

*Post Office established 1851  
City incorporated 1891  
Name changed to Yamhill 1908  
Post Office Box 9, 205 S. Maple St., 97148*

***Yamhill A Small Taste of Oregon**  
TDD 800 735-2900  
Fax 503 662-4589  
**503 662-3511***

*Equal Opportunity Employer and Provider*

**City of Yamhill  
Municipal Operating Budget  
Fiscal Year July 01, 2018  
through June 30, 2019**

**CITY OF YAMHILL, OREGON  
BUDGET FOR FISCAL YEAR 2018-2019**

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**CITY OF YAMHILL, OREGON  
BUDGET FOR FISCAL YEAR 2018-2019**

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**CITY OF YAMHILL, OREGON  
BUDGET MESSAGE FOR THE FISCAL YEAR 2018-2019**

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As required by Chapter 294, Sections 294.305 to 294.565 of Oregon Revised Statutes, the 2018-2019 Budget is presented. Below is a guide to the budget.

The City's budget is an annual business plan. It organizes the City's activities according to costs, and allocates available resources among those activities.

The City's basic budget structure is organized into the following programs:

- |  |   |
|--|---|
| GENERAL FUND                           | The General Fund comprises one fund, and provides for expenditures of general government, including Council, Administration, Police, Municipal Court, Parks, and the Planning Program. The General Fund has multiple revenue sources, however, is the only fund which includes property taxes.  |
| WATER FUNDS                            | The Water Fund comprises one of the main enterprise funds for expenditures for the City's water treatment, storage and distribution system, including daily operations, maintenance, regulatory compliance, facility expansion and replacement, and capital reserves. The primary revenue source for the Water Fund is user fees. Other water funds include the Water Depreciation Fund, the Water SDC Fund and Water Debt Service Fund.  |
| SEWER FUNDS                            | The Sewer Fund comprises another of the main enterprise funds set for expenditures for the City's sewer treatment and disposal system, including daily operations, maintenance, regulatory compliance, facility expansion and replacement and capital reserves. The primary revenue source for the Sewer Fund is user fees. The other sewer funds include the Sewer System Reserve Fund, the Sewer SDC Fund, and Sewer Debt Service Fund. |
| SPECIAL FUNDS                          | The purpose of Special Funds is to provide a method of tracking revenue sources and expenditures, for special purposes. The City has five(5) special funds. All funds are listed below.   |
| Economic Development Fund<br>Fund # 50 | This Fund provides for collection and re-loaning of funds dedicated to economic development in the City. It's primary source of revenue is the repayment of loans.  |
| Building Program Fund<br>Fund # 51     | This Fund provides for handling all aspects of the Building Program, such as building compliance. It's primary source of revenue is building permits. The City started contracting the Building Services with Yamhill County beginning in Fiscal Year 2015/2016.  |



**CITY OF YAMHILL, OREGON  
BUDGET MESSAGE FOR THE FISCAL YEAR 2018-2019**

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**SPECIAL FUNDS (Continued)**

Streets Fund Fund #52	This fund provides for maintenance, repair or reconstruction of streets, sidewalks, street lights, and street sweeping. Its primary source of revenue is the State gasoline tax distribution.
Sidewalk Deposit Fund Fund #54	This fund is to provide a revolving fund to be utilized to install sidewalks around town. Its primary source of revenue will be any forfeited sidewalk deposits.
Park SDC Fund Fund # 57	This fund was established for the purpose of tracking and controlling money collected under the system development charges ordinance to be used for capital improvements to the Park System. This fund is funded directly by the income received from Park System Development Charges.

**DEBT SERVICE** The City has two Debt Service funds: Water Debt Fund & Sewer Debt Fund. The Water Debt Service Fund and the Sewer Debt Service Fund were formally established at the beginning of the 1998-1999 fiscal year to accommodate the requirements which were part of the City's bond issue relating to the 1998 wastewater bond issue.

**RESERVE FUNDS** Reserve Funds have been established by resolution of the City Council. They accumulate money to be used only for those specific purposes designated by the City Council in a resolution. Funds are held in this reserve until the city has either a need or the necessary funding relative to a resolution of the City Council. Reserve funds must be reviewed every 10 years. The City has seven Reserve Funds: Administrative Capital Expense Reserve, Police Vehicle Reserve, Park Reserve, City Hall Reserve, Public Works Reserve, Streets System Development Reserve, and the newest reserve fund established in the 2018-2019 Fiscal Year, the Stormwater System Development Reserve.

**CITY OF YAMHILL, OREGON  
BUDGET MESSAGE FOR THE FISCAL YEAR 2018-2019**

The City currently has the following reserve funds:

Reserve Funds	Reso.	Date	Renewed	Action
Admin. Capital Expenditures Reserve Fund	317	06/25/97	06/12/2008	
Police Vehicle Reserve Fund	254	01/24/96	06/12/2008	
Park Reserve Fund	255	01/24/96	06/12/2008	
Public Works Reserve Fund	297	01/22/97	06/12/2008	
Streets SDC Reserve Fund	344	05/27/98	06/12/2008	
City Hall Reserve Fund	721	07/08/15		
Stormwater SDC Reserve Fund	754	5/9/2018		

The following funds have been either (1) reclassified to a proprietary fund or (2) transferred to another fund as noted below:

			Renewed	Action	
Meter Reading Devices Reserve Fund	320	06/25/97		Transferred	Water Fund
Public Works Building Maintenance Reserve	428	04/12/00		Transferred	PW Reserve
Impound Reserve Fund	506	02/13/02		Transferred	Water Reserve
Water SDC Reserve Fund	298	01/22/97	06/12/2008	Reclassified	Proprietary
Sewer SDC Reserve Fund	299	01/22/97	06/12/2008	Reclassified	Proprietary
Water Depreciation Fund	295	01/08/97	06/12/2008	Reclassified	Proprietary
Sewer System Reserve Fund	296	01/08/97	06/12/2008	Reclassified	Proprietary
Police Reserve Fund	655	06/10/09		Transferred	General Fund

The description of the City's funds is short and simple and provides only a brief overview of the entire budget breakdown. Hopefully, it will help all interested parties to understand the basics of the City of Yamhill's accounting system. Additional information relevant to each fund can be located in sections of the budget document.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-2019 BUDGET**

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**GENERAL INFORMATION**

The City of Yamhill was incorporated in 1891 and operated under the provision of its own charter and applicable State law, with a Council form of government. The Mayor is the chief executive of the City and chairs City Council meetings. The Mayor is a voting member of the Council. The City Council is comprised of five members (including the Mayor). The Mayor serves a two-year term. The four Councilors are elected to four-year terms. The five Council members are part-time elected officials who exercise the legislative powers of the City and determine matters of policy.

The City of Yamhill is a full service City and currently has eight (8) full-time equivalent employees, two (2) part-time employee, five (5) Reserve Police Officers, along with a contract Municipal Judge, City Attorney, City Engineer, City Planner. The City is currently non-union. The Police Department has its own Employee Association.

**CITY FINANCIAL FACTORS**

**Budgetary Process and Controls**

The City prepares an annual budget in accordance with the Oregon Local Budget Law. Chapter 294 of the Oregon Revised Statutes establishes standard procedures for all budget functions for all Oregon local governments. Under the applicable provisions, there must be public participation in the budget process and the adopted budget must be balanced.

The City's Budget Officer evaluates the budget requests of the city various departments to determine the funding levels of the operating and public service programs. The budget is presented to the public through public hearings held by a budget committee consisting of Council members and five lay persons. After giving due consideration to the input received from the committee members and citizens, the City Council adopts a resolution adopting the budget, authorizing the levying of taxes and setting appropriations. The budget resolution must be adopted no later than June 30 of the preceding fiscal year.

The budget may be amended during the applicable fiscal year by two methods. The supplemental budget is adopted using a similar budget adoption process, including public hearing. Additionally, the budget may be amended through a Council resolution under certain conditions, specifically outlined within Chapter 294 of the Oregon Revised Statutes.

**Financial Reporting**

The Annual Financial Report of the City is prepared in accordance with Generally Accepted Accounting Principles ("GAAP"). In addition to presenting the financial position, results of operations and changes in financial position of the city's funds, the Annual Financial Report reconciles differences in reporting activities between the budgeting basis, as presented in the annual approved budget, and the basis according to GAAP as is used in the preparation of the financial report.



**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-2019 BUDGET**

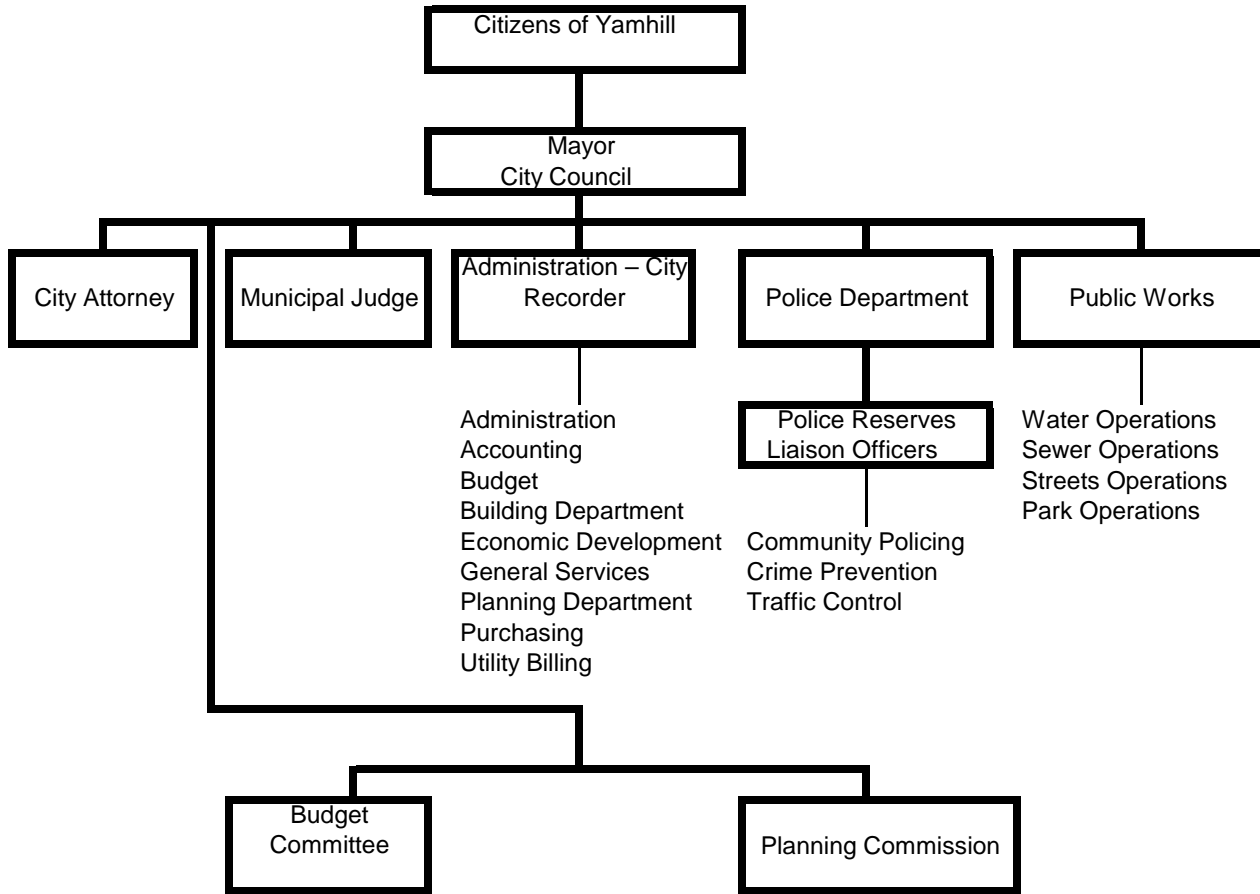
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**Independent Audit Requirement**

Each Oregon municipal corporation must obtain an audit and examination of its accounts and financial status at least once each year pursuant to the Oregon Municipal Audit Law, Oregon Revised Statutes 297.405 to 297.555. Municipalities having annual expenditures of less than \$500,000, with the exception of counties and school districts, are exempt from this requirement. All Oregon counties and school districts, regardless of amount of annual expenditures, must obtain an audit annually. The required audit may be performed by the State Division of Audits or by public accountants certified by the State

The City of Yamhill currently contracts with Grove, Mueller & Swank, P.C., with the auditor assigned to the City of Yamhill being Thomas Glogau. Grove, Mueller & Swank P.C. are based out of Salem.

**CITY OF YAMHILL, OREGON  
ORGANIZATIONAL CHART, INCLUDING COMMITTEES**



The Budget Committee consists of the Council plus five citizens who are residents of the City and are not officers or employees of the City. The members are appointed by the Council. The Committee elects its own chairperson and vice-chair person. The Committee reviews and approves the annual budget and highly encourages the participation of the citizenry during the annual budget process.

Under certain circumstances, the Budget Committee will review the supplemental budget.

The commission consists of five members who are residents of the City and are not Council members, officers, or employees of the City. The members are appointed by the Council. The Mayor, City Attorney, and other such personnel that the Council may from time to time designate are entitled to sit with the commission, take part in discussions, but may not have the right to vote on issues. The commission elects its own chairperson and vice-chairperson. The City Recorder serves as the commission secretary and is in charge of keeping an accurate record of all commission proceedings. The commission is in charge of review and approval of all matters related to development and the City's general plan.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-2019 BUDGET**

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**THE BUDGET PROCESS**

**Budget Committee Members  
FISCAL YEAR 2018-2019**

Paula Terp, Mayor	Joy Brown, Budget Member
Kay Echauri, Council President	Rocky Losli, Budget Member
Jay Disbrow, Council Member	Chuck Mitchell, Budget Member
Yvette Potter, Council Member	Vacant - Budget Member
Dana Gray, Council Member	Vacant -Budget Member

**Department Heads**

Lori Gilmore	City Recorder/Treasurer
Greg Graven	Police Chief
Richard Howard, Sr	Public Works Superintendent
Walt Gowell	City Attorney
Terrance Mahr	Municipal Judge

**THE BUDGET CYCLE**

Budgeting is not something done once a year. It is a continuous operation, and it takes 12 months to complete a cycle. The budgeting process is actually accomplished in four parts; the budget is prepared, approved, a hearing is advertised and held, and the budget is finally adopted. The budget is prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the governing body will make the necessary appropriations and certify the tax levy to the county assessor.

To simplify this rather complex process, we've divided budgeting into ten steps.

**Preparing the Budget**

1. Budget Officer Appointed (ORS 294.331).  
Each local government must have a budget officer, either appointed by the governing body or designated in the local government's charter. For the City of Yamhill, the Budget Officer for 2018-19 is the City Recorder/Treasurer, Lori Gilmore.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-2019 BUDGET**

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2. Proposed Budget Prepared (ORS 294.331).  
The budget officer is responsible for preparing or supervising the preparation of the proposed budget to present to the budget committee. This year City Recorder/Treasurer, Lori Gilmore worked with city department heads to complete budget preparation and adoption.

**Approving the Budget**

3. Budget Officer Publishes Notice (ORS 294.401).  
The budget officer publishes a "Notice of Budget Committee Meeting" after the proposed budget is prepared. The notice contains the dates, times, and places of the budget committee meetings.  
  
If the notice is published in a newspaper of general circulation, it must be published at least twice, five to 30 days before the scheduled budget committee meeting date.
4. Budget Committee Meets (ORS 294.401).  
The budget officer may make the proposed budget available to each member of the budget committee at any time before the first meeting. At the budget committee meeting, copies of the proposed budget (if not already distributed) are distributed and the budget message is delivered. The budget message explains the proposed budget and significant changes in the local government's financial position. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget. Additional meetings may be announced at the end of each meeting. One meeting must be a public hearing where the public may speak. All meetings are open to the public.
5. Budget Committee Approves Budget (ORS 294.406).  
When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the budget officer, it is approved. The budget approved by the committee specifies the amount of ad valorem taxes for each fund receiving property tax revenue.

**Advertising and Holding Hearings**

6. Budget Summary and Notice of Budget Hearing Published (ORS 294.421).  
After the budget is approved, a budget hearing must be held by the governing body. The City must publish a notice five to 30 days before the scheduled hearing of the governing body. It includes a Budget Summary and Notice of Budget Hearing. This information is published in the McMinnville News Register and is posted at City Hall and City Website.
7. Budget Hearing Held (ORS 294.430).  
The public hearing is held by the governing body on the date specified in the public notice. The purpose of the hearing is to listen to citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

**Adopting the Budget**

8. Budget Adopted, Appropriations Made, Taxes Declared and Categorized (ORS 294.435)  
By Law, the governing body may make changes in the approved budget before it is adopted. However, there are limitations:

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-2019 BUDGET**

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- a. Taxes may not be increased over the amount approved by the Budget Committee.
- b. Estimated expenditures in a fund cannot be increased by more than \$5,000 or 10 percent, whichever is greater.

Neither of the two limitations can be exceeded without first publishing a revised Budget Summary and holding another budget hearing.

After the budget hearing, and after considering relevant testimony, the governing body adopts the budget. It should not be formally adopted until the latter part of June, so last-minute revisions to revenue or expenditure estimates can be incorporated.

The governing body must prepare a resolution or ordinance to formally adopt the budget. The budget then becomes the basis for making appropriations and for certifying the tax levy. The resolution or ordinance must be adopted no later than June 30.

9. Taxes Certified (ORS 294.555).

The next step in the budget cycle is to certify the taxes to the county assessor by July 15th.

The documents submitted to the assessor's office shall include the following:

Two copies of the notice of levy and the categorization certification which contains the statement of the budget committee approved tax amounts and/or tax rates, and

Two copies of the resolution which adopts the budget, makes appropriations, and imposes and categorizes taxes.

Two copies of any successful tax ballot measures

**Post-Adoption**

10. Post-Adoption

After the previous nine steps have been completed, changes to the budget are restricted by statute.

ORS 294.326 provides for authorizing appropriations as an exception to the budget process.

ORS 294.450 governs the transfer of appropriations within a fund or from the general fund to another fund.

ORS 294.455 provides for the expenditure of funds to repair or replace property that has been damaged or destroyed. It also allows funds to be expended because of civil disturbance or natural disaster.

ORS 294.460 is concerned with loans from one fund to another.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-2019 BUDGET**

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ORS 294.480 specifies the conditions under which a local government must adopt a supplemental budget.

ORS 294.483 provides exceptions for certain debt service expenditures.

**Budget Calendar 2018-2019**

1. April 27, 2018 Publish first "Notice of Budget Committee Meeting" in News-Register
2. May 1, 2018 Publish second "Notice of Budget Committee Meeting" in News-Register
3. May 14, 2018 First Budget Committee Meeting at 6:30 p.m.
  - a. Proposed Budget Distributed & Budget Message Given
  - b. Public Hearing on State Revenue Sharing
4. May 21, 2018 Subsequent Meeting(s): if needed  
Wednesday 6:30 p.m.
5. June 1, 2018 Publish "Notice of Budget Hearing" in News-Register.  
Publish "Financial Summary" in News-Register.
6. June 13, 2018 Hold Public Hearing on Budget and State Revenue Sharing Funds at  
Regular Council Meeting on Wednesday, at 7:00 p.m.
7. June 13, 2018 Adopt Budget at Regular Council Meeting.
8. July 13, 2018 Deliver budget documents to County.

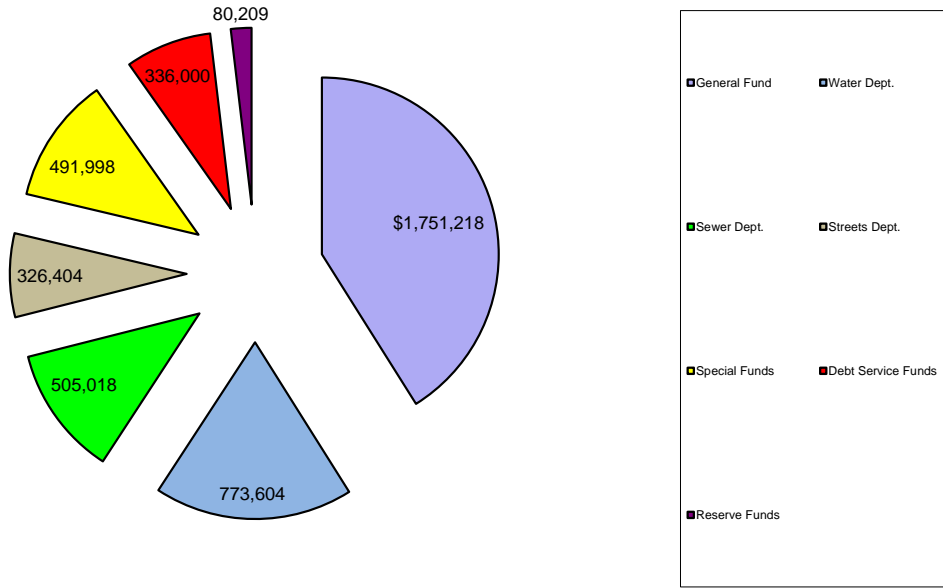
**CITY OF YAMHILL, OREGON  
SCHEDULE OF BONDS PAYABLE  
for the fiscal year ended June 30, 2019**

	Interest Rate	Year of Maturity	Amount of Original Issue	Outstanding June 30, 2018	Paid During Year	Outstanding June 30, 2019
<b>General Obligation Bonds:</b>						
None						
<b>State Revolving Loan:</b>						
2000--ODECD	1.00%	2026	500,000	173,719	22,703	152,753
2001--ODECD	1.00%	2032	1,750,000	755,803	58,122	705,239
<b>TOTAL</b>			<u>2,250,000</u>	<u>929,522</u>	<u>80,826</u>	<u>857,992</u>
<b>Notes Payable:</b>						
1997--USDA Rural Dvlpmnt.	4.875%	2038	1,000,000	718,744	57,290	697,354
<b>TOTAL</b>			<u>1,000,000</u>	<u>718,744</u>	<u>57,290</u>	<u>697,354</u>
<b>TOTAL LONG TERM DEBT</b>			<u><b>3,250,000</b></u>	<u><b>1,648,266</b></u>	<u><b>138,116</b></u>	<u><b>1,555,346</b></u>

**CITY OF YAMHILL, ORGEON  
FISCAL YEAR 2018-19 BUDGET**

**ALL FUNDS AND FUND TYPES  
PROPOSED BUDGET FY 2018-19  
\$4,264,451**

General Fund



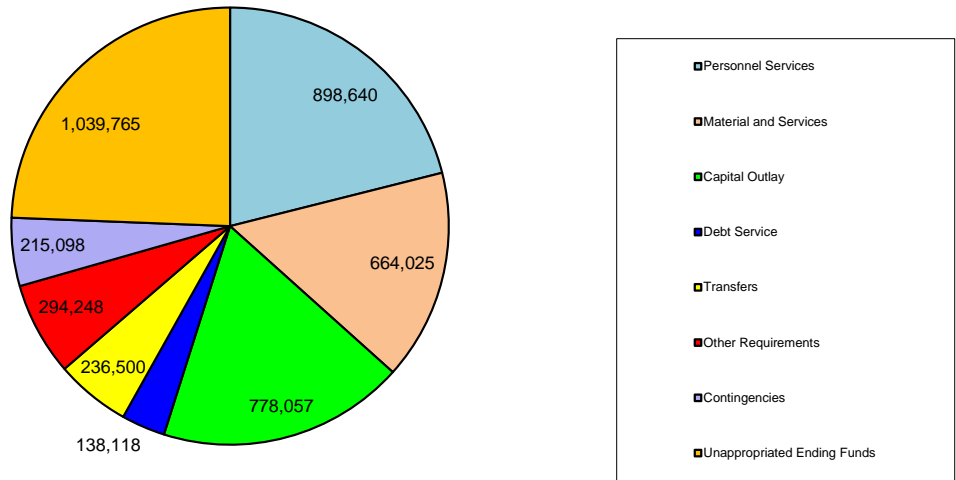
General Fund	\$1,751,218
Water Dept.	773,604
Sewer Dept.	505,018
Streets Dept.	326,404
Special Funds	491,998
Debt Service Funds	336,000
Reserve Funds	<u>80,209</u>
	<b>\$4,264,451</b>



**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

**ALL EXPENSES AND EXPENSE TYPES  
BUDGET FY 2018-19  
\$4,264,451**

Personnel Services



Personnel Services	898,640
Material and Services	664,025
Capital Outlay	778,057
Debt Service	138,118
Transfers	236,500
Other Requirements	294,248
Contingencies	215,098
Unappropriated Ending Funds	1,039,765
	<u>\$4,264,451</u>

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Yamhill City Council will be held on June 13, 2018, at 7:00 p.m. at the Yamhill Council Chambers, 205 S. Maple Street, Yamhill, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Yamhill Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 205 S. Maple Street, Yamhill, Oregon, between the hours of 8:00 a.m. and 4:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below.

Contact: Lorl Gilmore

Telephone: 503-662-3511

Email: l.gilmore@cityofyamhill.org

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2016-2017</b>	<b>Adopted Budget This Year 2017-2018</b>	<b>Approved Budget Next Year 2018-2019</b>
Beginning Fund Balance/Net Working Capital	1,897,609	1,702,800	1,649,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	783,571	739,100	773,000
Federal, State and All Other Grants, Gifts, Allocations and Donations	113,417	189,400	194,610
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	41,000	188,000	236,500
All Other Resources Except Current Year Property Taxes	115,397	1,048,660	1,143,333
Current Year Property Taxes Estimated to be Received	256,700	255,514	268,008
<b>Total Resources</b>	<b>3,207,694</b>	<b>4,123,474</b>	<b>4,264,451</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	707,584	872,263	898,640
Materials and Services	404,033	646,695	664,025
Capital Outlay	27,006	900,000	778,057
Debt Service	138,117	138,117	138,118
Interfund Transfers	41,000	188,000	236,500
Contingencies	0	159,854	294,248
Other Requirements	0	219,279	215,098
Unappropriated Ending Balance and Reserved for Future Expenditure	1,889,954	999,266	1,039,765
<b>Total Requirements</b>	<b>3,207,694</b>	<b>4,123,474</b>	<b>4,264,451</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
<b>Name of Organizational Unit or Program FTE for that unit or program</b>			
<b>GENERAL FUND ADMINISTRATION</b>	237,993	1,317,819	1,367,608
FTE	2.5	2.5	2.5
<b>POLICE DEPARTMENT</b>	352,195	369,295	383,610
FTE	3	3	3
<b>PUBLIC WORKS DEPARTMENT</b>	621,421	1,414,735	1,495,270
FTE	3	3	4
<b>Non-Departmental / Non-Program/Capital Improv/SDC Funds</b>	1,996,085	1,021,625	1,017,963
FTE			
<b>Total Requirements</b>	<b>3,207,694</b>	<b>4,123,474</b>	<b>4,264,451</b>
<b>Total FTE</b>	<b>8.5</b>	<b>8.5</b>	<b>9.0</b>

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *</b>			

<b>PROPERTY TAX LEVIES</b>			
	<b>Rate or Amount Imposed</b>	<b>Rate or Amount Imposed</b>	<b>Rate or Amount Approved</b>
<b>Permanent Rate Levy (rate limit \$3.7389 per \$1,000)</b>	3.7389	3.7389	3.7389
<b>Local Option Levy</b>			
<b>Levy For General Obligation Bonds</b>			

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	<b>Estimated Debt Outstanding on July 1.</b>	<b>Estimated Debt Authorized, But Not Incurred on July 1</b>
<b>General Obligation Bonds</b>	\$1,555,346	\$0
<b>Other Bonds</b>		
<b>Other Borrowings</b>		
<b>Total</b>	<b>\$1,555,346</b>	<b>\$0</b>

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.



**CITY OF YAMHILL  
FINANCIAL SUMMARY  
BUDGET FOR FISCAL YEAR 2018-2019**

Form LB-1

**NOTICE OF BUDGET HEARING**

A meeting of the Yamhill City Council will be held on June 13, 2018, at 7:00 p.m. at the Yamhill Council Chambers, 205 S. Maple Street, Yamhill, OR. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018, as approved by the Yamhill Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 205 S. Maple Street, Yamhill, OR, between the hours of 8:00 a.m., and 4:00 p.m. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below.

County Yamhill	City Yamhill	Date 5/14/2018	Chairperson Kay Echaury	Telephone (503) 662-3511
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**FINANCIAL SUMMARY OF ALL FUNDS**

TOTAL OF ALL FUNDS		Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
Anticipated Requirements	1. Total Personnel Services	872,263.00	898,640.00
	2. Total Materials and Services	646,695.00	664,025.00
	3. Total Capital Outlay	900,000.00	778,057.00
	4. Total Debt Service	138,117.00	138,118.00
	5. Total Transfers	188,000.00	236,500.00
	6. Total Contingencies	159,854.00	294,248.00
	7. Total All Other Expenditures and Requirements	219,279.00	215,098.00
	8. Total Unappropriated or Ending Fund Balance	999,266.00	1,039,765.00
	9. Total Requirements - add lines 1 through 8	4,123,474.00	4,264,451.00
Anticipated Resources	10. Total Resources Except Property Taxes	3,867,960.00	3,996,443.00
	11. Total Property Taxes Required to Balance Budget	255,514.00	268,008.00
	12. Total Resources - add lines 10 and 11	4,123,474.00	4,264,451.00
Anticipated Tax Levy	13. Total Property Taxes Required to Balance (line 11)	255,514.00	268,008.00
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limit		
	B. Discounts, Other Uncollected Amounts	16,953.39	18,219.76
	15. Total Tax Levy - add lines 13 & 14	272,467.39	286,227.76
Tax Levies By Type		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit Levy (rate limit <u>\$3.7389</u> )	3.74	3.74
	17. Local Option Levy		
	18. Levy for Bonded Debt or Obligations		

<b>Statement of Indebtedness</b>			
Debt Outstanding =As summarized below		Debt Authorized - Not Incurred = None	
Long Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Debt Authorized, Not Incurred at the Beginning of the Budget Year	
	July 1, 18-19 Approved Budget Year	July 1, 18-19 Approved Budget Year	
Bonds	\$1,555,346		0
Interest Bearing Warrants/Other			
<b>Total</b>	<b>\$1,555,346</b>		<b>0</b>



**FUNDS REQUIRING A  
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Fund	Actual Data Last Year 16-17	Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
<b>GENERAL FUND</b>			
1. Total Personnel Services	337,503.46	406,368.00	398,200.00
2. Total Materials and Services	163,797.64	202,570.00	243,550.00
3. Total Capital Outlay	17,007.82	31,950.00	38,450.00
4. Total Debt Service			
5. Total Transfers	6,500	11,500.00	73,500.00
6. Total Contingencies	0.00	34,726.00	17,518.00
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	0.00	980,000.00	980,000.00
9. Total Requirements	524,808.92	1,667,114.00	1,751,218.00
10. Total Resources Except Property Taxes	413,094.54	1,431,600.00	1,483,210.00
11. Property Taxes Received/Required to Balance	256,700.15	255,514.00	268,008.00
12. Total Resources (add lines 10 and 11)	669,794.69	1,687,114.00	1,751,218.00
13. Property Taxes Required to Balance (line 11)		255,514.00	268,008.00
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts		16,953.39	18,219.76
15. Total Tax Levy (add lines 13 & 14)		272,467.39	286,227.76
16. Permanent Rate Limit Levy (rate limit _____)		3.74	3.74
17. Local Option Levy			
18. Levy for Bonded Debt or Obligations			
<b>COUNCIL</b>			
1. Total Personnel Services			
2. Total Materials and Services	4,762.67	6,000.00	4,900.00
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	4,762.67	6,000.00	4,900.00
<b>ADMINISTRATION</b>			
1. Total Personnel Services	47,457.36	55,600.00	54,400.00
2. Total Materials and Services	58,538.61	73,050.00	124,150.00
3. Total Capital Outlay	7,453.43	21,000.00	20,500.00
4. Total Debt Service			
5. Total Transfers	30,000.00	31,000.00	71,000.00
6. Total Contingencies	0.00	34,726.00	17,518.00
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance		980,000.00	980,000.00
9. Total Requirements	143,449.40	1,195,376.00	1,267,568.00

**SUMMARY OF ORGANIZATION  
UNIT/PROGRAM BY FUND**

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Unit/Program/Department	Actual Data Last Year 16-17	Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
<b>POLICE DEPARTMENT</b>			
1. Total Personnel Services	242,481	289,375.00	299,210.00
2. Total Materials and Services	58,780.88	70,470.00	65,450.00
3. Total Capital Outlay	9,554.39	9,450.00	16,950.00
4. Total Debt Service			
5. Total Transfers	0	0.00	2,000.00
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			0.00
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	310,816.04	369,295.00	383,610.00
<b>MUNICIPAL COURT</b>			
1. Total Personnel Services	26,945.54	32,150.00	31,150.00
2. Total Materials and Services	29,804.60	36,700.00	33,700.00
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	56,750.14	68,850.00	64,850.00
<b>PARKS DEPARTMENT</b>			
1. Total Personnel Services	15,624.33	23,543.00	7,740.00
2. Total Materials and Services	3,806.57	5,750.00	4,750.00
3. Total Capital Outlay	0.00	1,500.00	1,000.00
4. Total Debt Service			
5. Total Transfers	500.00	500.00	500.00
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	19,930.90	31,293.00	13,990.00
<b>PLANNING DEPARTMENT</b>			
1. Total Personnel Services	4,995.46	5,700.00	5,700.00
2. Total Materials and Services	8,104.31	10,600.00	10,600.00
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	13,099.77	16,300.00	16,300.00

**FUNDS NOT REQUIRING  
A PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Unit/Program/Department	Actual Data Last Year 16-17	Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
<b>WATER FUND</b>			
1. Total Personnel Services	189,494.77	236,062.00	225,171.00
2. Total Materials and Services	141,045.31	168,100.00	154,700.00
3. Total Capital Outlay	538.13	6,500.00	2,000.00
4. Total Debt Service	0.00	0.00	0.00
5. Total Transfers	8,500.00	19,500.00	22,500.00
6. Total Contingencies	0.00	5,088.00	10,899.00
7. Total All Other Expenditures and Requirements		0.00	0.00
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	339,578.21	435,250.00	415,270.00
10. Total Resources Except Property Taxes	495,932.93	435,250.00	415,270.00
<b>SEWER FUND</b>			
1. Total Personnel Services	153,508.35	193,529.00	218,532.00
2. Total Materials and Services	65,685.03	86,800.00	82,400.00
3. Total Capital Outlay	538.12	1,100.00	2,500.00
4. Total Debt Service			
5. Total Transfers	4,500.00	29,500.00	30,500.00
6. Total Contingencies	0.00	24,121.00	6,868.00
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	224,231.50	335,050.00	340,800.00
10. Total Resources Except Property Taxes	341,207.18	335,050.00	340,800.00
<b>ECONOMIC DEVELOPMENT FUND</b>			
1. Total Personnel Services	1,998.24	2,450.00	2,550.00
2. Total Materials and Services	73.76	122,050.00	22,050.00
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers	0.00	0.00	70,000.00
6. Total Contingencies	0.00	30,750.00	130,300.00
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	2,072.00	155,250.00	224,900.00
10. Total Resources Except Property Taxes	157,084.93	155,250.00	224,900.00
<b>BUILDING PROGRAM</b>			
1. Total Personnel Services	6,209.68	7,600.00	7,900.00
2. Total Materials and Services	37.74	1,125.00	1,125.00
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			25,000.00
6. Total Contingencies	0.00	15,825.00	4,300.00
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	6,247.42	24,550.00	38,325.00
10. Total Resources Except Property Taxes	30,818.86	24,550.00	38,325.00



**FUNDS NOT REQUIRING  
A PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Unit/Program/Department	Actual Data		Adopted Budget	Approved Budget
<b>STREETS FUND</b>	Last Year	16-17	This Year 17-18	Next Year 18-19
1. Total Personnel Services	18,869.49		26,254.00	46,287.00
2. Total Materials and Services	20,954.60		105,000.00	130,000.00
3. Total Capital Outlay	0.00		50,000.00	50,500.00
4. Total Debt Service				
5. Total Transfers	0.00		0.00	0.00
6. Total Contingencies	0.00		11,746.00	26,463.00
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated or Ending Fund Balance				
9. Total Requirements	39,824.09		193,000.00	253,250.00
10. Total Resources Except Property Taxes	244,490.73		203,000.00	253,250.00

Name of Unit/Program/Department	Actual Data		Adopted Budget	Approved Budget
<b>STREETS 1% SET-ASIDE (Disc)</b>	Last Year	16-17	This Year 17-18	Next Year 18-19
1. Total Personnel Services				
2. Total Materials and Services				
3. Total Capital Outlay	0.00		0.00	0.00
4. Total Debt Service				0.00
5. Total Transfers				0.00
6. Total Contingencies				
7. Total All Other Expenditures and Requirements				
8. Total Unappropriated or Ending Fund Balance				
9. Total Requirements	0.00		0.00	0.00
10. Total Resources Except Property Taxes	0.00		0.00	0.00

Name of Unit/Program/Department	Actual Data		Adopted Budget	Approved Budget
<b>SIDEWALK FUND</b>	Last Year	16-17	This Year 17-18	Next Year 18-19
1. Total Personnel Services				
2. Total Materials and Services	0.00		22,500.00	32,500.00
3. Total Capital Outlay	0.00			0.00
4. Total Debt Service				
5. Total Transfers				
6. Total Contingencies	0.00		9,075.00	8,600.00
7. Total All Other Expenditures and Requirements	0.00		0.00	0.00
8. Total Unappropriated or Ending Fund Balance				
9. Total Requirements	0.00		31,575.00	41,100.00
10. Total Resources Except Property Taxes	40,843.08		31,575.00	41,100.00

Name of Unit/Program/Department	Actual Data		Adopted Budget	Approved Budget
<b>PARK SYSTEM DEVELOPMENT CHARGES</b>	Last Year	16-17	This Year 17-18	Next Year 18-19
1. Total Personnel Services				
2. Total Materials and Services				
3. Total Capital Outlay	0		200,000.00	200,000.00
4. Total Debt Service				
5. Total Transfers				
6. Total Contingencies	0.00		28,523.00	28,773.00
7. Total All Other Expenditures and Requirements	0			
8. Total Unappropriated or Ending Fund Balance	0			0.00
9. Total Requirements	0		228,523.00	228,773.00
10. Total Resources Except Property Taxes	242,737		228,523.00	228,773.00

**FUNDS NOT REQUIRING  
A PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Unit/Program/Department	Actual Data Last Year 16-17	Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
<b>WATER DEPRECIATION FUND</b>			
1. Total Personnel Services	0.00		
2. Total Materials and Services	0.00		
3. Total Capital Outlay	8,865.26	40,000.00	40,500.00
4. Total Debt Service	0.00	0.00	0.00
5. Total Transfers	0.00	0.00	0.00
6. Total Contingencies	0.00	0.00	0.00
7. Total All Other Expenditures and Requirements	0.00	0.00	4,600.00
8. Total Unappropriated or Ending Fund Balance		15,175.00	
9. Total Requirements	8,865.26	55,175.00	45,100.00
10. Total Resources Except Property Taxes	71,422.13	55,175.00	45,100.00
<b>WATER DEBT SERVICE (Debt Service)</b>			
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service	22,703.55	22,704.00	80,828.00
5. Total Transfers			
6. Total Contingencies	0.00		
7. Total All Other Expenditures and Requirements	58,122.00	58,123.00	80,827.00
8. Total Unappropriated or Ending Fund Balance	0.00	8,646.00	18,845.00
9. Total Requirements	80,825.55	89,473.00	180,500.00
10. Total Resources Except Property Taxes	184,997.34	170,300.00	180,500.00
<b>SEWER DEBT SERVICE (Debt Service)</b>			
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service	19,288.11	20,119.00	57,290.00
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements	38,001.89	94,461.00	57,290.00
8. Total Unappropriated or Ending Fund Balance	0.00	10,620.00	40,920.00
9. Total Requirements	57,290.00	125,200.00	155,500.00
10. Total Resources Except Property Taxes	134,129.03	125,200.00	155,500.00
<b>ADMIN. CAPITAL EXPENSES RESERVE</b>			
1. Total Personnel Services			
2. Total Materials and Services	12,439.28	33,550.00	30,200.00
3. Total Capital Outlay	0.00	0.00	0.00
4. Total Debt Service	0.00	0.00	0.00
5. Total Transfers	0.00	0.00	0.00
6. Total Contingencies	0.00	0.00	0.00
7. Total All Other Expenditures and Requirements	0.00	2,260.00	1,700.00
8. Total Unappropriated or Ending Fund Balance	0.00	0.00	0.00
9. Total Requirements	12,439.28	35,810.00	31,900.00
10. Total Resources Except Property Taxes	14,864.86	35,810.00	31,900.00

**FUNDS NOT REQUIRING  
A PROPERTY TAX TO BE LEVIED**

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Name of Unit/Program/Department	Actual Data Last Year 16-17	Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
<b>POLICE VEHICLE RESERVE</b>			
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay	0.00	7,950.00	525.00
4. Total Debt Service			
5. Total Transfers	21,000.00	7,500.00	15,000.00
6. Total Contingencies			
7. Total All Other Expenditures and Requirements	1,000.00	1,000.00	500.00
8. Total Unappropriated or Ending Fund Balance	0.00	0.00	0.00
9. Total Requirements	22,000.00	16,450.00	16,025.00
10. Total Resources Except Property Taxes	21,478.08	16,450.00	16,025.00
<b>PARK RESERVE</b>			
1. Total Personnel Services			
2. Total Materials and Services	0.00	5,000.00	5,000.00
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements	0.00	510.00	1,525.00
8. Total Unappropriated or Ending Fund Balance	0.00	0.00	0.00
9. Total Requirements	0.00	5,510.00	6,525.00
10. Total Resources Except Property Taxes	5,906.82	5,510.00	6,525.00
<b>WATER SYSTEM RESERVE (Disc.)</b>			
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	0.00	0.00	0.00
10. Total Resources Except Property Taxes			
<b>PUBLIC WORKS RESERVE</b>			
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay		13,000.00	11,000.00
4. Total Debt Service		0.00	
5. Total Transfers		0.00	
6. Total Contingencies			
7. Total All Other Expenditures and Requirements	0.00	4,550.00	1,075.00
8. Total Unappropriated or Ending Fund Balance	0.00	0.00	0.00
9. Total Requirements	0.00	17,550.00	12,075.00
10. Total Resources Except Property Taxes	16,656.57	17,550.00	12,075.00



**FUNDS NOT REQUIRING  
A PROPERTY TAX TO BE LEVIED**

Publish **ONLY** completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Unit/Program/Department	Actual Data Last Year 16-17	Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
<b>WATER SYSTEM DEVELOPMENT RESERVE</b>			
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay	14,488.35	300,000.00	275,000.00
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements		29,045.00	38,234.00
8. Total Unappropriated or Ending Fund Balance	0.00	0.00	0.00
9. Total Requirements	14,488.35	329,045.00	313,234.00
10. Total Resources Except Property Taxes	404,326.11	404,045.00	313,234.00
Name of Unit/Program/Department	Actual Data Last Year 16-17	Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
<b>IMPOUND RESERVE (Disc.)</b>			
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay	0.00		
4. Total Debt Service			
5. Total Transfers	0.00	0.00	0.00
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	0.00	0.00	0.00
9. Total Requirements	0.00	0.00	0.00
10. Total Resources Except Property Taxes	0.00	0.00	0.00
Name of Unit/Program/Department	Actual Data Last Year 16-17	Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
<b>METER READING DEVICES RESERVE (Disc.)</b>			
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay	0.00	0.00	0.00
4. Total Debt Service			
5. Total Transfers	0.00	0.00	0.00
6. Total Contingencies			
7. Total All Other Expenditures and Requirements		0.00	
8. Total Unappropriated or Ending Fund Balance		0.00	0.00
9. Total Requirements	0.00	0.00	0.00
10. Total Resources Except Property Taxes	0.00	0.00	0.00
Name of Unit/Program/Department	Actual Data Last Year 16-17	Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
<b>SEWER SYSTEM RESERVE</b>			
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay	0.00	30,000.00	40,000.00
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements	0.00	6,125.00	5,150.00
8. Total Unappropriated or Ending Fund Balance	0.00	0.00	0.00
9. Total Requirements	0.00	36,125.00	45,150.00
10. Total Resources Except Property Taxes	0.00	36,125.00	45,150.00

**FUNDS NOT REQUIRING  
A PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Unit/Program/Department	Actual Data Last Year 16-17	Adopted Budget This Year 17-18	Approved Budget Next Year 18-19
<b>SEWER SYSTEM DEVELOPMENT RESERVE</b>			
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay	0.00	100,000.00	100,000.00
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements	0.00	12,072.00	19,068.00
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	0.00	112,072.00	119,068.00
10. Total Resources Except Property Taxes	113,387.83	112,072.00	119,068.00
<b>STREETS SYSTEM DEVELOPMENT RESERVE</b>			
Name of Unit/Program/Department			
	Actual Data Last Year 15-16	Adopted Budget This Year 16-17	Approved Budget Next Year 17-18
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay	0.00	25,000.00	30,000.00
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements		9,420.00	2,054.00
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	0.00	34,420.00	32,054.00
10. Total Resources Except Property Taxes	34,197.00	34,420.00	32,054.00
<b>P. W. BUILDING MAINTENANCE RESERVE (Disc.)</b>			
Name of Unit/Program/Department			
	Actual Data Last Year 15-16	Adopted Budget This Year 16-17	Approved Budget Next Year 17-18
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay	0.00	0.00	0.00
4. Total Debt Service	0.00		
5. Total Transfers			0.00
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	0.00	0.00	0.00
9. Total Requirements	0.00	0.00	0.00
10. Total Resources Except Property Taxes	0.00	0.00	0.00
<b>City Hall Reserve</b>			
Name of Unit/Program/Department			
	Actual Data Last Year 15-16	Adopted Budget This Year 16-17	Approved Budget Next Year 17-18
1. Total Personnel Services			
2. Total Materials and Services			
3. Total Capital Outlay	0.00	0.00	10,000.00
4. Total Debt Service			
5. Total Transfers			0.00
6. Total Contingencies			
7. Total All Other Expenditures and Requirements		0.00	2,075.00
8. Total Unappropriated or Ending Fund Balance	0.00	0.00	0.00
9. Total Requirements	0.00	0.00	12,075.00
10. Total Resources Except Property Taxes	0.00	0.00	12,075.00

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-2019 BUDGET**

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**General Fund**

The primary purpose of the General Fund is to account for services and operations of the City which are not accounted for in any other fund. The primary source of revenues are property taxes, franchise fees, state and local shared revenues, licenses and permits, along with charges for services provided directly to the public and/or other agencies. The primary expenditures in Yamhill's General Fund would be generally described as "General Services". Yamhill's General Fund has been divided into the following programs:

Program	Department No.	Program	Department No.
City Council Expenses	05	Municipal Court	12
Administration/General	10	Parks Department	13
Police Department	11	Planning Department	15

**City Council Expenses**

The City Council Expenses program was established to provide for the expenses associated with serving as a Council Member for the City of Yamhill. The general expenses which are charged to this department allow for the Council Members to attend functions such as the League of Oregon Cities conference, and the monthly City/County meetings, without having to expend their personal funds to provide these services to our community. The other major purpose of the Council funding is to provide for the Council to make funds available for Community Support. There are no major planned changes to this program this year.

**Administration/General**

The Administration/General program provides for the greatest bulk of City Services, including services for/to the public, services for the employees, and services for other agencies. No major change planned for this year.

**Police Department**

The Police Department continues to provide service to the City as in the past. There will be three (3) full-time officers budgeted for 2018/2019 Fiscal year.





**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

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**GENERAL FUND**

**Parks Department**

The Parks Department has remained relatively unchanged.  
The transfer of money to the Park Reserve Fund continues.

**Municipal Court**

The Municipal Court continues to provide service to the City. There are no major changes to this program this year.

The Administrative Capital Expenditure Reserve (ACER) Fund is supported by a transfer from several funds to support general office equipment and other general city needs.

The general functioning and financing for the operation of the General Fund remains primarily consistent with practices and policies established in the past.

Form LB-20									
<b>RESOURCES</b>									
				<b>GENERAL FUND</b>			<b>CITY OF YAMHILL</b>		
				Fund			(Municipal Corporation)		
Historical Data									
			Adopted						
Actual			Budget		Budget for Next Year 2018-19				
	Second Preceding	First Preceding	Current Year	<b>RESOURCE DESCRIPTION</b>		Proposed By	Approved By	Adopted By	
	15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body	
	\	\	\	Beginning Fund Balance				0 \	
1	196,104.77	171,378.72	75,000	10-100 Available Cash on hand		50,000	50,000	50,000 1	
2								0 2	
3	13,391.47	13,302.64	11,500	10-901 Previously Levied Taxes		15,000	15,000	15,000 3	
4	1,294.17	1,451.73	1,200	10-902 Cigarette Tax		1,300	1,300	1,300 4	
5	15,257.36	16,089.58	14,000	10-903 Liquor Tax		15,000	15,000	15,000 5	
6	7,419.95	12,313.33	11,000	10-904 State Revenue Sharing		15,500	15,500	15,500 6	
7	10,887.34	10,629.04	9,000	10-913 Miscellaneous Income		10,500	10,500	10,500 7	
8	4,641.30	5,019.60	4,000	10-914 Police Misc Income		5,000	5,000	5,000 8	
9	200.00	200.00	100	10-923 Administrative Towing Fees		100	100	100 9	
10	45,937.48	47,699.17	55,000	10-924 Municipal Court Fines		55,000	55,000	55,000 10	
11	69,996.46	68,431.97	65,000	10-925 Franchise Fees		72,000	72,000	72,000 11	
12	28,172.18	21,841.43	36,000	10-928 Admin. Court Fees		30,000	30,000	30,000 12	
13	880.00	670.00	800	10-932 Business Licenses		700	700	700 13	
14	1,260.00	1,095.00	1,100	10-941 Muni Court Assessments		1,100	1,100	1,100 14	
15	12,000.00	17,500.00	27,500	10-946 Grant- FEMA		80,000	80,000	80,000 15	
16	15,000.00	0.00	0	10-947 Grant- Economic Devel		0	0	0 16	
17	1,694.48	4,942.01	4,500	10-942 OACP Seat Belt		3,500	3,500	3,500 17	
18	1,230.00	412.70	0	10-943 ODOT Grant (pedestrian safety)		0	0	0 18	
19	2,860.00	2,755.00	2,200	10-944 OACP Grant (DUII)		7,310	7,310	7,310 19	
20	4,851.01	8,772.62	5,000	10-952 Interest		10,000	10,000	10,000 20	
21	1,130.00	1,090.00	1,200	10-961 Park Usage Fees		1,200	1,200	1,200 21	
22	0.00	0.00	1,000,000	10-971 Timber Sale		1,000,000	1,000,000	1,000,000 22	
23	0.00	7,500.00	7,500	10-985 Transfer In ( Police Veh. Resv)		15,000	15,000	15,000 23	
24	20,000.00	0.00	0	10-986 Transfer In (Bldg Fund)		25,000	25,000	25,000 24	
25	0.00	0.00	100,000	10-987 Transfer In ( Econ Devel)		70,000	70,000	70,000 25	
26								0 26	
27								0 27	
28								0 28	
29								29	
30								30	
31								31	
32								32	
33								33	
34								34	
35								35	
36	454,207.97	413,094.54	1,431,600	Total Resources Except Tax Levy		1,483,210	1,483,210	1,483,210 36	
37	238,372.52	256,700.15	255,514	Taxes Necessary to Balance Budget		268,008	268,008	268,008 37	
			\	Taxes Collected in Year Levied		\	\	\	
	692,580.49	669,794.69	1,687,114	<b>TOTAL RESOURCES</b>		1,751,218	1,751,218	1,751,218	
							Page	18	

DETAILED EXPENDITURES

**GENERAL FUND - COUNCIL**  
Organizational Unit-Fund

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Number of Employees	Budget for Next Year 2018-19				
Actual		Adopted Budget	Proposed By			Approved By	Adopted By			
Second Preceding	First Preceding	Current Year	Budget Officer			Budget Committee	Governing Body			
15-16	16-17	17-18								
				<b>MATERIALS &amp; SUPPLIES</b>						
1	1,578.92	1,722.23	2,000	05-252 Miscellaneous		1,800	1,800	1,800	1	
2	1,188.09	1,040.44	1,500	05-305 Dues, Travel, Training		1,100	1,100	1,100	2	
3	3,000.00	2,000.00	2,500	05-332 Community Support Svcs		2,000	2,000	2,000	3	
4								0	4	
5									5	
6	5,767.01	4,762.67	6,000.00	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>4,900.00</b>	4,900.00	4,900.00	6	
7									7	
8									8	
9									9	
10									10	
11									11	
12									12	
13									13	
14									14	
15									15	
16									16	
17									17	
18				<b>Community Support Svc 2018/2019</b>		Budgeted Amt			18	
19									19	
20				Yamhill Co. Transit - \$ 3,054.00		\$500.00			20	
21				Yamhill Co. Mediators - \$ 2,752.00		\$500.00			21	
22				Homeward Bound Pets - \$ 750.00		\$500.00			22	
23				Champion Team- \$ any amount		\$500.00			23	
24									24	
25				<b>Total Request: \$ 6,556.00</b>		\$2,000.00			25	
26									26	
27									27	
28									28	
29									29	
30									30	
31									31	
32									32	
33									33	
34									34	
35									35	
36									36	
37									37	
38									38	
39									39	
40									40	
41								1	41	
	5,767.01	4,762.67	6,000.00	<b>TOTAL COUNCIL</b>		4,900	4,900	4,900		

DETAILED EXPENDITURES

**GENERAL FUND - ADMINISTRATION**  
Organizational Unit-Fund

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-19				
Actual			Adopted Budget		Proposed By FTE's	Approved By Budget Officer	Adopted By Budget Committee	Adopted By Governing Body	
Second Preceding 15-16	First Preceding 16-17	Current Year 17-18							
				<b>PERSONNEL SERVICES</b>					
1	19,750.18	21,265.65	22,500	10-101 City Recorder	0.33	22,500	22,500	22,500	1
2	6,725.03	7,110.91	8,200	10-102 City Clerk	0.15	7,800	7,800	7,800	2
3	907.39	1,015.79	1,500	10-103 Admin Asst/ PW Asst	0.05	1,200	1,200	1,200	3
4	0.00	0.00	600	10-110 Admin Part Time		100	100	100	4
5	877.50	1,146.76	1,800	10-115 Overtime		1,800	1,800	1,800	5
6	16,017.50	16,918.25	21,000	10-120 Payroll Costs		21,000	21,000	21,000	6
7	44,277.60	47,457.36	55,600.00	<b>TOTAL PERSONNEL</b>	<b>0.53</b>	<b>54,400.00</b>	<b>54,400.00</b>	<b>54,400.00</b>	<b>7</b>
8				<b>MATERIALS &amp; SUPPLIES</b>					<b>8</b>
9	12,655.62	17,852.00	27,500	10-334 Emergency Services		80,000	80,000	80,000	9
10	5,775.01	5,555.56	6,000	10-200 Operations & Maintenance		6,000	6,000	6,000	10
11	3,186.43	3,863.46	4,300	10-202 Liability Insurance		3,800	3,800	3,800	11
12	7,114.29	8,033.26	8,400	10-210 Utilities		8,300	8,300	8,300	12
13	431.04	244.00	500	10-252 Miscellaneous		500	500	500	13
14	4,081.85	5,100.62	6,000	10-300 Attorney/Legal Fees		7,000	7,000	7,000	14
15	4,583.34	5,083.34	5,000	10-301 Audit Fees		4,000	4,000	4,000	15
16	2,990.19	1,662.26	2,500	10-305 Dues, Travel & Training		1,800	1,800	1,800	16
17	2,044.25	0.00	500	10-306 Contract Services		500	500	500	17
18	2,231.25	2,100.00	2,500	10-309 Janitorial Services		2,500	2,500	2,500	18
19	1,107.46	1,178.85	1,200	10-325 Ads & Printing		1,200	1,200	1,200	19
20	452.99	1,130.00	500	10-032 Website Maintenance/IT		500	500	500	20
21	783.47	1,358.53	1,600	10-328 Office Supplies		1,500	1,500	1,500	21
22	729.50	728.82	1,000	10-329 Postage		1,000	1,000	1,000	22
23	0.00	115.73	1,000	10-335 Christmas Decorations		1,000	1,000	1,000	23
24	4,532.18	4,532.18	4,550	10-526 Interfund Loan Expense		4,550	4,550	4,550	24
25	52,698.87	58,538.61	73,050.00	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>124,150</b>	<b>124,150</b>	<b>124,150</b>	<b>25</b>
									0
									0
				<b>CAPITAL OUTLAY</b>					0
26	0.00	249.20	1,000	10-412 Facility Maintenance		500	500	500	26
27	15,000.00	0.00	0	10-947 Econ Devel Grant		0	0	0	27
28	6,830.50	7,204.23	20,000	10-971 Timber		20,000	20,000	20,000	28
29	21,830.50	7,453.43	21,000.00	<b>TOTAL CAPITAL OUTLAY</b>		<b>20,500</b>	<b>20,500</b>	<b>20,500</b>	<b>29</b>
30				<b>OTHER REQUIREMENTS</b>					<b>30</b>
31	0.00	3,000.00	0	10-527 Reserve Transfer (City Hall)		500	500		31
32	10,000.00	10,000.00	10,000	10-533 Transfer Out (Water Fund)		0	0	0	32
33	10,000.00	10,000.00	10,000	10-534 Transfer Out (Sewer Fund)		0	0	0	33
34	1,000.00	1,000.00	0	10-532 Reserve Transfer (Econ Dev)		70,000	70,000	70,000	34
35	6,000.00	6,000.00	11,000	10-521 Reserve Transfer (ACER Reserve)		500	500	500	35
36	27,000.00	30,000.00	31,000.00	<b>TOTAL OTHER REQUIREMENTS</b>		<b>71,000</b>	<b>71,000</b>	<b>71,000</b>	<b>36</b>
37									37
38	0.00	0.00	34,726.00	<b>10-550 Contingency</b>		<b>17,518</b>	<b>17,518</b>	<b>17,518</b>	<b>38</b>
39			980,000.00	unappropriated ending fund balance		980,000	980,000	980,000	39
	145,806.97	143,449.40	1,195,376.00	<b>TOTAL ADMINISTRATION</b>		<b>1,267,568</b>	<b>1,267,568</b>	<b>1,267,568</b>	



DETAILED EXPENDITURES

GENERAL FUND - POLICE  
Organizational Unit-Fund

CITY OF YAMHILL  
(Municipal Corporation)

Historical Data									
Actual			Adopted Budget	RESOURCE DESCRIPTION	Budget for Next Year 2018-19				
Second Preceding 15-16	First Preceding 16-17	Current Year 17-18			Proposed By FTE's Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				<b>PERSONNEL SERVICES</b>					
1	56,846.42	59,906.91	63,200.00	11-104 Police Chief	1	65,000.00	65,000.00	65,000.00	1
2	44,209.94	46,890.32	49,700.00	11-105 Police Officer	1	51,000.00	51,000.00	51,000.00	2
3	35,729.54	36,071.11	40,200.00	11-107 Traffic Officer	1	40,800.00	40,800.00	40,800.00	3
4	1,100.40	1,110.47	1,575.00	11-115 Overtime		1,600.00	1,600.00	1,600.00	4
5	3,310.00	125.00	0.00	11-116 ODOT Grant Payroll		0.00	0.00	0.00	5
6	4,020.45	11,184.64	6,700.00	11-117 OACP Grant Payroll		10,810.00	10,810.00	10,810.00	6
7	86,153.01	87,192.32	128,000.00	11-120 Payroll Costs		130,000.00	130,000.00	130,000.00	7
8								0.00	8
9								0.00	9
10	231,369.76	242,480.77	289,375.00	<b>TOTAL PERSONNEL</b>	<b>3.0</b>	<b>299,210.00</b>	<b>299,210.00</b>	<b>299,210.00</b>	10
11									11
12				<b>MATERIALS &amp; SUPPLIES</b>					12
13	1,684.35	1,440.52	2,300.00	11-210 Utilities		1,800.00	1,800.00	1,800.00	13
14	3,899.84	2,845.85	4,620.00	11-221 Equipment Maintenance		4,000.00	4,000.00	4,000.00	14
15	23,513.63	14,579.28	23,000.00	11-027 Vehicle Maintenance		20,000.00	20,000.00	20,000.00	15
16	1,847.18	4,399.21	2,750.00	11-300 Attorney/Legal Fees		2,000.00	2,000.00	2,000.00	16
17	12,610.75	13,528.92	14,000.00	11-304 9-1-1 YCOM		15,400.00	15,400.00	15,400.00	17
18	1,972.83	2,529.08	3,150.00	11-305 Dues, Meetings & Training		2,800.00	2,800.00	2,800.00	18
19	498.00	366.99	600.00	11-327 Resource Materials		600.00	600.00	600.00	19
20	1,289.93	2,052.71	2,100.00	11-328 Office Supplies		2,100.00	2,100.00	2,100.00	20
21	2,553.87	2,844.83	2,650.00	11-330 Uniform Allowance		2,650.00	2,650.00	2,650.00	21
22	3,445.76	3,615.85	3,465.00	11-331 Police Equipment		4,000.00	4,000.00	4,000.00	22
23	540.49	44.64	600.00	11-333 Investigation Expenses		600.00	600.00	600.00	23
24	3,130.33	10,533.00	11,235.00	11-202 Liability Insurance		9,500.00	9,500.00	9,500.00	24
25	<b>56,986.96</b>	<b>58,780.88</b>	<b>70,470.00</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>65,450.00</b>	<b>65,450.00</b>	<b>65,450.00</b>	25
26									26
27									27
28				<b>CAPITAL OUTLAY</b>					28
29	0.00	7,604.39	7,500.00	11-405 Vehicle Lease		15,000.00	15,000.00	15,000.00	29
30	1,950.00	1,950.00	1,950.00	11-404 Policy & Procedure Manual		1,950.00	1,950.00	1,950.00	30
31	0.00	0.00	0.00	11-406 Accreditation Fees		0.00	0.00	0.00	31
32								0.00	32
33	<b>1,950.00</b>	<b>9,554.39</b>	<b>9,450.00</b>	<b>TOTAL CAPITAL OUTLAY</b>		<b>16,950.00</b>	<b>16,950.00</b>	<b>16,950.00</b>	33
34									34
35				<b>RESERVE TRANSFERS</b>					35
36	2,000.00	0.00	0.00	11-522 Reserve Transfer (PD Vehicle)		2,000.00	2,000.00	2,000.00	36
37								0.00	37
38	2,000.00	0.00	0.00	<b>TOTAL OTHER REQUIREMENTS</b>		2,000.00	2,000.00	2,000.00	38
39									39
	<b>292,306.72</b>	<b>310,816.04</b>	<b>369,295.00</b>	<b>TOTAL POLICE</b>		<b>383,610.00</b>	<b>383,610.00</b>	<b>383,610.00</b>	

DETAILED EXPENDITURES

**GENERAL FUND - MUNICIPAL COURT**  
Organizational Unit-Fund

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Number of Employees	Budget for Next Year 2018-19			
Actual	Adopted Budget	Current Year	Proposed By			Approved By	Adopted By		
Second Preceding	First Preceding	17-18	Budget Officer			Budget Committee	Governing Body		
15-16	16-17	17-18							
<b>PERSONNEL SERVICES</b>									
1	13,002.21	13,747.71	14,700.00	12-102 City Clerk	0.29	15,000.00	15,000.00	15,000.00	1
2	3,629.47	4,062.91	5,000.00	12-103 Admin Assist/ PW Asst	0.20	4,200.00	4,200.00	4,200.00	2
3	0.00	0.00	600.00	12-110 Admin Part Time	0.15	100.00	100.00	100.00	3
4	9,042.69	9,134.92	11,850.00	12-120 Payroll Costs		11,850.00	11,850.00	11,850.00	4
5	<b>25,674.37</b>	<b>26,945.54</b>	<b>32,150.00</b>	<b>TOTAL PERSONNEL</b>	<b>0.64</b>	<b>31,150.00</b>	<b>31,150.00</b>	<b>31,150.00</b>	<b>5</b>
6									6
7									7
<b>MATERIALS &amp; SUPPLIES</b>									
9	110.00	285.00	400.00	12-224 Bail Refunds		400.00	400.00	400.00	9
10	13,234.47	15,622.75	20,900.00	12-250 Assessments		18,900.00	18,900.00	18,900.00	10
11	0.00	0.00	500.00	12-300 Attorney/Legal Fees		500.00	500.00	500.00	11
12	1,482.84	1,060.07	1,500.00	12-305 Dues, Travel & Training		1,300.00	1,300.00	1,300.00	12
13	1,200.00	1,200.00	1,300.00	12-310 Court Interpreter		1,200.00	1,200.00	1,200.00	13
14	9,000.00	9,000.00	9,500.00	12-311 Municipal Judge		9,000.00	9,000.00	9,000.00	14
15	1,784.70	2,226.40	2,000.00	12-200 Operations		1,800.00	1,800.00	1,800.00	15
16	306.49	410.38	600.00	12-328 Office Supplies		600.00	600.00	600.00	16
17	<b>27,118.50</b>	<b>29,804.60</b>	<b>36,700.00</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>33,700.00</b>	<b>33,700.00</b>	<b>33,700.00</b>	<b>17</b>
18									18
19									19
20									20
<b>CAPITAL OUTLAY</b>									
23	0.00	0.00	0.00	<b>TOTAL CAPITAL OUTLAY</b>		0.00	0.00	0.00	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
	<b>52,792.87</b>	<b>56,750.14</b>	<b>68,850.00</b>	<b>TOTAL MUNICIPAL COURT</b>		<b>64,850.00</b>	<b>64,850.00</b>	<b>64,850.00</b>	

DETAILED EXPENDITURES

**GENERAL FUND - PARK DEPARTMENT**  
Organizational Unit-Fund

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-19				Number of Employees
Actual	Adopted Budget	Current Year			Proposed By	Approved By	Adopted By		
Second Preceding	First Preceding	Current Year		Empl-	Proposed By	Approved By	Adopted By		
15-16	16-17	17-18		oyees	Budget Officer	Budget Committee	Governing Body		
				<b>PERSONNEL SERVICES</b>					
1	816.81	2,563.80	3,055	13-108 Utility Worker II	0.02	886	886	886.00	1
2	751.10	2,405.00	2,891	13-109 Utility Worker I	0.05	1,599	1,599	1,599.00	2
3	1,307.43	3,456.53	3,970	13-112 Superintendent	0.00	0	0	0.00	3
4	0.00	50.40	675	13-113 Part Time Help PW	0.06	30	30	30.00	4
5	0.00	0.00	2,813	13-111 Summer Help PW	0.25	125	125	125.00	5
6	1,814.74	2,031.51	2,340	13-103 Admin Asst/ PW Asst	0.10	2,100	2,100	2,100.00	6
	0.00	0.00	0.00	13-121 Plant Operator	0.00	0	0		
7	2,543.06	5,117.09	7,799	13-120 Payroll Costs		3,000	3,000	3,000.00	7
8	7,233.14	15,624.33	23,543.00	<b>TOTAL PERSONNEL</b>	<b>0.48</b>	<b>7,740.00</b>	<b>7,740.00</b>	<b>7,740.00</b>	<b>8</b>
9									9
10									10
11				<b>MATERIALS &amp; SUPPLIES</b>					11
12	7,482.95	3,261.52	5,000.00	13-200 Operations & Maintenance		4,000.00	4,000.00	4,000.00	12
13	600.26	545.05	750.00	13-210 Utilities		750.00	750.00	750.00	13
14									14
15									15
16									16
17	8,083.21	3,806.57	5,750.00	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>4,750.00</b>	<b>4,750.00</b>	<b>4,750.00</b>	<b>17</b>
18									18
19									19
20				<b>CAPITAL OUTLAY</b>					20
21	0.00	0.00	1,000.00	13-401 Trees		500.00	500.00	500.00	21
22	0.00	0.00	500.00	13-433 Security Camera's		500.00	500.00		22
23	0.00	0.00	1,500.00	<b>TOTAL CAPITAL OUTLAY</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>23</b>
24									24
25				<b>OTHER REQUIREMENTS</b>					25
26	1,000.00	500.00	500.00	13-523 Reserve Transfer (Park Reserve)		500.00	500.00	500.00	26
27									27
28	1,000.00	500.00	500.00	<b>TOTAL OTHER REQUIREMENTS</b>		<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>28</b>
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
40									40
	16,316.35	19,930.90	31,293.00	<b>TOTAL PARK DEPARTMENT</b>		<b>13,990.00</b>	<b>13,990.00</b>	<b>13,990.00</b>	



DETAILED EXPENDITURES

**GENERAL FUND - PLANNING DEPARTMENT**  
Organizational Unit-Fund

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Number of Employees	Budget for Next Year 2018-19			
Actual		Adopted Budget				Proposed By	Approved By	Adopted By	
Second Preceding	First Preceding	Current Year				Budget Officer	Budget Committee	Governing Body	
15-16	16-17	17-18							
				<b>PERSONNEL SERVICES</b>					
1									1
2	2,839.22	3,236.71	3,400.00	15-114 Planning/ City Recorder	0.05	3,500.00	3,500.00	3,500.00	2
3	1,598.29	1,758.75	2,300.00	15-120 Payroll Costs		2,200.00	2,200.00	2,200.00	3
4	4,437.51	4,995.46	5,700.00	<b>TOTAL PERSONNEL</b>	0.05	5,700.00	5,700.00	5,700.00	4
5									5
6									6
7				<b>MATERIALS &amp; SUPPLIES</b>					7
8	2,575.00	6,387.50	8,000.00	15-303 City Planner		8,000.00	8,000.00	8,000.00	8
9	461.50	265.00	500.00	15-305 Dues, Travel, Training		500.00	500.00	500.00	9
10	712.85	1,451.81	1,500.00	15-325 Ads & Printing		1,500.00	1,500.00	1,500.00	10
11	0.00	0.00	500.00	15-306 Contract Services		500.00	500.00	500.00	11
12	24.99	0.00	100.00	15-328 Office Supplies		100.00	100.00	100.00	12
13	3,774.34	8,104.31	10,600.00	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		10,600.00	10,600.00	10,600.00	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
40									40
	8,211.85	13,099.77	16,300.00	<b>TOTAL PLANNING DEPARTMENT</b>		16,300.00	16,300.00	16,300.00	

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

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**WATER FUNDS**

Four funds make up the "Water Funds." They include the Water Fund which accounts for the day to day operations; the Water Depreciation Fund which accumulates money for future water system needs; the Water Debt Fund which pays the annual debt service; and the Water SDC fund.

The primary purpose of the Water Fund is to account for the day to day operations of the City pertaining to the production and distribution of water. This fund is considered an Enterprise Fund as it is operated and accounted for in a manner similar to private business. The City of Yamhill currently provides water services to both in-city and rural (surplus) customers.

The revenue sources for the Fiscal Year 2018-19 have been calculated based on the past twelve months billings. Seventy-five (75) cents of every dollar that is collected is allocated to the water fund and the remaining twenty-five (25) cents is allocated to the Water Debt Fund to allow for payment of the Water Department's Debt. In addition, a minimum amount of Five Thousand dollars (\$5,000) goes into to the Water Depreciation fund to fund future water system needs, including the impound system.

In general the Water Fund will continue to be operated in accordance with previously established practices and policies.

Other funds supported by the Water Fund include the Administrative Expenditure Reserve and the Public Works Fund.

**Water Depreciation Fund  
Fund 56**

This fund was established in the 1999-2000 fiscal year, as part of the Water Upgrade Project. The GASB regulations have had recent modifications made in the past few years and one of the new regulations will require all capital improvement projects to provide for depreciation effective June 2003. The City Engineer has recommended, and the Council has accepted his recommendation, that the City begin setting aside depreciation funds for future capital improvement work on the water plant.

This item will be calculated as a depreciation expense, in the Water Department, and when expended out of the Water Department, it will become an income in the Depreciation Account. In this way, we can continue to collect funds for Capital expenses associated with the new water plant.



**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

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**Water System Development  
Reserve (SDC's)  
Fund 76**

This reserve fund was established for the purpose of tracking and controlling money collected under the system development charges ordinance to be used for capital improvements to the Water System. This fund is funded directly by the income received from Water Department System Development Charges.

**Water Debt Service Fund  
Fund 61**

This fund was created to formally account for the payment of the long-term debt associated with the 1973, and 1978, water bond issues. The City also has two loans associated with the new water treatment plant from 2000.

The primary source of revenue for this fund will be a portion of the water users fees which are deposited directly into this debt service fund throughout the year. Once the needed amount of funding to accommodate the required debt service payments for the year has been acquired, all remaining users fees will be deposited into the Water Fund. This will be an on-going process which will start over each year until the debt service has been paid in full.

The primary expense associated with this account is the debt (bond) payment which the City makes annually.

**RESOURCES**

**WATER FUND  
PUBLIC WORKS**

**CITY OF YAMHILL  
(Municipal Corporation)**

Historical Data								
Actual			Adopted	Budget for Next Year 2018-2019				
Second Preceding	First Preceding	Current Year	Budget	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By	
15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body	
\	\	\	\	Beginning Fund Balance:				\
1	147,106.36	161,901.39	125,000	20-100 Available Cash on Hand	115,000	115,000	115,000.00	1
2	4,173.23	3,587.81	1,000	20-940 Security Deposits	1,000	1,000	1,000.00	2
3	3,498.06	3,504.03	1,000	20-913 Miscellaneous Income	1,000	1,000	1,000.00	3
4	1,259.54	2,186.10	1,000	20-952 Interest Income	1,000	1,000	1,000.00	4
5	330,949.35	312,487.51	295,000	20-960 Users Fees	295,000	295,000	295,000.00	5
6								6
7	2,266.10	2,266.09	2,250	20-970 Loan Payment - Interfund	2,270	2,270	2,270.00	7
8	10,000.00	10,000.00	10,000	20-980 Transfer In - Gen Fund	0	0	0.00	8
9								9
10								10
11								11
12				NOTE:				12
13				541 EDUs				13
14				<b>1 EDU = 4,000 gallons/month</b>				14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36	499,252.64	495,932.93	435,250.00	<b>Total Resources Except Tax Levy</b>	415,270.00	415,270.00	415,270.00	36
37								37
38								38
	499,252.64	495,932.93	435,250.00	<b>TOTAL RESOURCES</b>	415,270.00	415,270.00	415,270.00	

DETAILED EXPENDITURES

**WATER FUND**  
**Organizational Unit-Fund**  
**Public Works**

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Num- ber of Empl- oyees	Budget for Next Year 2018-19			
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 15-16	First Preceding 16-17	Current Year 17-18							
				<b>PERSONNEL SERVICES</b>					
1	14,863.38	16,110.28	17,000	20-101 City Recorder	0.25	16,422	16,422	16,422	1
2	12,553.86	13,273.55	14,500	20-102 City Clerk	0.28	14,105	14,105	14,105	2
3	5,444.20	6,094.42	7,000	20-103 Admin Asst/ PW Asst	0.30	6,300	6,300	6,300	3
4	0.00	0.00	1,050	20-110 Admin Part Time	0.35	200	200	200	4
5	35,912.09	36,099.02	41,279	20-112 Superintendent	0.52	38,939	38,939	38,939	5
6	22,496.19	21,770.40	25,961	20-108 Utility Worker II	0.40	17,709	17,709	17,709	6
7	20,717.08	20,556.56	24,569	20-109 Utility Worker I	0.30	9,594	9,594	9,594	7
8	0.00	0.00	2,813	20-111 Summer Help PW	0.15	75	75	75	8
9	0.00	369.60	4,950	20-113 Part-Time Help PW	0.44	220	220	220	9
10	0.00	0.00	250	20-121 Plant Operator	0.47	20,807	20,807	20,807	10
11	2,684.75	2,723.50	3,340	20-118 Pager Pay		3,400	3,400	3,400	11
12	1,985.68	514.16	5,000	20-115 Overtime		6,500	6,500	6,500	12
13	72,073.43	71,983.28	88,350	20-120 Payroll Costs		90,900	90,900	90,900	13
14	<b>188,730.66</b>	<b>189,494.77</b>	<b>236,062</b>	<b>TOTAL PERSONNEL</b>	<b>3.46</b>	<b>225,171</b>	<b>225,171</b>	<b>225,171</b>	<b>14</b>
15									15
				<b>MATERIALS &amp; SUPPLIES</b>					
17	21,550.82	30,724.35	30,000	20-200 Operations & Maintenance		25,000	25,000	25,000	17
18	708.37	0.00	500	20-201 Lab Equipment		500	500	500	18
19	16,577.30	17,563.00	18,100	20-202 Liability Insurance		18,200	18,200	18,200	19
20	238.06	70.85	500	20-203 Miscellaneous Tools		500	500	500	20
21	160.00	0.00	2,500	20-204 Permits		2,500	2,500	2,500	21
22	129.98	524.00	1,500	20-208 Safety Equipment / Supplies		1,500	1,500	1,500	22
23	14,097.83	16,923.08	20,000	20-210 Utilities		18,000	18,000	18,000	23
24	17,604.92	32,071.40	25,000	20-237 Distribution System		15,000	15,000	15,000	24
25	26.49	214.00	500	20-230 Office Equip/Maint/Supplies		500	500	500	25
26	1,695.00	0.00	1,500	20-232 Large Meter Testing		1,500	1,500	1,500	26
27	4,224.00	828.00	3,000	20-233 Meter Replacement		3,000	3,000	3,000	27
28	3,774.68	7,791.06	8,000	20-027 Vehicle Maintenance		8,000	8,000	8,000	28
29	110.75	400.41	500	20-252 Miscellaneous		1,000	1,000	1,000	29
30	2,019.94	640.76	1,500	20-427 Deposit Refunds		1,500	1,500	1,500	30
31	1,161.63	447.62	3,000	20-300 Attorney/Legal Fees		3,000	3,000	3,000	31
32	4,583.33	5,083.33	5,000	20-301 Audit Fees		5,500	5,500	5,500	32
33	2,390.03	1,909.17	7,500	20-305 Dues, Travel & Training		6,000	6,000	6,000	33
34	4,803.13	9,646.22	15,000	20-306 Contract Services		20,000	20,000	20,000	34
35	0.00	339.64	1,000	20-325 Ads & Printing		1,000	1,000	1,000	35
36	20,541.50	14,661.75	20,000	20-326 Chemicals		20,000	20,000	20,000	36
37	1,205.33	1,206.67	1,500	20-329 Postage		1,500	1,500	1,500	37
38	166.00	0.00	2,000	20-334 Emergency Services		1,000	1,000	1,000	38
39									0
40									40
41									41
42	<b>117,769.09</b>	<b>141,045.31</b>	<b>168,100</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>154,700</b>	<b>154,700</b>	<b>154,700</b>	<b>42</b>
43									43
	<b>306,499.75</b>	<b>330,540.08</b>	<b>404,162</b>	<b>TOTAL WATER FUND</b>		<b>379,871</b>	<b>379,871</b>	<b>379,871</b>	

**DETAILED EXPENDITURES**

**WATER FUND - Cont.**  
**Organizational Unit-Fund**  
**Public Works**

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-19			
Actual		Adopted	Current Year		Proposed By	Approved By	Adopted By	
Second Preceding	First Preceding	Budget			Budget Officer	Budget Committee	Governing Body	
15-16	16-17	17-18						
				<b>CAPITAL OUTLAY</b>				
1	0.00	0.00	1,000	20-409 SCADA/Security System	1,000	1,000	1,000	1
2	0.00	0.00	500	20-407 Intake Structure	500	500	500	2
3	0.00	0.00	5,000	20-415 Reservoir Cleaning	500	500	500	3
4	0.00	0.00	0	20-424 Meter Reading System	0	0	0	4
5	5,571.00	0.00	0	20-425 Portable Home Water Filters	0	0	0	5
6	12,580.50	538.13	0	20-431 Water Rate Study	0	0	0	6
7								7
8								8
9	<b>18,151.50</b>	<b>538.13</b>	<b>6,500.00</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	9
10								10
11								11
				<b>OTHER REQUIREMENTS</b>				
13	500.00	500.00	2,500	20-525 Transfer Out (PW Reserve)	2,500	2,500	2,500	13
14	2,200.00	3,000.00	9,500	20-521 Transfer Out (ACER)	9,500	9,500	9,500	14
15	10,000.00	5,000.00	5,000	20-529 Transfer Out (Water Depreciation Fund)	10,000	10,000	10,000	15
16	0.00	0.00	2,500	20-527 Reserve Transfer City Hall Rsv)	500	500	500	16
17							0	17
18							0	18
19								19
20	0.00	0.00	5,088.00	20-795 Contingency	10,899	10,899	10,899	20
21	12,700.00	8,500.00	24,588.00	<b>TOTAL OTHER REQUIREMENTS</b>	<b>33,399</b>	<b>33,399</b>	<b>33,399</b>	21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37	306,499.75	<b>330,540.08</b>	<b>404,162.00</b>	<b>Expenditures from Previous Page</b>	<b>379,871</b>	<b>379,871</b>	<b>379,871</b>	37
38								38
	<b>337,351.25</b>	<b>339,578.21</b>	<b>435,250.00</b>	<b>TOTAL WATER FUND</b>	<b>415,270</b>	<b>415,270</b>	<b>415,270</b>	





**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**WATER DEPRECIATION FUND  
Public Works**

**CITY OF YAMHILL  
(Municipal Corporation)**

Historical Data									
Actual			Adopted Budget	Budget for Next Year 2018-19					
Second Preceding	First Preceding	Current Year	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By			
15-16	16-17	17-18		Budget Officer	Budget Committee	Governing Body			
\	\	\	Beginning Fund Balance:				\		
1	124,631.06	66,135.00	50,000	56-100 Cash on Hand	35,000	35,000	35,000	1	
2	384.37	287.13	175	56-952 Interest Income	100	100	100	2	
3	0.00	0.00	0	56-984 Transfer In (Impound)	0	0	0	3	
4	10,000.00	5,000.00	5,000	56-981 Transfer In (Water Fund)	10,000	10,000	10,000	4	
5								5	
6								6	
7								7	
8								8	
9								9	
10								10	
11								11	
12								12	
13								13	
14								14	
15								15	
16	135,015.43	71,422.13	55,175	Total Resources Except Tax Levy	45,100	45,100	45,100	16	
17								17	
18								18	
19	135,015.43	71,422.13	55,175	<b>TOTAL RESOURCES</b>	45,100	45,100	45,100	19	
20	\	\	\	<b>REQUIREMENTS</b>	\	\	\	20	
21	68,880.43	8,865.26	35,000	56-741 System Improvements	40,000	40,000	40,000	21	
22							0	22	
23	0.00	0.00	5,000	56-428 Impound Projects	500	500	500	23	
24							0	24	
25								25	
26								26	
27	68,880.43	8,865.26	40,000	<b>TOTAL REQUIREMENTS</b>	40,500	40,500	40,500	27	
28								28	
29			15,175.00	56-795 Reserve for Contingency	4,600	4,600	4,600	29	
30								30	
31								31	
32								32	
33								33	
34								34	
35								35	
36								36	
37								37	
38								38	
	68,880.43	8,865.26	55,175	<b>TOTAL REQUIREMENTS</b>	45,100	45,100	45,100		

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**WATER SDC RESERVE**  
**Public Works**

**CITY OF YAMHILL**  
**(Municipal Corporation)**

Historical Data									
Actual			Adopted	RESOURCE DESCRIPTION	Budget for Next Year 2018-19				
Second Preceding	First Preceding	Current Year	Budget		Proposed By	Approved By	Adopted By		
15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body		
				Beginning Fund Balance:					
1	418,999.49	399,420.28	400,000	76-100 Cash on Hand	300,000	300,000	300,000	1	
2	3,295.00	3,295.00	3,295	76-792 System Development Charges	11,734	11,734	11,734	2	
3	1,032.22	1,610.83	750	76-952 Interest Income	1,500	1,500	1,500	3	
4								4	
5								5	
6								6	
7								7	
8								8	
9				1 permit equals 1 SDC @ \$3,295.00				9	
10								10	
11								11	
12								12	
13								13	
14								14	
15								15	
16	423,326.71	404,326.11	404,045.00	Total Resources Except Tax Levy	313,234	313,234	313,234	16	
17								17	
18								18	
19	423,326.71	404,326.11	404,045.00	<b>TOTAL RESOURCES</b>	313,234	313,234	313,234	19	
20				<b>REQUIREMENTS</b>				20	
21	23,906.43	0.00	300,000.00	76-416 System Development (Capital Outlay)	250,000	250,000	250,000	21	
22	0.00	14,488.35	75,000.00	76-434 Water Master Plan	25,000	25,000	25,000	22	
23								23	
24								24	
25								25	
26								26	
27	0.00	0.00	29,045.00	76-795 Reserve for Contingency	38,234	38,234	38,234	27	
28								28	
29								29	
30								30	
31								31	
32								32	
33								33	
34								34	
35								35	
36								36	
37								37	
38		0.00	0.00	Unappropriated Ending Fund Balance	0	0	0	38	
	23,906.43	14,488.35	404,045.00	<b>TOTAL REQUIREMENTS</b>	313,234	313,234	313,234		

1 Permits

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

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**SEWER FUNDS (A.K.A. Wastewater Fund)**

Four funds make up the "Sewer Funds." They include the Sewer Fund which accounts for the day to day operations; the Sewer System Reserve Fund which accumulates money for future water system needs; the Sewer Debt Fund which pays the annual debt service; and the Sewer SDC fund.

The primary purpose of the Sewer Fund is to account for day to day operations of the City which pertain to the collection, and disposal of wastewater. This fund is considered an enterprise fund as it is operated in a manner similar to private business enterprise. The City provides sewer service only to in-city customers.

The revenue sources for the Fiscal Year 2018-19 have been calculated based on current rates. Seventy-five (75) cents of every dollar will be used to operate the wastewater treatment plant. The remaining twenty-five (25) cents will be used for the Sewer Debt Service.

In general, the Sewer Fund will continue to be operated in accordance with previously established practices and policies.

The Sewer Fund supports the Administrative Expenditure Reserve in part.

**Sewer System Reserve  
Fund 79**

This fund has been established for the purpose of saving for replacement and/or upgrade of the existing sewer facility. This fund is funded through a transfer from the Sewer Fund.

**Sewer Debt Service Fund  
Fund 62**

This fund was created to formally account for the payment of the long-term debt associated with the 1998 sewer bond issue, and City Ordinance O-429, authorizing the debt, and outlining the requirement for the creation of a Debt Service Fund, along with the 1977 Sewer Bonds.

The primary source of revenue for this fund will be a portion of the sewer users fees which are deposited directly into this debt service fund throughout the year.

The primary expense associated with this account is the debt (bond) payment which the City makes, along with administrative costs associated with the collection and management of the accounts. Funds collected above those needed to cover administrative costs and debt service are held as unappropriated ending fund balances to be forwarded to the next fiscal year for continued payment on the debt.

**Sewer System Development  
Reserve (SDC's)  
Fund 80**

This reserve fund has been established for the purpose of tracking and controlling funds collected under the system development charges ordinance to be used for capital improvements to the Sewer System. This fund is funded directly by the income received from Sewer Department SDC's.

**RESOURCES**

**SEWER FUND**  
**Public Works**

**CITY OF YAMHILL**  
**(Municipal Corporation)**

Historical Data								Budget for Next Year 2018-19		
Actual			Adopted	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By			
Second Preceding	First Preceding	Current Year	Budget		Budget Officer	Budget Committee	Governing Body			
15-16	16-17	17-18								
				Beginning Fund Balance:						
1	56,081.73	86,049.20	95,000	30-100 Available Cash on Hand	100,000	100,000	100,000	1		
2	5,581.44	4,977.58	1,500	30-940 Security Deposits	2,000	2,000	2,000	2		
3	0.00	890.79	250	30-913 Miscellaneous Income	250	250	250	3		
4	1,088.26	1,430.58	750	30-952 Interest Income	1,000	1,000	1,000	4		
5	150.00	150.00	300	30-920 Sewer Inspections	300	300	300	5		
6	245,431.53	235,442.94	225,000	30-960 Users Fees	235,000	235,000	235,000	6		
7	2,266.08	2,266.09	2,250	30-970 Loan Payment - Interfund	2,250	2,250	2,250	7		
8	64,460.00	0.00	0	30-948 Grant (master plan)	0	0	0	8		
9	10,000.00	10,000.00	10,000	30-980 Transfer In - Gen Fund	0	0	0	9		
10								10		
11				465 connections				11		
12								12		
13								13		
14								14		
15								15		
16								16		
17								17		
18								18		
19								19		
20								20		
21								21		
22								22		
23								23		
24								24		
25								25		
26								26		
27								27		
28								28		
29								29		
30								30		
31								31		
32								32		
33								33		
34								34		
35								35		
36	385,059.04	341,207.18	335,050	Total Resources Except Tax Levy	340,800	340,800	340,800	36		
37								37		
38								38		
	385,059.04	341,207.18	335,050	<b>TOTAL RESOURCES</b>	340,800	340,800	340,800			

DETAILED EXPENDITURES

**SEWER FUND**  
**Organizational Unit-Fund**  
**Public Works**

**CITY OF YAMHILL**  
**(Municipal Corporation)**

Historical Data			RESOURCE DESCRIPTION	Number of Employees	Budget for next year 2018-19				
Actual	Adopted Budget	Current Year			Proposed By	Approved By	Adopted By		
Second Preceding	first preceding	Current Year		Budget Officer	Budget Committee	Governing Body			
15-16	16-17	17-18							
<b>PERSONNEL SERVICES</b>									
1	14,863.38	16,110.28	17,000	30-101 City Recorder	0.25	16,422	16,422	16,422	1
2	12,553.86	13,273.55	14,500	30-102 City Clerk	0.28	14,105	14,105	14,105	2
3	5,444.11	6,094.09	7,000	30-103 Admin Asst/ PW Asst	0.30	6,200	6,200	6,200	3
4	0.00	0.00	1,050	30-110 Admin Part Time	0.35	175	175	175	4
5	26,942.84	26,420.56	30,166	30-112 Superintendent	0.43	32,200	32,200	32,200	5
6	16,770.23	15,793.57	18,835	30-108 Utility Worker II	0.40	17,709	17,709	17,709	6
7	15,444.17	14,917.02	17,825	30-109 Utility Worker I	0.40	12,792	12,792	12,792	7
8	0.00	0.00	2,813	30-111 Summer Help PW	0.20	100	100	100	8
9	0.00	369.60	4,950	30-113 Part-Time Help PW	0.44	220	220	220	9
10	0.00	0.00	250	30-121 Plant Operator	0.47	20,807	20,807	20,807	10
11	2,684.75	2,723.50	3,340	30-118 Pager Pay		3,400	3,400	3,400	11
12	1,497.96	387.86	5,000	30-115 Overtime		6,500	6,500	6,500	12
13	58,547.87	57,418.32	70,800	30-120 Payroll Costs		87,902	87,902	87,902	13
14	154,749.17	153,508.35	193,529.00	<b>TOTAL PERSONNEL</b>	<b>3.52</b>	<b>218,532</b>	<b>218,532</b>	<b>218,532</b>	<b>14</b>
15									15
<b>MATERIALS &amp; SUPPLIES</b>									
17	19,808.76	18,002.94	20,000	30-200 Operations & Maintenance		10,000	10,000	10,000	17
18	3,072.47	0.00	500	30-201 Lab Equipment		500	500	500	18
19	12,577.43	6,060.00	6,300	30-202 Liability Insurance		6,400	6,400	6,400	19
20	438.23	0.00	500	30-203 Miscellaneous Tools		500	500	500	20
21	2,854.00	3,203.00	4,000	30-204 Permits		4,000	4,000	4,000	21
22	129.98	368.11	1,000	30-208 Safety Equipment / Supplies		1,000	1,000	1,000	22
23	13,362.49	14,894.38	15,000	30-210 Utilities		15,000	15,000	15,000	23
24	2,361.08	3,382.58	10,000	30-227 Collection System		10,000	10,000	10,000	24
25	0.00	0.00	500	30-230 Office Equip/Maint		500	500	500	25
26	0.00	0.00	1,000	30-231 I & I, TV Insp & Cleaning		2,000	2,000	2,000	26
27	3,270.62	3,613.20	5,000	30-306 Contract Services		10,000	10,000	10,000	27
28	3,823.89	6,689.08	7,500	30-027 Vehicle Maintenance		7,500	7,500	7,500	28
29	92.55	313.49	500	30-252 Miscellaneous		500	500	500	29
30	2,776.10	997.02	1,500	30-427 Deposit Refund		1,500	1,500	1,500	30
31	118.47	110.50	1,000	30-300 Attorney/Legal Fees		1,000	1,000	1,000	31
32	4,083.33	3,583.33	4,000	30-301 Audit Fees		4,500	4,500	4,500	32
33	2,229.43	3,260.74	5,000	30-305 Dues, Travel & Training		4,000	4,000	4,000	33
34	0.00	0.00	500	30-325 Ads & Printing		500	500	500	34
35	0.00	0.00	500	30-326 Chemicals		500	500	500	35
36	26.49	0.00	500	30-328 Office Supplies		500	500	500	36
37	1,205.33	1,206.66	1,000	30-329 Postage		1,000	1,000	1,000	37
38	84.00	0.00	1,000	30-334 Emergency Services		1,000	1,000	1,000	38
39									0
40									40
41	72,314.65	65,685.03	86,800.00	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>82,400</b>	<b>82,400</b>	<b>82,400</b>	<b>41</b>
42									42
43									43
	227,063.82	219,193.38	280,329.00	<b>TOTAL SEWER FUND</b>		<b>300,932</b>	<b>300,932</b>	<b>300,932</b>	

DETAILED EXPENDITURES

SEWER FUND - Cont.

CITY OF YAMHILL

Organizational Unit-Fund

(Municipal Corporation)

Public Works

Historical Data								
Actual			Adopted Budget	RESOURCE DESCRIPTION	Budget for Next Year 2018-19			
Second Preceding	First Preceding	Current Year			Proposed By	Approved By	Adopted By	
15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body	
				<b>CAPITAL OUTLAY</b>				
1	0.00	0.00	1,000	30-409 SCADA / Security System	2,000	2,000	2,000	1
2	56,635.32	0.00	0	30-429 Wastewater Master Plan	0	0	0	2
3	2,090.70	0.00	100	30-430 Lab Upgrade / Building Maint.	500	500	500	3
4	9,720.00	538.12	0	30-432 Sewer Rate Study	0	0	0	4
5	68,446.02	538.12	1,100.00	<b>TOTAL CAPITAL OUTLAY</b>	2,500	2,500.00	2,500.00	5
6								6
7				<b>OTHER REQUIREMENTS</b>				7
8	500.00	500.00	10,000	30-525 Transfer Out (PW Reserve)	2,500	2,500	2,500	8
9	1,000.00	1,000.00	1,000	30-530 Transfer Out (Sewer Reserve)	15,000	15,000	15,000	9
10	2,000.00	3,000.00	13,500	30-521 Transfer Out (ACER)	12,500	12,500	12,500	10
11	0.00	0.00	5,000	30-527 Reserve Transfer (City Hall Rsv)	500	500	500	11
12	0.00	0.00	24,121.00	30-795 Contingency	6,868	6,868	6,868	12
13	3,500.00	4,500.00	53,621.00	<b>TOTAL OTHER REQUIREMENTS</b>	37,368	37,368	37,368	13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37	227,063.82	219,193.38	280,329.00	<b>Expenditures from Previous Page</b>	300,932	300,932	300,932	37
38								38
	299,009.84	224,231.50	335,050.00	<b>TOTAL SEWER FUND</b>	340,800	340,800	340,800	





**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**SEWER SYSTEM RESERVE**  
Public Works

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data								
Actual			Adopted	Budget for Next Year 2018-19				
Second Preceding	First Preceding	Current Year	Budget	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By	
15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body	
				Beginning Fund Balance:				
1	34,058.38	34,779.32	35,000	79-100 Cash on Hand	30,000	30,000	30,000	1
2	88.94	185.85	125	79-952 Interest Income	150	150	150	2
3	1,000.00	1,000.00	1,000	79-982 Transfer In (Sewer Dept)	15,000	15,000	15,000	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	35,147.32	35,965.17	36,125.00	Total Resources Except Tax Levy	45,150	45,150	45,150	16
17								17
18								18
19	35,147.32	35,965.17	36,125.00	<b>TOTAL RESOURCES</b>	45,150	45,150	45,150	19
20				<b>REQUIREMENTS</b>				20
21	0.00	0.00	5,000	79-943 Plant Replacement	5,000	5,000	5,000	21
22	0.00	0.00	5,000	79-940 Equipment/SCADA	5,000	5,000	5,000	22
23	368.00	0.00	20,000	79-741 System Improvements	30,000	30,000	30,000	23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32	0.00	0.00	6,125	79-795 Reserve for Contingencies	5,150	5,150	5,150	32
33								33
34								34
35								35
36								36
37								37
38	0.00	0.00	0.00	Unappropriated Ending Fund Balance	0	0	0	38
	368.00	0.00	36,125.00	<b>TOTAL REQUIREMENTS</b>	45,150	45,150	45,150	

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**SEWER SDC RESERVE**  
**Public Works**

**CITY OF YAMHILL**  
**(Municipal Corporation)**

Historical Data									
				Budget for Next Year 2018-19					
Actual			Adopted						
Budget			Budget						
Second Preceding	First Preceding	Current Year	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By			
15-16	16-17	17-18		Budget Officer	Budget Committee	Governing Body			
			Beginning Fund Balance:						
1	120,534.75	111,108.25	110,000	80-100 Cash on Hand	115,000	115,000	115,000	1	
2	1,697.00	1,697.00	1,697	80-792 System Development Charges	3,618	3,618	3,618	2	1 Permits
3	301.50	582.58	375	80-952 Interest Income	450	450	450	3	
4								4	
5								5	
6				\$3,618@ x 1 permit				6	
7								7	
8								8	
9								9	
10								10	
11								11	
12								12	
13								13	
14								14	
15								15	
16	122,533.25	113,387.83	112,072.00	Total Resources Except Tax Levy	119,068	119,068	119,068	16	
17								17	
18								18	
19	122,533.25	113,387.83	112,072.00	<b>TOTAL RESOURCES</b>	119,068	119,068	119,068	19	
20				<b>REQUIREMENTS</b>				20	
21	11,425.00	0.00	100,000.00	80-416 System Development	100,000	100,000	100,000	21	
22								22	
23								23	
24								24	
25								25	
26								26	
27								27	
28								28	
29								29	
30								30	
31								31	
32								32	
33								33	
34	0.00	0.00	12,072	80-795 Reserve for Contingencies	19,068	19,068	19,068	34	
35								35	
36								36	
37								37	
38	0.00	0.00	0.00	Unappropriated Ending Fund Balance	0	0	0	38	
	11,425.00	0.00	112,072.00	<b>TOTAL REQUIREMENTS</b>	119,068	119,068	119,068		

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

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**SPECIAL FUNDS**

Special Funds consist of operating funds which are dedicated to specific purposes by the City. In the current fiscal year, there are five (5) special funds. These funds are the Economic Development Loan Fund, the Building Program Fund, the Street Fund, the Sidewalk Fund and the Parks SDC Fund.

Prior to the 1999-2000 fiscal year the Streets Fund was handled as an enterprise fund. However, due to accounting rule changes, this fund has been reclassified as a special fund.

Prior to the 1999-2000 fiscal year, the Building Fund was handled as a part of the General Fund. With recent Administrative Regulation changes, this fund now is a Special Fund, to comply with the Oregon Building Code Division regulations.

The Sidewalk Fund was established in 1999-2000, which according to Council directive, was created to provide long term funding to replace, install, and/or maintain sidewalks in the City.

**Economic Development Fund 50**     The economic development fund was established in 1984 when the City and Flying M Ranch were granted a UDAG grant. The purpose of this fund is to provide for economic growth by the loaning out of these funds. The City Resolution governing these funds allows for letting out of economic development loans twice a year, once in December and again in May.

The primary source of revenue for this account are payments against prior Economic Development Loans.  
The primary expense associated with this account is letting out of Economic Development Loans, along with the administrative costs associated with the collection and management of the accounts.

**Building Fund Fund 51**     The Building Fund was established in the fiscal year 1999-2000, the fund should now be a self-supporting fund. The primary sources of revenue for this fund are building permit fees and other associated charges. The first year of this fund, there was a transfer from the General Fund, to accommodate the permit fees which were collected for Building Program services. The Building Inspection Services has transferred to Yamhill County on 7/1/2015 and will have significant changes from the previous budget year. A transfer of funds was made to the General Fund in the 2018/2019 Fiscal Year to reduce the contingency balance in the Building Fund.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

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**SPECIAL FUNDS**

**Streets Fund  
Fund 52**

The primary purpose of the Streets Fund is to provide for maintenance, repair, or reconstruction of streets, sidewalks, street lights and storm drains. The primary revenue source for the Streets Fund is State gasoline tax distribution. The Streets Fund is where the city recognizes the State Constitutional requirement for 1% of gas tax revenues be spent on footpaths and bikepaths.

**Sidewalk Fund  
Fund 54**

This fund was established in the fiscal year 1999-2000, to accommodate one of the directives provided to the Staff by Council, during the fiscal year 1998-99. The primary purpose of this fund is to provide a revolving fund for staff to be able to have funds available to install and/or maintain sidewalks throughout the City.

As part of the Building Program, all building projects are reviewed to determine if they meet certain criteria which requires them to install sidewalks. If they do meet that criteria, they are required to provide the City with a refundable "Sidewalk Deposit". If they complete the sidewalks, and meet the requirements provided by the City, their deposit will be refunded. If they do not, the deposit will be forfeited, and be taken into this revolving fund for future sidewalk installation.

The primary source of revenue will be forfeited "Sidewalk Deposits". In first year of the fund, there was a transfer from the General Fund to accommodate the sidewalk deposits which had been collected but were still being held pending the completion of their sidewalks.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

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**SPECIAL FUNDS**

**Park SDC Fund  
Fund 57**

This fund was established for the purpose of tracking and controlling money collected under the system development charges ordinance to be used for capital improvements to the Park System. This fund is funded directly by the income received from Park System Development Charges.

Providing special funds to accommodate these specific City functions will better allocate expenses associated with the operation of these departments. These funds will provide a clear means of accommodating various income which are being collected by staff to provide specific services to citizens who are paying for specific services. These funds also keep the City in compliance with various State laws.

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**ECONOMIC DEVELOPMENT**

**CITY OF YAMHILL**

**Fund**

**(Municipal Corporation)**

Historical Data				RESOURCE DESCRIPTION	Num-ber of Empl-oyees	Budget for Next Year 2018-19			
Second Preceding 15-16	First Preceding 16-17	Adopted Current Year 17-18	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
				Beginning Fund Balance:					
1	153,744.35	154,038.20	154,400	50-100 Cash on Hand		153,500	153,500	153,500	1
2	445.09	821.59	250	50-952 Interest Income		800	800	800	2
3	840.00	1,225.14	600	50-970 Loan Payments		600	600	600	3
4	1,000.00	1,000.00	0	50-980 Transfer In (GF-Admin)		70,000	70,000	70,000	4
5									0
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	156,029.44	157,084.93	155,250.00	Total Resources Except Tax Levy		224,900	224,900	224,900	16
17									17
18									18
19	156,029.44	157,084.93	155,250.00	<b>TOTAL RESOURCES</b>		224,900	224,900	224,900	19
20				<b>PERSONNEL SERVICES</b>					20
21	1,149.74	1,294.68	1,500	50-101 City Recorder	0.02	1,550	1,550	1,550	21
22	715.10	703.56	950	50-120 Payroll Costs		1,000	1,000	1,000	22
23									23
24	1,864.84	1,998.24	2,450.00	<b>TOTAL PERSONNEL</b>	<b>0.02</b>	2,550.00	2,550.00	2,550.00	24
25									25
26				<b>MATERIALS &amp; SUPPLIES</b>					26
27	126.40	73.76	200	50-313 Administrative Costs		200	200	200	27
28	0.00	0.00	20,000	50-251 Econ Development Loans		20,000	20,000	20,000	28
29	0.00	0.00	1,500	50-300 Attorney Legal Fees		1,500	1,500	1,500	29
30	0.00	0.00	250	50-312 Loan Review		250	250	250	30
31	0.00	0.00	100	50-328 Supplies		100	100	100	31
32	0.00	0.00	100,000	50-531 Transfer Out (Gen Fund)		70,000	70,000	70,000	32
33									33
34									34
35	0.00	0.00	30,750.00	50-795 Contingency		130,300	130,300	130,300	35
36									36
37	126.40	73.76	152,800.00	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		222,350	222,350	222,350	37
38									38
	1,991.24	2,072.00	155,250.00	<b>TOTAL REQUIREMENTS</b>		224,900	224,900	224,900	

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**BUILDING PROGRAM**  
**Fund**

**CITY OF YAMHILL**  
**(Municipal Corporation)**

Historical Data				RESOURCE DESCRIPTION	Num- ber of Empl- oyees	Budget for Next Year 2018-19			
Actual		Adopted Budget	Current Year 17-18			Proposed By	Approved By	Adopted By	
Second Preceding 15-16	First Preceding 16-17	Budget Officer				Budget Committee	Governing Body		
\	\	\	\	Beginning Fund Balance:	\	\	\	\	\
1	53,397.47	28,089.93	23,000	51-100 Cash on Hand		34,000	34,000	34,000	1
2	129.76	152.84	75	51-952 Interest Income		100	100	100	2
3	783.30	2,201.09	1,250	51-938 County Building Services		4,000	4,000	4,000	3
4	0.00	375.00	225	51-939 Code Compliance Fees		225	225	225	4
5									0
6									0
7									0
8									0
9									0
10									0
11									11
12									12
13									13
14									14
15									15
16	54,310.53	30,818.86	24,550.00	Total Resources Except Tax Levy		38,325	38,325	38,325	16
17									17
18									18
19	54,310.53	30,818.86	24,550.00	<b>TOTAL RESOURCES</b>		38,325	38,325	38,325	19
20	\	\	\	<b>PERSONNEL SERVICES</b>	\	\	\	\	20
21									21
22	2,972.77	3,236.71	3,500	51-101 City Recorder	0.05	3,575	3,575	3,575	22
23	982.40	1,015.79	1,500	51-103 Admin Asst/PW Asst	0.05	1,575	1,575	1,575	23
24	1,743.43	1,957.18	2,600	51-120 Payroll Costs		2,750	2,750	2,750	24
25	5,698.60	6,209.68	7,600.00	<b>TOTAL PERSONNEL</b>	<b>0.10</b>	7,900	7,900	7,900	25
26									26
27	\	\	\	<b>MATERIALS &amp; SUPPLIES</b>	\	\	\	\	27
28									0
29	522.00	1.75	500	51-252 Miscellaneous Exp		500	500	500	29
30	0.00	0.00	500	51-305 Dues Travel & Training		500	500	500	30
31	0.00	35.99	75	51-328 Office Supplies		75	75	75	31
32	0.00	0.00	50	51-329 Postage		50	50	50	32
33	20,000.00	0.00	0	51-531 Transfer Out (Gen Fund)		25,000	25,000	25,000	33
34									34
35	0.00	0.00	15,825.00	51-795 Contingency		4,300	4,300	4,300	35
36									36
37	20,522.00	37.74	16,950.00	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		30,425	30,425	30,425	37
38									38
	26,220.60	6,247.42	24,550.00	<b>TOTAL REQUIREMENTS</b>		38,325	38,325	38,325	

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**STREET FUND**

**CITY OF YAMHILL**

Fund

(Municipal Corporation)

**Public Works**

Historical Data								
Actual			Adopted	Budget for Next Year 2018-19				
Second Preceding	First Preceding	Current Year	Budget	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By	
15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body	
				Beginning Fund Balance				
1	138,207.86	175,888.98	150,000	52-100 Available Cash on Hand	200,000	200,000	200,000	1
2	62,836.45	64,115.76	50,000	52-290 State Gas Tax Revenue	50,000	50,000	50,000	2
3	550.80	1,074.80	500	52-952 Interest Income	750	750	750	3
4	2,834.07	3,411.19	2,500	52-292 Recology Franchise Fees	2,500	2,500	2,500	4
5	10,000.00	0.00	0	52-972 Pedestrian Bridge	0	0	0	5
6	4,250.00	0.00	0	52-973 Grant-Yamhill County	0	0	0	6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36	218,679.18	244,490.73	203,000.00	Total Resources Except Tax Levy	253,250	253,250	253,250	36
37								37
38								38
39	218,679.18	244,490.73	203,000.00	<b>TOTAL RESOURCES</b>	<b>253,250</b>	<b>253,250</b>	<b>253,250</b>	<b>39</b>



**DETAILED EXPENDITURES**

**STREET FUND**  
**Organizational Unit-Fund**  
**Public Works**

**CITY OF YAMHILL**  
**(Municipal Corporation)**

Historical Data				RESOURCE DESCRIPTION	Num-ber of Empl-oyees	Budget for Next Year 2018-19			
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 15-16	First Preceding 16-17	Current Year 17-18							
				<b>PERSONNEL SERVICES</b>					
1	2,839.40	3,236.71	3,500	52-101 City Recorder	0.05	3,285	3,285	3,285	1
2	1,307.50	3,456.77	3,970	52-112 Superintendent	0.05	3,745	3,745	3,745	2
3	816.81	2,563.80	3,055	52-108 Utility Worker II	0.18	7,975	7,975	7,975	3
4	751.12	2,404.75	2,891	52-109 Utility Worker I	0.25	7,995	7,995	7,995	4
5	0.00	50.40	675	52-113 Part-Time Help PW	0.06	30	30	30	5
6	0.00	0.00	2,813	52-111 Summer Help PW	0.40	200	200	200	6
7	0.00	0.00	0	52-121 Plant Operator	0.06	2,657	2,657	2,657	7
8	3,865.39	7,157.06	9,350	52-120 Payroll Costs		20,400	20,400	20,400	8
9	9,580.22	18,869.49	26,254.00	<b>TOTAL PERSONNEL</b>	<b>1.05</b>	<b>46,287</b>	<b>46,287</b>	<b>46,287</b>	<b>9</b>
10									10
11				<b>MATERIALS &amp; SUPPLIES</b>					11
12									0
13									0
14	5.42	34.13	5,000	52-200 Operations and Maintenance		5,000	5,000	5,000	14
15	8,589.08	8,266.72	10,000	52-229 Street Lights		10,000	10,000	10,000	15
16	2,767.18	3,180.58	5,000	52-221 Equipment Maintenance		5,000	5,000	5,000	16
17	15,688.30	9,473.17	75,000	52-222 Street Maintenance		80,000	80,000	80,000	17
18	0.00	0.00	10,000	52-236 Footpaths/Bikepaths		10,000	10,000	10,000	18
19	0.00	0.00	0.00	52-306 Contract Services		20,000	20,000	20,000	19
20									0
21						0			0
22									0
23									0
24									0
25									0
26									0
27									0
28									0
29									0
30	27,049.98	20,954.60	105,000.00	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>30</b>
31									31
32									32
33				<b>CAPITAL OUTLAY</b>					33
34	0.00	0.00	25,000	52-241 Storm Drain Replacement		50,000	50,000	50,000	34
35	0.00	0.00	30,000	52-972 Pedestrian Bridge		0	0	0	35
36	6,160.00	0.00	5,000	52-973 West First Street Sidewalk		500	500	500	36
37									0
38									0
39									39
40	6,160.00	0.00	60,000.00	<b>TOTAL CAPITAL OUTLAY</b>		<b>50,500</b>	<b>50,500</b>	<b>50,500</b>	<b>40</b>
41									41
42	0.00	0.00	11,746	52-795 Contingency		26,463	26,463	26,463	42
	42,790.20	39,824.09	203,000.00	<b>TOTAL STREETS FUND</b>		<b>253,250</b>	<b>253,250</b>	<b>253,250</b>	



**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**SIDEWALK FUND**

**CITY OF YAMHILL**

Fund

(Municipal Corporation)

**Public Works**

Historical Data									
Actual			Adopted	Budget for Next Year 2018-19					
Second Preceding	First Preceding	Current Year	Budget	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By		
15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body		
				Beginning Fund Balance:					
1	35,139.29	31,374.95	30,000	54-100 Cash on Hand	40,000	40,000	40,000	1	
2	1,125.00	9,330.00	1,500	54-494 Sidewalk Deposits	1,000	1,000	1,000	2	
3	106.06	138.13	75	54-952 Interest Income	100	100	100	3	
4								4	
5								5	
6								6	
7								7	
8								8	
9								9	
10								10	
11								11	
12								12	
13								13	
14								14	
15								15	
16	36,370.35	40,843.08	31,575.00	Total Resources Except Tax Levy	41,100	41,100	41,100	16	
17								17	
18								18	
19	36,370.35	40,843.08	31,575.00	<b>TOTAL RESOURCES</b>	<b>41,100</b>	<b>41,100</b>	<b>41,100</b>	19	
20				<b>REQUIREMENTS</b>				20	
21	0.00	0.00	20,000	54-423 Sidewalks Installation	30,000	30,000	30,000	21	
22	4,995.40	0.00	2,500	54-427 Deposit Refund	2,500	2,500	2,500	22	
23								23	
24								24	
25	4,995.40	0.00	22,500.00	<b>TOTAL REQUIREMENTS</b>	<b>32,500</b>	<b>32,500</b>	<b>32,500</b>	25	
26								26	
27	0.00	0.00	9,075	54-499 Capital Reserve	8,600	8,600	8,600	27	
28								28	
29								29	
30								30	
31								31	
32								32	
33								33	
34								34	
35								35	
36								36	
37								37	
38								38	
	4,995.40	0.00	31,575.00	<b>TOTAL REQUIREMENTS</b>	<b>41,100</b>	<b>41,100</b>	<b>41,100</b>		

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**PARK SDC'S FUND  
Public Works**

**CITY OF YAMHILL  
(Municipal Corporation)**

Historical Data				Budget for Next Year 2018-19				
Actual			Adopted Budget	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By	
Second Preceding 15-16	First Preceding 16-17	Current Year 17-18	Budget Officer		Budget Committee	Governing Body		
\	\	\	\	Beginning Fund Balance:				\
1	228,777.62	232,457.66	225,000	57-100 Cash on Hand	225,000	225,000	225,000	1
2	657.04	1,210.78	500	57-952 Interest Income	750	750	750	2
3	3,023.00	9,069.00	3,023	57-792 System Development Charges	3,023	3,023	3,023	3
4								4
5								5
6								6
7				\$3,023 x 1 permit				7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	232,457.66	242,737.44	228,523.00	Total Resources Except Tax Levy	228,773	228,773	228,773	16
17								17
18								18
19	232,457.66	242,737.44	228,523.00	<b>TOTAL RESOURCES</b>	228,773	228,773	228,773	19
20	\	\	\	<b>REQUIREMENTS</b>	\	\	\	20
21	0.00	0.00	200,000.00	57-741 System Improvements	200,000	200,000	200,000	21
22								22
23								23
24								24
25								25
26								26
27								27
28	0.00	0.00	28,523.00	57-795 Reserve for Contingencies	28,773	28,773	28,773	28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
	0.00	0.00	228,523.00	<b>TOTAL REQUIREMENTS</b>	228,773	228,773	228,773	

1 Permits

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

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**DEBT SERVICE FUNDS**

The Debt Service Funds includes those funds dedicated specifically to pay debt service (annual principal and interest payments). Currently the City of Yamhill has two (2) dedicated debt service funds in operation. These funds are part of the water and sewer enterprise fund group, but are listed separately here.

**Water Debt Service Fund  
Fund 61**

This fund was created to formally account for the payment of the long-term debt associated with the 1973, and 1978, water bond issues. The City also has two loans associated with the new water treatment plant from 2000.

The primary source of revenue for this fund will be a portion of the water users fees which are deposited directly into this debt service fund throughout the year. Once the needed amount of funding to accommodate the required debt service payments for the year has been acquired, all remaining users fees will be deposited into the Water Fund. This will be an on-going process which will start over each year until the debt service has been paid in full.

The primary expense associated with this account is the debt (bond) payment which the City makes annually.

**Sewer Debt Service Fund  
Fund 62**

This fund was created to formally account for the payment of the long-term debt associated with the 1998 sewer bond issue, and City Ordinance O-429, authorizing the debt, and outlining the requirement for the creation of a Debt Service Fund, along with the 1977 Sewer Bonds.

The primary source of revenue for this fund will be a portion of the sewer users fees which are deposited directly into this debt service fund throughout the year.

The primary expense associated with this account is the debt (bond) payment which the City makes, along with administrative costs associated with the collection and management of the accounts. Funds collected above those needed to cover administrative costs and debt service are held as unappropriated ending fund balances to be forwarded to the next fiscal year for continued payment on the debt.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-2019 BUDGET**

**DEBT SERVICE FUNDS**

The following table shows the future debt service obligation for the City of Yamhill.

<u>Principal by Debt</u>								
Fiscal Year	Safe Drinking	ODECD	Rural Development	Total Principal	Total Interest	Safe Drinking Interest	ODECD Interest	Rural Development Interest
2018	50,564	20,966	20,391	91,921	\$46,196	7,558	1,737	36,901
2019	51,070	21,176	21,411	93,657	\$44,459	7,052	1,528	35,879
2020	51,580	21,388	22,484	95,452	\$42,665	6,542	1,316	34,807
2021-2025	265,743	110,189	130,420	506,352	\$184,231	24,867	6,568	152,796
2026-2030	279,299		189,898	469,197	\$130,569	11,312		119,257
2031-2038	57,547		422,581	480,128	\$87,647	575		\$87,072
	<u>\$755,803</u>	<u>\$173,719</u>	<u>\$807,185</u>	<u>\$1,736,707</u>	<u>\$535,767</u>	<u>\$57,906</u>	<u>\$11,149</u>	<u>\$466,712</u>



**DEBT SERVICE FUND  
RESOURCES AND REQUIREMENTS**

**WATER DEBT SERVICE**  
**Public Works**

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-19			
Actual		Adopted	Current Year		Proposed By	Approved By	Adopted By	
Second Preceding	First Preceding	Budget						
15-16	16-17	17-18		Budget Officer	Budget Committee	Governing Body		
\	\	\	\	Beginning Fund Balance:				\
1	118,226.35	100,437.25	100,000	61-100 Cash on Hand	100,000	100,000	100,000	1
2	659.56	690.78	300	61-952 Interest Income	500	500	500	2
3	62,376.89	83,869.31	70,000	61-960 Water Users Fees	80,000	80,000	80,000	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	181,262.80	184,997.34	170,300.00	Total Resources Except Tax Levy	180,500	180,500	180,500	16
17								17
18								18
19	181,262.80	184,997.34	170,300.00	<b>TOTAL RESOURCES</b>	180,500	180,500	180,500	19
20	\	\	\	<b>REQUIREMENTS</b>	\	\	\	20
21								21
22	20,148.00	20,349.75	20,553	61-150 2001 - Debt Service- Principal	20,759	20,759	20,759	22
23	2,555.55	2,353.80	2,151	61-150 2001 - Debt Service- Interest	1,945	1,945	1,945	23
24	48,591.00	49,077.05	49,567	61-150 2002 - Debt Service -Principal	50,064	50,064	50,064	24
25	9,531.00	9,044.95	8,556	61-150 2002 - Debt Service -Interest	8,060	8,060	8,060	25
26	0.00	0.00	58,123	61-152 2002 - Reserved Debt Service Requirement	58,123	58,123	58,123	26
27	0.00	0.00	22,704	61-152 2001 - Reserved Debt Service Requirement	22,704	22,704	22,704	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	0.00	0.00	8,646	61-598 Unappropriated Ending Fund Balance	18,845	18,845	18,845	38
	80,825.55	80,825.55	170,300.00	<b>TOTAL REQUIREMENTS</b>	180,500.00	180,500.00	180,500.00	



**DEBT SERVICE FUND  
RESOURCES AND REQUIREMENTS**

**SEWER DEBT SERVICE**  
**Public Works**

**CITY OF YAMHILL**  
**(Municipal Corporation)**

Historical Data								
Actual			Adopted Budget	RESOURCE DESCRIPTION	Budget for Next Year 2018-19			
Second Preceding 15-16	First Preceding 16-17	Current Year 17-18			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
\	\	\	\	Beginning Fund Balance:	\	\	\	\
1	81,473.71	70,139.03	70,000	62-100 Cash on Hand	80,000	80,000	80,000	1
2	481.77	504.26	200	62-952 Interest Income	500	500	500	2
3	45,473.61	63,485.74	55,000	62-960 Sewer Users Fees	75,000	75,000	75,000	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	127,429.09	134,129.03	125,200.00	Total Resources Except Tax Levy	155,500	155,500	155,500	16
17								17
18								18
19	127,429.09	134,129.03	125,200.00	<b>TOTAL RESOURCES</b>	155,500	155,500	155,500	19
20	\	\	\	<b>REQUIREMENTS</b>	\	\	\	20
21	18,103.05	19,288.11	20,119	62-150 1998 - Debt Service - Principal	21,100	21,100	21,100	21
22	39,186.95	38,001.89	37,171	62-150 1998 - Debt Service-Interest	36,190	36,190	36,190	22
23	0.00	0.00	57,290	62-152 1998 - Holding Requirement	57,290	57,290	57,290	23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38			10,620.00	62-795 Unappropriated Ending Fund Bal	40,920	40,920	40,920	38
	57,290.00	57,290.00	125,200.00	<b>TOTAL REQUIREMENTS</b>	155,500	155,500	155,500	

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

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**RESERVE FUNDS**

Reserve funds are established by Council Resolution to enable the City to accumulate funds over a period of time dedicated to a specific use when the time arrives. Reserve funds can have contributions made to them for a period of ten years from creation, and must be obligated within twelve years of creation, or be rolled back into the General Fund, or re-established if the continued need can be justified by the Council. The City of Yamhill currently has seven (7) established reserve funds for the following purposes:

<b>Admin. Capital Expense Reserve (ACER) Fund 70</b>	This reserve fund has been established for the purpose of saving for long-term capital expenditures for the Administrative Department and Public Works, such as Financial Software, Copier Machine, Computer Annual System Replacements, Postage Meter Machine Municipal Court Software, and City Hall upgrades. This fund is financed through the General Fund - Administrative Department(s), Water Department and Sewer Department.
<b>Police Vehicle Reserve Fund 71</b>	This reserve fund has been established for the purpose of saving for new Police Vehicles. This fund is financed through a court assessment established by the Municipal Judge order.
<b>Park Reserve Fund 72</b>	This reserve fund has been established for the purpose of saving for replacement and/or repair of equipment within the City Park. This fund is funded through the General Fund - Parks Department.
<b>City Hall Reserve Fund 73</b>	This reserve fund was established Fiscal Year 2016/2017 for the purpose of providing for the acquisition of land and building expenditures and in order to receive funds acquired by the City for City Hall Land Acquisition and Building Expenditures. This fund is funded by a transfer from the General fund.
<b>Public Works Reserve Fund 74</b>	This reserve fund was originally established for the purpose of saving for new Public Works Vehicles. This fund now includes the balance of money set aside for the Public Works building and small equipment. This fund is supported by transfers from the Water, Sewer and Street Funds.
<b>Streets System Development Reserve (SDC's) Fund 82</b>	This reserve fund has been established for the purpose of tracking and controlling funds collected under the System Development Charges Ordinance, to be used for Capital Improvements to the Streets System. This fund is funded directly by the income received from Streets Department SDC's.
<b>Stormwater System Development Reserve (SDC's) Fund 83</b>	This reserve fund has been established Fiscal Year 2018/2019 for the purpose of tracking and controlling funds collected under the System Development Charges Ordinance, to be used for Capital Improvements to the Stormwater System. This fund is funded directly by the income received from Stormwater SDC's.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

**RESERVE FUNDS**

The Reserve Funds were established in accordance with the following Resolution Information. Ten of these funds require renewal (see Resolution No. 645, adopted June 12, 2008) or change, as noted below.

Reserve Funds	Original Res. No. Date	Renewed Res. No. Date	Renewed Res. No. Date
Admin. Capital Expenditures Reserve	317 06/25/97	645 06/12/2008	749 3/14/2018
Police Vehicle Reserve	254 01/24/96	645 06/12/2008	749 3/14/2018
Park Reserve	255 01/24/96	645 06/12/2008	749 3/14/2018
Park Systems Development Reserve	299 01/22/97	645 06/12/2008	749 3/14/2018
Water Depreciation Reserve*	295 01/08/97	645 06/12/2008	749 3/14/2018
Public Works Reserve	297 01/22/97	645 06/12/2008	749 3/14/2018
Water SDC Reserve*	298 01/22/97	645 06/12/2008	749 3/14/2018
Sewer System Reserve**	296 01/08/97	645 06/12/2008	749 3/14/2018
Sewer SDC Reserve**	299 01/22/97	645 06/12/2008	749 3/14/2018
Streets SDC Reserve	344 05/27/98	645 06/12/2008	749 3/14/2018
Public Works Building Maintenance Reserve***	428 04/12/00	647 Transferred	
Police Reserve	655 06/11/09	Transferred	
City Hall Reserve	721 07/08/15		
Stormwater SDC Reserve	754 5/9/2018		

\* See Chapter on Water Funds

\*\* See Chapter on Sewer Funds

\*\*\* Transferred to Public Works Reserve



**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**ADMIN. EXPENDITURES RESERVE**  
Fund

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data								
Actual		Adopted Budget		Budget for Next Year 2018-19				
Second Preceding	First Preceding	Current Year	<b>RESOURCE DESCRIPTION</b>		Proposed By	Approved By	Adopted By	
15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body	
				Beginning Fund Balance:				
1	4,755.57	2,056.33	1,000	70-100 Cash on Hand	8,500	8,500	8,500	1
2	47.34	78.53	10	70-952 Interest Income	100	100	100	2
3	6,000.00	6,000.00	11,000	70-980 Transfer In (General Fund)	500	500	500	3
4	2,200.00	3,000.00	9,500	70-981 Transfer In (Water Dept)	9,500	9,500	9,500	4
5	2,000.00	3,000.00	13,500	70-982 Transfer In (Sewer Dept)	12,500	12,500	12,500	5
6	850.00	730.00	800	70-921 Muni Ct Equip Assessment	800	800	800	6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	15,852.91	14,864.86	35,810.00	Total Resources Except Tax Levy	31,900	31,900	31,900	16
17								17
18								18
19	15,852.91	14,864.86	35,810.00	<b>TOTAL RESOURCES</b>	<b>31,900</b>	<b>31,900</b>	<b>31,900</b>	19
20				<b>REQUIREMENTS</b>				20
21								0 21
22	2,460.00	2,710.00	3,000	70-403 Copy/Postal/Computing	3,200	3,200	3,200	22
23	6,046.58	5,668.78	7,550	70-414 Software	7,000	7,000	7,000	23
24	5,290.00	4,060.50	23,000	70-408 Support Services	20,000	20,000	20,000	24
25	<b>13,796.58</b>	<b>12,439.28</b>	<b>33,550.00</b>	<b>Total Materials &amp; Services</b>	<b>30,200</b>	<b>30,200</b>	<b>30,200</b>	25
26								26
27	0.00	0.00	2,260.00	70-795 Capital Reserve	1,700	1,700	1,700	27
28								28
29								29
30				NOTE:				30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
	13,796.58	12,439.28	35,810.00	<b>TOTAL REQUIREMENTS</b>	<b>31,900</b>	<b>31,900</b>	<b>31,900</b>	

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**POLICE VEHICLE RESERVE**  
**Fund**

**CITY OF YAMHILL**  
**(Municipal Corporation)**

Historical Data									
Actual			Adopted Budget	RESOURCE DESCRIPTION	Budget for Next Year 2018-19				
Second Preceding	First Preceding	Current Year	Proposed By		Approved By	Adopted By			
15-16	16-17	17-18	Budget Officer		Budget Committee	Governing Body			
\	\	\	\	Beginning Fund Balance:					\
1	11,411.94	17,702.13	12,400	71-100 Cash on Hand	9,500	9,500	9,500	9,500	1
2	50.19	110.95	50	71-952 Interest Income	125	125	125	125	2
3	2,000.00	0.00	0	71-983 Transfer In (Police Dept)	2,000	2,000	2,000	2,000	3
4	4,240.00	3,665.00	4,000	71-926 Vehicle replace. assess.	4,400	4,400	4,400	4,400	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	17,702.13	21,478.08	16,450.00	Total Resources Except Tax Levy	16,025	16,025	16,025	16,025	16
17									17
18									18
19	17,702.13	21,478.08	16,450.00	<b>TOTAL RESOURCES</b>	16,025	16,025	16,025	16,025	19
20	\	\	\	<b>REQUIREMENTS</b>	\	\	\	\	20
21	0.00	0.00	500.00	71-418 Vehicle Replacement	250	250	250	250	21
22	0.00	0.00	500.00	71-419 Vehicle Equipment	250	250	250	250	22
23	0.00	7,500.00	7,500.00	71-531 Transfer Out (Gen Fund Police)	15,000	15,000	15,000	15,000	23
24									24
25									25
26									26
27	0.00	0.00	7,950.00	71-597 Reserve SIB for Capital	525	525	525	525	27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38		0.00	0.00	Unappropriated Ending Fund Balance					38
	0.00	7,500.00	16,450.00	<b>TOTAL REQUIREMENTS</b>	16,025	16,025	16,025	16,025	



2 pmts/ 16 Charger (Greg's) and new Charger



**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**PARK RESERVE**  
**Fund**

**CITY OF YAMHILL**  
**(Municipal Corporation)**

Historical Data								
Actual			Adopted Budget	Budget for Next Year 2018-19				
Second Preceding	First Preceding	Current Year	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By		
15-16	16-17	17-18		Budget Officer	Budget Committee	Governing Body		
\	\	\	Beginning Fund Balance:					\
1	4,360.40	5,377.60	5,000	72-100 Cash on Hand	6,000	6,000	6,000	1
2	17.20	29.22	10	72-952 Interest Income	25	25	25	2
3	1,000.00	500.00	500	72-984 Transfer In (Parks Dept)	500	500	500	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	5,377.60	5,906.82	5,510.00	Total Resources Except Tax Levy	6,525	6,525	6,525	16
17								17
18								18
19	5,377.60	5,906.82	5,510.00	<b>TOTAL RESOURCES</b>	6,525	6,525	6,525	19
20	\	\	\	<b>REQUIREMENTS</b>	\	\	\	20
21	0.00	0.00	2,500.00	72-402 Equipment Replacement	2,500	2,500	2,500	21
22	0.00	0.00	2,500.00	72-413 General Park Mxt & Improvemen	2,500	2,500	2,500	22
23								23
24								24
25								25
26								26
27	0.00	0.00	510.00	72-795 Reserve for Capital	1,525	1,525	1,525	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	0.00	0.00	0.00	Unappropriated Ending Fund Balance	0	0	0	38
	0.00	0.00	5,510.00	<b>TOTAL REQUIREMENTS</b>	6,525	6,525	6,525	

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**CITY HALL RESERVE**  
Fund

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data									
Actual			Adopted Budget	RESOURCE DESCRIPTION	Budget for Next Year 2018-19				
Second Preceding	First Preceding	Current Year			Proposed By	Approved By	Adopted By		
15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body		
\	\	\	\	Beginning Fund Balance:					\
1	0.00	0.00	3,000	73-100 Cash on Hand	10,500	10,500	10,500		1
2	0.00	0.00	5	73-952 Interest Income	75	75	75		2
3	0.00	3,000.00	0	73-980 Transfer In (General Fund)	500	500	500		3
4	0.00	0.00	2,500	73-981 Transfer In (Water Fund)	500	500	500		4
5	0.00	0.00	5,000	73-982 Transfer In (Sewer Fund)	500	500	500		5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	0.00	3,000.00	10,505	Total Resources Except Tax Levy	12,075	12,075	12,075		16
17									17
18									18
19	0.00	3,000.00	10,505	<b>TOTAL RESOURCES</b>	12,075	12,075	12,075		19
20	\	\	\	<b>REQUIREMENTS</b>	\	\	\		20
21	0.00	0.00	2,000	73-974 City Hall Replacement	2,500	2,500	2,500		21
22	0.00	0.00	7,500	73-975 Land Acquisition	7,500	7,500	7,500		22
23	0	0	9,500	<b>TOTAL CAPITAL OUTLAY</b>	10,000	10,000	10,000		23
24									24
25									25
26									26
27	0.00	0.00	1,005	73-795 Reserve for Contingencies	2,075	2,075	2,075		27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38	0.00	0.00	0	Unappropriated Ending Fund Balance	0	0	0		38
	0.00	0.00	10,505.00	<b>TOTAL REQUIREMENTS</b>	12,075	12,075	12,075		



**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**PUBLIC WORKS RESERVE**  
Public Works

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data									
Actual			Adopted	Budget for Next Year 2018-19					
Second Preceding	First Preceding	Current Year	Budget	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By		
15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body		
				Beginning Fund Balance:					
1	18,638.06	15,571.47	5,000	74-100 Cash on Hand	7,000	7,000	7,000		1
2	86.08	85.10	50	74-952 Interest Income	75	75	75		2
3	500.00	500.00	2,500	74-981 Transfer In (Water Dept)	2,500	2,500	2,500		3
4	500.00	500.00	10,000	74-982 Transfer In (Sewer Dept)	2,500	2,500	2,500		4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	19,724.14	16,656.57	17,550.00	Total Resources Except Tax Levy	12,075	12,075	12,075		16
17									17
18									18
19	19,724.14	16,656.57	17,550.00	<b>TOTAL RESOURCES</b>	12,075	12,075	12,075		19
20				<b>REQUIREMENTS</b>					20
21	0.00	0.00	1,000	74-418 Vehicle Replacement	1,000	1,000	1,000		21
22	0.00	399.00	10,000	74-411 Small Equipment	5,000	5,000	5,000		22
23	4,152.67	8,523.23	2,000	74-412 Facility Maintenance	5,000	5,000	5,000		23
24	4,152.67	8,922.23	13,000	<b>Total Capital Outlay</b>	11,000	11,000	11,000		24
25									25
26									26
27	0.00	0.00	4,550.00	74-795 Reserve for Capital	1,075	1,075	1,075		27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38	0.00	0.00	0.00	Unappropriated Ending Fund Balance	0	0	0		38
	4,152.67	8,922.23	17,550.00	<b>TOTAL REQUIREMENTS</b>	12,075	12,075	12,075		

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**STREETS SDC RESERVE**  
Public Works

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data									
Actual			Adopted	Budget for Next Year 2018-19					
Second Preceding	First Preceding	Current Year	Budget	RESOURCE DESCRIPTION	Proposed By	Approved By	Adopted By		
15-16	16-17	17-18			Budget Officer	Budget Committee	Governing Body		
\	\	\	\	Beginning Fund Balance:					\
1	33,328.66	33,720.17	34,000	82-100 Cash on Hand	30,000	30,000	30,000		1
2	300.00	300.00	300	82-792 System Development Charges	1,929	1,929	1,929		2
3	91.51	176.83	120	82-952 Interest Income	125	125	125		3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	33,720.17	34,197.00	34,420.00	Total Resources Except Tax Levy	32,054	32,054	32,054		16
17									17
18									18
19	33,720.17	34,197.00	34,420.00	<b>TOTAL RESOURCES</b>	<b>32,054</b>	<b>32,054</b>	<b>32,054</b>		19
20	\	\	\	<b>REQUIREMENTS</b>	\	\	\		20
21	0.00	0.00	25,000.00	82-416 System Development	30,000	30,000	30,000		21
22									22
23									23
24									24
25									25
26									26
27	0.00	0.00	9,420.00	82-795 Reserve for Capital	2,054	2,054	2,054		27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38			0.00	Unappropriated Ending Fund Balance	0	0	0		38
	0.00	0.00	34,420.00	<b>TOTAL REQUIREMENTS</b>	<b>32,054</b>	<b>32,054</b>	<b>32,054</b>		

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**STORMWATER SDC RESERVE**  
**Public Works**

**CITY OF YAMHILL**  
(Municipal Corporation)

Historical Data								
Actual			Adopted Budget	Budget for Next Year 2018-19				
Second Preceding 15-16	First Preceding 16-17	Current Year 17-18	<b>RESOURCE DESCRIPTION</b>	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
			Beginning Fund Balance:					
1	0.00	0.00	0	83-100 Cash on Hand	0	0	0	1
2	0.00	0.00	0	83-792 System Development Charges	1,609	1,609	1,609	2
3	0.00	0.00	0	83-952 Interest Income	0	0	0	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	0.00	0.00	0.00	Total Resources Except Tax Levy	1,609	1,609	1,609	16
17								17
18								18
19	0.00	0.00	0.00	<b>TOTAL RESOURCES</b>	1,609	1,609	1,609	19
20				<b>REQUIREMENTS</b>				20
21	0.00	0.00	0.00	83-416 System Development	1,000	1,000	1,000	21
22								22
23								23
24								24
25								25
26								26
27	0.00	0.00	0.00	83-795 Reserve for Capital	609	609	609	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38			0.00	Unappropriated Ending Fund Balance	0	0	0	38
	0.00	0.00	0.00	<b>TOTAL REQUIREMENTS</b>	1,609	1,609	1,609	







**CITY OF YAMHILL, OREGON  
SCHEDULE OF TRANSFERS 2018-19 Budget**

<b>Transfer From</b>	<b>Transfer To</b>	<b>Amount</b>	<b>Purpose</b>
General Fund - Admin.	City Hall Reserve Fund	500	Improvements to City Hall
General Fund - Admin.	Admin. Capital Expenditures Reserve	500	Administrative Capital Expenses Reserve
General Fund - Parks	Parks Department Reserve	500	Purchase of Park Equipment
General Fund - Police	Police Vehicle Reserve	2,000	Police Vehicle
General Fund - Admin.	Economic Development	70,000	Transfer & repay within same budget year
		<b>73,500</b>	
Water Fund	City Hall Reserve Fund	500	Improvements to City Hall
Water Fund	Water Depreciation Fund	10,000	Water Depreciation Requirement
Water Fund	Public Works Reserve	2,500	Purchase of Public Works Vehicle
Water Fund	Admin. Capital Expenditures Reserve	9,500	ACER Reserve Admin Equipment
		<b>22,500</b>	
Sewer Fund	City Hall Reserve Fund	500	Improvements to City Hall
Sewer Fund	Public Works Reserve	2,500	Purchase of Sewer Department Vehicle
Sewer Fund	Sewer System Reserve	15,000	Improvements to Sewer System
Sewer Fund	Admin. Capital Expenditures Reserve	12,500	ACER Reserve Admin Equipment
		<b>30,500</b>	
Streets Fund	Public Works Reserve	0	Purchase of Streets Department Vehicle
		0	
Police Vehicle Reserve	General Fund -	15,000	Police Vehicle
Economic Develop	General Fund -	70,000	Transfer & repay within same budget year
Building Fund	General Fund -	25,000	Consolidate Funds
		<b>110,000</b>	
	<b>TOTAL TRANSFERS</b>	<b>236,500</b>	

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-2019 BUDGET**

---

**BUDGET GLOSSARY**

**Appropriation**

A legal authorization made by the City Council to incur obligations and make expenditures for specific purposes, and shall be limited to a single fiscal year.

**Bancroft Bond**

To provide purchasers of homes or multifamily dwellings with Bancroft financing of system development charges as an alternative to absorbing those charges into the long term permanent financing of their homes.

**Bond**

A written promise to pay a specified sum of money on a specific date at a specified interest rate. Bonds are most frequently used to finance large capital projects, such as buildings and streets.

**Budget**

A plan of a financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.

**Budget Document**

The estimates of expenditures and budget resources as set forth on the estimated sheets, tax levy and the financial summary.

**Capital Improvements Program (CIP)**

A plan for capital expenditures to be incurred each year over a period of years to meet capital needs arising from a long term work program.

**Capital Outlay**

Expenditures which result in the acquisition of, or addition to, fixed assets.

**Capital Projects**

A long term major improvement or acquisition of equipment or property for public use.

**Contingency**

An appropriation of funds to cover unforeseen events and emergencies which occur during the fiscal year.

**Debt Service**

Payment of interest and principal related to long term debt.

**Departments**

A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Encumbrance**

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or the actual liability is set up.

**Enterprise Fund**

A fund established to account for operations that are finances and operated in a manner similar to private business enterprise in that the costs of providing services to the general public on a continuing basis are recovered primarily through user charges. An example would be the Water Fund and the Sewer Fund.

**Expenditure**

This term refers to the outflow of funds paid or to be paid for an asset or goods and services obtained regardless of when the expense is actually paid.

**Fiscal Year**

A twelve month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. (July 1 through June 30 for all Oregon municipalities.).

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2018-19 BUDGET**

---

**BUDGET GLOSSARY**

**Forfeiture**

The automatic loss of cash or other property as a punishment for not complying with provisions and as compensation for the resulting damages or losses.

**Fund**

A sum of money or other resources set aside for a specific purpose. A division in a budget segregating independent fiscal and accounting requirements.

**GASB**

Government Accounting Standards Board

**General Fund**

A fund used to account for financial operations of the City which are not accounted for in any other fund. The primary source of revenue are property taxes, franchise fees, state and local shared revenues, licenses and permits, and charges for services provided to other funds. Primary expenditures in the General Fund are made for administration, police, municipal court, planning and the parks department.

**Goal**

A statement of broad direction, purpose or intent; the purpose toward which an endeavor is directed.

**Grant**

A donation or contribution by one governmental unit to another unit. The donation or contribution may be made to aid in the support of a specified purpose or function or general purpose.

**Local Improvement District (LID)**

The property which is to be assessed for the cost or part of the cost of local improvement and the property on which the local improvement is located.

**Objective**

A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a given program.

**Operating Budget**

The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personal services, supplies, utilities, materials, and capital outlay.

**Personal Services**

Payroll expenses, such as wages, Social Security, medical and dental insurance benefits and retirement contributions.

**Program**

A group of related activities aimed at accomplishing a major service or function for which the municipality is responsible.

**Resources**

Total amount available for appropriation, consisting of estimated beginning funds on hand plus anticipated revenues.

**Revenues**

Funds that the government receives as income such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Tax Rate**

The amount of property tax paid by property owners for each \$1,000 of their property's assessed value.

**Transfers**

Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

**Unappropriated Fund Balance**

An amount set aside to be used as cash carryover for the next fiscal year's budget. This amount cannot be used under any circumstance in the current fiscal year except under very specific conditions which are set forth in state law.

# PROPERTY TAX WORKSHEET

1. Permanent Rate Limit		<b>\$3.7389</b>	/ \$1000	
2. Est. Assessed Value		<b>\$77,325,777.00</b>		
3. Tax rate (per dollar)	<b>X</b>	0.0037389		
<i>(converts rate to a decimal)</i>				
4. Amount the Rate would raise				\$289,113.35
5. Estimate Measure 5 loss (compression)	-	<b>\$0.26</b>		
<i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment &amp; Levies (SAL) - This inform is entered on LB- 1 &amp; 3 form, line 14a</i>				
<hr style="border-top: 3px double #000;"/>				
6. Tax to be billed	=			\$289,113.09
7. Average Collection Factor	<b>X</b>	<b>0.93</b>		
<i>See your forms &amp; instructions booklet - Page 17 for a 5 year report - by county</i>				
<hr style="border-top: 1px solid #000;"/>				
<b>8. Taxes Estimated to be Received</b>	=			<b>\$268,007.83</b>
<i>Gets entered on LB- 1 &amp; 3 form, line 11</i>				
<hr style="border-top: 1px solid #000;"/>				
9. Loss due to discount & uncollectables	=			\$21,105.26
<i>(line 6 minus line 8)</i>				
<i>Gets entered on LB- 1 &amp; 3 form, line 14b</i>				