



FISCAL YEAR 2026-27
PROPOSED ANNUAL BUDGET

Table of Contents

HURA

INTRODUCTION PAGES	1
DEPARTMENT BUDGETS	6
GLOSSARY OF TERMS	12



FISCAL YEAR 2026-27
ANNUAL BUDGET
BUDGET COMMITTEE MEMBERS

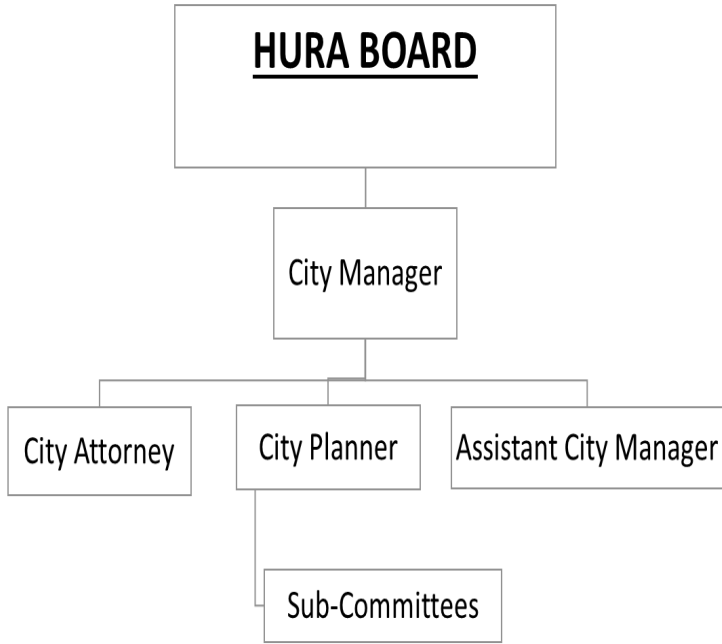
Mayor and City Council (Elected)

Doug Primmer, Mayor
David P. McCarthy, Council President
Roy Barron, Councilor
Maria E. Duron, Councilor
Allen Hayward, Councilor
Jeff Kelso, Councilor
Jackie M. Linton, Councilor
Jackie C. Myers, Councilor
Joshua Roberts, Councilor

Budget Committee Citizen Members (Council Appointed)

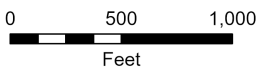
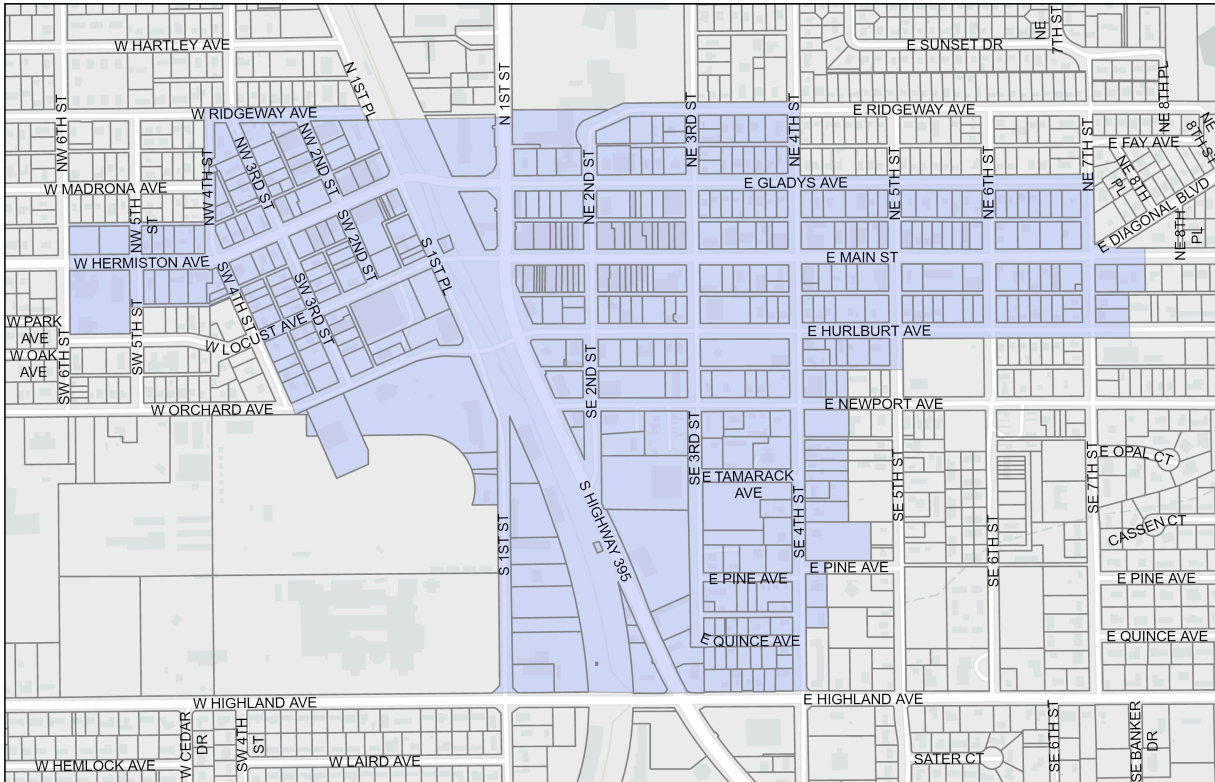
John Douglass, Citizen Member
Randall Gerard, Citizen Member
David Hanson, Citizen Member
Rod S. Hardin, Citizen Member
Paul Magana, Citizen Member
Brian Misner, Citizen Member
Paul Wolverton, Citizen Member

Byron Smith, Budget Officer
Ignacio Palacios, Director of Finance



MAPS OF DISTRICTS

Downtown Urban Renewal Area



BUDGET PROCESS

Most local governments in Oregon must prepare and adopt an annual budget. Budget guidelines are determined by Oregon's Local Budget Law. The law requires citizen involvement in the preparation of the budget, public disclosure of the budget before its final adoption, and establishes standard procedures for preparing, presenting, and administering the budget. The budget committee in Oregon is made up of the mayor and city councilors of the local government and an equal number of appointed citizens. The Hermiston Urban Renewal Agency Budget Committee consists of eighteen individuals, each uniquely suited to provide guidance and analysis for the city budget.

The law sets out the following specific procedures to be followed:

- 1) Appoint budget officer;
- 2) Prepare a proposed budget;
- 3) Publish notices of budget committee meeting;
- 4) Hold budget committee meetings;
- 5) Approve proposed budget and specify the amount or rate of ad valorem taxes for each fund receiving tax revenues;
- 6) Publish budget summary and notice of budget hearing;
- 7) Hold a budget hearing;
- 8) Enact resolutions or ordinances to adopt budget, make appropriations, levy taxes by fund and categorize taxes;
- 9) File budget and certify tax levy to county assessor and county clerk.

The Hermiston Urban Renewal Agency budget calendar for the fiscal year 2026-27 is as follows:

Jan/Feb City Council meets with City Manager and department heads to set goals
March Department budget requests are submitted. City Manager and Finance Director meet with department heads to discuss submission.
April City Manager finalizes budget and prepares budget message.
May Budget Committee meets to receive budget, hear public comment, and approve budget.
Property tax levy set.
June Public hearing is held on the budget. City Council adopts budget, sets appropriations, and levies property taxes.

During the fiscal year, circumstances may require expenses to be paid that were not budgeted or the agency may receive revenue it did not plan for in its budget. A supplemental budget is required to pay additional expenses and spend the extra revenue. The supplemental budget must be adopted and appropriated before any additional money can be spent.

Adopting a supplemental budget will not involve the budget committee. After publishing a notice of the regular meeting at which the supplemental budget will be adopted, the governing body may adopt the supplemental budget by resolution if the expenditures are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more, the governing body must publish the supplemental budget notice and hold a special hearing.

NOTE: This is the same budget process that is used to adopt the City of Hermiston's budget.

BUDGET MESSAGE

May 1, 2026

Dear Citizens and Members of the Budget Committee:

The proposed Hermiston Urban Renewal Agency (HURA) Budget for the 2026-27 Fiscal Year is \$6,482,100.

The 2026-27 Fiscal Year will have one major project for HURA. FY 2026-27 will be the second full-year of operation for the North Urban Renewal Area and the first year of full revenue collection. Construction of the NE Aspen Drive extension will be the priority project. These public road improvements will improve safety and circulation on the busiest road segment in Hermiston, N First St (Highway 395) between Elm Ave and Theater Lane. The Hermiston Urban Renewal Agency will continue to administer the Downtown URA (Downtown), the Southwest Hermiston URA (SHURA), and the North Hermiston URA (NURA).

Revenues for urban renewal agencies are based on tax-increment financing (TIF). TIF freezes the assessed value of an urban renewal area on the date it is established and diverts future property tax revenues over and above that frozen base into the urban renewal agency to pay for improvement projects.

The frozen base for each urban renewal area, current assessed value, and growth is detailed in the table below. No development has occurred in SHURA, therefore no growth is budgeted for this year. However, NURA has seen new construction within the district which will contribute to a substantial increase in the frozen base.

District	Frozen Assessed Value	Current Assessed Value	Increase in Value Since Formation
Downtown	\$42,262,899	\$68,348,135	39.2%
SHURA	\$3,494,912	\$3,494,912	0%
NURA	\$43,345,990	\$50,814,348	14.7%

Downtown

No capital improvements are planned for the 26/27 FY. The SE 2nd St gateway project was completed in the 23/24 FY and the 24/25 and 25/26 years were used to build cash reserves for future projects. The Façade Grant line item holds steady at \$60,000. New for the 26/27 FY is an administrative project utilizing \$30,000 to analyze the existing plan and project list for the downtown and engage downtown merchants and stakeholders to develop new projects for the remaining seven years of the district.

The Festival Street line item holds at \$3,000 for programming fees. The wayfinding project is complete within the Downtown and this line is zero for 26/27. Parking improvements maintains a \$3,000 budget in case a project of opportunity presents itself. New for this year is a request from the downtown merchant district for \$3,000 to assist in flower plantings.

Additionally, \$552,000 is proposed for debt service (\$102,200) for the construction of Festival Street including \$449,800 for future projects.

Southwest Hermiston Urban Renewal Area

SHURA has no proposed expenses for the 26/27 FY. Residential development of the area will require construction of a water tower, water booster upgrades, sewer main, and public park. The design and construction of these improvements will take several years to complete. Ownership changes and the primary developer deciding not to pursue the project have put all design work on hold until a new development plan is proposed. This is consistent with the 25/26 budget for the SHURA. Based on the incremental increase in assessed value in Oregon of 3% annually, \$1,000 is budgeted for property tax revenues for this year. The \$1,000 represents the increase in the frozen tax base of \$3,494,912 of 3% with no development occurring on-site. Tax revenues collected are held in contingency until a project is constructed.

North Hermiston Urban Renewal Area

NURA is a one-project urban renewal area. The project will build a new street connecting N First St and NE 4th Street, extending between NE Aspen Drive and the Home Depot access drive. Signalization is also planned. The 26/27 FY is intended to acquire right of way, complete street design and engineering, prepare bid documents, and construct the street. As of the date of this memo, design is complete and right of way acquisition is ongoing. All land parties have agreed to sell land for right of way purposes as of April 2026 and related debt service. Total budget is \$5,815,000. A small portion of the total project budget was expended across prior fiscal years and accumulated interest is higher than the current expenditure resulting in an increase in the budget from the \$5,200,000 from the 25/26 FY.

Shared Expenses (General)

Non-Departmental expenses are proposed at \$44,000 for administrative expenses across all three urban renewal areas.

Sincerely,

Clinton F. Spencer
Urban Renewal Manager
City of Hermiston

CONSOLIDATED RESOURCES BY FUND

Consolidated Resources by Fund- Updated

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
(95) NORTH HERMISTON URBAN RENEWAL AGENCY	\$0	\$0	\$5,545,000	\$5,815,000
(92) DOWNTOWN HERMISTON URBAN RENEWAL AGENCY	\$5,407,002	\$943,107	\$266,000	\$621,000
(96) HERMISTON URBAN RENEWAL AGENCY GENERAL FUND	\$0	\$0	\$5,857,000	\$44,000
(97) SOUTH HERMISTON URBAN RENEWAL AGENCY	\$0	\$0	\$0	\$2,100
TOTAL	\$5,407,002	\$943,107	\$11,668,000	\$6,482,100

CONSOLIDATED RESOURCES BY CATEGORY

Consolidated Revenues by Category

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
CASH FORWARD	\$0	\$0	\$5,200,000	\$5,695,100
FROM OTHER AGENCIES	\$5,050,000	\$347,542	\$345,000	\$348,000
TRANSFERS FROM	\$0	\$0	\$5,811,000	\$0
PROPERTY TAXES	\$319,245	\$369,340	\$312,000	\$364,000
INTEREST	\$37,756	\$226,225	\$0	\$75,000
TOTAL	\$5,407,002	\$943,107	\$11,668,000	\$6,482,100

CONSOLIDATED EXPENDITURES BY FUND

Consolidated Expenditures by Fund - Updated

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
(95) NORTH HERMISTON URBAN RENEWAL AGENCY	\$0	\$0	\$5,545,000	\$5,815,000
(96) HERMISTON URBAN RENEWAL AGENCY GENERAL FUND	\$0	\$0	\$5,857,000	\$44,000
(92) DOWNTOWN HERMISTON URBAN RENEWAL AGENCY	\$522,624	\$638,198	\$266,000	\$621,000
(97) SOUTH HERMISTON URBAN RENEWAL AGENCY	\$0	\$0	\$0	\$2,100
TOTAL	\$522,624	\$638,198	\$11,668,000	\$6,482,100

CONSOLIDATED EXPENDITURES BY CATEGORY

Consolidated Expenditures by Category - Updated

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
CAPITAL OUTLAY	\$0	\$0	\$5,200,000	\$5,467,000
TRANSFERS	\$0	\$0	\$5,811,000	\$0
DEBT SERVICE	\$100,612	\$446,148	\$447,000	\$450,200
MATERIALS & SERVICES	\$422,012	\$192,050	\$112,000	\$113,000
CONTINGENCY	\$0	\$0	\$98,000	\$451,900
TOTAL	\$522,624	\$638,198	\$11,668,000	\$6,482,100

GENERAL HERMISTON URBAN RENEWAL AGENCY

MISSION STATEMENT

To account for the shared administrative expenses of the Downtown Hermiston Renewal Area (DURA), South Hermiston Renewal Area (SURA), and the North Hermiston Renewal Area (NHURA).

DEPARTMENT DESCRIPTION

The primary purpose is to account for Urban Renewal Agency shared administrative expenses. These expenses are primarily for audit fees, legal notices, and other shared expenses.

DEPARTMENT OBJECTIVES FY 2026-27

- Collect funds for expenses related to the annual audit, legal notices, and other miscellaneous expenses

GENERAL HERMISTON URBAN RENEWAL AGENCY RESOURCES

GHURA Resources

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
CASH FORWARD				
(96-3099-100) CASH FORWARD	\$0	\$0	\$5,200,000	\$44,000
CASH FORWARD TOTAL	\$0	\$0	\$5,200,000	\$44,000
FROM OTHER AGENCIES				
(96-3015-215) PROCEEDS FROM ENTERPRISE ZONE	\$0	\$0	\$345,000	\$0
FROM OTHER AGENCIES TOTAL	\$0	\$0	\$345,000	\$0
PROPERTY TAXES				
(96-3010-110) PROPERTY TAXES	\$0	\$0	\$312,000	\$0
PROPERTY TAXES TOTAL	\$0	\$0	\$312,000	\$0
TOTAL	\$0	\$0	\$5,857,000	\$44,000

GENERAL HERMISTON URBAN RENEWAL AGENCY EXPENDITURES

GHURA Expenditures

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
TRANSFERS				
(96-8810-4410) TRANSFER TO NHURA	\$0	\$0	\$5,545,000	\$0
(96-8810-4420) TRANSFER TO DHURA	\$0	\$0	\$266,000	\$0
TRANSFERS TOTAL	\$0	\$0	\$5,811,000	\$0
MATERIALS & SERVICES				
(96-8810-2950) MISCELLANEOUS CONTRACTUAL	\$0	\$0	\$40,000	\$43,000
(96-8810-2500) LANDSCAPE IMPROVEMENT	\$0	\$0	\$5,000	\$0
(96-8810-2320) LEGAL PUBLICATIONS	\$0	\$0	\$1,000	\$1,000
MATERIALS & SERVICES TOTAL	\$0	\$0	\$46,000	\$44,000
TOTAL	\$0	\$0	\$5,857,000	\$44,000

DOWNTOWN HERMISTON URBAN RENEWAL AGENCY

MISSION STATEMENT

Provide thoughtful and efficient administration of the downtown urban renewal district.

DEPARTMENT DESCRIPTION

Collect property tax revenues for downtown projects, including but not limited to façade grants, Festival Street, and parking improvements.

DEPARTMENT OBJECTIVES FY 2026-27

- Continue to provide funding for facade grants and encourage grant applications
- Provide funding for parking improvements, landscaping, and other projects of opportunity in the downtown area
- Update 2013 urban renewal plan to consider new projects for the remaining time available in the district

DOWNTOWN HERMISTON URBAN RENEWAL AGENCY RESOURCES

DHURA Resources

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
FROM OTHER AGENCIES				
(92-3015-210) PROCEEDS FRM CITY OF HERM LOAN	\$5,000,000	\$0	\$0	\$0
(92-3015-215) PROCEEDS FROM ENTERPRISE ZONE	\$0	\$347,542	\$0	\$0
(92-3015-600) STATE GRANTS	\$50,000	\$0	\$0	\$0
FROM OTHER AGENCIES TOTAL	\$5,050,000	\$347,542	\$0	\$0
PROPERTY TAXES				
(92-3010-110) PROPERTY TAXES	\$318,268	\$368,142	\$0	\$246,000
(92-3015-225) HEAVY EQUIPMENT RENTAL TAX	\$977	\$1,199	\$0	\$0
PROPERTY TAXES TOTAL	\$319,245	\$369,340	\$0	\$246,000
CASH FORWARD				
(92-3099-100) CASH FORWARD	\$0	\$0	\$0	\$375,000
CASH FORWARD TOTAL	\$0	\$0	\$0	\$375,000
TRANSFERS FROM				
(92-3020-705) TRANSFER FROM HURA GENERAL FUND	\$0	\$0	\$266,000	\$0
TRANSFERS FROM TOTAL	\$0	\$0	\$266,000	\$0
INTEREST				
(92-3014-110) INTEREST ON INVESTMENTS	\$37,756	\$226,225	\$0	\$0
INTEREST TOTAL	\$37,756	\$226,225	\$0	\$0
TOTAL	\$5,407,002	\$943,107	\$266,000	\$621,000

DOWNTOWN HERMISTON URBAN RENEWAL AGENCY EXPENDITURES

DHURA Expenditures

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
DEBT SERVICE				
(92-8810-5120) BOND PRINCIPAL 2017 HURA	\$65,000	\$65,000	\$70,000	\$72,200
(92-8810-5230) BOND INT-2024 FF&C	\$0	\$257,541	\$0	\$0
(92-8810-5220) BOND INTEREST 2017 HURA	\$35,612	\$33,607	\$32,000	\$30,000
(92-8810-5130) BOND PRIN-2024 FF&C	\$0	\$90,000	\$0	\$0
DEBT SERVICE TOTAL	\$100,612	\$446,148	\$102,000	\$102,200
MATERIALS & SERVICES				
(92-8500-2950) MISC CONT - SE 2ND GATEWAY	\$369,690	\$0	\$0	\$0
(92-4200-2950) MISCELLANEOUS CONTRACTUAL	\$27,500	\$188,285	\$0	\$0
(92-8100-2950) MISC CONT - FACADE GRANTS	\$20,000	\$0	\$60,000	\$60,000
(92-8810-2950) MISCELLANEOUS CONTRACTUAL	\$4,822	\$3,766	\$0	\$0
(92-8400-2950) MISC CONT - PARKING IMPROVE	\$0	\$0	\$3,000	\$3,000
(92-8200-2950) MISC CONT - FESTIVAL STREET	\$0	\$0	\$3,000	\$3,000
(92-8810-2500) LANDSCAPE IMPROVEMENT	\$0	\$0	\$0	\$3,000
MATERIALS & SERVICES TOTAL	\$422,012	\$192,050	\$66,000	\$69,000
CONTINGENCY				
(92-8810-6000) CONTINGENCY	\$0	\$0	\$98,000	\$449,800
CONTINGENCY TOTAL	\$0	\$0	\$98,000	\$449,800
TOTAL	\$522,624	\$638,198	\$266,000	\$621,000

NORTH HERMISTON URBAN RENEWAL AGENCY

MISSION STATEMENT

Provide for the management of the North First Street improvement project.

DEPARTMENT DESCRIPTION

To account for project management for the street improvements connecting North First Street and NE 4th Street between NE Aspen Drive and Home Depot access drive. A loan has been obtained to fund the project.

DEPARTMENT OBJECTIVES FY 2026-27

- Complete the right-of-way acquisition and award project
- Construct the project and complete by fiscal year end

NORTH HERMISTON URBAN RENEWAL AGENCY RESOURCES

NHURA Resources

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
TRANSFERS FROM				
(95-3020-710) TRANS FROM HURA	\$0	\$0	\$5,545,000	\$0
TRANSFERS FROM TOTAL	\$0	\$0	\$5,545,000	\$0
CASH FORWARD	\$0	\$0	\$0	\$5,275,000
FROM OTHER AGENCIES	\$0	\$0	\$0	\$348,000
PROPERTY TAXES	\$0	\$0	\$0	\$117,000
INTEREST	\$0	\$0	\$0	\$75,000
TOTAL	\$0	\$0	\$5,545,000	\$5,815,000

NORTH HERMISTON URBAN RENEWAL AGENCY EXPENDITURES

NHURA Expenditures

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
CAPITAL OUTLAY				
(95-4200-4204) CAPITAL IMPROVEMENTS	\$0	\$0	\$5,200,000	\$5,467,000
CAPITAL OUTLAY TOTAL	\$0	\$0	\$5,200,000	\$5,467,000
DEBT SERVICE				
(95-8810-5200) BOND INTEREST	\$0	\$0	\$210,000	\$203,000
(95-8810-5100) BOND PRINCIPAL	\$0	\$0	\$135,000	\$145,000
DEBT SERVICE TOTAL	\$0	\$0	\$345,000	\$348,000
TOTAL	\$0	\$0	\$5,545,000	\$5,815,000

SOUTH HERMISTON URBAN RENEWAL AGENCY

MISSION STATEMENT

Provide for infrastructure improvements in the SHURA for a subdivision project.

DEPARTMENT DESCRIPTION

This agency will manage the infrastructure and park improvements needed for residential development on a 353-acre tract in the southwest quarter of the city.

DEPARTMENT OBJECTIVES FY 2026-27

- This project has been placed on hold

SOUTH HERMISTON URBAN RENEWAL AGENCY RESOURCES

SHURA Resources

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
CASH FORWARD				
(97-3099-100) CASH FORWARD	\$0	\$0	\$0	\$1,100
CASH FORWARD TOTAL	\$0	\$0	\$0	\$1,100
PROPERTY TAXES				
(97-3010-110) PROPERTY TAXES	\$0	\$0	\$0	\$1,000
PROPERTY TAXES TOTAL	\$0	\$0	\$0	\$1,000
TOTAL	\$0	\$0	\$0	\$2,100

SOUTH HERMISTON URBAN RENEWAL AGENCY EXPENDITURES

SHURA Expenditures

	2023 - 24 Actual	2024 - 25 Actual	2025-26 Budget	2026-27 Proposed
CONTINGENCY				
(97-8810-6000) CONTINGENCY	\$0	\$0	\$0	\$2,100
CONTINGENCY TOTAL	\$0	\$0	\$0	\$2,100
TOTAL	\$0	\$0	\$0	\$2,100

GLOSSARY OF TERMS

Adopted Budget. Financial plan that forms the basis for appropriations. Adopted by the governing body.

Ad Valorem Tax. A property tax computed as a percentage of the value of taxable property. See "Assessed Value."

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

Assessed Value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

Budget. Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

Budget Committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district.

Budget Message. Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.

Budget Officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget.

Capital Outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings.

Commodities. Supplies purchased for direct use, such as paper products, gasoline, equipment parts and cleaning supplies.

Contractual Services. Services provided by outside sources, such as architects, janitorial and printing.

Debt Service Fund. A fund established to account for payment of general long-term debt principal and interest.

Enterprise Fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water and wastewater utilities.

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal Year. A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for local governments.

Full-Time Equivalent Position (FTE). A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a summer parks worker working for four months, or 690 hours, would be equivalent to .3 of a full-time position.

Fund. A division in a budget segregating independent fiscal and accounting requirements. An entity within a government's financial plan designated to carry on specific activities or to reach certain objectives.

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

Long-Term. A period of time ten years or more.

Materials & Services. The goods and direct services purchased for direct consumption in the annual operation of the budget.

Maximum Assessed Value (MAV). The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Operating Funds. Resources derived from recurring revenue sources used to finance ongoing expenditures and pay-as-you-go capital projects.

Ordinance. A formal legislative enactment by the governing board of a municipality.

Permanent Rate Limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

Personal Services. Salaries, health and accident insurance premiums, social security and retirement contributions, for example.

Proposed Budget. Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resources. Estimated beginning funds on hand plus anticipated receipts.

Short-Term. A period of time less than ten years.

Supplemental Budget. A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

Transfers. Also known as inter-fund transfers, the amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

Unappropriated Ending Fund Balance. Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provided the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

User Charges. The payment of a fee for direct receipt of a public service by the party benefiting from the service.
