biannual December and June Principal Payments.

LOAN INTEREST

DBC FINANCE – Wastewater Treatment Plant Improvements – Refinanced City Loan # 3 (Acct. 514) is funded to cover the biannual December and June Interest Payments.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY
FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
SEWER PLANT IMPROVEMENT							
DEBT SERVICE							
DEBT SERVICE							
531-8600-513	LOAN 3 REFI PRINCIPAL	73,233	74,705	76,207	77,738	77,738	77,738
531-8600-514	LOAN 3 REFI INTEREST	31,382	19,207	17,706	16,173	16,173	16,173
TOTAL DEBT SERVICE		104,615	93,912	93,913	93,911	93,911	93,911
TOTAL DEBT SERVICE		104,615	93,912	93,913	93,911	93,911	93,911

REVENUE BUDGET NARRATIVE

Fiscal Year 2027

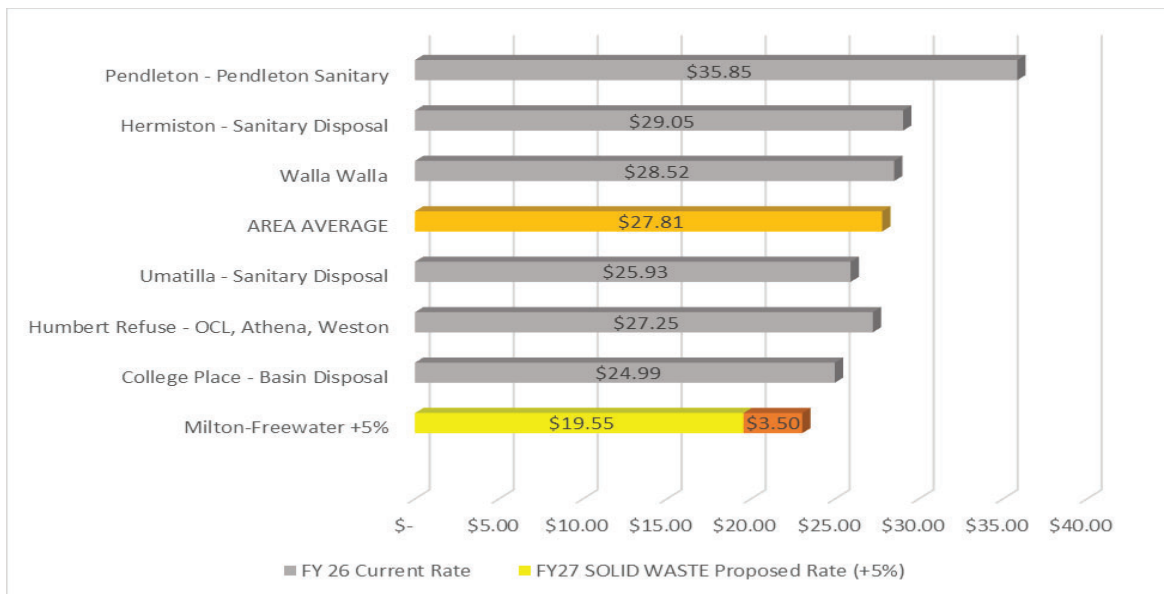
DEPARTMENT: PUBLIC WORKS
FUND: SOLID WASTE

MISSION STATEMENT:

To provide uninterrupted solid waste services to our citizens and to provide and promote the opportunity to recycle in order to aim to be environmentally responsible in the most cost-effective manner possible.

BASELINE BUDGET DESCRIPTION:

The revenues are from the collection of solid waste and infrastructure fees as described below. The landfill receipts are funds received from the drop box system. **A FIVE-PERCENT (5%) INCREASE IS PROPOSED.** The last refuse rate increase was effective July 1, 2025. Below is a rate survey of other area communities for residential refuse collection of one 96-gallon refuse container emptied once per week at a monthly rate, which is our minimum required service level.



¹Rates for Walla Walla and College Place do not include Washington State sales tax.

	FY 25/26 Rates	Proposed FY 26/27 Rates + 5%	Rate Increase Impact
Base Rate = 1-96 gallon, 1x week	\$18.62	\$19.55	+0.93
Infrastructure Fee	\$3.50	\$3.50	+\$0.00
Total Bill	\$22.12	\$23.05	+\$0.93

BUDGET COMMENTS:

UTILITY SALES (Acct. 451-30, 451-31, and 451-32) these are fees charged for collection from residential and commercial customers and the large industrial 10-yard to 40-yard drop box containers.

UTILITY SALES (Acct. 451-33) this account is for fees charged for recycling.

MISCELLANEOUS REVENUES (Acct. 470-20) some revenues do not fit any major categories.

UTILITY SURCHARGE (Acct. 485-21) this flat rate fee is billed as “Infrastructure Fee – Solid Waste” on monthly utility bills for active service accounts. This helps to cover costs of the solid waste utility for operating such as landfill costs, receptacles, etc.

INTERFUND OPERATING TRANSFERS (Acct. 490-53) this utility rents a portion of the landfill site to the Sewage Control Fund for effluent disposal.

BEGINNING FUND BALANCE (Acct. 499-10) this category accounts for funds remaining at the end of the previous budget year.

¹Rates for Walla Walla and College Place do not include Washington State sales tax.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SOLIDWASTE</u>							
<u>UTILITY SALES</u>							
540-451-30	LANDFILL RECEIPTS	143,224	95,739	118,783	42,002	42,002	42,002
540-451-31	REFUSE COLLECTION	943,922	931,272	910,731	956,268	956,268	956,268
540-451-32	DROP BOX REVENUE	150,476	129,251	140,631	113,423	113,423	113,423
540-451-33	RECYCLING SERVICE REVENUE	168,276	171,607	160,513	169,750	169,750	169,750
	TOTAL UTILITY SALES	1,405,899	1,327,869	1,330,658	1,281,443	1,281,443	1,281,443
<u>MISCELLANEOUS</u>							
540-470-20	INTEREST EARNED	35,454	40,489	27,130	25,490	25,490	25,490
540-470-32	SALE OF RECYCLABLES	8,256	26,991	7,000	7,310	7,310	7,310
	TOTAL MISCELLANEOUS	43,710	67,480	34,130	32,800	32,800	32,800
<u>SYSTEM DEVELOPMENT CHARGES</u>							
540-485-21	UTILITY SURCHARGE	98,809	99,386	100,646	99,876	99,876	99,876
	TOTAL SYSTEM DEVELOPMENT CHA	98,809	99,386	100,646	99,876	99,876	99,876
<u>TRANSFERS</u>							
540-490-53	TRANSFER FROM SEWER	2,000	2,000	2,000	2,000	2,000	2,000
	TOTAL TRANSFERS	2,000	2,000	2,000	2,000	2,000	2,000
<u>BEGINNING FUND BALANCE</u>							
540-499-10	FUND BALANCE	0	0	571,775	621,697	621,697	621,697
	TOTAL BEGINNING FUND BALANCE	0	0	571,775	621,697	621,697	621,697
	TOTAL REVENUE	1,550,418	1,496,734	2,039,209	2,037,816	2,037,816	2,037,816

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: COLLECTION
DEPARTMENT: PUBLIC WORKS
FUND: SOLID WASTE

STAFF LEVEL 2027: 2.07 FTE
STAFF LEVEL 2026: 2.29 FTE

BASELINE BUDGET DESCRIPTION:

The City provides refuse pick up for both residential and commercial customers. Residential customers receive 90-gallon containers and commercial customers commonly receive 300-gallon containers. Residential service is once a week and commercial customers can receive multiple services each week. Additionally, two clean-up days for city refuse paying customers are provided – fall and spring.

Sanitation collection trucks are equipped with hydraulic arms to pick up the container without the operator leaving the truck. We also have a roll-off truck for large accounts, drop boxes and trash compactors. Our solid waste hauling trucks are all motor pool owned vehicles that the solid waste utility pays monthly rental/replacement fees on.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Water & Street Supervisor	0.02	0.02
Sanitation Truck Driver	1.00	1.00
Utility Worker	0.72	0.72
Utility Worker – in training	0.33	0.33
Parks Maintenance Worker	<u>0.00</u>	<u>0.22</u>
Total	2.07	2.29

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) cover costs for weigh tickets and minor office supplies used for preparation of reports and projects. This fund also now pays for refuse containers as they are not capitalized assets individually.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers the replacement of coveralls, boots, safety glasses, rain gear, etc.

COMMUNICATION (Acct. 260) covers the cost of the sanitation truck phone and iPad.

REPAIR & MAINTENANCE (Acct. 280) for repairs as needed to equipment and containers.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the costs of city equipment and vehicles, primarily our two garbage and two bin roll-of trucks.

UTILITY BILL ASSISTANCE (Acct. 365) matches funds donated by customers dollar for dollar for our Utility Bill Assistance Program (UBAP) to help customers pay their city utility bills. This program is funded by the Electric, Water, Sewer and Solid Waste utilities and is administered by the Milton-Freewater Ministerial Association, serving as the city's agent for administering the UBAP.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SOLIDWASTE</u>							
<u>COLLECTION</u>							
<u>PERSONNEL SERVICES</u>							
540-7320-101	REGULAR SERVICES- SW COLLECTN	132,052	139,560	184,413	174,592	174,592	174,592
540-7320-105	OVERTIME	52	380	500	500	500	500
540-7320-120	EMPLOYEE BENEFITS	104,955	113,689	155,503	153,058	153,058	153,058
	TOTAL PERSONNEL SERVICES	237,059	253,628	340,416	328,150	328,150	328,150
<u>OPERATING</u>							
540-7320-200	OPERATING SUPPLIES	21,617	13,128	28,000	32,000	32,000	32,000
540-7320-220	PERSONAL PROTECTIVE EQUIPMENT	310	169	800	600	600	600
540-7320-260	COMMUNICATION	944	903	1,000	1,200	1,200	1,200
540-7320-280	REPAIR AND MAINTENANCE	10,388	4,187	5,000	5,000	5,000	5,000
540-7320-320	PROFESSIONAL SERVICES	0	1,897	2,000	1,800	1,800	1,800
540-7320-330	VEHICLE REPLACEMENT / RENT	244,392	216,783	326,740	191,578	191,578	191,578
540-7320-360	FRANCHISE EXPENSE	121,037	115,423	115,064	111,090	111,090	111,090
540-7320-365	UTILITY BILL ASSISTANCE	1,921	1,796	2,500	2,500	2,500	2,500
	TOTAL OPERATING	400,609	354,285	481,104	345,768	345,768	345,768
<u>TRANSFERS</u>							
540-7320-701	TRANSFER TO GENERAL	444,163	486,590	501,188	516,224	516,224	516,224
540-7320-702	TRANSFER TO LANDFILL CLOSURE	4,000	4,000	4,000	4,000	4,000	4,000
540-7320-764	TRANSFER TO SICK LEAVE	500	500	500	500	500	500
	TOTAL TRANSFERS	448,663	491,090	505,688	520,724	520,724	520,724
<u>CONTINGENCY & RESERVES</u>							
540-7320-998	CONTINGENCY	0	0	88,278	249,886	249,886	249,886
	TOTAL CONTINGENCY & RESERVES	0	0	88,278	249,886	249,886	249,886
	TOTAL COLLECTION	1,086,331	1,099,003	1,415,486	1,444,528	1,444,528	1,444,528

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: LANDFILL
DEPARTMENT: PUBLIC WORKS
FUND: SOLID WASTE

STAFF LEVEL 2027: 1.00 FTE
STAFF LEVEL 2026: 1.21 FTE

BASELINE BUDGET DESCRIPTION:

The landfill serves all waste generated within the city limits and is collected by City crews. It is not open to the public as a result of tonnage limitations.

The City strives to maintain the facility in a sanitary manner with an increased focus on litter control at the landfill by constructing blow fences and weekly pickup of litter along the perimeter of the landfill facility as to keep it from littering adjacent properties.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Utility Worker	0.77	0.77
Parks Maintenance Worker	0.23	0.44
Total	1.00	1.21

BUDGET COMMENTS:

OPERATING SUPPLIES/FUEL (Acct. 200) covers expenses such as the portable restroom facility at the landfill as well as basic supplies, such as pens, etc. Funds are also included for fuel to operate the scraper at the landfill, as it is non-motor pool equipment owned by the Solid Waste utility.

PERSONAL PROTECTIVE EQUIP (Acct. 220) covers the replacement of coveralls, boots, safety glasses, rain gear, etc.

UTILITIES (Acct. 270) cost of electricity to the CAT shed.

REPAIR & MAINTENANCE (Acct. 280) for repairs as needed which includes fuel and repairs to the CAT scraper, which is solid waste-owned.

UNIFORM MAINTENANCE (Acct. 300) provides for laundry service for uniforms.

PERMIT FEES (Acct. 318) funds quarterly Oregon Department of Environmental Quality assessments on waste disposed at the landfill.

PROFESSIONAL SERVICES (Acct. 320) funds required sampling, permit fees, annual environmental monitoring reporting and consultant fees as required by our operating permit issued by Oregon Department of Environmental Quality.

VEHICLE REPLACEMENT/RENT (Acct. 330) funding is for heavy equipment necessary for maintaining and operating our landfill, such as the CAT loader and compactor.

MEETINGS/CONFERENCES (Acct. 341) funding for attending continuing education classes as required as well as attendance at solid waste and recycling meetings and seminars.

MISCELLANEOUS (Acct. 390) covers costs for those minor expenses that do not fit well into any of the other categories.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SOLIDWASTE</u>							
<u>LANDFILL</u>							
<u>PERSONNEL SERVICES</u>							
540-7420-101	REGULAR SERVICES- LANDFILL	69,358	77,064	91,551	81,368	81,368	81,368
540-7420-105	OVERTIME	49	1,911	1,200	2,500	2,500	2,500
540-7420-120	EMPLOYEE BENEFITS	54,099	60,828	79,444	72,720	72,720	72,720
	TOTAL PERSONNEL SERVICES	123,506	139,803	172,195	156,588	156,588	156,588
<u>OPERATING</u>							
540-7420-200	OPERATING SUPPLIES	8,209	5,578	11,200	10,000	10,000	10,000
540-7420-220	PERSONAL PROTECTIVE EQUIPMENT	132	180	500	600	600	600
540-7420-270	UTILITIES	523	737	700	700	700	700
540-7420-280	REPAIR AND MAINTENANCE	25,454	2,349	15,500	13,693	13,693	13,693
540-7420-300	UNIFORM MAINTENANCE	153	167	225	230	230	230
540-7420-318	PERMIT FEES	9,388	8,954	12,500	12,000	12,000	12,000
540-7420-320	PROFESSIONAL SERVICES	19,553	27,649	200,000	211,000	211,000	211,000
540-7420-330	VEHICLE REPLACEMENT / RENT	47,161	83,432	96,074	67,697	67,697	67,697
540-7420-341	MEETINGS / CONFERENCES	0	0	200	250	250	250
540-7420-390	MISCELLANEOUS	725	68	1,000	1,600	1,600	1,600
	TOTAL OPERATING	111,298	129,114	337,899	317,770	317,770	317,770
	TOTAL LANDFILL	234,804	268,917	510,094	474,358	474,358	474,358

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: RECYCLING
DEPARTMENT: PUBLIC WORKS
FUND: SOLID WASTE

STAFF LEVEL 2027: 1.00 FTE
STAFF LEVEL 2026: 1.00 FTE

BASELINE BUDGET DESCRIPTION/SIGNIFICANT CHANGES:

Recycling is required by the state permit as part of the landfill operating permit.

Senate Bill 582 – *Plastic Pollution and Recycling Modernization Act* (RMA) passed during the 2021 legislative session and signed into law by former Governor Brown on August 6 2021. The City's program will implement changes to our program. It needed to be implemented after July 1, 2025.

How long it will take to implement depends on several factors such as funding coming in to local governments to help with some of the startup fees for some of the program requirements, such as roll carts and a garbage truck to collect curbside co-mingled recyclables on the Uniform Statewide Collection List (USCL).

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Rotational Crew Member	<u>1.00</u>	<u>1.00</u>
Total	1.00	1.00

BUDGET COMMENTS:

OPERATING SUPPLIES/FUEL (Acct. 200) covers office supplies, fuel for recycling vehicle as well as supplies for clerical and administrative tasks associated with reporting and tracking.

COMMUNICATION (Acct. 260) covers the cost of phone for the RCM recycling employee.

REPAIR & MAINTENANCE (Acct. 280) for repairs as needed for the recycling vehicle and any other minor incidentals necessary.

PROFESSIONAL SERVICES (Acct. 320) printing and distribution of education and promotion materials as well as CDL physicals, licensing costs, etc.

RECYCLING CAPITAL EXPENSES (Acct. 410) is not funded.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SOLIDWASTE</u>							
<u>RECYCLING</u>							
<u>PERSONNEL SERVICES</u>							
540-7430-101	REGULAR SERVICES- SW RECYCLIN	48,616	50,899	60,107	63,708	63,708	63,708
540-7430-105	OVERTIME	204	0	425	425	425	425
540-7430-120	EMPLOYEE BENEFITS	28,903	27,014	38,173	41,508	41,508	41,508
	TOTAL PERSONNEL SERVICES	77,723	77,912	98,705	105,641	105,641	105,641
<u>OPERATING</u>							
540-7430-200	OPERATING SUPPLIES	164	199	2,000	2,000	2,000	2,000
540-7430-220	PERSONAL PROTECTIVE EQUIPMENT	350	0	500	600	600	600
540-7430-260	COMMUNICATION	536	455	525	550	550	550
540-7430-270	UTILITIES	705	649	750	870	870	870
540-7430-280	REPAIR AND MAINTENANCE	3,964	2,590	3,500	3,500	3,500	3,500
540-7430-300	UNIFORM MAINTENANCE	0	0	0	300	300	300
540-7430-330	VEHICLE REPLACEMENT / RENT	0	0	7,649	4,969	4,969	4,969
540-7430-341	MEETINGS / CONFERENCES	0	0	0	250	250	250
540-7430-390	MISCELLANEOUS	0	0	0	250	250	250
	TOTAL OPERATING	5,719	3,892	14,924	13,289	13,289	13,289
	TOTAL RECYCLING	83,443	81,805	113,629	118,930	118,930	118,930

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: CAPITAL ADDITIONS
DEPARTMENT: PUBLIC WORKS
FUND: SOLID WASTE

BASELINE BUDGET DESCRIPTION:

This program provides for capital outlay for the Solid Waste Fund.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY
FISCAL YEAR 2026-27

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>SOLIDWASTE</u>							
<u>CAPITAL - NEW</u>							
<u>CAPITAL</u>							
540-8100-480	CAPITAL	22,302	0	0	0	0	0
	TOTAL CAPITAL	22,302	0	0	0	0	0
	TOTAL CAPITAL - NEW	22,302	0	0	0	0	0

BUDGET NARRATIVE

Fiscal Year 2027

FUND: LANDFILL CLOSURE RESERVE

BASELINE BUDGET DESCRIPTION:

This fund was established to account for funds that the Governmental Accounting Standards Board is requiring municipalities to have to cover the closure and post-closure costs associated to the landfill operation.

The revenues are an expense paid from the Solid Waste Fund to the reserve fund and interest that the funds will earn. The funds will be held in reserve to cover the costs associated with the closure and post-closure care that must be performed when the landfill is no longer in operation.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>LANDFILL CLOSURE RESERVE</u>						
<u>MISCELLANEOUS</u>						
541-470-20 INTEREST	8,322	9,203	5,703	8,594	8,594	8,594
TOTAL MISCELLANEOUS	8,322	9,203	5,703	8,594	8,594	8,594
<u>TRANSFERS</u>						
541-490-54 TRANSFER FROM SOLID WASTE	4,000	4,000	4,000	4,000	4,000	4,000
TOTAL TRANSFERS	4,000	4,000	4,000	4,000	4,000	4,000
<u>BEGINNING FUND BALANCE</u>						
541-499-10 FUND BALANCE	0	0	168,779	209,615	209,615	209,615
TOTAL BEGINNING FUND BALANCE	0	0	168,779	209,615	209,615	209,615
TOTAL REVENUE	12,322	13,203	178,482	222,209	222,209	222,209

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>LANDFILL CLOSURE RESERVE</u>						
<u>CAPITAL - NEW</u>						
<u>CONTINGENCY & RESERVES</u>						
541-8100-954 RESERVE FOR LANDFILL CLOSURE	0	0	178,482	222,209	222,209	222,209
TOTAL CONTINGENCY & RESERVES	0	0	178,482	222,209	222,209	222,209
TOTAL CAPITAL - NEW	0	0	178,482	222,209	222,209	222,209

REVENUE BUDGET NARRATIVE

Fiscal Year 2027

DEPARTMENT: PUBLIC WORKS

FUND: GOLF COURSE

MISSION STATEMENT:

To ensure that the citizens of Milton-Freewater have opportunities to engage in recreational activities of their choice, that the amenities are clean and safe.

REVENUES:

Building rent from clubhouse restaurant tenants.

Golf Course revenues are primarily from user fees. Daily greens fees make up the major revenue source, followed by season passes and punch card sales.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GOLF COURSE</u>							
<u>SERVICES</u>							
550-450-13	BUILDING RENT	6,000	6,000	6,000	6,000	6,000	6,000
550-450-19	GOLF COURSE SURCHARGE	460	450	421	410	410	410
550-450-40	GOLF GREENS FEES	136,977	153,579	131,406	137,897	137,897	137,897
550-450-41	GOLF PASSES	28,257	32,713	29,357	29,013	29,013	29,013
550-450-42	GOLF CART SHEDS	12,232	11,345	12,074	11,785	11,785	11,785
550-450-43	GOLF CART USAGE FEES	7,940	9,286	7,098	7,008	7,008	7,008
550-450-44	FOOT GOLF	372	751	600	621	621	621
550-450-46	GOLF PUNCH CARDS	39,184	44,803	37,492	42,479	42,479	42,479
	TOTAL SERVICES	231,422	258,927	224,448	235,213	235,213	235,213
<u>MISCELLANEOUS</u>							
550-470-20	INTEREST EARNED	1,173	6,385	2,634	8,831	8,831	8,831
	TOTAL MISCELLANEOUS	1,173	6,385	2,634	8,831	8,831	8,831
<u>TRANSFERS</u>							
550-490-10	TRANSFER FROM GENERAL	129,833	67,796	70,977	0	0	0
	TOTAL TRANSFERS	129,833	67,796	70,977	0	0	0
<u>BEGINNING FUND BALANCE</u>							
550-499-10	FUND BALANCE	0	0	5,345	218,752	218,752	218,752
	TOTAL BEGINNING FUND BALANCE	0	0	5,345	218,752	218,752	218,752
	TOTAL REVENUE	362,428	333,108	303,404	462,796	462,796	462,796

EXPENDITUE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: ADMINISTRATION
DEPARTMENT: PUBLIC WORKS
FUND: GOLF COURSE

STAFF LEVEL 2027: 1.50 FTE
STAFF LEVEL 2026: 1.04 FTE

BASELINE BUDGET DESCRIPTION:

The Milton-Freewater golf course is an 18-hole par 60 with the longest hole being No. 5, 305 yards. Nine holes are located on the west rim of Milton Hill with a panoramic view of the Walla Walla Valley. In 2016 18 holes of footgolf were put into play.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Parks & Recreation Supervisor	0.00	0.14
Parks Maintenance Worker	1.00	0.42
Temporary Seasonal Laborer	<u>0.50</u>	<u>0.48</u>
Total	1.50	1.04

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) funding provides for the purchase of flags, cups, fertilizer, sand and other needed supplies for the golf course as well as property taxes.

MINOR EQUIPMENT (Acct. 225) for saws, blowers, weed eaters, misc. tools, shovels, rakes, etc.

ADVERTISING (Acct. 250) covers expenses associated with advertising and promotions.

COMMUNICATION (Acct. 260) covers monthly cellular connection fees for the iPad used at the course for payment processing.

UTILITIES (Acct. 270) utility expenses for the facility.

REPAIR & MAINTENANCE (Acct. 280) covers any necessary repairs on the course such as tee boxes, tree trimming, sand traps, minor cart path repairs and minor repairs to cart sheds.

PROFESSIONAL SERVICES (Acct. 320) credit card processing services.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the rental costs of city equipment and vehicles.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GOLF COURSE</u>							
<u>ADMINISTRATION</u>							
<u>PERSONNEL SERVICES</u>							
550-7600-101	REGULAR SERVICES-GOLF CRSE AD	37,263	45,880	42,815	76,495	76,495	76,495
550-7600-102	PART TIME	7,246	3,086	4,563	19,163	19,163	19,163
550-7600-105	OVERTIME	23	158	600	850	850	850
550-7600-120	EMPLOYEE BENEFITS	29,965	36,465	36,896	73,985	73,985	73,985
	TOTAL PERSONNEL SERVICES	74,498	85,589	84,874	170,493	170,493	170,493
<u>OPERATING</u>							
550-7600-200	OPERATING SUPPLIES	12,933	14,648	15,500	15,965	15,965	15,965
550-7600-220	PERSONAL PROTECTIVE EQUIP	0	0	0	600	600	600
550-7600-225	MINOR EQUIPMENT	107	400	200	400	400	400
550-7600-250	ADVERTISING	0	0	500	500	500	500
550-7600-260	COMMUNICATION	571	449	500	700	700	700
550-7600-270	UTILITIES	8,026	7,546	12,014	12,975	12,975	12,975
550-7600-280	REPAIR AND MAINTENANCE	6,252	8,136	12,000	12,000	12,000	12,000
550-7600-320	PROFESSIONAL SERVICE	5,012	5,691	5,000	6,500	6,500	6,500
550-7600-330	VEHICLE REPLACEMENT / RENT	42,429	43,253	39,755	20,594	20,594	20,594
550-7600-340	MEMBERSHIPS / SUBSCRIPTIONS	0	0	300	1,200	1,200	1,200
550-7600-341	MEETINGS / CONFERENCES	0	0	0	5,000	5,000	5,000
550-7600-390	MISCELLANEOUS	0	0	0	500	500	500
	TOTAL OPERATING	75,330	80,122	85,769	76,934	76,934	76,934
<u>DEBT SERVICE</u>							
550-7600-511	LOAN INTEREST	0	0	1,418	1,418	1,418	1,418
	TOTAL DEBT SERVICE	0	0	1,418	1,418	1,418	1,418
<u>TRANSFERS</u>							
550-7600-764	TRANSFER TO SICK LEAVE	100	100	100	100	100	100
	TOTAL TRANSFERS	100	100	100	100	100	100
<u>CONTINGENCY & RESERVES</u>							
550-7600-998	CONTINGENCY	0	0	0	67,543	67,543	67,543
	TOTAL CONTINGENCY & RESERVES	0	0	0	67,543	67,543	67,543
	TOTAL ADMINISTRATION	149,928	165,811	172,161	316,488	316,488	316,488

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: CLUBHOUSE
DEPARTMENT: PUBLIC WORKS
FUND: GOLF COURSE

STAFF LEVEL 2027: 0.03 FTE
STAFF LEVEL 2026: 0.05 FTE

BASELINE BUDGET DESCRIPTION:

The clubhouse building houses a restaurant/bar (299 Catherine St) and a Pro Shop (301 Catherine St).

The restaurant is full-service, offering food and alcoholic beverages and is operated through a lease. The city maintains the building and equipment such as the HVAC and kitchen fan hood as well as plumbing.

The Pro Shop is operated through a professional services contract. Golf cart, golf club and cart shed storage rentals are available through the Pro Shop. This program also oversees the operation and maintenance of the storage units (36 units on Catherine Street and 30 units adjacent to the 9th fairway that are also part of this program). The Pro Shop schedules tee times, collects play fees and coordinates rentals, storage and tournaments as well as enforcing course rules.

This program is in its 22nd year and serves to separate the clubhouse and the professional service expenses from the routine maintenance of the golf course. This program accounts for maintenance to the clubhouse building, cart sheds and contractual services.

PERSONNEL:

<u>Title</u>	<u>2027 FTE</u>	<u>2026 FTE</u>
Parks & Recreation Supervisor	0.00	0.02
Parks Maintenance Worker	<u>0.03</u>	<u>0.03</u>
Total	0.03	0.05

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) primarily for the purchase of restroom supplies as well as property taxes.

UTILITIES (Acct. 270) costs of water, sewer, refuse, recycling and sub-lights for the property as well as the electricity for the Pro Shop portion of the building. The franchisee for the restaurant covers the electric costs for the restaurant and kitchen stove, which are metered separately.

REPAIR & MAINTENANCE (Acct. 280) provides funding for necessary repairs and maintenance to the building, HVAC units and city-owned equipment within the building as well as repairs and minor improvements as needed to the hallway public restrooms between the restaurant and pro shop.

PROFESSIONAL SERVICES (Acct. 320) management fee for the clubhouse operator.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>GOLF COURSE</u>							
<u>GOLF COURSE CLUB HOUSE</u>							
<u>PERSONNEL SERVICES</u>							
550-7610-101	REGULAR SERVICES- GC CLUB HSE	6,881	2,865	4,036	2,252	2,252	2,252
550-7610-105	OVERTIME	702	0	250	250	250	250
550-7610-120	EMPLOYEE BENEFITS	5,607	2,253	3,284	1,990	1,990	1,990
	TOTAL PERSONNEL SERVICES	13,191	5,118	7,570	4,492	4,492	4,492
<u>OPERATING</u>							
550-7610-200	OPERATING SUPPLIES	313	542	500	1,200	1,200	1,200
550-7610-270	UTILITIES	6,367	5,960	7,029	7,591	7,591	7,591
550-7610-280	REPAIR AND MAINTENANCE	6,284	4,602	8,500	8,500	8,500	8,500
550-7610-320	PROFESSIONAL SERVICES	59,127	60,818	62,644	64,525	64,525	64,525
	TOTAL OPERATING	72,091	71,922	78,673	81,816	81,816	81,816
	TOTAL GOLF COURSE CLUB HOUSE	85,282	77,040	86,243	86,308	86,308	86,308

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

DEPARTMENT: PUBLIC WORKS

PROGRAM: CAPITAL

FUND: GOLF COURSE

BASELINE BUDGET DESCRIPTION:

CAPITAL NEW (Acct. 410) is used for capital improvements to the tee's and/or cart paths.

Funding for the improvements to the tee's and/or cart paths is supported through the Parks and Recreation Local Option Tax Levy.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY
FISCAL YEAR 2026-27

		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		FISCAL	FISCAL	FISCAL	CITY MGR	BUD COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GOLF COURSE</u>							
<u>CAPITAL - NEW</u>							
<u>CAPITAL</u>							
550-8100-410	CAPITAL EXPENSES	0	0	45,000	60,000	60,000	60,000
	TOTAL CAPITAL	0	0	45,000	60,000	60,000	60,000
	TOTAL CAPITAL - NEW	0	0	45,000	60,000	60,000	60,000



INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other governments or agencies of the government and to other government units, on a cost reimbursement basis.

REVENUE BUDGET NARRATIVE

Fiscal Year 2027

DEPARTMENT: PUBLIC WORKS

FUND: WAREHOUSE

MISSION STATEMENT:

To ensure that the benefiting utilities have the materials they need on hand and the inventory stock levels match the true needs as to not slow utility work, both planned and unplanned.

BASELINE BUDGET DESCRIPTION:

Transfers support the operations and maintenance of the warehouse facility. The warehouse is a shared venue amongst the City utilities.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>WAREHOUSE</u>							
<u>MISCELLANEOUS</u>							
610-470-20	INTEREST EARNED	2,737	3,179	2,350	3,464	3,464	3,464
	TOTAL MISCELLANEOUS	2,737	3,179	2,350	3,464	3,464	3,464
<u>TRANSFERS</u>							
610-490-51	TRANSFER FROM ELECTRIC	57,434	46,102	62,338	20,312	20,312	20,312
610-490-52	TRANSFER FROM WATER	18,809	15,138	20,398	7,255	7,255	7,255
610-490-53	TRANSFER FROM SEWER	4,704	3,746	5,118	1,450	1,450	1,450
	TOTAL TRANSFERS	80,947	64,986	87,854	29,017	29,017	29,017
<u>BEGINNING FUND BALANCE</u>							
610-499-10	FUND BALANCE	0	0	15,764	84,145	84,145	84,145
	TOTAL BEGINNING FUND BALANCE	0	0	15,764	84,145	84,145	84,145
	TOTAL REVENUE	83,684	68,165	105,968	116,626	116,626	116,626

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

DEPARTMENT: PUBLIC WORKS
FUND: WAREHOUSE

BASELINE BUDGET DESCRIPTION:

To house materials and supplies for the electric, water and sewer utilities and to maintain some items for other City departments. Materials stored are kept at minimum levels and have previously been selected by the department using the material. A complete physical inventory is conducted annually, with physical spot counts taken regularly. Records are kept to account for each item whether new, salvaged, or scrapped.

OBJECTIVE:

To acquire and issue necessary materials in an organized manner for the benefiting utilities ensuring materials needed are on hand and available when needed.

BUDGET COMMENTS:

OPERATING SUPPLIES (Acct. 200) primarily covers the costs of basic operating supplies for the facility such as light bulbs, requisition forms, shipping supplies, coffee, first aid cabinet supplies, etc.

UTILITIES (Acct. 270) water, sewer, electric and refuse services.

REPAIR & MAINTENANCE (Acct. 280) covers HVAC and overhead door maintenance to the facility as well as minor parts to make repairs.

PROFESSIONAL SERVICES (Acct. 320) monthly security alarm monitoring as well as annual fire extinguisher and alarm testing and recharging as needed.

CAPITAL-BUILDING (Acct. 405) includes funding for the installation of a complete fire alarm system at the warehouse facility. Currently there is no fire alarm system at the facility. The original system had been inoperable for quite some time due to the inability to get parts for it due to its age.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>WAREHOUSE</u>							
<u>ADMINISTRATION</u>							
<u>OPERATING</u>							
610-7600-200	OPERATING SUPPLIES	2,972	734	2,200	2,500	2,500	2,500
610-7600-260	COMMUNICATION	120	0	0	0	0	0
610-7600-270	UTILITIES	20,711	19,655	21,025	23,948	23,948	23,948
610-7600-280	REPAIR AND MAINTENANCE	6,883	6,510	5,051	8,064	8,064	8,064
610-7600-320	PROFESSIONAL SERVICES	0	0	455	800	800	800
	TOTAL OPERATING	30,686	26,898	28,731	35,312	35,312	35,312
<u>CAPITAL</u>							
610-7600-405	BUILDING	10,019	19,239	26,500	30,000	30,000	30,000
	TOTAL CAPITAL	10,019	19,239	26,500	30,000	30,000	30,000
<u>TRANSFERS</u>							
610-7600-701	TRANSFER TO GENERAL	27,905	29,842	30,737	31,659	31,659	31,659
	TOTAL TRANSFERS	27,905	29,842	30,737	31,659	31,659	31,659
<u>CONTINGENCY & RESERVES</u>							
610-7600-998	CONTINGENCY	0	0	20,000	19,655	19,655	19,655
	TOTAL CONTINGENCY & RESERVES	0	0	20,000	19,655	19,655	19,655
	TOTAL ADMINISTRATION	68,610	75,980	105,968	116,626	116,626	116,626

REVENUE BUDGET NARRATIVE

Fiscal Year 2027

DEPARTMENT: PUBLIC WORKS

FUND: VEHICLE MAINTENANCE

MISSION STATEMENT:

To ensure all of the fleet users have well maintained and safe vehicles to perform their jobs.

BASELINE BUDGET DESCRIPTION:

This program provides the method of controlling the revenues and expenditures to operate the vehicle maintenance program. The revenues are based upon rates that are charged to other funds for maintenance of vehicles and equipment. The rates are computed from the previous years cost analysis. This program also contracts for service with department-owned non-motor pool equipment, one (1) public transportation van, Milton-Freewater Unified School District (MFUSD) vehicles and equipment, 3+/- Umatilla-Morrow County Head Start (UMCHS) buses and vehicles and 3 +/- Oregon Child Development Coalition buses (OCDC). The revenues for the Vehicle Maintenance Department are derived from the following sources:

CHARGES FOR SERVICES:

1. The Vehicle Maintenance fund records all the costs of City vehicles. The other funds rent the vehicles from this fund. The monthly rate is established by using the estimated cost of fuel, parts, labor, overhead and other operating costs based on operational experience. Revenues are also generated by the repair work done by the mechanics on school buses and City equipment.
2. Agreements have been made with MFUSD, UMCHS AND OCDC for repairs, annual inspections and maintenance of school buses as well as vans and other means of transportation for students and staff. This service includes all labor, materials and overhead to maintain the functions of the program.
3. Non-Motor Pool equipment repair is also provided for in the vehicle maintenance program. Departments own some of their own equipment from chain saws and blowers to the street sweeper and scraper. Service for this equipment includes all labor, materials and overhead and costs are billed to the benefitting funds once work is done to pay the shop for services rendered.

MISCELLANEOUS REVENUES:

Interest is calculated on the estimated cash balance average invested throughout the year.

BEGINNING FUND BALANCE:

This category accounts for funds left at the end of the budget year due to unexpected revenues for funds budgeted, but not spent.

SIGNIFICANT CHANGES: During FY 24/25 budget questions were asked about accountability and transparency specifically pertaining to maintenance of non-city vehicles and equipment. While this activity has been implemented, further analysis on operational improvements will be sent to City Council during FY 26/27 pertaining to vehicle and equipment maintenance and a city policy for implementation.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>VEHICLE MAINTENANCE</u>							
<u>SERVICES</u>							
620-450-51	INTER DP EQUIP REPAIR	46,522	15,687	24,831	25,203	25,203	25,203
620-450-52	SCHOOL BUS REPAIR	59,665	51,233	54,482	55,299	55,299	55,299
620-450-70	VEHICLE RENT	630,081	653,814	777,203	635,692	635,692	635,692
	TOTAL SERVICES	736,268	720,733	856,516	716,194	716,194	716,194
<u>MISCELLANEOUS</u>							
620-470-20	INTEREST EARNED	6,664	7,296	4,545	11,584	11,584	11,584
620-470-99	MISCELLANEOUS	799	0	0	0	0	0
	TOTAL MISCELLANEOUS	7,463	7,296	4,545	11,584	11,584	11,584
<u>TRANSFERS</u>							
620-490-64	TRANSFER FROM VEHICLE MAJR RP	29,027	24,264	43,493	174,516	174,516	174,516
	TOTAL TRANSFERS	29,027	24,264	43,493	174,516	174,516	174,516
<u>BEGINNING FUND BALANCE</u>							
620-499-10	FUND BALANCE	0	0	70,521	282,553	282,553	282,553
	TOTAL BEGINNING FUND BALANCE	0	0	70,521	282,553	282,553	282,553
	TOTAL REVENUE	772,758	752,293	975,075	1,184,847	1,184,847	1,184,847

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

PROGRAM: MOTOR POOL/BUS MAINTENANCE **STAFF LEVEL 2027:** 2.00 FTE
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2026:** 2.00 FTE
FUND: VEHICLE MAINTENANCE

BASELINE BUDGET DESCRIPTION:

The Motor Pool/Bus Maintenance Department is staffed by two full-time mechanics that work out of the city-owned shop facility primarily, but have the ability to provide roadside and jobsite service and repairs as needed. The mechanics schedule maintenance and ensure adequate stock of inventory is on hand as well as locate specialty parts and service when needed.

Our mechanics maintain city-owned vehicles and equipment from leaf blowers, chainsaws, generators, pumps and passenger vehicles to bucket and line trucks to the landfill CAT loader and fire pumper and ladder trucks to police cars and our public transportation van and many others. Two full-time mechanics are responsible for repairing and maintaining departmentally-owned equipment, certain aspects of city facilities and functions as well as other specialty assets required for the operations and maintenance of our full-service utilities --- electric, water, sewer and solid waste along with streets, parks and recreation, public transportation, police and fire emergency services as well as school buses operated by Milton-Freewater Unified School District No. 7 (MFUSD), Umatilla-Morrow County Head Start (UMCHS) and Oregon Child Development Coalition (OCDC).

Inter-department repairs are made departmentally-owned equipment from chainsaws to the CAT scraper at the landfill. Such charges are incurred and billed out at the shop hourly labor rate and parts cost plus 30% standard overhead at the time services are rendered. The same is true for school bus, equipment and vehicle maintenance performed for MFUSD, UMCHS and OCDC.

PERSONNEL:

Title	<u>2027 FTE</u>	<u>2026 FTE</u>
Lead Mechanic	1.00	1.00
Mechanic	<u>1.00</u>	<u>1.00</u>
Total	2.00	2.00

BUDGET COMMENTS:

OPERATING SUPPLIES/FUEL (Acct. 200) primarily covers the cost of fuel as well as tires, batteries and other dispensable products needed to be kept in inventory such as filters, bulbs and oil.

PERSONAL PROTECTIVE EQUIP (Acct. 220) provides gloves, ear plugs and eye protection.

MINOR EQUIPMENT (Acct. 225) funds the mechanics computer as well as small tools and equipment used jointly by various departments. This year funding is also included to upgrade the laptop used to run diagnostic software.

COMMUNICATION (Acct. 260) phone and internet connections.

REPAIR & MAINTENANCE (Acct. 280) parts related to maintenance that are non-stock items.

SCHOOL BUS PARTS (Acct. 290) non-inventory parts used specifically on school vehicles, equipment and buses.

UNIFORM MAINTENANCE (Acct. 300) laundry service for uniforms and shop towels.

PROFESSIONAL SERVICES (Acct. 320) CDL physicals as well as annual shop lift inspections.

VEHICLE REPLACEMENT/RENT (Acct. 330) covers the cost of the shop vehicle.

MEETINGS/CONFERENCES (Acct. 341) for vehicle certification training.

INSURANCE EXPENSE (Acct. 380) vehicle insurance for motor pool-owned vehicles.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>VEHICLE MAINTENANCE</u>							
<u>MOTOR POOL</u>							
<u>PERSONNEL SERVICES</u>							
620-7700-101	REGULAR SERVICES- MOTOR POOL	150,411	163,599	220,944	249,788	249,788	249,788
620-7700-105	OVERTIME	197	0	700	700	700	700
620-7700-110	TOOL ALLOWANCES	2,400	2,419	2,400	2,400	2,400	2,400
620-7700-120	EMPLOYEE BENEFITS	87,801	94,707	134,415	153,158	153,158	153,158
	TOTAL PERSONNEL SERVICES	240,808	260,725	358,459	406,046	406,046	406,046
<u>OPERATING</u>							
620-7700-200	OPERATING SUPPLIES/FUEL	144,778	122,879	164,134	188,168	188,168	188,168
620-7700-220	PERSONAL PROTECTIVE EQUIP	230	180	500	900	900	900
620-7700-225	MINOR EQUIPMENT	1,027	594	2,000	6,000	6,000	6,000
620-7700-260	COMMUNICATION	974	1,135	1,335	1,335	1,335	1,335
620-7700-280	REPAIR AND MAINTENANCE	107,122	125,947	128,512	135,193	135,193	135,193
620-7700-290	SCHOOL BUS PARTS	0	0	12,000	18,021	18,021	18,021
620-7700-300	UNIFORM MAINTENANCE	445	329	1,100	1,100	1,100	1,100
620-7700-320	PROFESSIONAL SERVICES	212	269	500	500	500	500
620-7700-330	VEHICLE REPLACEMENT / RENT	4,601	7,029	10,403	9,172	9,172	9,172
620-7700-341	MEETINGS / CONFERENCES	198	0	1,000	500	500	500
620-7700-380	LIABILITY AND VEH INSURANCE	41,174	51,175	60,809	76,631	76,631	76,631
	TOTAL OPERATING	300,761	309,538	382,293	437,520	437,520	437,520
<u>CAPITAL</u>							
620-7700-410	CAPITAL EXPENSE	9,607	0	0	0	0	0
	TOTAL CAPITAL	9,607	0	0	0	0	0
<u>TRANSFERS</u>							
620-7700-701	TRANSFER TO GENERAL	83,537	90,514	93,229	96,027	96,027	96,027
620-7700-764	TRANSFER TO SICK LEAVE	250	250	300	300	300	300
	TOTAL TRANSFERS	83,787	90,764	93,529	96,327	96,327	96,327
<u>CONTINGENCY & RESERVES</u>							
620-7700-998	CONTINGENCY	0	0	140,794	244,954	244,954	244,954
	TOTAL CONTINGENCY & RESERVES	0	0	140,794	244,954	244,954	244,954
	TOTAL MOTOR POOL	634,964	661,026	975,075	1,184,847	1,184,847	1,184,847

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2027

PROGRAM:	SCHOOL BUS MAINTENANCE	STAFF LEVEL 2027: 0.00 FTE
DEPARTMENT:	PUBLIC WORKS	STAFF LEVEL 2026: 0.00 FTE
FUND:	VEHICLE MAINTENANCE	

BUDGET COMMENTS:

SIGNIFICANT CHANGES: The School Bus Maintenance program was merged in FY 25/26 with the Motor Pool program expenditure budget.

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>VEHICLE MAINTENANCE</u>							
<u>SCHOOL BUS MAINTENANCE</u>							
<u>PERSONNEL SERVICES</u>							
620-7710-101	REGULAR SERVICES- SCHL BUS MNT	39,231	42,145	0	0	0	0
620-7710-120	EMPLOYEE BENEFITS	22,503	24,524	0	0	0	0
	TOTAL PERSONNEL SERVICES	61,734	66,669	0	0	0	0
<u>OPERATING</u>							
620-7710-225	MINOR EQUIPMENT	428	102	0	0	0	0
620-7710-290	SCHOOL BUS PARTS	14,375	8,451	0	0	0	0
620-7710-300	UNIFORM MAINTENANCE	546	449	0	0	0	0
620-7710-330	VEHICLE REPLACEMENT / RENT	1,972	2,343	0	0	0	0
	TOTAL OPERATING	17,320	11,345	0	0	0	0
<u>TRANSFERS</u>							
620-7710-701	TRANSFER TO GENERAL	20,884	22,565	0	0	0	0
620-7710-764	TRANSFER TO SICK LEAVE	50	50	0	0	0	0
	TOTAL TRANSFERS	20,934	22,615	0	0	0	0
	TOTAL SCHOOL BUS MAINTENANCE	99,988	100,629	0	0	0	0

REVENUE BUDGET NARRATIVE

Fiscal Year 2027

DEPARTMENT: PUBLIC WORKS
FUND: VEHICLE REPLACEMENT

MISSION STATEMENT:

To ensure all of the fleet users have well-maintained and safe vehicles to perform their jobs.

BASELINE BUDGET DESCRIPTION:

The Vehicle Replacement fund is designed to acquire the necessary capital revenues to purchase replacement vehicles for the city fleet as required. Revenue is derived from the monthly charges assessed for each vehicle calculated on the cost of each vehicle plus depreciation.

REPLACEMENT FEES:

Each vehicle in the department has been assigned a useful life from this schedule. Funds are set aside based on monthly use by the utility or department that actually uses the equipment. FY 25/26 replacement fees were \$333,438. FY 26/27 replacement fees included in this budget are \$365,307.

The American Public Works Association (APWA) recommends a 15% reserve balance of the total value of a fleet.

Current fleet value with proposed replacement vehicles: \$3,619,354

APWA Recommendation 15% = \$542,903.

Proposed City Reserve for Replace FY 26/27 = \$999,477

While the reserve for replacement funding is well above such recommendation, it should be noted that there are still have several costly vehicles and equipment in the fleet that will be facing the need for replacement in the coming years that will quickly deplete such funds. Examples of those vehicles and equipment are landfill CAT and compactor, garbage trucks, line and bucket trucks as well as fire trucks that are very expensive.

BEGINNING FUND BALANCE:

This category accounts for funds remaining at the end of the budget year due to unexpected revenues or funds budgeted but not spent.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>VEHICLE REPLACEMENT</u>						
<u>SERVICES</u>						
630-450-50 REPLACEMENT FEES	484,445	500,465	592,321	365,307	365,307	365,307
TOTAL SERVICES	484,445	500,465	592,321	365,307	365,307	365,307
<u>MISCELLANEOUS</u>						
630-470-20 INTEREST EARNED	53,266	56,877	38,092	57,873	57,873	57,873
630-470-30 SALE OF FIXED ASSETS	0	2,013	0	10,805	10,805	10,805
TOTAL MISCELLANEOUS	53,266	58,890	38,092	68,678	68,678	68,678
<u>BEGINNING FUND BALANCE</u>						
630-499-10 FUND BALANCE	0	0	466,085	1,415,737	1,415,737	1,415,737
TOTAL BEGINNING FUND BALANCE	0	0	466,085	1,415,737	1,415,737	1,415,737
TOTAL REVENUE	537,711	559,354	1,096,498	1,849,722	1,849,722	1,849,722

EXPENDITURE BUDGET NARRATIVE

Fiscal Year 2027

DEPARTMENT: PUBLIC WORKS
FUND: VEHICLE REPLACEMENT

BASELINE BUDGET DESCRIPTION:

This fund provides funds for purchasing new equipment. Maintenance costs and the associated revenues to cover those costs are in the Vehicle Maintenance Budget.

VEHICLE REPLACEMENT (Acct. 470) The replacement of seven (7) existing fleet vehicles/equipment are proposed as follows:

FY 27	
Backhoe – new, replaces V142, rented by the Electric utility.	\$150,000
Backhoe – new, replaces V165, rented by the Water, Streets and Sewer utilities.	\$150,000
Full-size Pickup Truck – new, replaces V170 rented by the Wastewater utility.	\$65,000
Workman – used, replaces V99	\$40,000
Tractor – used, replaces V65	\$50,000
Water Truck – used, new addition	\$75,000
Fire Pumper Truck – used, replaces V163 – carried from FY25/26*	\$99,000
TOTAL REPLACEMENT:	\$629,000

*FY 25/26 included funding for the replacement of fire truck V163. Funding will be rolled to FY 26/27 as it is not known at this time if this transaction will occur before June 30, 2026. The purchase amount for FY26/27 has been increased.

LEASE PRINCIPAL (Acct. 520) and LEASE INTEREST (Acct. 521) both accounts are funded this year. Included are two new Ford Explorer Interceptors approved in FY25/26, plus one more leased Police UTV is proposed in FY 26/27. Lease payment commitments are not yet known, but included as estimates are the following:

FY 27 LEASE PAYMENT ESTIMATED COMMITMENTS:

	FY 27	
	<u>PRINCIPAL</u>	<u>INTEREST</u>
New Ford Explorer Police Car (leased in FY25/26)	\$12,090	\$2,807
New Ford Explorer Police Car (leased in FY25/26)	\$12,090	\$2,807
New Police Car (proposed new)	<u>\$13,576</u>	<u>\$3,359</u>
EXISTING COMMITTED PAYMENTS DUE:	\$37,756	\$8,973

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>VEHICLE REPLACEMENT</u>							
<u>ADMINISTRATION</u>							
<u>CAPITAL</u>							
630-7600-470	VEHICLE REPLACEMENT	33,912	721,813	300,000	629,000	629,000	629,000
	TOTAL CAPITAL	33,912	721,813	300,000	629,000	629,000	629,000
<u>DEBT SERVICE</u>							
630-7600-520	LEASE PRINCIPAL	74,940	32,188	16,420	37,756	37,756	37,756
630-7600-521	LEASE INTEREST	5,148	980	165	8,973	8,973	8,973
	TOTAL DEBT SERVICE	80,088	33,168	16,585	46,729	46,729	46,729
<u>TRANSFERS</u>							
630-7600-762	TRANSFER TO VEHICLE MAINT	29,027	24,264	43,493	174,516	174,516	174,516
	TOTAL TRANSFERS	29,027	24,264	43,493	174,516	174,516	174,516
<u>CONTINGENCY & RESERVES</u>							
630-7600-970	RESERVE FOR REPLACE	0	0	736,420	999,477	999,477	999,477
	TOTAL CONTINGENCY & RESERVES	0	0	736,420	999,477	999,477	999,477
	TOTAL ADMINISTRATION	143,027	779,246	1,096,498	1,849,722	1,849,722	1,849,722

BUDGET NARRATIVE
Fiscal Year 2027

FUND: SICK-LEAVE LIABILITY

BASELINE BUDGET DESCRIPTION:

This fund is used to set aside resources to cover cost of part-time help needed to replace employees who are out on extended sick-leave or family leave issues. It is also to provide funds for sick-leave payout for retiring employees who qualify.

City employees, normally, build up a reserve for sick-leave and as the length of service increases so does the amount of sick-leave that an employee can have accumulated to use. If an employee is unable to work for an extended period of time and has accumulated sick-leave, there are no funds available in the operating budget to hire a temporary replacement. This fund provides the City with a source of funds for temporary help.

BUDGET COMMENTS:

Revenues consist of interfund transfers from the General Fund, Enterprise Funds, Special Revenue Funds and Internal Service Funds that have payroll expenditures. Interest also contributes to the revenues.

Expenditures are budgeted at a level to cover anticipated temporary replacement wages that may be charged against this fund. Actual amounts charged against this fund will depend on the salary level and amount of time the temporary personnel may be hired to cover an employee who is out on an extended sick-leave and/or the cost of a retiring employees sick-leave payout.

The City has a sick leave bank policy. If contributions are needed, once a year employees have the opportunity to donate 4 to 16 hours of their personal vacation or comp time to the bank. These banked hours are available to any permanent regular employee who has an FMLA qualifying event and has run out of paid leave. The employee will complete an application form to make a withdrawal from the bank hours. The Sick Leave Bank Board will approve or deny each application.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SICKLEAVE LIABILITY</u>						
<u>MISCELLANEOUS</u>						
640-470-20 INTEREST EARNED	1,133	861	580	540	540	540
TOTAL MISCELLANEOUS	1,133	861	580	540	540	540
<u>TRANSFERS</u>						
640-490-10 TRANSFER FROM GENERAL	1,600	1,600	1,600	1,600	1,600	1,600
640-490-21 TRANSFER FROM STREET	300	300	300	300	300	300
640-490-22 TRANSFER FROM LIBRARY	240	240	240	240	240	240
640-490-51 TRANSFER FROM ELECTRIC	2,631	2,631	2,305	2,305	2,305	2,305
640-490-52 TRANSFER FROM WATER	500	500	500	500	500	500
640-490-53 TRANSFER FROM SEWER	605	605	605	605	605	605
640-490-54 TRANSFER FROM SOLID WASTE	500	500	500	500	500	500
640-490-55 TRANSFER FROM GOLF COURSE	100	100	100	100	100	100
640-490-62 TRANSFER FROM VEHICLE MAINT	300	300	300	300	300	300
TOTAL TRANSFERS	6,776	6,776	6,450	6,450	6,450	6,450
<u>BEGINNING FUND BALANCE</u>						
640-499-10 FUND BALANCE	0	0	10,751	10,791	10,791	10,791
TOTAL BEGINNING FUND BALANCE	0	0	10,751	10,791	10,791	10,791
TOTAL REVENUE	7,909	7,637	17,781	17,781	17,781	17,781

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

	2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>SICKLEAVE LIABILITY</u>						
<u>ADMINISTRATION</u>						
<u>PERSONNEL SERVICES</u>						
640-7600-101 REGULAR SERVICES- SICKLEAVE LB	27,112	0	14,000	14,000	14,000	14,000
640-7600-102 PART TIME- SICKLEAVE LIABILITY	0	0	1,981	1,981	1,981	1,981
640-7600-120 EMPLOYEE BENEFITS	266	0	1,800	1,800	1,800	1,800
TOTAL PERSONNEL SERVICES	27,377	0	17,781	17,781	17,781	17,781
TOTAL ADMINISTRATION	27,377	0	17,781	17,781	17,781	17,781

BUDGET NARRATIVE
Fiscal Year 2027

FUND: RISK MANAGEMENT

BASELINE BUDGET DESCRIPTION:

This fund was established new in 1996 to account for refunds that are received from City County Insurance and SAIF.

This fund will allow the City a greater source of funding for costs associated with unanticipated costs for unemployment, insurance costs and claims.

BUDGET COMMENTS:

By keeping these resources in a risk management fund, it allows the City to cover unanticipated costs for claims, deductibles, provide a well-ness program and/or coverage costs.

CITY OF MILTON-FREEWATER

REVENUE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>RISK MANAGEMENT</u>							
<u>MISCELLANEOUS</u>							
650-470-10	CIS REFUND	12,993	36,922	15,000	15,000	15,000	15,000
650-470-20	INTEREST EARNED	3,033	3,781	1,043	1,100	1,100	1,100
	TOTAL MISCELLANEOUS	16,026	40,703	16,043	16,100	16,100	16,100
<u>BEGINNING FUND BALANCE</u>							
650-499-10	FUND BALANCE	0	0	55,500	55,500	55,500	55,500
	TOTAL BEGINNING FUND BALANCE	0	0	55,500	55,500	55,500	55,500
	TOTAL REVENUE	16,026	40,703	71,543	71,600	71,600	71,600

CITY OF MILTON-FREEWATER

EXPENDITURE SUMMARY FISCAL YEAR 2026-27

		2023-24 FISCAL ACTUAL	2024-25 FISCAL ACTUAL	2025-26 FISCAL BUDGET	2026-27 CITY MGR PROPOSED	2026-27 BUD COMM APPROVED	2026-27 COUNCIL ADOPTED
<u>RISK MANAGEMENT</u>							
<u>ADMINISTRATION</u>							
<u>OPERATING</u>							
650-7600-382	UNANTICIPATED CLAIMS	5,300	16,635	71,543	71,600	71,600	71,600
	TOTAL OPERATING	5,300	16,635	71,543	71,600	71,600	71,600
	TOTAL ADMINISTRATION	5,300	16,635	71,543	71,600	71,600	71,600

CITY OF MILTON-FREEWATER

COMPUTATION OF LEGAL DEBT LIMIT

June 30, 2025

ORS 287.004 requires a debt limit equal to 3% of the true cash value of all taxable property within the city limits.

Real Market Value	617,023,118
Debt Limit Rate	x <u>3%</u>
Maximum Allowable Debt	18,510,694
*Less General Bonded Debt	<u>7,566,757</u>
Legal Debt Margin	<u>\$ 10,943,937</u>
Total net bonded debt applicable to the limit as a percentage of debt limit	40.88%

Property Tax Summary Fiscal Year 2027

	2024 Budget	2025 Budget	2026 Adopted	2027 Proposed	2027 Approved	2027 Adopted
*****	*****	*****	*****	*****	*****	*****
Operating Estimate	1,240,800	1,269,396	1,375,840	1,405,233	1,405,233	1,405,233
Rate Levy	3.7499	3.7499	3.7499	3.7499	3.7499	3.7499
Debt Service	273,700	283,900	296,400	306,400	306,400	306,400
Local Option Tax						
Senior Trans	60,500	60,500	95,000	96,500	96,500	96,500
Parks & Rec	99,000	99,010	98,100	97,488	97,488	97,488
TOTAL TAXES	<u>1,598,700</u>	<u>1,712,800</u>	<u>1,867,340</u>	<u>1,905,621</u>	<u>1,905,621</u>	<u>1,905,621</u>

PERSONNEL SUMMARY
Fiscal Year 2027 By Department

POSITION	2025 FTE	2026 FTE	2027 FTE
GENERAL FUND CITY COUNCIL			
Mayor ¹	1.00	1.00	1.00
Councilors ¹	6.00	6.00	6.00
	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
CITY MANAGER			
City Manager	0.90	0.90	0.90
Assistant City Manager/City Recorder	1.00	-	-
City Recorder	-	1.00	1.00
Administrative Assistant	-	-	0.50
	<u>1.90</u>	<u>1.90</u>	<u>2.40</u>
MUNICIPAL COURT			
Judge	0.13	0.13	0.13
Court Clerk	0.50	0.50	0.50
	<u>0.63</u>	<u>0.63</u>	<u>0.63</u>
ACCOUNTING & BILLING			
Finance Director	1.00	1.00	1.00
Accounting Supervisor	-	-	-
Utility Billing Clerk	1.00	1.00	1.00
Account Clerk(s) /Court Clerk	2.50	2.50	2.50
Payroll Clerk	1.00	1.00	1.00
Administrative Assistant	-	-	0.50
	<u>5.50</u>	<u>5.50</u>	<u>6.00</u>
HUMAN RESOURCE ADMINISTRATION			
City Recorder	-	-	-
Administrative Assistant	-	-	-
Human Resource Officer	1.00	1.00	1.00
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
PLANNING / BUILDING INSPECTIONS			
City Planner	0.75	0.85	0.75
Building Specialist	0.05	0.05	0.05
Planning Assistant	0.60	0.60	0.60
	<u>1.40</u>	<u>1.50</u>	<u>1.40</u>
POLICE			
Chief	1.00	1.00	1.00
Sergeant	1.00	1.00	2.00
Patrol Officers	9.00	10.00	10.00
Code Enforcement Officer	0.60	0.60	0.60
Communication Specialist	6.00	6.00	6.00
	<u>17.60</u>	<u>18.60</u>	<u>19.60</u>
FIRE			
Chief	1.00	1.00	1.00
Assistant Chief ¹	1.00	1.00	1.00
Captains ¹	4.00	4.00	4.00
Firefighters ¹	16.00	16.00	16.00
	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>

¹ Number of positions, not expressed in FTEs

PERSONNEL SUMMARY
Fiscal Year 2027 By Department

POSITION	2025 FTE	2026 FTE	2027 FTE
PUBLIC WORKS			
Public Works Superintendent	1.00	1.00	1.00
Parks & Recs Supervisor	0.61	0.61	-
Public Works Assistant/Project Aide	1.00	1.00	1.00
Parks Maintenance Worker	1.29	1.84	1.20
Technician	2.00	2.00	1.00
Aquatic Center Manager	-	0.56	0.56
Lifeguards	-	3.00	3.00
Concession	-	1.00	1.00
Laborer	0.32	0.48	-
Public Works Assistant	-	-	1.00
Digital Programing Intern	-	-	0.29
Utility Worker	-	-	0.04
Facilities Maintenance Worker	-	-	1.00
	<u>6.22</u>	<u>11.49</u>	<u>11.09</u>
ENGINEERING AND PLANNING			
Engineering Technician(s)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
STREET FUND			
Water & Streets Supervisor	0.13	0.13	0.13
Park & Recs Supervisor	0.20	0.20	-
Parks Maintenance Worker	0.54	0.54	0.45
Code Enforcement Officer	0.40	0.40	0.40
Utility Workers	0.78	0.78	0.78
	<u>2.05</u>	<u>2.05</u>	<u>1.76</u>
LIBRARY FUND			
Library Director	1.00	1.00	1.00
Library Assistant	-	-	-
Library Associate	2.93	2.93	2.93
	<u>3.93</u>	<u>3.93</u>	<u>3.93</u>
SENIOR/ DISABLED TRANSPORTATION FUND			
City Planner	0.25	0.15	0.25
Planning Assistant	0.40	0.40	0.40
City Manager	-	-	-
	<u>0.65</u>	<u>0.55</u>	<u>0.65</u>
ELECTRIC FUND			
Electric Superintendent	1.00	1.00	1.00
City Manager	0.10	0.10	0.10
Electric Assistant	1.00	1.00	-
Line Technicians	5.00	5.00	5.00
Engineering Technician	1.75	2.00	1.40
Conservation Specialist	0.95	0.95	0.55
Groundsman	1.00	1.00	1.00
Working Line Supervisor	1.00	1.00	1.00
Electric Assistant/Project Aide	-	-	1.00
	<u>11.80</u>	<u>12.05</u>	<u>11.05</u>

PERSONNEL SUMMARY
Fiscal Year 2027 By Department

POSITION	2025 FTE	2026 FTE	2027 FTE
WATER FUND			
Water & Streets Supervisor	0.74	0.74	0.74
Parks Maintenance Worker	0.46	0.31	0.05
Utility Worker - in training	-	0.33	0.33
Rotational Crew Member	0.33	0.33	-
Utility Workers	1.68	1.68	1.68
	3.21	3.39	2.80
SEWER FUND			
Utility Workers	2.05	2.05	2.01
Utility Worker - in training	-	0.34	0.34
Water & Streets Supervisor	0.11	0.11	0.11
Parks & Recs Supervisor	0.03	0.03	-
Parks Maintenance Worker	0.26	0.26	0.04
Rotational Crew Member	0.34	0.34	-
Waste Water Supervisor/Plant Operator	1.00	1.00	1.00
	3.79	4.13	3.50
SOLID WASTE FUND			
Sanitation Truck Driver	1.00	1.00	1.00
Water & Streets Supervisor	0.02	0.02	0.02
Utility Worker - in training	-	0.33	0.33
Parks Maintenance Worker	0.66	0.60	0.23
Rotational Crew Member	1.33	1.33	1.00
Utility Worker	1.49	1.49	1.49
	4.50	4.77	4.07
GOLF COURSE FUND			
Parks Maintenance Worker	0.45	0.45	1.03
Parks & Rec Supervisor	0.16	0.16	-
Laborer	0.48	0.48	0.50
	1.09	1.09	1.53
VEHICLE MAINTENANCE FUND			
Senior Mechanic	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00
	2.00	2.00	2.00
Total FTEs ²	68.27	75.58	74.41

² Council, Police Reserves, and Fire Volunteers are not included in Total FTEs.

City of Milton-Freewater
RESOLUTION NO. 2600

**A Resolution Declaring the City of Milton-Freewater
Election to Receive State Revenues**

WHEREAS, the City of Milton-Freewater must maintain a balanced and scrutinized budget to the citizens and Council members; and

WHEREAS, the City Council of the City of Milton-Freewater believes that public safety is a very crucial service to provide to the citizens; and

WHEREAS, state shared revenues have been proposed to be used for this purpose; and

WHEREAS, the City of Milton-Freewater is anticipating to receive an estimated \$81,988 in state revenue sharing; and

WHEREAS, during two public hearings on this subject, one held, April 28, 2026 and the other held June 8, 2026, no objections or comments were heard from citizens regarding this proposed use,

WHEREAS, pursuant to ORS 221.770, the City is following the mandates of the State in order to receive these funds,

THEREFORE, be it RESOLVED, the City of Milton-Freewater hereby elects to receive state revenues for fiscal year 2026-2027.

PASSED BY THE COMMON COUNCIL and APPROVED by the Mayor this 8th day of June, 2026.



Mike Odman, Mayor

I certify that a public hearing before the Budget Committee was held on April 28th 2026, and a public hearing before the City Council was held on June 8, 2026 giving citizens an opportunity to comment on the use of state revenue sharing funds.



Leanne Steadman, City Recorder

CITY OF MILTON-FREEWATER

RESOLUTION NO. 2601

A RESOLUTION OF THE CITY OF MILTON-FREEWATER ADOPTING
THE BUDGET; MAKING APPROPRIATIONS; AND IMPOSING AND CATEGORIZING TAXES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026

BE IT RESOLVED;

Section 1. That the City Council of the City of Milton-Freewater hereby adopts the budget for fiscal year 2026-2027 in the sum of \$47,886,307.

Section 2. That the City Council of Milton-Freewater hereby levies the taxes provided for in the adopted budget at the rate of \$3.7499 per \$1,000 of assessed value for operations, and \$100,000 Local Option Tax for senior transportation, \$100,000 Local Option Tax for parks & recreation, General Obligation Bond \$320,000; and that these taxes are hereby imposed and categorized for tax year 2026-2027 upon the assessed value of all taxable property within the district.

	<u>General Government</u>	<u>Excluded from The Limitation</u>
General Fund	\$3.7499/\$1,000	
Bonded Debt		\$320,000
Local Option Tax Sen/Trans	\$100,000	
Local Option Tax Park/Rec	\$100,000	

Section 3. That the Budget Officer is directed to certify the levies herein to the County Clerk and Assessor, and to the Department of Revenue. A copy of the adopted budget as adopted is to be filed with each agency.

Section 4. That the City Council makes appropriations for the purposes as follows:

<u>GENERAL FUND</u>	
City Council	\$42,989
City Manager/Human Resources	824,388
City Attorney	44,000
Municipal Court	135,204
Finance	1,368,069
Planning/Building Inspection/Economic Development	366,429
Police/Emergency Communications/Code Enforcement	3,843,744
Fire	505,684
Public Works	2,086,704
City Hall	883,755
Transfers to Other Funds	70,874
Contingency	98,055
TOTAL GENERAL FUND APPROPRIATIONS	10,269,895

STREET FUND

Personnel Services	208,031
Materials and Services	146,354
Transfer to Other Funds	378,096
Contingency	254,754
TOTAL STREET FUND APPROPRIATIONS	987,235

STREET IMPROVEMENT FUND

Capital Outlay	300,000
TOTAL STREET IMPROVEMENT FUND APPROPRIATIONS	300,000
Reserve for Future Expenditure	956,207
TOTAL STREET IMPROVEMENT FUND REQUIREMENTS	1,256,207

LIBRARY FUND

Personnel Services	497,229
Materials and Services	86,200
Capital Outlay	7,000
Transfer to Other Funds	240
Contingency	10,000
TOTAL LIBRARY FUND APPROPRIATIONS	600,669

SENIOR/DISABLED TRANSPORTATION SERVICES FUND

Personnel Services	90,901
Materials and Services	96,300
Debt Service	72,926
Contingency	28,573
TOTAL SENIOR/DISABLED TRANS SERVICES FUND APPROPRIATIONS	288,700

911 FUND

Materials and Services	73,000
Transfer to Other Funds	18,500
TOTAL 911 FUND APPROPRIATIONS	91,500

GENERAL OBLIGATION BOND FUND

Debt Service	305,000
Reserve for Future Expenditures	1,400
TOTAL GENERAL OBLIGATION BOND FUND APPROPRIATIONS	306,400

POLICE STATION CONSTRUCTION FUND

Capital Outlay	1,325,800
TOTAL POLICE STATION CONSTRUCTION FUND APPROPRIATIONS	1,325,800

ELECTRIC FUND

Personnel Services	2,617,310
Materials and Services	6,536,794
Capital Outlay	1,796,250
Transfer to Other Funds	1,810,611
Contingency	924,378
TOTAL ELECTRIC FUND APPROPRIATIONS	13,685,343

ELECTRIC CAPITAL REPLACEMENT RESERVE FUND

Capital Outlay	1,121,937
Transfer	1,050,000
TOTAL ELECTRIC CAP REPL RESERVE FUND APPROPRIATIONS	2,171,937

ELECTRIC OPERATING & MAINTENANCE RESERVE FUND

Capital Outlay	2,826,365
TOTAL ELECTRIC OP & MAINT RESERVE FUND APPROPRIATIONS	2,826,365

WATER FUND

Personnel Services	434,662
Materials and Services	603,028
Capital Outlay	1,343,500
Transfer to Other Funds	922,142
Contingency	1,789,836
TOTAL WATER FUND APPROPRIATIONS	5,093,168

SEWER FUND

Personnel Services	561,906
Materials and Services	415,620
Transfer to Other Funds	1,079,224
Contingency	430,301
TOTAL SEWER FUND APPROPRIATIONS	2,487,051

SEWER PLANT IMPROVEMENT FUND

Capital Outlay	124,500
Debt Service	93,911
TOTAL SEWER PLANT IMPROVEMENT FUND APPROPRIATIONS	218,411
Reserve for Future Expenditure	314,229
TOTAL SEWER PLANT IMPROVEMENT FUND REQUIREMENTS	532,640

SOLID WASTE FUND

Personnel Services	590,379
Materials and Services	676,827
Capital Outlay	0
Transfer to Other Funds	520,724
Contingency	249,886
TOTAL SOLID WASTE FUND APPROPRIATIONS	2,037,816

LANDFILL CLOSURE FUND

Reserve for Future Expenditure	222,209
TOTAL LANDFILL CLOSURE FUND REQUIREMENTS	222,209

GOLF COURSE FUND

Personnel Services	174,985
Materials and Services	158,750
Debt Service	1,418
Transfer to Other Funds	100
Capital	60,000
Contingency	67,543
TOTAL GOLF COURSE FUND APPROPRIATIONS	462,796

WAREHOUSE FUND

Materials and Services	35,312
Capital Outlay	30,000
Transfer to Other Funds	31,659
Contingency	19,655
TOTAL WAREHOUSE FUND APPROPRIATIONS	116,626

VEHICLE MAINTENANCE FUND

Personnel Services	406,046
Materials and Services	437,520
Capital Outlay	0
Transfer to Other Funds	96,327
Contingency	244,954
TOTAL VEHICLE MAINTENANCE FUND APPROPRIATIONS	1,184,847

VEHICLE REPLACEMENT FUND

Capital Outlay	629,000
Debt Service	46,729
Transfers	174,516
TOTAL VEHICLE REPLACEMENT FUND APPROPRIATIONS	850,245
Reserve for Future Expenditure	999,477
TOTAL VEHICLE REPLACEMENT FUND REQUIREMENTS	1,849,722

SICKLEAVE LIABILITY FUND

Personnel Services	17,781
TOTAL SICKLEAVE LIABILITY FUND APPROPRIATIONS	17,781

RISK MANAGEMENT FUND

Materials and Services	71,600
TOTAL RISK MANAGEMENT FUND APPROPRIATIONS	71,600

Resolution No. 2601 , Page 4 of 5

TOTAL APPROPRIATIONS - ALL FUNDS	45,394,185
TOTAL RESERVE FOR FUTURE EXPENDITURE - ALL FUNDS	<u>2,492,122</u>
TOTAL REQUIREMENTS - ALL FUNDS	<u><u>47,886,307</u></u>

PASSED by the Common Council and APPROVED by the Mayor this 8th day of
June, 2026



Mike Odman, Mayor