



2026-2027

ANNUAL BUDGET



Fiscal Year 2026-27 Budget Message

TO: Adair Village Budget Committee
FROM: Pat Hare, Budget Officer
DATE: April 2026

Introduction

To the Budget Committee and Members of the Community,

I am pleased to present the City of Adair Village Budget for Fiscal Year 2026–2027. This budget reflects the continued fiscal stability of the city and our commitment to responsible financial management while advancing critical infrastructure and community development projects.

The city continues to meet its financial obligations while making meaningful progress on key initiatives. Over the past year, we have continued implementation of major infrastructure improvements, including ongoing work related to water system efficiency, reduction of water loss, and advancement of wastewater system upgrades. Notably, the city has completed the first phase of a new wastewater treatment system and is actively positioning for subsequent phases to meet long-term capacity and regulatory needs.

In addition, the city has continued to support growth through development activity and planning efforts tied to our Urban Growth Boundary expansion. These efforts are essential to ensuring that infrastructure capacity aligns with anticipated residential and workforce housing needs.

All of this work has been completed while maintaining a strong focus on financial stability and compliance. This budget has been prepared in accordance with all applicable regulatory requirements. Public Works staff continue to operate the city's water and wastewater systems in compliance with the Oregon Health Authority and the Department of Environmental Quality (DEQ), ensuring reliable and safe service to our residents.

The city's partnership with the City of Tangent for public works services continues to provide operational and financial benefits. This collaboration has allowed for expanded staffing capacity and additional support to the wastewater enterprise fund.

From a financial management standpoint, the city continues to strengthen internal controls, with an emphasis on proper segregation of duties and long-term sustainability of financial operations. Our ongoing partnership with Sarah Johnson of the My Bridge team has been instrumental in maintaining current audits, improving financial processes, and supporting budget development.

The city continues to utilize Caselle government accounting software for utility billing, accounts

payable, and financial reporting. With the finance clerk position now fully integrated, the city has improved redundancy and continuity in financial operations, ensuring stability and accountability in day-to-day processes.

Revenue projections for the coming fiscal year remain stable. General Fund revenues—including state-shared revenues such as cigarette, liquor, and marijuana taxes—are expected to see modest increases. Assessed property values are also anticipated to rise slightly due to continued residential development, though Oregon’s property tax system results in a lag between real market growth and assessed value increases.

Franchise fees and utility-related revenues have remained consistent, with slight growth anticipated. As in prior years, staff have taken a conservative approach to revenue projections to ensure the city maintains flexibility to respond to unforeseen expenditures and emerging opportunities.

Expenditures continue to be closely monitored, and the city remains committed to maintaining consistent and reliable beginning fund balances across all funds. Footnotes are included within the budget document to provide additional detail and context where necessary.

This budget represents a balanced approach—continuing to invest in critical infrastructure, support growth, and maintain high levels of service—while preserving the financial integrity of the City of Adair Village.

Background and Process

The City of Adair Village prepares and adopts its annual budget in accordance with Oregon Local Budget Law. The budget process is designed to ensure transparency, public participation, and fiscal accountability.

The Budget Committee is comprised of the City Council and an equal number of appointed lay citizens. The Committee’s role is to review the budget as prepared by the Budget Officer, receive public input, and recommend approval of the budget, or any modifications, to the City Council.

The budget process begins with the preparation of a proposed budget by the Budget Officer. A public Budget Committee meeting is then held, which includes the initial public hearing and provides an overview of the budget document, financial policies, and major changes from the prior fiscal year. This meeting allows the committee and the public to ask questions and provide input on the proposed budget.

Following deliberation, the Budget Committee may approve the budget as presented or make revisions. Once approved by the committee, the budget is forwarded to the City Council for adoption. The City Council then holds a second public hearing prior to formally adopting the budget, making appropriations, and establishing tax rates.

The city’s budget is prepared on a fund basis and is balanced, with resources equal to requirements in each fund. The budget document is intended to clearly present the city’s financial position, planned expenditures, and policy direction for the fiscal year.

Throughout the process, the city remains committed to conservative budgeting practices,

maintaining adequate reserves, and ensuring that financial decisions align with both current operational needs and long-term infrastructure goals.

General Fund

The General Fund serves as the primary operating fund for the City of Adair Village and supports core municipal services, including administration, planning, parks, and public safety functions.

Revenue within the General Fund is derived from a combination of sources, including property taxes, state-shared revenues, lease revenues from city-owned properties, contractual services—most notably the city’s public works agreement with the City of Tangent—and planning and building-related activity.

For Fiscal Year 2026–2027, the city anticipates modest growth in General Fund revenues. Continued residential development is expected to contribute to an increase in assessed value, resulting in slight growth in property tax revenues. Additionally, ongoing development activity is anticipated to generate increased revenue through planning and building permits. Lease revenues and contractual revenues, including the Tangent partnership, are expected to remain stable and continue providing consistent support to the fund.

The General Fund is organized into several sub-accounts for budgeting and tracking purposes, including Administration and Planning, Non-Departmental, Parks, and Public Safety. While these areas are budgeted separately to provide clarity and accountability, they are collectively funded through General Fund resources and operate as a unified system to support city services.

Expenditures within the General Fund focus on maintaining service levels, supporting staffing needs, and continuing to provide essential services to the community. As with prior years, the city remains committed to conservative budgeting practices, ensuring that expenditures align with available resources while maintaining appropriate reserves.

Administration and Planning

The Administration and Planning sub-account support the core operational and management functions of the city. This includes funding for essential consultant services such as general legal counsel, planning services, community development support, and code enforcement. Costs associated with legal, engineering, and planning services for specific infrastructure or capital projects are allocated within their respective enterprise and capital funds, including water, wastewater, storm, and streets.

Personnel services within this sub-account fund key administrative functions, including planning coordination, meeting preparation, contract and franchise management, lease oversight, and reporting to the City Council, as well as compliance and coordination with state and federal agencies. For Fiscal Year 2026–2027, the city has transitioned to a new contract planner, which is expected to support ongoing development activity and long-range planning efforts. Overall costs in this category are anticipated to remain stable, with adjustments reflecting contractual updates and general economic conditions.

Non-Departmental

The Non-Departmental sub-account consolidates general operating expenditures that are not directly attributable to a specific department. This includes shared costs such as insurance,

organizational memberships, contingency, and other citywide expenses that support overall operations.

This sub-account also serves as a place to plan for and fund broader community initiatives and special projects. For Fiscal Year 2026–2027, the city continues to evaluate priorities such as improvements to city-owned facilities, including the barracks and potential museum-related efforts. Emphasis will be placed on maintaining and improving existing assets while preserving flexibility to respond to emerging opportunities.

Parks

The Parks sub-account supports the maintenance, improvement, and expansion of the city’s park system and recreational amenities.

For Fiscal Year 2026–2027, the city will continue advancing park-related projects, including improvements associated with recent grant funding and downtown enhancements, such as the development of the park area between City Hall and the barracks, including a pavilion, pathways, and related amenities.

Public Safety

The Public Safety sub-account provides funding for services that support the safety and well-being of the community through contracted law enforcement and emergency response providers.

For Fiscal Year 2026–2027, the city anticipates stable costs with potential adjustments based on contractual obligations and service needs while maintaining strong partnerships.

Reserve Fund

The Reserve Fund serves as the city’s primary savings account and provides a buffer for unforeseen expenditures, revenue fluctuations, and long-term financial planning needs.

For Fiscal Year 2026–2027, the city will continue to prioritize maintaining healthy reserve levels while preserving flexibility for strategic, one-time uses if necessary.

Storm Drain Fund

The Storm Drain Fund supports the operation, maintenance, and regulatory compliance of the city’s stormwater system.

For Fiscal Year 2026–2027, the primary focus will be continued implementation of requirements associated with the Willamette Basin Total Maximum Daily Load (TMDL), including planning, monitoring, and improvements to meet water quality standards.

Street Fund

The Street Fund is supported by state-shared revenues, including gas tax distributions, and is restricted to transportation-related purposes.

For Fiscal Year 2026–2027, the city will continue maintenance activities and implement improvements, including a \$200,000 ODOT-funded project on Willamette and Laurel.

System Development Fund

The System Development Fund accounts for revenues collected through System Development Charges (SDCs) associated with new development.

For Fiscal Year 2026–2027, revenues are expected to increase with continued development. These funds will be used strategically for infrastructure improvements and may serve as matching funds for projects, including park improvements.

Water Fund

The Water Fund supports the operation, maintenance, and improvement of the city’s water system.

For Fiscal Year 2026–2027, the city will continue improvements to the northern service area connections and upgrades to the water treatment facility to improve reliability and reduce water loss.

Wastewater Fund

The Wastewater Fund supports the operation, maintenance, and capital improvement of the city’s wastewater system.

For Fiscal Year 2026–2027, the city will advance major improvements supported by approximately \$4 million in state lottery funding, including lagoon expansion and inflow and infiltration (I&I) reduction work to increase capacity and support growth.

Capital Improvement Program

The Capital Improvement Program (CIP) identifies and plans for major capital purchases and infrastructure investments.

For Fiscal Year 2026–2027, planned items include a city vehicle replacement, HVAC improvements at City Hall, and continued savings for park-related projects.

Conclusion

The Fiscal Year 2026–2027 budget reflects the city’s commitment to fiscal responsibility, infrastructure investment, and long-term sustainability.

This budget balances maintaining core services with advancing critical projects. The city remains focused on strong financial practices, leveraging external funding, and supporting growth while enhancing quality of life for the Adair Village community.

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2026-2027

GENERAL FUND - COMBINED REVENUES

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2023-24	2024-25	BUDGET	BUDGET	BUDGET	BUDGET
	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
RESOURCES						
Beginning Fund Balance	1,229,211	1,476,305	2,000,000	1,700,000	-	-
Property Tax - Current Year	270,643	279,383	269,000	280,000	-	-
Property Tax - Prior Years	-	-	500	-	-	-
Revenue Sharing	16,530	14,796	14,000	14,000	-	-
Cigarette Tax	836	2,996	1,000	1,500	-	-
Liquor Tax	24,637	21,532	29,000	17,000	-	-
Tangent Contract	411,668	258,643	259,000	240,000	-	-
Transient Lodging Tax	5,000	-	5,000	-	-	-
Benton Co STIFF for Transit	-	33	25,000	-	-	-
Planning and Zoning Fees	28,955	895	10,000	800	-	-
SDC Administrative Fees	-	-	10,000	5,000	-	-
Franchise Fees	94,751	78,683	70,000	75,000	-	-
Residential Rental	36,549	31,753	30,000	20,000	-	-
Lease-Property	118,931	84,195	78,000	84,000	-	-
Lease-Building	1,200	35,158	32,000	32,000	-	-
Leases-Property Tax	-	-	6,000	-	-	-
Leases-Utilities	-	-	19,000	-	-	-
Room Rental	1,510	330	120	100	-	-
Refunds	-	-	200	100	-	-
Fees - Other	-	1,240	-	-	-	-
Miscellaneous Revenue	856	2,249	1,000	1,000	-	-
Parks Grant	1,675	-	486,000	386,000	-	-
Federal Grant	-	10,616	-	-	-	-
Interest Income	67,444	119,883	20,000	15,000	-	-
Transfer In - SDC Fund	-	100,000	180,000	-	-	-
Transfer In - Reserve	-	-	-	-	-	-
TOTAL RESOURCES	2,312,071	2,518,688	3,544,820	2,871,500	-	-
<i>Income minus Beginning Fund Balance</i>	<i>1,082,860</i>	<i>1,042,384</i>	<i>1,544,820</i>	<i>1,171,500</i>	-	-
EXPENDITURES						
Administration /Planning	203,703	283,666	445,205	508,610	-	-
Parks	86,439	126,388	808,067	703,335	-	-
Public Safety	50,282	43,173	70,186	62,985	-	-
Non-Departmental	415,291	330,035	468,805	421,117	-	-
Subtotal department expenditures	755,715	783,262	1,792,263	1,696,048	-	-
Contingency	-	-	250,000	250,000	-	-
Total Appropriations	755,715	783,262	2,042,263	1,946,048	-	-
Set-aside for State Shared Revenues Project	26,193	26,193	83,193	83,193	-	-
Reserve for Future Expenditure	1,530,163	1,709,233	1,419,364	842,259	-	-
TOTAL	2,312,071	2,518,688	3,544,820	2,871,500	-	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2026-2027

GENERAL FUND - ADMINISTRATION & PLANNING

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED BUDGET 2025-26	PROPOSED BUDGET 2026-27	APPROVED BUDGET 2026-27	ADOPTED BUDGET 2026-27
PERSONNEL SERVICES						
Staffing	85,086	105,714	101,782	119,932	-	-
Taxes	6,993	12,220	13,690	16,131	-	-
Health Insurance	14,619	18,430	21,518	22,594	-	-
Retirement	18,829	25,920	28,325	35,953	-	-
Subtotal Personnel Services	125,527	162,284	165,315	194,610	-	-
MATERIALS AND SERVICES						
Audit	-	12,300	28,940	25,000	-	-
Banking Charges	-	268	-	500	-	-
City Attorney	-	-	15,000	16,500	-	-
Contract Services	24,374	36,851	74,800	76,000	-	-
Development Engineering	-	17,770	70,000	70,000	-	-
Insurance	1,828	5,531	3,150	8,000	-	-
Mileage	-	-	250	250	-	-
Miscellaneous	54	-	500	500	-	-
Permits	-	-	-	-	-	-
City Planner	30,000	20,925	30,000	30,000	-	-
Supplies	(578)	52	250	250	-	-
Travel and Training	-	-	2,000	2,000	-	-
Urban Renewal Development	22,498	27,685	55,000	85,000	-	-
Subtotal Materials and Services	78,176	121,382	279,890	314,000	-	-
GRAND TOTAL	203,703	283,666	445,205	508,610	-	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2026-2027
GENERAL FUND - PUBLIC SAFETY

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED BUDGET 2025-26	PROPOSED BUDGET 2026-27	APPROVED BUDGET 2026-27	ADOPTED BUDGET 2026-27
PERSONNEL SERVICES						
Staffing	6,564	8,456	7,999	9,597 ¹	-	-
Taxes	473	986	1,076	1,291	-	-
Health Insurance	1,017	2,163	1,585	1,664	-	-
Retirement	3,396	2,592	2,278	2,934	-	-
Subtotal Personnel Services	11,450	14,197	12,938	15,485	-	-
MATERIALS AND SERVICES						
Contract Services	38,280	28,710	50,948	40,000 ²	-	-
Insurance	552	266	6,300	7,500	-	-
Subtotal Materials & Services	38,832	28,976	57,248	47,500	-	-
TOTAL EXPENDITURES	50,282	43,173	70,186	62,985	-	-
Amount to Fund Summary	50,282	43,173	70,186	62,985	-	-

1 - This represents 5% of the City Administrator's time.

2. This amount would cover a contract with Benton County Sheriff's Office for 10 hours per week of directed patrol.

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2026-2027
GENERAL FUND - PARKS

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED BUDGET 2025-26	PROPOSED BUDGET 2026-27	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
PERSONNEL SERVICES						
Staffing	36,516	26,276	29,724	31,020	-	-
Taxes	1,749	3,845	3,998	4,172	-	-
Health Insurance	7,443	9,655	8,855	9,298	-	-
Retirement	9,092	11,664	8,465	9,483	-	-
Subtotal Personnel Services	54,800	51,440	51,042	53,973	-	-
MATERIALS AND SERVICES						
Contract Services	-	39	800	880	-	-
Equipment-Lease & Rental	-	-	100	110	-	-
Equipment-Maint. & Repair	4,030	2,772	5,000	5,500	-	-
Equipment-Purchase Small	350	62	4,200	4,620	-	-
Events	7,515	4,696	5,500	6,050	-	-
Improvements-Buildings & Parks	2,745	-	2,000	2,200	-	-
Insurance	4,453	3,658	3,150	5,500	-	-
Maintenance-Buildings & Parks	1,250	570	1,000	1,100	-	-
Mileage	-	-	100	110	-	-
Miscellaneous	-	-	100	110	-	-
Postage	-	-	75	83	-	-
Supplies	3,427	741	750	825	-	-
Travel and Training	-	-	500	550	-	-
Utilities	396	616	750	825	-	-
Vehicles	429	1,579	2,500	2,750	-	-
Youth Activities	2,046	5,217	6,500	7,150	-	-
Subtotal Materials & Services	26,640	19,949	33,025	38,363	-	-
CAPITAL OUTLAY						
Museum Infrastructure Improvements	-	50,000	50,000	-	-	-
Park Equipment	-	-	3,000	3,000	-	-
Park Pavilion, Historical Path, and Bathroom	-	-	601,000	543,000	-	-
Wetlands to City Hall Trail	-	-	65,000	60,000	-	-
Subtotal Capital Outlay	-	50,000	719,000	606,000	-	-
TRANSFERS						
To Reserve Fund	5,000	5,000	5,000	5,000	-	-
Subtotal Transfers	5,000	5,000	5,000	5,000	-	-
TOTAL EXPENDITURES						
	86,439	126,388	808,067	703,335	-	-
Less: Capital Outlay	-	50,000	719,000	606,000	-	-
Less: Transfers	5,000	5,000	5,000	5,000	-	-
Amount to Fund Summary	81,439	71,388	84,067	611,000	0	0

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2026-2027
GENERAL FUND - NONDEPARTMENTAL

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2023-24	2024-25	BUDGET	BUDGET	BUDGET	BUDGET
	2023-24	2024-25	2025-26	2026-27	2025-26	2025-26
MATERIALS & SERVICES						
Audit Services	10,800	5,698	14,418	15,859	-	-
Banking Charges	431	1,571	750	3,000	-	-
CERT Expenditures	804	28	5,000	5,500	-	-
City Attorney	6,256	4,213	10,000	11,000	-	-
Contract Services	31,803	48,683	30,600	25,000	-	-
Contract Services - Tangent Contract	215,928	135,780	125,000	125,000	-	-
Dues (organizational)	3,277	6,725	7,500	8,250	-	-
Election Fees	-	-	1,000	1,100	-	-
Engineering Consultant	24,361	14,761	7,500	8,250	-	-
Equipment-Lease & Rental	1,643	1,672	2,000	2,200	-	-
Equipment-Maint. & Repair	-	779	1,500	1,650	-	-
Equipment-Purchase Small	109	-	7,000	2,500	-	-
Insurance	6,401	10,757	15,750	17,325	-	-
Maintenance-Buildings	24,536	9,915	10,000	11,000	-	-
Mayor and Council Expenses	129	130	1,000	1,100	-	-
Miscellaneous	2,937	535	1,000	1,100	-	-
Postage	5,110	2,953	5,750	6,325	-	-
Property Taxes - Rental Properties	8,608	8,843	8,700	8,700	-	-
Publications and Legal Notices	304	616	3,000	3,300	-	-
Security Alarm	-	-	10,800	-	-	-
Security Alarm	683	767	1,500	1,650	-	-
Software Hosting Fees	9,504	11,791	6,300	12,000	-	-
Supplies	6,012	2,864	10,000	6,000	-	-
Telephone	3,533	5,387	4,600	4,600	-	-
Transit	-	-	25,000	-	-	-
Travel and Training	38	-	-	-	-	-
Utilities	4,100	4,183	4,200	4,620	-	-
Vehicles-Fuel	100	3	1,500	1,650	-	-
Subtotal Materials & Services	367,407	278,651	321,368	288,679	-	-
CAPITAL OUTLAY						
IT Improvements/Equipment	-	-	15,000	15,000	-	-
Building Improvements (Remodel)	-	-	15,000	-	-	-
City Hall HVAC	-	-	30,000	30,000	-	-
Subtotal Capital Outlay	-	-	60,000	45,000	-	-
TRANSFERS						
To Water Fund (Interfund Loan Repayment)	9,577	9,577	9,577	9,577	-	-
To SDC Fund (Interfund Loan Repayment)	38,307	41,807	77,861	77,861	-	-
To Reserve - Water Improvements	-	-	-	-	-	-
Subtotal Transfers	47,884	51,384	87,438	87,438	-	-
Total	415,291	330,035	468,805	421,117	-	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2026-2027

STREET FUND

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED BUDGET 2025-26	PROPOSED BUDGET 2026-27	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES						
Beginning Fund Balance	130,660	322,271	250,000	289,000	-	-
State Highway Tax	102,401	117,503	105,000	107,100	-	-
Small Cities Allotment	-	-	-	200,000	-	-
Miscellaneous	-	-	200	200	-	-
Interest Income	-	11,380	3,000	3,005	-	-
TOTAL RESOURCES	233,061	451,154	358,200	599,305	-	-
<i>Income minus Beginning Fund Balance</i>	102,401	128,883	108,200	310,305	-	-
PERSONNEL SERVICES						
Staffing	13,152	24,679	24,624	26,368	-	-
Taxes	1,509	3,093	3,312	3,546	-	-
Health Insurance	5,225	6,584	6,510	6,836	-	-
Retirement	4,599	6,480	6,792	7,824	-	-
Subtotal Personnel Services	24,485	40,836	41,238	44,573	-	-
MATERIALS AND SERVICES						
Supplies	2,008	320	1,200	1,260	-	-
Street Maintenance	1,140	7,172	10,000	10,500	-	-
Street Signs	-	-	-	-	-	-
Audit	1,500	2,306	5,426	5,698	-	-
Contract Services	2,238	6,910	6,600	6,930	-	-
Engineering	-	-	6,000	6,300	-	-
Equipment Purchase	-	-	-	-	-	-
Equipment Rental	-	-	250	263	-	-
Street Sweeping	4,800	4,800	10,000	10,500	-	-
Miscellaneous	-	-	100	105	-	-
Insurance	2,761	7,654	6,300	6,615	-	-
Utilities	14,294	14,689	14,500	15,225	-	-
Software Hosting Fees	1,141	994	1,200	1,260	-	-
Vehicle Fuel and Maintenance	-	-	-	-	-	-
Subtotal Materials & Services	29,881	44,844	61,576	64,655	-	-
CAPITAL OUTLAY						
Street Improvements	-	-	50,000	150,000	-	-
Equipment	-	-	3,000	3,000	-	-
Subtotal Capital Outlay	-	-	53,000	153,000	-	-
TRANSFERS OUT						
Transfer to Reserve Fund:						
Equipment	200	250	250	250	-	-
Total Transfer to Reserve Fund	200	250	250	250	-	-
TOTAL EXPENDITURES	54,566	85,930	156,064	262,479	-	-
CONTINGENCY	-	-	125,000	125,000	-	-
TOTAL APPROPRIATED	54,566	85,930	281,064	387,479	-	-
RESERVE FOR FUTURE EXPENDITURE	178,495	365,225	77,136	211,826	-	-
TOTAL	233,061	451,154	358,200	599,305	-	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2026-2027

WATER FUND

	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
	2023-24	2024-25	BUDGET	BUDGET	BUDGET	BUDGET
	2023-24	2024-25	2025-26	2026-27	2025-26	2025-26
RESOURCES						
Beginning Fund Balance	138,516	356,143	204,853	225,000	-	-
New Connections	-	9,500	20,000	20,000	-	-
Metered Water Sales	583,620	863,937	720,228	734,632	-	-
Backflow Inspection Fees	-	7,726	-	7,500	-	-
Reconnect Fees	-	-	500	500	-	-
Outside Water Assessments	63,071	95,274	70,000	70,000	-	-
Deposits for New Service	3,219	1,975	4,000	4,000	-	-
Refunds	-	-	1,000	1,000	-	-
Fee Revenue	15,111	13,807	500	500	-	-
Miscellaneous Revenue	3,415	10,087	4,500	4,500	-	-
FEMA Water Grant	-	4,768	4,500	4,500	-	-
Interest Income	-	11,481	5,000	5,000	-	-
IFA Water Loan	-	-	-	-	-	-
Transfer - General Fund Debt Repayment	9,577	9,577	9,577	9,577	-	-
Transfer in from Reserve	-	-	80,000	70,000	-	-
FEMA Grant	192,227	-	-	-	-	-
TOTAL RESOURCES	1,008,755	1,384,275	1,120,157	1,156,709	-	-
<i>Income minus Beginning Fund Balance</i>	870,239	1,028,132	915,304	931,709	-	-
PERSONNEL SERVICES						
Staffing	187,958	204,223	205,817	219,990	-	-
Taxes	13,419	25,714	27,682	29,589	-	-
Health Insurance	45,325	59,944	55,799	58,589	-	-
Retirement	42,429	54,431	56,410	64,882	-	-
Subtotal Personnel Services	289,131	344,312	345,709	373,050	-	-
MATERIALS AND SERVICES						
Chemicals	21,108	10,785	20,000	22,000	-	-
Supplies	4,951	2,162	8,314	9,146	-	-
Publications and Legal Notices	-	-	100	100	-	-
System Maintenance and Repair	37,291	49,383	50,000	50,000	-	-
Travel and Training	359	-	3,779	3,968	-	-
Vehicle Fuel and Maintenance	11,340	13,518	10,000	10,500	-	-
Audit	12,960	11,945	14,470	15,194	-	-
Contract Services	23,920	34,935	17,600	18,480	-	-
Engineering Services	14,665	56,907	25,194	26,454	-	-
Equipment Maintenance	5,562	4,425	17,000	17,850	-	-
Equipment Rental/Lease	-	-	3,000	3,150	-	-
Equipment Purchase	350	166	25,000	26,250	-	-
Miscellaneous	185	723	2,000	2,100	-	-
Backflow Inspections	-	7,480	-	7,500	-	-
Bank Charges-NSF	4,007	1,130	3,200	3,360	-	-
Dues	485	2,360	3,200	3,360	-	-
Insurance	24,562	22,572	12,600	22,000	-	-
Laboratory Analysis	2,479	2,075	3,646	3,828	-	-
Refunds	5,859	504	2,845	2,987	-	-
Permits	417	859	5,600	5,880	-	-
Postage	-	-	650	683	-	-
Utilities	30,838	32,924	25,000	26,250	-	-
Telephone	1,732	1,428	1,200	1,260	-	-
Software Hosting Fees	10,268	8,946	10,000	10,500	-	-
Water Meter Monitoring System	-	-	6,783	7,101	-	-
Subtotal Materials & Services	213,338	265,227	271,161	299,900	-	-

	ACTUAL 2023-24	PROPOSED BUDGET 2024-25	PROPOSED BUDGET 2025-26	PROPOSED BUDGET 2026-27	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
Water Fund -- continued						
CAPITAL OUTLAY						
Equipment	-	-	53,000	53,000	-	-
Water Improvements	131,917	90,063	154,500	155,000	-	-
Hospital Hill Waterline Replacement (IFA)	427	-	-	-	-	-
Transmission Line Upgrade Project (FEMA)	96,118	38,986	-	-	-	-
Subtotal Capital Outlay	228,462	129,049	207,500	208,000	-	-
DEBT SERVICE						
IFA Loan	139,013	139,013	139,013	139,013	-	-
IFA Loan - Safe Drinking Water Fund S22007	-	-	20,240	20,240	-	-
Subtotal Debt Service	139,013	139,013	159,253	159,253	-	-
TRANSFERS						
Equipment	3,200	-	-	-	-	-
Subtotal Transfers	3,200	-	-	-	-	-
TOTAL EXPENDITURES	873,145	877,600	983,623	1,040,203	-	-
CONTINGENCY	-	-	100,000	80,000	-	-
TOTAL APPROPRIATED	873,145	877,600	1,083,623	1,120,203	-	-
RESERVE FOR FUTURE EXPENDITURE	135,611	506,675	36,534	36,506	-	-
TOTAL	1,008,755	1,384,275	1,120,157	1,156,709	-	-
1 - State mandated operating permits	-	-	-	-	-	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET

FISCAL YEAR 2026-2027

WASTEWATER FUND

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED BUDGET 2025-26	PROPOSED BUDGET 2026-27	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES						
Beginning Fund Balance	593,832	720,761	450,000	1,600,000	-	-
Tangent Contract	30,000	40,000	40,000	40,000	-	-
FEMA Region 10 Grant ER Power Project	-	-	245,753	-	-	-
Sewer User Fees	385,451	552,101	449,516	455,000	-	-
Fees - Other	-	(1,650)	-	-	-	-
Miscellaneous Revenues	-	58	1,000	1,050	-	-
Interest Income	-	13,136	5,000	5,250	-	-
IFA Loan	60,715	-	600,000	-	-	-
IFA Lottery Loan for expansion, lagoon, and infiltration	-	-	250,000	3,750,000	-	-
OR DEQ Loan for WW	768	801	-	-	-	-
TOTAL RESOURCES	1,070,766	1,325,207	1,791,269	5,851,300	-	-
<i>Income minus Beginning Fund Balance</i>	<i>476,934</i>	<i>604,446</i>	<i>1,341,269</i>	<i>4,251,300</i>	-	-
PERSONNEL SERVICES						
Staffing	72,508	103,184	90,722	98,496	-	-
Taxes	6,752	12,901	12,202	13,248	-	-
Health Insurance	18,627	25,082	23,657	24,840	-	-
Retirement	18,184	23,328	24,624	28,808	-	-
Subtotal Personnel Services	116,070	164,494	151,205	165,392	-	-
MATERIALS AND SERVICES						
Chemicals	9,286	14,087	19,800	21,780	-	-
Supplies	2,148	1,885	3,500	3,850	-	-
Publications and Legal Notices	-	-	250	250	-	-
System Maintenance	10,155	11,004	55,000	55,000	-	-
Travel and Training	1,138	287	1,000	1,000	-	-
Vehicle Fuel and Maintenance	1,432	4,260	3,300	3,630	-	-
Audit	10,000	11,945	14,470	15,917	-	-
Contract Services	4,167	18,425	17,600	19,360	-	-
Engineering Contract	69,279	101,116	60,000	60,000	-	-
Equipment Maintenance	-	1,802	2,000	2,200	-	-
Equipment Purchase	-	-	2,000	2,000	-	-
Miscellaneous	-	153	1,000	1,200	-	-
Bank Charges-NSF	2,635	1,130	2,000	2,000	-	-
Dues	104	107	100	100	-	-
Insurance	11,759	19,637	12,600	18,000	-	-
Laboratory Analysis	-	-	4,000	4,000	-	-
Refunds	3,674	336	-	-	-	-
Mileage	-	-	500	500	-	-
Permits	4,118	-	2,200	2,200	-	-
Postage	-	-	550	550	-	-
Utilities	17,765	18,367	15,000	15,000	-	-
Telephone	1,676	2,231	2,500	2,500	-	-
Software Hosting Fees	3,423	2,982	3,300	3,300	-	-
Subtotal Materials & Services	152,759	209,756	222,670	234,337	-	-
	ACTUAL	ACTUAL	PROPOSED	PROPOSED	BUDGET	CITY
Wastewater Fund -- continued	2023-24	2024-25	BUDGET	BUDGET	COMM	COUNCIL
			2025-26	2026-27	2025-26	2025-26
CAPITAL OUTLAY						
Equipment	-	-	270,000	270,000	-	-
Wastewater Improvements	10,068	201,687	600,000	-	-	-
Capacity, lagoon, and infiltration improvements	-	-	100,000	3,900,000	-	-
Subtotal Capital Outlay	10,068	201,687	970,000	4,170,000	-	-
DEBT SERVICE						
2012 DEQ WWFP Loan	22,714	11,358	-	-	-	-
2020 WW Treatment Plant Loan	-	-	135,000	149,000	-	-
Subtotal Debt Service	22,714	11,358	135,000	149,000	-	-
TRANSFERS						
To Reserve Fund	1,000	1,000	1,000	1,000	-	-
Subtotal Transfers	1,000	1,000	1,000	1,000	-	-

TOTAL EXPENDITURES	<u>302,610</u>	<u>588,295</u>	<u>1,379,875</u>	<u>4,719,729</u>	<u>-</u>	<u>-</u>
CONTINGENCY	-	-	150,000	150,000	-	-
TOTAL APPROPRIATED	<u>302,610</u>	<u>588,295</u>	<u>1,529,875</u>	<u>4,869,729</u>	<u>-</u>	<u>-</u>
RESERVE FOR FUTURE EXPENDITURE	768,156	736,912	261,394	981,571	-	-
TOTAL	<u>1,070,766</u>	<u>1,325,207</u>	<u>1,791,269</u>	<u>5,851,300</u>	<u>-</u>	<u>-</u>

CITY OF ADAIR VILLAGE ANNUAL BUDGET
 FISCAL YEAR 2026-2027
 STORM DRAIN FUND

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED BUDGET 2025-26	PROPOSED BUDGET 2026-27	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES						
Beginning Fund Balance	50,342	57,520	50,000	50,000	-	-
Storm Drain Assessments	38,517	52,941	40,000	40,800	-	-
Miscellaneous	-	-	200	200	-	-
Interest on Investments	-	1,613	-	-	-	-
TOTAL RESOURCES	88,859	112,074	90,200	91,000	-	-
<i>Income minus Beginning Fund Balance</i>	<i>38,517</i>	<i>54,554</i>	<i>40,200</i>	<i>41,000</i>	-	-
PERSONNEL SERVICES						
Staffing	8,515	17,707	18,027	19,461	-	-
Taxes	1,209	2,274	2,425	2,617	-	-
Health Insurance	3,797	5,222	4,758	4,996	-	-
Retirement	4,041	5,184	5,024	5,831	-	-
Subtotal Personnel Services	17,562	30,386	30,234	32,905	-	-
MATERIALS AND SERVICES						
Supplies	111	40	75	77	-	-
System Maintenance and Repair	-	-	1,500	1,530	-	-
Travel and Training	-	-	-	-	-	-
Vehicle Fuel & Maintenance	-	-	220	224	-	-
Audit	1,620	2,306	5,426	5,535	-	-
Contract Services	2,897	6,910	6,600	6,732	-	-
Engineering Consultant	3,597	2,236	220	224	-	-
Equipment Rental	-	-	220	224	-	-
Banking Charges	353	383	250	255	-	-
Insurance	2,845	1,822	3,150	4,100	-	-
Software Hosting Fees	1,141	994	1,200	1,224	-	-
Subtotal Materials & Services	12,562	14,691	18,641	20,125	-	-
TRANSFERS						
To Reserve Fund						
Equipment	250	250	250	250	-	-
Total Transfers	250	250	250	250	-	-
TOTAL EXPENDITURES	30,375	45,327	49,125	53,280	-	-
CONTINGENCY	-	-	25,000	25,000	-	-
TOTAL APPROPRIATED	30,375	45,327	74,125	78,280	-	-
RESERVE FOR FUTURE EXPENDITURE	58,485	66,747	16,075	12,720	-	-
TOTAL	88,859	112,074	90,200	91,000	-	-

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2026-2027

SYSTEM DEVELOPMENT CHARGE FUND

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED BUDGET 2025-26	PROPOSED BUDGET 2026-27	APPROVED BUDGET 2025-26	ADOPTED BUDGET 2025-26
RESOURCES						
Beginning Fund Balance: Parks Improvements	91,904	303,612	416,950	416,950	-	-
Beginning Fund Balance: Street -- Impr.	405,990	405,990	157,460	540,000	-	-
Beginning Fund Balance: Water (Impr. @ .95)	67,333	67,333	641,090	356,000	-	-
Beginning Fund Balance: Wastewater (Impr. @ .66)	613,090	613,090	153,963	730,000	-	-
Beginning Fund Balance: Storm Drain Improvements	150,643	150,643	95,074	161,000	-	-
Beginning Fund Balance: Compliance Surcharge	1,747	1,610	6,120	25,000	-	-
Total Beginning Fund Balances	1,330,707	1,542,278	1,470,657	2,228,950	-	-
SDC fees	-	4,100	-	-	2	-
Park Improvements	-	23,808	230,600	23,808	2	-
Street Improvement Charges	-	138,360	242,120	138,360	2	-
Water Improvement Charges	-	188,520	125,400	145,272	2	-
Wastewater Improvement Charges	-	82,440	12,200	75,240	2	-
Storm Drain Improvements	-	7,320	39,680	7,320	2	-
SDC fees - Other	(137)	17,532	32,800	19,680	1	-
Interest on Investments	-	47,383	25,000	22,000	-	-
Total SDC Charges	(137)	509,463	707,800	431,680	-	-
TRANSFERS IN						
Transfer - General Fund Interfund Debt Repayment	38,307	41,807	77,861	77,861	-	-
Total Resources	1,368,877	2,093,548	2,256,318	2,738,491	-	-
Transfers						
To General Fund	-	100,000	180,000	-	-	-
Total Transfers	-	100,000	180,000	-	-	-
TOTAL EXPENDITURES	-	100,000	180,000	-	-	-
RESERVE FOR FUTURE EXPENDITURE	1,368,877	1,993,548	2,076,318	2,738,491	-	-

1- Compliance fees cover administrative costs for the SDC program.
2- These charges include the income from 5 new residential homes.

The present per lot SDC costs are listed below.	Current SDC Fees:
SDC FEE:	Charge amount:
Park Improvements	\$ 992
Street Improvement Charges	5,765
Water Improvement Charges	6,053
Sewer Improvement Charges	3,135
Storm Drain Improvements	305 or \$0.13 per square foot of impervious surface
Water Reimbursement Charges	-
Sewer Reimbursement Charges	-
TOTAL	16,250
Compliance Surcharge	770
Site Plan Review	50 Going to Water Fund
Water Meter Installation for each lot - to water fund	500 Going to Water Fund
\$	17,570

CITY OF ADAIR VILLAGE ANNUAL BUDGET
FISCAL YEAR 2026-2027

RESERVE FUND

	ACTUAL 2023-24	ACTUAL 2024-25	ADOPTED BUDGET 2025-26	PROPOSED BUDGET 2026-27	APPROVED BUDGET 2024-25	ADOPTED BUDGET 2024-25
RESOURCES						
Beginning Fund Balance	126,900	146,572	133,800	80,000	-	-
Interest on Investments	-	4,430	-	4,000	-	-
RESOURCES	126,900	151,002	133,800	84,000	-	-
<i>Income minus Beginning Fund Balance</i>	-	4,430	-	4,000	-	-
TRANSFERS IN						
General Fund	5,000	5,000	5,000	-	-	-
Street Fund	200	250	250	250	-	-
Wastewater Fund	3,500	-	1,000	1,000	-	-
Water Fund	1,000	1,000	-	-	-	-
Storm Drain	250	250	250	250	-	-
Total Transfers In	9,950	6,500	6,500	1,500	-	-
Total Resources	136,850	157,502	140,300	85,500	-	-
TRANSFERS OUT						
Transfer to Water Fund	-	-	80,000	70,000	-	-
TOTAL TRANSFERS	-	-	80,000	70,000	-	-
RESERVE FOR FUTURE EXPENDITURE						
Accounting Software	-	-	-	-	-	-
Equipment	-	-	8,000	8,000	-	-
Parks Improvements	-	-	52,300	-	-	-
Police vehicles	-	-	-	-	-	-
Rate Stabilization	-	-	-	-	-	-
RESERVE FOR FUTURE EXPENDITURE	-	-	60,300	8,000	-	-