



# City of Yamhill

A small taste of Oregon



**City of Yamhill  
Municipal Operating Budget  
Fiscal Year July 1, 2023  
through June 30, 2024**

**\$ 6,380,585**

**CITY OF YAMHILL, OREGON  
BUDGET FOR FISCAL YEAR 2023-24**

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**CITY OF YAMHILL, OREGON**  
**BUDGET INFORMATION FOR FISCAL YEAR 2023-2024**

As required by Chapter 294, Sections 294.305 to 294.565 of Oregon Revised Statutes, the 2023-2024 Budget is presented.

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.<br>Its 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 INFORMATION FOR THE FISCAL YEAR 2023-2024**

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SPECIAL FUNDS (Continued)

Streets Fund 52	This fund provides for maintenance, repair or reconstruction of streets, sidewalks, street lights, and street sweeping. It's primary source of revenue is the State gasoline tax distribution.
Sidewalk Deposit Fund 54	Provides a revolving fund to be to install sidewalks. It's primary source of revenue is forfeited sidewalk deposits.
Park SDC Fund 57	Established for the purpose of tracking and controlling Parks SDCs This fund is funded directly by the income received from Parks SDCs.

DEBT SERVICE

There are two Debt Service funds: **Water Debt Fund & Sewer Debt Fund** The Water Debt Service Fund and the Sewer Debt Service Fund were established FY99 to meet water related bond requirements.

RESERVE FUNDS

Reserve Funds have been established by City Council resolution. This money can only be used for the specific designated purpose. and remains until enough money has been saved for its purpose. Reserve funds must be reviewed every 10 years (2028). 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 Stormwater System Development Reserve.**

**CITY OF YAMHILL, OREGON**  
**BUDGET INFORMATION FOR THE FISCAL YEAR 2023-2024**

The City currently has the following Reserve funds:

Reserve Funds	Reso.	Date	Renewed	Renewed	Action
Admin. Capital Expenditures Reserve Fund	317	06/25/97	06/12/2008	3/14/2018	
Police Vehicle Reserve Fund	254	01/24/96	06/12/2008	3/14/2018	
Park Reserve Fund	255	01/24/96	06/12/2008	3/14/2018	
Public Works Reserve Fund	297	01/22/97	06/12/2008	3/14/2018	
Streets SDC Reserve Fund	344	05/27/98	06/12/2008	3/14/2018	
City Hall Reserve Fund	721	07/08/15			
Stormwater SDC Reserve Fund	754	5/9/2018			

The following is a summary of funds that have been reclassified to a proprietary fund or transferred to another fund:

			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

**CITY OF YAMHILL, OREGON**  
**FISCAL YEAR 2023-2024 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. Yamhill hired its first City Administrator in 2022-2023.

The City of Yamhill is a full service City and currently has 10 full-time equivalent (FTE) employees, two (2) Reserve Police Officers. Contract services include Municipal Judge, City Attorney, City Engineer, City Planner. The Police Officers are represented by a Union Contract.

**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 modified cash basis of accounting. 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 budgetary funds, as presented in the annual approved budget, and the reporting basis as used in the preparation of the financial report.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-2024 BUDGET**

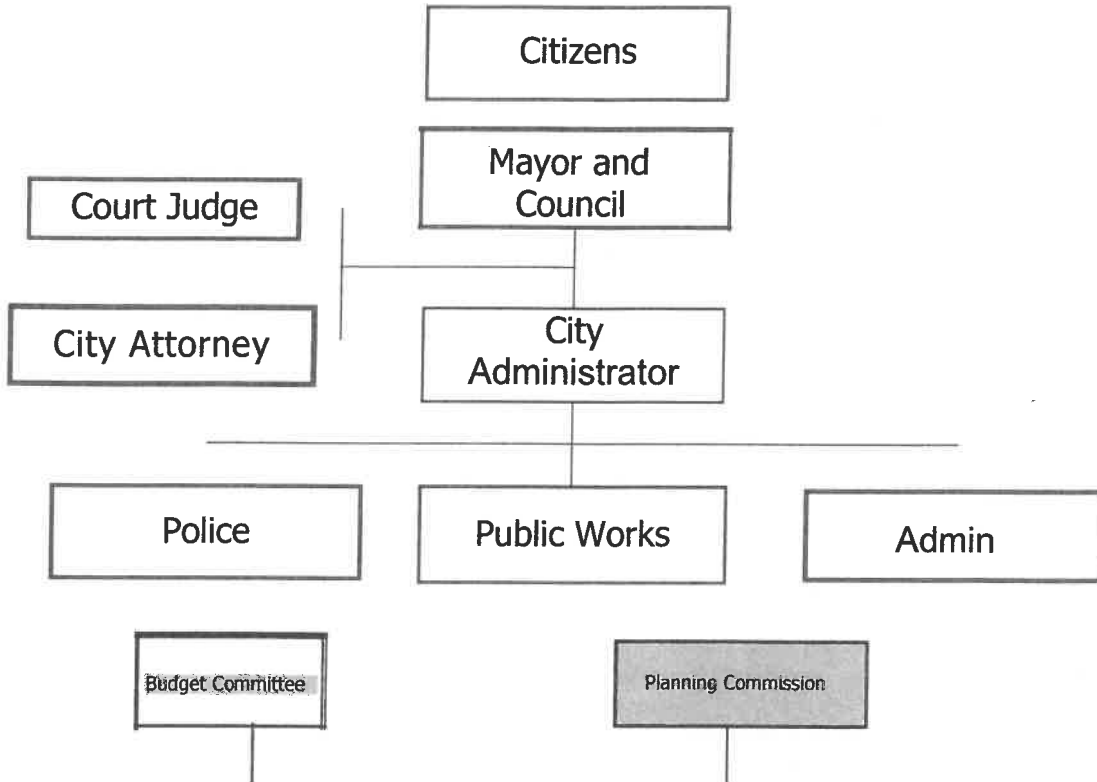
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**Independent Audit Requirement**

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 297.425 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 Devan Esch. Grove, Mueller & Swank P.C. is based in Salem.

**CITY OF YAMHILL, OREGON  
DRAFT 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.

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 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 Administrative Clerk serves as the commission secretary and is in charge of keeping an accurate record of all commission proceedings.



**CITY OF YAMHILL, OREGON**  
**FISCAL YEAR 2023-2024 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 Interim City Administrator, Petra Schuetz worked with city department heads to complete budget preparation and adoption.

**Approving the Budget**

3. **Budget Officer Publishes Notice (ORS 294.426).**  
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 294.426).**  
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 294.428).**  
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 294.448).**  
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 294.453).**  
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**

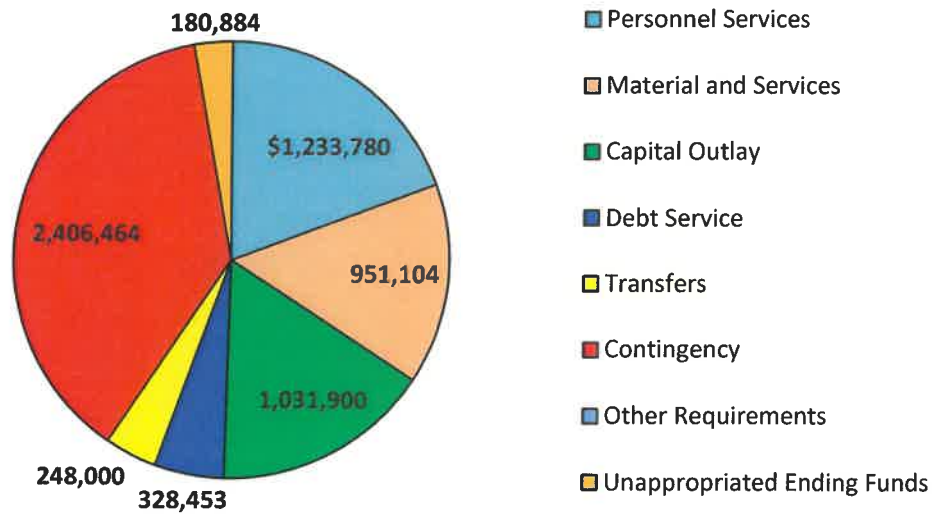
8. **Budget Adopted, Appropriations Made, Taxes Declared and Categorized (ORS 294.456)**  
By law, the governing body may make changes in the approved budget before it is adopted. However, there are limitations:

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-24 BUDGET**

**ALL EXPENSES AND EXPENSE TYPES  
BUDGET FY 2023-24  
\$6,380,585**

## City of Yamhill 2023/24 Budget

By Expense type



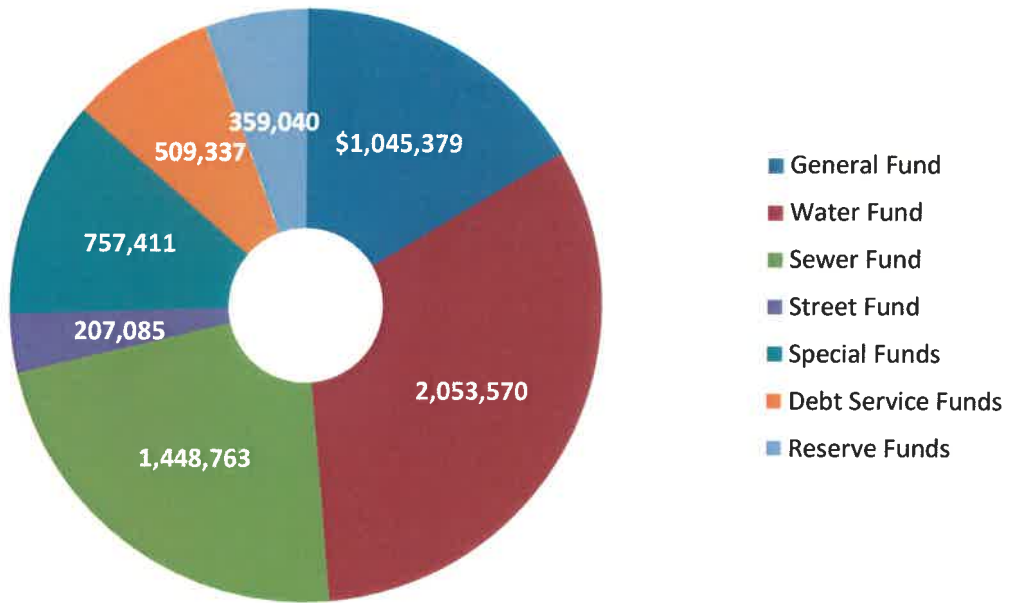
Personnel Services	\$1,233,780
Material and Services	951,104
Capital Outlay	1,031,900
Debt Service	328,453
Transfers	248,000
Contingency	2,406,464
Other Requirements	-
Unappropriated Ending Funds	180,884
	<u>\$6,380,585</u>

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**CITY OF YAMHILL, ORGEON  
FISCAL YEAR 2023-24**

**City of Yamhill**

Budget By Department  
2023 - 24



General Fund	\$1,045,379
Water Fund	2,053,570
Sewer Fund	1,448,763
Street Fund	207,085
Special Funds	757,411
Debt Service Funds	509,337
Reserve Funds	359,040
	<u>\$6,380,585</u>

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-2024 BUDGET**

**Budget Calendar**

12-Apr-23

<u>Date</u>	<u>Activity</u>	<u>Responsibility</u>
April 3rd	udget Committee No Numbers Meeting	Ross
	Post First Budget meeting Notice	Kim
April 5th	Second Budget meeting notice	Kim
	Proposed Budget doc 90%	All
April 12th	Council Mtg. Apoint Budget Officer	Ross
April 14th	udget Document distributed to Bud. Corn.	Kim
	All copies printed	Kim
April 19th	First Budget Committee Meeting	Ross
April 26th	Second Budget Committee - Tent..	Ross
May 3rd	Approved Budget Ready	Kim
May 10th	Council Meeting	Ross
	Public hearing for approved Budget	
May 17th	bons ready for taxes, Appropriations etc.	Ross/Kim
June 14th	Council Adopt Budget	Ross
June 30th	LB Forms Complete	Kim/Ross
July 10th	File LB Forms	Kim

RESOURCES

GENERAL FUND

CITY OF YAMHILL

Municipal Corporation

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2023/24
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2020-2021	2021-2022	2022-2023						
				Beginning Fund Balance				
1	200,701	189,212	447,330	10-100 Available Cash on hand	312,103	312,103		1
2								2
3	10,538	6,083	11,000	10-901 Previously Levied Taxes	11,000	11,000		3
4	1,059	1,357	2,200	10-902 Cigarette Tax	1,500	1,500		4
5	21,385	21,612	19,500	10-903 Liquor Tax	19,500	19,500		5
6	17,230	338,763	15,000	10-904 State Revenue Sharing	15,000	15,000		6
7	12,769	9,116	2,000	10-913 Miscellaneous Income	1,000	1,000		7
8	17,406	10,934	6,000	10-914 Police Misc Income	7,000	7,000		8
9	100	100	100	10-923 Administrative Towing Fees	100	100		9
10	58,274	50,517	55,000	10-924 Municipal Court Fines	50,000	50,000		10
11	44,310	52,819	48,000	10-925 Franchise Fees	55,000	55,000		11
12	27,037	21,448	23,000	10-928 Admin. Court Fees	20,000	20,000		12
13	715	705	700	10-932 Business Licenses	500	500		13
14	1,548	1,133	1,100	10-941 Muni Court Assessments	1,000	1,000		14
15				10-946 Grant				15
16		1,000	1,000	10-948 Grant- Planning	-	-		16
17	3,303	1,916	3,500	10-942 Grant-ODOT Seat Belt	3,500	3,500		17
18		2,170	4,000	10-943 Grant ODOT Speed	4,000	4,000		18
19	4,223	3,787	4,000	10-944 Grant ODOT- DUII	4,000	4,000		19
20	2,706	1,659	3,500	10-945 Grant ODOT Distracted Driving	3,500	3,500		20
21	3,552	2,348	5,000	10-952 Interest	9,363	9,363		21
22	675	880	1,200	10-961 Park Usage Fees	1,200	1,200		22
23			-	10-971 Timber Sale				23
24			-	10-985 Transfer In ( Police Veh. Resv)				24
25			-	10-986 Transfer In (Bldg Fund)				25
26	75,000		-	10-990 Transfer In (City Hall Rsv)				26
27	55,550	3,420	15,000	10-962 Land Use Fees	15,000	15,000		27
28	1,000		-	10-912 Judge Services				28
29	1,043	713	500	10-915 Dog License Revenue	500	500		29
30	10,000	7,500	10,000	10-950 Police SRO -Yamhill/Carlton SD	10,000	10,000		30
31	-	25,780	29,000	10-922 Police Service Fee	29,000	29,000		31
32	-	997	1,500	10-951 National Night Out	1,500	1,500		32
33			0	10-991 Interfund loan - Water Fund				33
34			129,753	10-994 ARPA Tranche 2				34
35			100	10-995 Transient Tax				35
36	570,124	755,969	838,983	Total Resources Except Tax Levy	575,266	575,266	-	36
37	308,253	350,774	340,766	Taxes Necessary to Balance Budget	470,113	470,113	-	37
				Taxes Collected in Year Levied				
	<b>878,377</b>	<b>1,106,743</b>	<b>1,179,749</b>	<b>TOTAL RESOURCES</b>	<b>1,045,379</b>	<b>1,045,379</b>	<b>-</b>	<b>-</b>

DETAILED EXPENDITURES

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

**CITY OF YAMHILL**  
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2023/24	
	2020-2021	2021-2022	2022-2023		FTE	Proposed By Budget Officer	Approved By Budget Committee		
1	895	1,000	1,000	<b>MATERIALS &amp; SUPPLIES</b>					
2	702	2,112	1,000	05-252 Miscellaneous		1,000	1,000		1
3	2,000	500	2,000	05-305 Dues, Travel, Training		2,500	2,500		2
4				05-332 Community Support Svcs		2,000	2,000		3
5									4
6	3,597	3,612	4,000	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		5,500	5,500		5
7									6
8									7
9									8
10									9
11									10
12									11
13									12
14									13
15									14
16									15
17									16
18				<b>Community Support Request 2023-2024</b>	Budgeted Amt	Budgeted Amt			17
19				Yamhill Downtown Assoc	500	500			18
20				Yamhill Co. Mediators =	500	500			19
21				YCTC	500	500			20
22				Homeward Bound Pets =	500	500			21
23									22
24									23
25				<b>Total Request: \$</b>	2,000	2,000			24
26									25
27									26
28									27
29									28
30									29
31									30
32									31
33									32
34									33
35									34
36									35
37									36
38									37
39									38
40									39
41	3,597	3,612	4,000	<b>TOTAL COUNCIL</b>	5,500	5,500	-	-	40
									41

DETAILED EXPENDITURES

GENERAL FUND - ADMINISTRATION  
Organizational Unit-Fund

CITY OF YAMHILL  
Municipal Corporation

Historical Data				DESCRIPTION	FTE	Budget for Next Year 2023-2024			Forecast 2022/23
Actual		Adopted	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
2020-2021	2021-2022	2022-2023							
				<b>PERSONNEL SERVICES</b>					
1	22,121	6,392	36,002	10-101 City Administrator	0.36	36,002	36,002		1
2	8,027	8,304	8,556	10-102 City Clerk	0.15	9,180	9,180		2
3	5,495	6,634	7,353	10-103 Admin Clerk	0.15	8,415	8,415		3
4			-	10-110 Admin Part Time					4
5	751		-	10-115 Overtime					5
6	25,165	16,342	37,743	10-120 Payroll Costs		38,441	38,441		6
7	61,569	37,671	89,664	<b>TOTAL PERSONNEL</b>	0.66	92,038	92,038		7
8				<b>MATERIALS &amp; SUPPLIES</b>					8
9	6,332	168	4,000	10-334 Emergency Services		1,000	1,000		9
10	6,123	5,133	6,000	10-200 Operations & Maintenance		7,000	7,000		10
11	4,669	7,213	8,850	10-202 Liability Insurance		9,000	9,000		11
12	10,336	8,819	9,200	10-210 Utilities		10,304	10,304		12
13	944	3,304	500	10-252 Miscellaneous		750	750		13
14	7,280	11,440	10,000	10-300 Attorney/Legal Fees		15,000	15,000		14
15	3,350	5,976	10,000	10-301 Audit Fees		10,000	10,000		15
16	1,911	1,188	2,500	10-305 Dues, Travel & Training		2,000	2,000		16
17	38,837	17,012	12,500	10-306 Contract Services		14,000	14,000		17
18	2,013	2,231	2,600	10-309 Janitorial Services		2,600	2,600		18
19	1,553	1,310	2,500	10-326 Ads & Printing		2,500	2,500		19
20	75	260	10,000	10-032 Website Maintenance/IT		12,000	12,000		20
21	1,341	901	2,500	10-328 Office Supplies		2,500	2,500		21
22	195	95	400	10-329 Postage		400	400		22
23	627	441	1,000	10-335 Christmas Decorations		1,000	1,000		23
24	-			10-526 Interfund Loan Expense					24
25	85,586	65,493	82,550	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		90,054	90,054		25
26									26
27				<b>CAPITAL OUTLAY</b>					27
28	2,079	709	3,000	10-412 Building Maintenance		3,000	3,000		28
29	-			10-971 Timber					29
30				10-975 Land Acquisition 185 S Maple					30
31	2,079	709	3,000	<b>TOTAL CAPITAL OUTLAY</b>		3,000	3,000		31
32									32
33				<b>OTHER REQUIREMENTS</b>					33
34				- 10-528 Transfer Out (Water SDC)					34
35				- 10-527 Reserve Transfer (City Hall)					35
36				- 10-533 Transfer Out (Water Fund)					36
37				- 10-534 Transfer Out (Sewer Fund)					37
38				- 10-532 Reserve Transfer (Econ Dev)					38
39	10,000		10,831	10-521 Reserve Transfer (ACER Rsv)		11,000	11,000		39
40	10,000		10,831	<b>TOTAL OTHER REQUIREMENTS</b>		11,000	11,000		40
41									41
42	189,212	460,024	150,879	10-795 Contingency		91,645	91,645		42
43	-			unappropriated ending fund balance					43
44	348,436	563,896	338,914	<b>TOTAL ADMINISTRATION</b>		287,737	287,737		44

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DETAILED EXPENDITURES

GENERAL FUND - POLICE  
Organizational Unit-Fund

CITY OF YAMHILL  
Municipal Corporation

Historical Data		DESCRIPTION			Budget for Next Year 2023-2024				
					Proposed By	Approved By	Adopted By		
Actual	Adopted				FTE	Budget Officer	Budget Committee	Governing Body	
2020-2021	2021-2022	2022-2023							
			<b>PERSONNEL SERVICES</b>						
1	70,478	78,171	85,000	11-104 Police Chief	1	99,500	99,500		1
2	56,180	69,488	71,802	11-105 Police Officer	1				2
3	44,673	59,353	63,003	11-107 Traffic Officer	1	66,200	66,200		3
4			-	11-122 Police Corporal		76,100	76,100		4
5	926		3,000	11-115 Overtime		3,000	3,000		5
6	12,287	11,112	15,000	11-117 ODOT Grant Payroll		15,000	15,000		6
7	140,036	134,693	190,159	11-120 Payroll Costs - Benefits		200,682	200,682		7
8	4,389	6,255	10,000	11-106 Reserve Officer (SRO)		10,000	10,000		8
9									9
10	<b>328,969</b>	<b>359,072</b>	<b>437,964</b>	<b>TOTAL PERSONNEL</b>	<b>3.0</b>	<b>470,482</b>	<b>470,482</b>		10
11									11
12				<b>MATERIALS &amp; SUPPLIES</b>					12
13	1,900	3,773	3,000	11-210 Utilities		3,100	3,100		13
14	9,227	3,672	4,600	11-221 Equipment Maintenance		4,750	4,750		14
15	26,595	14,824	22,000	11-027 Vehicle Maintenance		10,000	10,000		15
16	5,841	4,714	3,000	11-300 Attorney/Legal Fees		3,100	3,100		16
17	14,688	13,669	18,500	11-304 9-1-1 YCOM		19,000	19,000		17
18	2,427	1,696	4,000	11-305 Dues, Meetings & Training		4,100	4,100		18
19	568	409	1,000	11-327 Resource Materials		1,050	1,050		19
20	1,862	1,933	2,200	11-328 Office Supplies		2,300	2,300		20
21	1,639	1,535	3,250	11-330 Uniform Allowance		3,350	3,350		21
22	5,227	3,868	9,000	11-331 Police Equipment		9,200	9,200		22
23	289	603	1,000	11-333 Investigation Expenses		1,100	1,100		23
24	10,780	11,438	13,570	11-202 Liability Insurance		14,000	14,000		24
25		-	500	11-252 Miscellaneous Expense		550	550		25
26		-	1,000	11-253 Misc. Grant Expenses		1,000	1,000		26
27		-	100	11-254 Peer support Expense		150	150		27
28	-	500	1,500	11-336 Nation Night Out Expense		2,000	2,000		28
29				11- xxx Fuel		12,000	12,000		
29	<b>81,043</b>	<b>62,634</b>	<b>88,220</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>90,750</b>	<b>90,750</b>		29
30				<b>CAPITAL OUTLAY</b>					30
31	26,571	19,119	25,000	11-405 Vehicle Lease		15,000	15,000		31
32	1,772	1,825	2,000	11-404 Policy & Procedure Manual		2,100	2,100		32
33	3,000	3,000	3,000	11-977 Mobile Data Computers		3,000	3,000		33
34	-	-	500	11-976 Police Radios		800	800		34
35	<b>31,343</b>	<b>23,944</b>	<b>30,500</b>	<b>TOTAL CAPITAL OUTLAY</b>		<b>20,900</b>	<b>20,900</b>		35
36				<b>RESERVE TRANSFERS</b>					36
38	-	-	25,000	11-522 Reserve Transfer (PD Vehicle)		15,000	15,000		38
39									39
40	-	-	25,000	<b>TOTAL OTHER REQUIREMENTS</b>		<b>15,000</b>	<b>15,000</b>		40
41									41
	<b>441,355</b>	<b>445,650</b>	<b>581,684</b>	<b>TOTAL POLICE</b>		<b>597,132</b>	<b>597,132</b>		-

13



DETAILED EXPENDITURES

GENERAL FUND - MUNICIPAL COURT  
Organizational Unit-Fund

CITY OF YAMHILL  
Municipal Corporation

Historical Data				DESCRIPTION	FTE	Budget for Next Year 2023-2024			
Actual		Adopted	Proposed By			Approved By	Adopted By		
2020-2021	2021-2022	2022-2023						Budget Officer	
				<b>PERSONNEL SERVICES</b>					
1	13,379	13,843	19,963	12-102 City Clerk	0.35	21,420	21,420		1
2	5,495	6,633	2,941	12-103 Admin Clerk	0.06	3,366	3,366		2
3				12-110 Admin Part Time	0.00				3
4	12,165	12,959	18,935	12-120 Payroll Costs		19,770	19,770		4
5	31,039	33,434	41,839	<b>TOTAL PERSONNEL</b>	<b>0.41</b>	<b>44,556</b>	<b>44,556</b>		5
6									6
7									7
8				<b>MATERIALS &amp; SUPPLIES</b>					8
9	290	75	400	12-224 Bail Refunds		500	500		9
10	19,202	18,004	22,000	12-250 Assessments		20,000	20,000		10
11		-	500	12-300 Attorney/Legal Fees		300	300		11
12	335	1,110	2,000	12-305 Dues, Travel & Training		2,000	2,000		12
13	1,200	1,200	1,200	12-310 Court Interpreter		1,200	1,200		13
14	4,000	3,000	4,000	12-311 Municipal Judge		3,000	3,000		14
15	1,989	1,294	1,500	12-200 Operations		2,000	2,000		15
16	474	72	500	12-328 Office Supplies		500	500		16
17	27,490	24,755	32,100	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>29,000</b>	<b>29,000</b>		17
18									18
19									19
20									20
21				<b>CAPITAL OUTLAY</b>					21
22									22
23	-	-	-	<b>TOTAL CAPITAL OUTLAY</b>		-	-		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>58,529</b>	<b>58,190</b>	<b>73,939</b>	<b>TOTAL MUNICIPAL COURT</b>		<b>73,556</b>	<b>73,556</b>		-

DETAILED EXPENDITURES

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

**CITY OF YAMHILL**  
Municipal Corporation

Historical Data		Adopted		DESCRIPTION	FTE	Budget for Next Year 2023-2024			
Actual		2022-2023				Proposed By	Approved By	Adopted By	
2020-2021	2021-2022					Budget Officer	Budget Committee	Governing Body	
			16,536	<b>PERSONNEL SERVICES</b>					
1	792	30		13-108 Utility Worker II	0	0	0		1
2	1,491	3,504		13-109 Utility Worker I	0.20	7,788	7,788		2
3	-		-	13-119 Facility Manager	0.00	0	0		3
4	687		-	13-113 Part Time Help PW	0.00	8,741	8,741		4
5	316		-	13-111 Summer Help PW	0.00	0	0		5
6	1,926	1,129	18,610	13-120 Payroll Costs		9,151	9,151		6
7									7
8	5,212	4,664	35,146	<b>TOTAL PERSONNEL</b>	0.2	25,679	25,679		8
9									9
10									10
11				<b>MATERIALS &amp; SUPPLIES</b>					11
12	3,333	2,034	15,000	13-200 Operations & Maintenance		3,000	3,000		12
13	1,337	1,823	2,000	13-210 Utilities		1,500	1,500		13
14	-	3,512	6,000	13-401 Trees		4,000	4,000		14
15									15
16									16
17	4,670	7,369	23,000	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		8,500	8,500		17
18									18
19									19
20				<b>CAPITAL OUTLAY</b>					20
21	-		10,000	13-433 Security Cameras		-	0		21
22									22
23	-		10,000	<b>TOTAL CAPITAL OUTLAY</b>		-	0		23
24									24
25				<b>OTHER REQUIREMENTS</b>					25
26	500	100	5,000	13-523 Reserve Transfer (Park Reserve)		7,500	7,500		26
27									27
28	500	12,133	5,000	<b>TOTAL OTHER REQUIREMENTS</b>		7,500	7,500		28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
40	10,382	24,165	73,146	<b>TOTAL PARK DEPARTMENT</b>		41,679	41,679	-	40

DETAILED EXPENDITURES

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

**CITY OF YAMHILL**  
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2023-2024			
	2020-2021	2021-2022	2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>PERSONNEL SERVICES</b>					
1	3,672	1,055	5,000	15-114 City Administrator	0.05	5,000	5,000		1
2	1,832	2,211	9,804	15-103 Admin Clerk	0.20	3,366	3,366		2
3	2,933	1,227	12,562	15-120 Payroll Costs		13,108	13,108		3
4	<b>8,437</b>	<b>4,492</b>	<b>27,366</b>	<b>TOTAL PERSONNEL</b>	<b>0.25</b>	<b>21,475</b>	<b>21,475</b>		4
5									5
6									6
7				<b>MATERIALS &amp; SUPPLIES</b>					7
8	6,588	255	10,000	15-303 City Planner <i>(Contract)</i>		7,000	7,000		8
9	137	592	500	15-305 Dues, Travel, Training		200	200		9
10	849	1,565	2,000	15-325 Ads & Printing		1,000	1,000		10
11	17	4,187	70,000	15-306 Contract Services		10,000	10,000		11
12	50	136	200	15-328 Office Supplies		100	100		12
13	<b>7,641</b>	<b>6,736</b>	<b>82,700</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>18,300</b>	<b>18,300</b>		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
	<b>16,078</b>	<b>11,229</b>	<b>110,066</b>	<b>TOTAL PLANNING DEPARTMENT</b>		<b>39,775</b>	<b>39,775</b>		-

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-24 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 **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 water eligible customers in 10 'outside' water districts.

The revenue sources for the Fiscal Year 2023-24 have been calculated based on the past twelve months billings. 80 cents of every dollar that is collected is allocated to the Water Fund and the remaining 20 cents is allocated to the Water Debt Fund to allow for payment of Water Department debt. In addition, a minimum of \$5,000 goes into to the Water Depreciation Fund to fund future water system needs.

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. GASB requires all capital improvement projects to provide for depreciation, e.g. the Water Plant, via the Depreciation Account. 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.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-24 BUDGET**

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**Water System Development  
Reserve (SDCs)  
Fund 76**

This reserve fund was established for the purpose of tracking and controlling money collected under the system development charges (SDCs) 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 had two loans associated with the new water treatment plant from 2000, one of the ODECD Loans from 2000 in the original Issue amount of \$500,000 was paid in full in Fiscal Year 18/19. An OBDD State Revolving Loan in the amount of \$2,324,015 was started in the 19/20 Fiscal Year for a new Water Transmission Line and City Ordinance O-524 authorized the debt.

Loan payments were not required until the project was completed, with payments starting in Fiscal Year 2021-2022.

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 ongoing 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

20 WATER FUND  
PUBLIC WORKS

CITY OF YAMHILL  
Municipal Corporation

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2022/23
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2020-2021	2021-2022	2022-2023						
				Beginning Fund Balance:				
1	169,461	184,899	252,199	20-100 Beginning Fund Balance	400,000	400,000		1
2	4,245	7,778	5,000	20-940 Security Deposits	5,000	5,000		2
3	14,154	16,145	8,000	20-913 Miscellaneous Income	8,000	8,000		3
4	2,408	2,425	3,000	20-952 Interest Income	12,000	12,000		4
5	423,554	463,467	450,000	20-960 Users Fees	558,685	558,685		5
6	-	-	-	20-970 Loan Payment - Interfund				6
7	-	-	-	20-980 Transfer In - Gen Fund				7
8	-	-	-	20-962 Land Use Fees				8
9	-	-	-					9
10			200,000	Merkley Grant	192,000	192,000		10
11				From New Homes for Rock Dam	100,000	100,000		11
12				NOTE:				12
13				604 EDUs				13
14				1 EDU = 4,000 gallons/month				14
15								15
16								16
17								17
18				User Fees to Date = \$455,186				18
19				Est. collection 2023 = 537,197				19
20				4% increase = 21,487				20
21				Total Budget 2023/24 = \$558,685				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	613,822	674,715	918,199	Total Resources Except Tax Levy	1,275,685	1,275,685		36
37								37
38	613,822	674,715	918,199	TOTAL RESOURCES	1,275,685	1,275,685	-	38

DETAILED EXPENDITURES

20 WATER FUND

Organizational Unit-Fund  
Public Works

CITY OF YAMHILL

Municipal Corporation

Historical Data			DESCRIPTION	FTE	Budget for Next Year 2023-2024			Forecast 2022/23	
Actual		Adopted			Proposed By	Approved By	Adopted By		
2020-2021	2021-2022	2022-2023			Budget Officer	Budget Committee	Governing Body		
			<b>PERSONNEL SERVICES</b>						
1	20,352	5,848	25,002	20-101 City Administrator	0.25	25,002	25,002		1
2	16,055	16,611	14,260	20-102 City Clerk [Muni Clerk]	0.25	15,300	15,300		2
3	10,258	12,381	12,255	20-103 Admin Clerk	0.25	14,025	14,025		3
4	-	-	-	20-110 Admin Part Time		0	0		4
5	-	-	-	20-112 Superintendent		0	0		5
6	32,100	676	-	20-108 Utility Worker II	0.45	0	0		6
7	14,534	26,643	33,072	20-109 Utility Worker I	0.40	15,575	15,575		7
8	789	-	-	20-111 Summer Help PW	0.00	1,300	1,300		8
9	5,038	-	-	20-113 Part-Time Help PW	0.00	0	0		9
10	-	24,149	21,832	20-119 Facilities Manager [Utility III]	0.38	25,880	25,880		10
11	27,070	24,024	23,241	20-121 Plant Operator	0.45	26,707	26,707		11
12	3,052	2,155	3,500	20-118 Pager Pay		3,500	3,500		12
13	1,749	-	4,000	20-115 Overtime		4,000	4,000		13
14	83,639	67,774	119,930	20-120 Payroll Costs		103,912	103,912		14
15	214,636	180,262	257,092	<b>TOTAL PERSONNEL</b>	<b>2.43</b>	<b>235,201</b>	<b>235,201</b>		15
16									16
17				<b>MATERIALS &amp; SUPPLIES</b>					17
18	24,055	16,579	40,000	20-200 Operations & Maintenance		45,000	45,000		18
19		124	2,000	20-201 Lab Equipment		5,000	5,000		19
20	20,812	22,938	26,550	20-202 Liability Insurance		30,000	30,000		20
21	1,543	326	1,000	20-203 Miscellaneous Tools		1,000	1,000		21
22	2,389	2,387	2,000	20-204 Permits		2,500	2,500		22
23	1,186	388	500	20-208 Safety Equipment / Supplies		1,000	1,000		23
24	21,202	21,159	22,000	20-210 Utilities		24,750	24,750		24
25	32,607	24,168	35,000	20-237 Distribution System		45,000	45,000		25
26	1,379	746	400	20-230 Office Equip/Maint/Supplies		1,000	1,000		26
27			1,500	20-232 Large Meter Testing		1,500	1,500		27
28	15,328	6,470	15,000	20-233 Meter Replacement		10,000	10,000		28
29	5,630	11,201	8,000	20-027 Vehicle Maintenance		10,000	10,000		29
30	472	291	1,000	20-252 Miscellaneous		1,000	1,000		30
31	470	373	500	20-427 Deposit Refunds		500	500		31
32	2,333	11,250	5,000	20-300 Attorney/Legal Fees		11,000	11,000		32
33	6,200	10,891	6,200	20-301 Audit Fees		6,000	6,000		33
34	1,910	2,904	4,500	20-305 Dues,Travel & Training		4,500	4,500		34
35	21,552	75,297	85,000	20-306 Contract Services		90,000	90,000		35
36	988	122	100	20-325 Ads & Printing		100	100		36
37	13,379	14,112	25,000	20-326 Chemicals		20,000	20,000		37
38	1,235	1,525	2,000	20-329 Postage		2,000	2,000		38
39	383	-	2,000	20-334 Emergency Services		2,000	2,000		39
40			-	20-435 Land Use Fee Deposit Refund					40
41	4,049	886	3,000	20-417 Sludge Hauling		3,000	3,000		41
42			10,000	20-415 Reservoir Cleaning		10,000	10,000		42
43	179,102	224,136	298,250	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>326,850</b>	<b>326,850</b>		43
44									44
	<b>393,738</b>	<b>404,398</b>	<b>555,342</b>	<b>TOTAL WATER FUND</b>		<b>562,051</b>	<b>562,051</b>		

**DETAILED EXPENDITURES**

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

**CITY OF YAMHILL**  
Municipal Corporation

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2022/23
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2020-2021	2021-2022	2022-2023						
				<b>CAPITAL OUTLAY</b>				
1	4,435		5,000	20-409 SCADA/Security System	-	-		1
2			500	20-407 Intake Structure	-	-		2
3	6,750		7,500	20-405 Vehicle Lease	-	-		3
4	-		70,000	20-426 Water Filter Media	-	-		4
5			200,000	20-440 Tie Line Feasibility	75,000	75,000		5
6				20-441 Res. To Plant tie Feas.	75,000	75,000		6
				3rd Street	185,000	185,000		
				Valve replacement Hwy 240	100,000	100,000		
				Olive street design	42,000	42,000		
7				Rock Dam Improvements	120,000	120,000		7
8								8
9	11,185	-	283,000	<b>TOTAL CAPITAL OUTLAY</b>	<b>597,000</b>	<b>597,000</b>		9
10								10
11								11
12				<b>OTHER REQUIREMENTS</b>				12
13	5,000		-	20-525 Transfer Out (PW Reserve)	12,000	12,000		13
14	14,000	12,000	12,000	20-521 Transfer Out (ACER)	13,500	13,500		14
15	5,000	5,000	5,000	20-529 Transfer Out (Water Depreciat	5,000	5,000		15
16	-			20-527 Reserve Transfer City Hall Rsv)	-	-		16
17	-			20-528 Interfund loan - General Fund				17
18								18
19		253,316	62,857	20-795 Contingency	86,134	86,134		19
20	24,000	270,316	79,857	<b>TOTAL OTHER REQUIREMENTS</b>	<b>116,634</b>	<b>116,634</b>		20
21								21
22	184,899			unappropriated ending fund balance				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	393,738	404,398	555,342	Expenditures from Previous Page	562,051	562,051		37
38								38
	613,822	674,714	918,199	<b>TOTAL WATER FUND</b>	<b>1,275,685</b>	<b>1,275,685</b>	-	-



**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**56 WATER DEPRECIATION FUND  
Public Works**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2022/23
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2020-2021	2021-2022	2022-2023						
1	95,603	78,939	246,691	Beginning Fund Balance:				
2	235	236	250	56-100 Cash on Hand	30,575	30,575		1
3	5,000	5,000	5,000	56-952 Interest Income	500	500		2
4	2,639,384	216,150	-	56-981 Transfer In (Water Fund)	5,000	5,000		3
5				56-974 SDWLF Loan				4
6								5
7								6
8								7
9								8
10								9
11								10
12								11
13								12
14								13
15								14
16	2,740,222	300,325	251,941	Total Resources Except Tax Levy	36,075	36,075		15
17								16
18								17
19	2,740,222	300,325	251,941	TOTAL RESOURCES	36,075	36,075		18
20								19
20				Capital				
21	2,661,283		19,267	56-741 System Improvements	-	-		20
22			500	56-428 Impound Projects	500	500		21
23		53,600	-	56-535 Transfer out - Street				22
				20-409 SCADA/Security System	5,000	5,000		23
				20-407 Intake Structure	500	500		
				20-405 Vehicle Lease	15,000	15,000		
24				20-426 Water Filter Media	15,000	15,000		24
25				20-440 Tie Line Feasibility				25
26				20-441 Res. To Plant tie Feas.				26
				20-442 Other Capital	-	-		
27	2,661,283		19,767	TOTAL REQUIREMENTS	36,000	36,000		27
28		246,725	232,174	56-795 Reserve for Contingency	75	75		28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37	78,939			unappropriated ending fund balance				37
38	2,740,222	300,325	251,941	TOTAL REQUIREMENTS	36,075	36,075	-	38

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**76 WATER SDC RESERVE  
Public Works**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data		Actual		Adopted	DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2022/23
2020-2021	2021-2022	2022-2023	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body			
					Beginning Fund Balance:				
1	279,403	660,644	516,674		76-100 Cash on Hand	531,000	531,000		1
2	390,624	12,262	129,920		76-792 System Development Charges	194,880	194,880		2
3	1,394	2,073	2,000		76-952 Interest Income	15,930	15,930		3
4	-				76-980 Transfer In- Gen Fund				4
5	-				76-949 Grant - OBDD				5
6									6
7									7
8					- Assume 30 new houses				8
9					- 1 permit equals 1 SDC @ \$6,496				9
10									10
11									11
12									12
13									13
14									14
15									15
16	671,421	674,978	648,594		Total Resources Except Tax Levy	741,810	741,810		16
17									17
18									18
19	671,421	674,978	648,594		TOTAL RESOURCES	741,810	741,810		19
20					REQUIREMENTS				20
21	10,777		100,000		76-416 System Development (Capital O	100,000	100,000		21
22	-				76-434 Water Master Plan				22
23		158,000	158,000		76-524 Transfer Out (Water Debt Serv)	158,000	158,000		23
24					76-519 Impound				24
25					76-520 Transmision line match				25
26		516,978	390,594		Match Merkle Grant	48,000	48,000		26
27					76-795 Reserve for Contingency	435,810	435,810		27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37	660,644		-		Unappropriated Ending Fund Balance				37
38	671,421	674,978	648,594		TOTAL REQUIREMENTS	741,810	741,810	-	38

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-24 BUDGET**

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**SEWER FUNDS (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 2023-24 have been calculated based on current rates. 85 cents of every dollar will be used to operate the Wastewater Treatment Plant. The remaining 15 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 also supports the Administrative Expenditure Reserve.

**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 (SDCs) ordinance to be used for capital improvements to the Sewer System. This Fund is funded directly by the income received from Sewer SDCs.

RESOURCES

**30 SEWER FUND**  
Public Works

**CITY OF YAMHILL**  
Municipal Corporation

Historical Data			DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2022/23
Actual 2020-2021	Actual 2021-2022	Adopted 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
			Beginning Fund Balance:				
1	206,184	294,296	374,152	30-100 Available Cash on Hand	400,000	400,000	1
2	6,583	11,388	8,000	30-940 Security Deposits	8,000	8,000	2
3	-	9,412	500	30-913 Miscellaneous Income	-	-	3
4	2,429	2,081	1,500	30-952 Interest Income	12,000	12,000	4
5	10,010		-	30-920 Sewer Inspections			5
6	358,004	377,919	392,553	30-960 Users Fees	404,330	404,330	6
7	-		-	30-970 Loan Payment - Interfund			7
8	-		-	30-980 Transfer In - Gen Fund			8
9	-		-	30-962 Land Use Fees			9
10	50,000		-	30-989 Transfer In - Sewer Debt Serv			10
11	-		10,500	30-963 Stormwater Fee	12,000	12,000	11
12				Grant for Lift station	-	-	12
13				431 connections			13
14				XXX users			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	633,210	695,096	787,205	Total Resources Except Tax Lev	836,330	836,330	36
37							37
38	633,210	695,096	787,205	TOTAL RESOURCES	836,330	836,330	38

EXPENDITURES

30 SEWER FUND

Organizational Unit Fund  
Public Works

CITY OF YAMHILL  
Municipal Corporation

Historical Data				DESCRIPTION	FTE	Budget for Next Year 2023-2024			Forecast 2022/23
Actual		Adopted	Proposed By			Approved By	Adopted By		
2020-2021	2021-2022	2022-2023	Budget Officer	Budget Committee	Governing Body				
				<b>PERSONNEL SERVICES</b>					
1	20,352	5,848	25,002	30-101 City Administrator	0.25	25,002	25,002		1
2	16,055	16,611	14,260	30-102 City Clerk (Muni Clerk)	0.25	15,300	15,300		2
3	10,258	12,381	12,255	30-103 Admin Clerk	0.25	14,025	14,025		3
4	-	-	-	30-110 Admin Part Time	0.00	0	-		4
5	-	-	-	30-112 Superintendent	0.00	0	-		5
6	28,487	676	-	30-108 Utility Worker II	0.45	0	-		6
7	13,473	26,634	33,072	30-109 Utility Worker I	0.40	15,575	\$15,575.04		7
8	789	-	-	30-111 Summer Help PW	0.00	0	-		8
9	5,038	-	-	30-113 Part-Time Help PW	0.00	0	-		9
10	-	18,786	21,832	30-119 Facilities Manager (Utility III)	0.38	25,880	25,880		10
11	26,518	24,025	23,241	30-121 Plant Operator	0.45	26,707	26,707		11
12	3,052	2,155	3,000	30-118 Pager Pay		3,000	3,000		12
13	1,749	-	3,008	30-115 Overtime		2,000	2,000		13
14	75,070	63,405	119,930	30-120 Payroll Costs		103,912	103,912		14
15									15
16	<b>200,841</b>	<b>170,521</b>	<b>255,600</b>	<b>TOTAL PERSONNEL</b>	<b>2.43</b>	<b>231,401</b>	<b>231,401</b>		<b>16</b>
17				<b>MATERIALS &amp; SUPPLIES</b>					<b>17</b>
18	21,305	17,332	30,000	30-200 Operations & Maintenance		35,000	35,000		18
19	-	-	1,500	30-201 Lab Equipment		2,000	2,000		19
20	7,756	8,834	10,030	30-202 Liability Insurance		12,000	12,000		20
21	951	3,292	1,500	30-203 Miscellaneous Tools		1,300	1,300		21
22	2,894	3,479	2,000	30-204 Permits		5,000	5,000		22
23	1,112	684	1,500	30-208 Safety Equipment / Supplies		2,000	2,000		23
24	20,626	22,696	22,000	30-210 Utilities		24,750	24,750		24
25	4,805	24,723	15,000	30-227 Collection System		30,000	30,000		25
26	537	1,097	750	30-230 Office Equip/Maint		750	750		26
27	1,033	4,209	10,000	30-231 I & I, TV Insp & Cleaning		10,000	10,000		27
28	7,489	30,538	20,000	30-306 Contract Services		30,000	30,000		28
29	6,493	8,368	8,000	30-027 Vehicle Maintenance		3,000	3,000		29
30	942	399	300	30-252 Miscellaneous Expense		500	500		30
31	-	572	500	30-427 Deposit Refund		500	500		31
32	941	1,924	1,500	30-300 Attorney/Legal Fees		1,500	1,500		32
33	5,200	5,728	5,200	30-301 Audit Fees		5,500	5,500		33
34	3,101	1,046	3,500	30-305 Dues, Travel & Training		4,000	4,000		34
35	1,156	122	200	30-325 Ads & Printing		200	200		35
36	767	-	1,500	30-326 Chemicals		2,000	2,000		36
37	189	30	500	30-328 Office Supplies		500	500		37
38	1,235	1,475	2,000	30-329 Postage		2,500	2,500		38
39	-	-	5,000	30-334 Emergency Services		5,000	5,000		39
40	-	-	-	30-435 Land Use Fee Deposit Refund					40
41	2,081	50	2,000	30-417 Sludge Hauling		7,000	7,000		41
42	<b>90,613</b>	<b>136,600</b>	<b>144,480</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>185,000</b>	<b>185,000</b>		<b>42</b>
43									<b>43</b>
	<b>291,454</b>	<b>307,121</b>	<b>400,080</b>	<b>TOTAL SEWER FUND</b>		<b>416,401</b>	<b>416,401</b>		

DETAILED EXPENDITURES

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

**CITY OF YAMHILL**  
**Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2022/23
Actual 2020-2021	Actual 2021-2022	Adopted 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
				<b>CAPITAL OUTLAY</b>				
1	847	1,128	-	30-409 SCADA / Security System				1
2	6,750		7,500	30-405 Vehicle Lease				2
3			-	Utility Truck Purchase	60,000	60,000		3
4	863			30-427 Deposit Refund				4
5				Manhole rehab	100,000	100,000		5
6	8,460	1,128	7,500	<b>TOTAL CAPITAL OUTLAY</b>	<b>160,000</b>	<b>160,000</b>		6
7								7
8				<b>OTHER REQUIREMENTS</b>				8
9	10,000		12,500	30-525 Transfer Out (PW Reserve)	12,500	12,500		9
10	15,000		-	30-530 Transfer Out (Sewer Reserve)				10
11	14,000	12,000	12,000	30-521 Transfer Out (ACER)	13,500	13,500		11
12	-		-	30-xxx Reserve Transfer (Storm)	-	-		12
13		374,847	367,625	30-795 Contingency	233,929	233,929		13
14	39,000	386,847	392,125	<b>TOTAL OTHER REQUIREMENTS</b>	<b>259,929</b>	<b>259,929</b>		14
15								15
16								16
17	294,296			unappropriated ending fund balance				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	291,454	307,121	400,080	Expenditures from Previous Page	416,401	416,401		37
38								38
	633,210	695,096	799,705	<b>TOTAL SEWER FUND</b>	<b>836,330</b>	<b>836,330</b>		-

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**79 SEWER SYSTEM RESERVE  
Public Works**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2022/23
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2020-2021	2021-2022	2022-2023						
				Beginning Fund Balance:				
1	47,801	63,056	63,230	79-100 Cash on Hand	63,000	63,000		1
2	255	204	450	79-952 Interest Income	1,890	1,890		2
3	15,000		-	79-982 Transfer In (Sewer Dept)				3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								14
16	63,056	63,260	63,680	Total Resources Except Tax Levy				15
17								16
18								17
19	63,056	63,260	63,680	TOTAL RESOURCES	64,890	64,890		18
20				REQUIREMENTS				19
21			10,000	79-943 Plant Replacement				20
22			10,000	79-940 Equipment/SCADA				21
23			20,000	79-741 System Improvements				22
24				Elies Garden Lift Station	15,000	15,000		23
25								24
26			40,000	Materials and Services	15,000	15,000		25
27								26
28								27
29								28
30								29
31								30
32	-		23,680	79-795 Reserve for Contingencie	49,890	49,890		31
33								32
34								33
35								34
36								35
37								36
38	63,056	63,260	-	Unappropriated Ending Fund Balance				37
	63,056	63,260	63,680	TOTAL REQUIREMENTS	64,890	64,890		38

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**80 SEWER SDC RESERVE  
Public Works**

**CITY OF YAMHIL  
Municipal Corpora**

Historical Data				Budget for Next Year 2023-2024			
	Actual		Adopted	DESCRIPTION	Proposed By	Approved By	Adopted By
	2020-2021	2021-2022	2022-2023		Budget Officer	Budget Committee	Governing Body
				Beginning Fund Balance:			
1	109,771	339,246	340,124	80-100 Cash on Hand	418,964	418,964	
2	228,910		77,340	80-792 System Development Charge	116,010	116,010	
3	565	1,036	1,500	80-952 Interest Income	12,569	12,569	
4							
5				Assume 30 Homes			
6				1 permit equals 1 SDC @ \$3,867.00			
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	339,246	340,282	418,964	Total Resources Except Tax Levy	547,543	547,543	
17							
18							
19	339,246	340,282	418,964	TOTAL RESOURCES	547,543	547,543	
20				REQUIREMENTS			
21			-	80-416 System Development			
22				Capital			
23				Man Hole Project	20,000	20,000	
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	-		418,964	80-795 Reserve for Contingencies	527,543	527,543	
35							
36							
37							
38	339,246	340,282	-	Unappropriated Ending Fund Balance			
	339,246	340,282	418,964	TOTAL REQUIREMENTS	547,543	547,543	



**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-2024 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.

**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 primary source of revenue for this fund is building permit fees and other associated charges received from the Yamhill County Planning Program. The County provides the services and remits to the City Twenty-five (25) percent of all permit fees collected.

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-24 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 provides a revolving fund for sidewalk improvements. All development is reviewed for sidewalk requirements per Code. 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 2023-24 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**

**50 ECONOMIC DEVELOPMENT  
Fund**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	FTE	Budget for Next Year 2023-2024			
Actual		Adopted	Proposed By			Approved By	Adopted By		
2020-2021	2021-2022	2022-2023						Budget Officer	
				Beginning Fund Balance:					
1	153,723	151,973	151,753	50-100 Cash on Hand					1
2	678	495	1,500	50-952 Interest Income		129,226	129,226		2
3	-		600	50-970 Loan Payments		3,877	3,877		3
4	-		-	50-980 Transfer in (GF-Admin)		600	600		4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	154,401	152,468	153,853	<b>Total Resources Except Tax Levy</b>		<b>133,703</b>	<b>133,703</b>		16
17									17
18									18
19	154,401	152,468	153,853	<b>TOTAL RESOURCES</b>		<b>133,703</b>	<b>133,703</b>		19
20				<b>PERSONNEL SERVICES</b>					20
21	1,469	422	2,000	50-101 City Administrator	0.02	2,000	2,000		21
22	959	220	1,327	50-120 Payroll Costs		1,327	1,327		22
23				50-103 Admin Clerk	0	0	-		23
24	2,428	642	3,327	<b>TOTAL PERSONNEL</b>	<b>0.0</b>	<b>3,327</b>	<b>3,327</b>		24
25				<b>MATERIALS &amp; SUPPLIES</b>					25
26	-		250	50-313 Administrative Costs		250	250		26
27	-		20,000	50-251 Econ Development Loans		20,000	20,000		27
28	-		1,000	50-300 Attorney Legal Fees		1,000	1,000		28
29	-		-	50-312 Loan Review					29
30	-		50	50-328 Office Supplies		50	50		30
31	-		-	50-436 Comprehensive Plan					31
32	-		-	50-975 Land Acquisition					32
33	-		-	50-524 Transfer Out (Water Debt Svc)					33
34			21,300	<b>Total Materials and Services</b>		<b>21,300</b>	<b>21,300</b>		34
35				Capital					35
36			129,226	50-795 Contingency		109,076	109,076		36
37									37
38				<b>TOTAL MATERIALS &amp; SUPPLIES</b>					38
39	-	-	-	Unappropriated Ending Fund Balance					39
40	151,973	151,826							40
	<b>154,401</b>	<b>152,468</b>	<b>153,853</b>	<b>TOTAL REQUIREMENTS</b>		<b>133,703</b>	<b>133,703</b>		40

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**51 BUILDING PROGRAM  
Fund**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2022/23
Actual		Adopted	FTE		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
2020-2021	2021-2022	2022-2023						
				Beginning Fund Balance:				
1	4,825	30,495	34,819	51-100 Cash on Hand		20,700	20,700	
2	57	63	200	51-952 Interest Income		621	621	1
3	28,945	8,344	4,000	51-938 County Building Services		4,000	4,000	2
4	5,100	150	500	51-939 Code Compliance Fees		500	500	3
5								4
6								5
7								6
8								7
9								8
10								9
11								10
12								11
13								12
14								13
15								14
16	38,927	39,052	39,519	<b>Total Resources Except Tax Levy</b>		<b>25,821</b>	<b>25,821</b>	15
17								16
18								17
19	38,927	39,052	39,519	<b>TOTAL RESOURCES</b>		<b>25,821</b>	<b>25,821</b>	18
20				<b>PERSONNEL SERVICES</b>				19
21	3,672	1,055	5,000	51-101 City Administrator	0.05	3,317	3,317	20
22	1,832	2,211	2,451	51-103 Admin Clerk	0.05	2,805	2,805	21
23	2,928	1,227	8,330	51-120 Payroll Costs		5,765	5,765	22
24			2,911	51-119 Facility Manager	0.05	2,844	2,844	23
25	8,432	4,492	18,692	<b>TOTAL PERSONNEL</b>	<b>0.2</b>	<b>14,731</b>	<b>14,731</b>	24
26								25
27				<b>MATERIALS &amp; SUPPLIES</b>				26
28								27
29	-	-	-	51-252 Miscellaneous Exp				28
30	-	-	-	51-305 Dues Travel & Training				29
31	-	-	50	51-328 Office Supplies		50	50	30
32	-	-	100	51-329 Postage		100	100	31
33	-	-	-	51-531 Transfer Out (Gen Fund)				32
34								33
35			20,677	51-795 Contingency		10,940	10,940	34
36								35
37	-	-	20,827	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>11,090</b>	<b>11,090</b>	36
38	30,495	34,560		Unappropriated Ending Fund Balance				37
	38,927	39,052	39,519	<b>TOTAL REQUIREMENTS</b>		<b>25,821</b>	<b>25,821</b>	38

SPECIAL FUND

52 STREET FUND  
PUBLIC WORKS

CITY OF YAMHILL  
Municipal Corporation

Historical Data			DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted		Proposed By	Approved By	Adopted By	
2020-2021	2021-2022	2022-2023		Budget Officer	Budget Committee	Governing Body	
			<b>Beginning Fund Balance</b>				
114,270	112,128	118,298	52-100 Available Cash on Hand	106,587	106,587		1
79,693	93,128	92,400	52-290 State Gas Tax Revenue	92,400	92,400		2
664	1,080	2,800	52-952 Interest Income	3,198	3,198		3
4,054	5,110	4,900	52-292 Recology Franchise Fees	4,900	4,900		4
-	98,200	-	52-291 SCA grant				5
-	100	-	52-993 Transfer in - Street SDC				6
-	53,600	-	52-992 Transfer in - Water Depr				7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
198,681	363,346	218,398	<b>Total Resources Except Tax Levy</b>	207,085	207,085		35
							36
							37
198,681	363,346	218,398	<b>TOTAL RESOURCES</b>	207,085	207,085		38
							39

DETAILED EXPENDITURES

52 STREET FUND

Organizational Unit Fund  
Public Works

CITY OF YAMHILL

Municipal Corporation

Historical Data				DESCRIPTION	FTE	Budget for Next Year 2023-2024			
Actual		Adopted	Proposed By			Approved By	Adopted By		
2020-2021	2021-2022	2022-2023						Budget Officer	
				<b>PERSONNEL SERVICES</b>					
1	1,580	483	2,000	52-101 City Administrator	0.02	2,000	2,000		1
2			-	52-112 Superintendent	0.00	0	-		2
3	14,666	120	-	52-108 Utility Worker II	0.08	3,115	3,115		3
4	1,312	10,794	-	52-109 Utility Worker I		0	-		4
5	1,465	1,769	1,961	52-103 Admin Clerk	0.04	2,244	2,244		5
6	687		-	52-113 Part-Time Help PW		0	-		6
7	1,263		-	52-111 Summer Help PW	0.00	0	-		7
8		10,735	11,644	52-119 Facilities Manager	0.20	13,802	13,802		8
9	2,914	2,799	5,165	52-121 Plant Operator	0.10	5,935	5,935		9
10	17,346	25,211	19,041	52-120 Payroll Costs		19,794	19,794		10
11	41,233	51,910	39,811	<b>TOTAL PERSONNEL</b>	0.44	46,891	46,891		11
12									12
13									13
14				<b>MATERIALS &amp; SUPPLIES</b>					14
17	7,305	3,622	20,000	52-200 Operations and Maintenance		20,000	20,000		17
18	8,708	12,632	15,000	52-229 Street Lights (utilities)		16,800	16,800		18
19	736	446	2,000	52-221 Equipment Maintenance		2,000	2,000		19
20	9,597	8,161	10,000	52-222 Street Maintenance		40,000	40,000		20
21	3,447	1,780	5,000	52-236 Footpaths/Bikepaths		5,000	5,000		21
22	15,527	14,212	15,000	52-306 Contract Services		15,000	15,000		22
23									23
26									26
27									27
28									28
29									29
30									30
31									31
32	45,320	40,853	67,000	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		98,800	98,800		32
33									33
34									34
35				<b>CAPITAL OUTLAY</b>					35
36			5,000	52-241 Storm Drain Replacement		5,000	5,000		36
37	-	5,000	-	52-973 West First Street Sidewalk					37
38	-	141,454	-	52-978 SCA First Street Project					38
39									39
40									40
41									41
42	-	146,454	5,000	<b>TOTAL CAPITAL OUTLAY</b>		5,000	5,000		42
43		124,128	106,587	52-795 Contingency		56,394	56,394		43
44	112,128			Unappropriated Ending Fund Balance					44
	198,681	239,218	218,398	<b>TOTAL STREETS FUND</b>		207,085	207,085		

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**SPECIAL FUND  
RESOURCES & REQUIREMENTS**

**54 SIDEWALK FUND**

Fund  
Public Works

CITY OF YAMHILL  
Municipal Corporation

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2020-2021	2021-2022	2022-2023						
				Beginning Fund Balance:				
1	20,373	25,544	24,117	54-100 Cash on Hand	9,017	9,017		1
2	5,730		200	54-494 Sidewalk Deposits				2
3	80	86	200	54-952 Interest Income	271	271		3
4								4
5				Xfer In from Water	7,000	7,000		5
6				Sewer	13,000	13,000		6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	<b>26,183</b>	<b>25,630</b>	<b>24,517</b>	<b>Total Resources Except Tax Levy</b>	<b>29,288</b>	<b>29,288</b>		16
17								17
18								18
19	<b>26,183</b>	<b>25,630</b>	<b>24,517</b>	<b>TOTAL RESOURCES</b>	<b>29,288</b>	<b>29,288</b>		19
20				<b>REQUIREMENTS</b>				20
21	639		15,000	54-423 Sidewalks Installation	25,000	25,000		21
22	-	1,500	500	54-427 Deposit Refund				22
23								23
24								24
25	<b>639</b>	<b>1,500</b>	<b>15,500</b>	<b>TOTAL REQUIREMENTS</b>	<b>25,000</b>	<b>25,000</b>		25
26								26
27			9,017	54-499 Contingency	4,288	4,288		27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	25,544	24,130		Unappropriated Ending Fund Balance				38
	<b>26,183</b>	<b>25,630</b>	<b>24,517</b>	<b>TOTAL REQUIREMENTS</b>	<b>29,288</b>	<b>29,288</b>		

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**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**57 PARK SDC FUND  
Public Works**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted	Proposed By		Approved By	Adopted By		
2020-2021	2021-2022	2022-2023					Budget Officer	
				Beginning Fund Balance:				
1	245,790	454,535	455,249	57-100 Beginning Balance	460,000	460,000		1
2	1,151		2,000	57-952 Interest Income	13,800	13,800		2
3	207,594	1,919	3,160	57-792 System Development Ch	94,800	94,800		3
4	-		-	57-953 Recreational Trails grant				4
5			-					5
6								6
7				1 permit equals 1 SDC @ \$3,160.00				7
8				Assume 30 Homes				8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	454,535	456,454	460,409	<b>Total Resources Except Tax Levy</b>	<b>568,600</b>	<b>568,600</b>		16
17								17
18								18
19	454,535	456,454	460,409	<b>TOTAL RESOURCES</b>	<b>568,600</b>	<b>568,600</b>		19
20				<b>REQUIREMENTS</b>				20
21	-	924	400,000	57-741 System Improvements	100,000	100,000		21
22				57-740 Beulah Playground ADA-Safety				22
23								23
24								24
25								25
26								26
27								27
28	-		60,409	57-795 Reserve for Contingencie	468,600	468,600		28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	454,535	455,530		Unappropriated Ending Fund Balance				38
	<b>454,535</b>	<b>456,454</b>	<b>460,409</b>	<b>TOTAL REQUIREMENTS</b>	<b>568,600</b>	<b>568,600</b>		

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-24 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. One of the ODECD Loans from 2000 in the original issue amount of \$500,000 was paid in full in Fiscal Year 18/19. An OBDD State Revolving Loan in the amount of \$2,532,602 originated in the 18/19 Fiscal Year for a new Water Transmission Line. Loan payments were not required until the project was completed after December 2020, with repayment starting in Fiscal Year 2021/2022. 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.

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 1998 USDA loan was re-financed during the 17/18 Fiscal year authorized by Resolution No. R-751 signed April 2018. 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.

**DEBT RESOUCÉ FUND  
RESOURCES AND REQUIREMENTS**

**61 WATER DEBT SERVICE  
Public Works**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024		
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
2020-2021	2021-2022	2022-2023					
				Beginning Fund Balance:			
1	62,146	80,475	132,354	61-100 Cash on Hand	140,382	140,382	1
2	630	886	500	61-952 Interest Income	4,211	4,211	2
3	75,821	113,000	123,800	61-960 Water Users Fees	124,800	124,800	3
4	-	-	-	61-987 Transfer In - (Economic Dev Fund)			4
5	-	158,000	158,000	61-991 Transfer In - (Water SDC Rsv)	158,000	158,000	5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16	138,597	352,361	414,654	<b>Total Resources Except Tax Levy</b>	<b>427,393</b>	<b>427,393</b>	16
17							17
18							18
19	138,597	352,361	414,654	<b>TOTAL RESOURCES</b>	<b>427,393</b>	<b>427,393</b>	19
20				<b>REQUIREMENTS</b>			20
21							21
22	-	-	-	61-150 2001 - Debt Service- Principal			22
23	-	-	-	61-150 2001 - Debt Service- Interest			23
24	51,070		52,096	61-150 2002 - Debt Service -Principal	53,143	53,143	24
25	7,052		6,026	61-150 2002 - Debt Service -Interest	4,979	4,979	25
26	-		58,122	61-152 2002 - Reserved Debt Service Requiremer	58,122	58,122	26
27	-		-	61-152 2001 - Reserved Debt Service Requiremer	-	-	27
28	-		78,379	61-150 2021 - Debt Service- Principal	78,379	78,379	28
29	-		79,649	61-150 2021 - Debt Service - Interest	79,649	79,649	29
30	-		-	61-533 Transfer out (Water Fund)	-	-	30
31		216,150		<b>Total Debt Service</b>	<b>274,272</b>	<b>274,272</b>	31
32							32
33							33
34							34
35							35
36							36
37							37
38	80,475	136,210	140,382	61-598 Unappropriated Ending Fund Balance	153,121	153,121	38
	138,597	352,360	414,654	<b>TOTAL REQUIREMENTS</b>	<b>427,393</b>	<b>427,393</b>	

**DEBT SERVICE FUND  
RESOURCES AND REQUIREMENTS**

**62SEWER DEBT SERVICE  
Public Works**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted	Proposed By		Approved By	Adopted By		
2020-2021	2021-2022	2022-2023					Budget Officer	
				Beginning Fund Balance:				
1	76,547	36,649	50,541	62-100 Cash on Hand	38,780	38,780		1
2	584	213	750	62-952 Interest Income	1,163	1,163		2
3	63,248	69,778	41,670	62-960 Sewer Users Fees	42,000	42,000		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	140,379	106,640	92,961	Total Resources Except Tax Levy	81,943	81,943	-	16
17								17
18								18
19	140,379	106,640	92,961	<b>TOTAL RESOURCES</b>	<b>81,943</b>	<b>81,943</b>	<b>-</b>	<b>19</b>
20				<b>REQUIREMENTS</b>				
21	30,000	53,531	30,000	62-150 2008 - Debt Service - Princip	30,000	30,000		20
22	23,730	-	24,181	62-150 2008 - Debt Service-Interest	24,181	24,181		21
23								22
24	50,000		-	62-534 Transfer Out (Sewer Fund)	-	-	-	23
25								24
26				Total Debt Service	54,181	54,181		25
27								26
28								27
29								28
30								29
31								30
32								31
33								32
34								33
35								34
36								35
37								36
38	36,649	53,108	38,780	62-795 Unappropriated Ending Fund	27,762	27,762	-	37
	140,379	106,640	92,961	<b>TOTAL REQUIREMENTS</b>	<b>81,943</b>	<b>81,943</b>	<b>-</b>	<b>38</b>

**CITY OF YAMHILL, OREGON**  
**SCHEDULE OF BONDS PAYABLE**  
for the fiscal year ended June 30, 2024

	Interest Rate	Year of Maturity	Amount of Original Issue	Outstanding June 30, 2022	Paid During Year	Outstanding June 30, 2024
<b>General Obligation Bonds:</b>						
None						
<b>State Revolving Loans: Water</b>						
2001--OECDD	1.00%	2032	1,750,000	550,493	52,096	498,397
2021--OBDD	3.09%	2041	2,832,601	2,454,222	78,379	2,375,843
<b>TOTAL</b>			<u>4,582,601</u>	<u>3,004,715</u>	<u>130,475</u>	<u>2,874,240</u>
<b>Notes Payable: Sewer</b>						
2018- U.S. Bank National Assoc	3.00%	2038	745,000	630,000	30,000	600,000
<b>TOTAL</b>			<u>745,000</u>	<u>630,000</u>	<u>30,000</u>	<u>600,000</u>
<b>TOTAL LONG TERM DEBT</b>			<u>5,327,601</u>	<u>3,634,715</u>	<u>160,475</u>	<u>3,474,240</u>

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**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-24 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:

**Admin. Capital Expense  
Reserve (ACER)  
Fund 70**

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.

**Police Vehicle Reserve  
Fund 71**

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.

**Park Reserve  
Fund 72**

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.

**City Hall Reserve  
Fund 73**

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 supported by transfers from the Water, Sewer and General fund.

**Public Works Reserve  
Fund 74**

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.

**Streets System Development  
Reserve (SDC's)  
Fund 82**

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.

**Stormwater System  
Development Reserve (SDC's)  
Fund 83**

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 YAM HILL, OREGON  
FISCAL YEAR 2023-24 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 and Resolution No. 749, adopted March 14, 2019) or change, as noted below.

Reserve Funds	Original		Renewed		Renewed	
	Res. No.	Date	Res. No.	Date	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**

**70 ADMIN. EXPENDITURES RESERVE  
Fund**

**CITY OF YAMHILL**  
Municipal Corporation

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2020-2021	2021-2022	2022-2023						
				Beginning Fund Balance:				
1	8,114	9,953	-	70-100 Beginning Balance	-	-		1
2	199	115	200	70-952 Interest Income	-	-		2
3	10,000	757	10,831	70-980 Transfer In (General Fund)	11,000	11,000		3
4	14,000	12,000	12,000	70-981 Transfer In (Water Dept)	13,500	13,500		4
5	14,000	12,000	12,000	70-982 Transfer In (Sewer Dept)	13,500	13,500		5
6	1,032	-	900	70-921 Muni Ct Equip Assessment	900	900		6
7			-					7
8			-					8
9			-					9
10			-					10
11			-					11
12			-					12
13			-					13
14			-					14
15			-					14
16	47,345	34,825	35,931	<b>Total Resources Except Tax Levy</b>	<b>38,900</b>	<b>38,900</b>	-	15
17								16
18								17
19	<b>47,345</b>	<b>34,825</b>	<b>35,931</b>	<b>TOTAL RESOURCES</b>	<b>38,900</b>	<b>38,900</b>	<b>-</b>	18
20				<b>REQUIREMENTS</b>				19
21								20
22	4,177	4,564	3,500	70-403 Copy/Postal/Computing	4,000	4,000		21
23	3,916	3,213	4,500	70-414 Software	5,000	5,000		22
24	29,299	29,772	27,931	70-408 Support Services	29,900	29,900		23
25	<b>37,392</b>	<b>37,549</b>	<b>35,931</b>	<b>Total Materials &amp; Services</b>	<b>38,900</b>	<b>38,900</b>		24
26								25
27		(2,724)	-	Contingency	-	-		26
28								27
29								28
30				NOTE:				29
31								30
32								31
33								32
34								33
35								34
36								35
37								36
38	9,953			70-795 Unappropriated Ending Fund Balance				37
	<b>47,345</b>	<b>34,825</b>	<b>35,931</b>	<b>TOTAL REQUIREMENTS</b>	<b>38,900</b>	<b>38,900</b>		38

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**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**71 POLICE VEHICLE RESERVE  
Fund**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
2020-2021	2021-2022	2022-2023	2022-2023					
				Beginning Fund Balance:				
1	7,739	12,948	16,759	71-100 Cash on Hand	3,000	3,000	1	
2	50	56	50	71-952 Interest Income	90	90	2	
3	-		25,000	71-983 Transfer In (Police Dept)	15,000	15,000	3	
4	5,159	3,783	4,500	71-926 Vehicle replace. assess.	4,500	4,500	4	
5							5	
6							6	
7							7	
8							8	
9							9	
10							10	
11							11	
12							12	
13							13	
14							14	
15							15	
16	12,948	16,787	46,309	<b>Total Resources Except Tax Levy</b>	22,590	22,590	16	
17							17	
18							18	
19	12,948	16,787	46,309	<b>TOTAL RESOURCES</b>	22,590	22,590	19	
20				<b>REQUIREMENTS</b>			20	
21	-		-	71-418 Vehicle Replacement			21	
22	-		500	71-419 Vehicle Equipment			22	
23	-		-	71-531 Transfer Out (Gen Fund Police)			23	
24							24	
25							25	
26							26	
27			45,809	71-597 Contingency	22,590	22,590	27	
28							28	
29							29	
30							30	
31							31	
32							32	
33							33	
34							34	
35							35	
36							36	
37							37	
38	12,948	16,787		Unappropriated Ending Fund Balance			37	
	12,948	16,787	46,309	<b>TOTAL REQUIREMENTS</b>	22,590	22,590	38	

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**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**72 PARK RESERVE  
Fund**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2020-2021	2021-2022	2022-2023						
				Beginning Fund Balance:				
1	1,656	1,514	1,724	72-100 Cash on Hand	4,460	4,460		1
2	7	152	10	72-952 Interest Income	134	134		2
3	500	100	5,000	72-984 Transfer In (Parks Dept)	7,500	7,500		3
4	-		-	72-954 Nike grant - Beulah park				4
5	-		-	72-955 AARP Comm Challenge grant				5
6	-		-	72-956 Donations				6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	<b>2,163</b>		<b>6,734</b>	<b>Total Resources Except Tax Levy</b>	<b>12,094</b>	<b>12,094</b>		16
17								17
18								18
19	<b>2,163</b>	<b>1,766</b>	<b>6,734</b>	<b>TOTAL RESOURCES</b>	<b>12,094</b>	<b>12,094</b>		19
20				<b>REQUIREMENTS</b>				20
21	-		1,024	72-402 Equipment Replacement	1,500	1,500		21
22	649	20	1,250	72-413 General Park Mxt & Improv.	1,500	1,500		22
23	-		-	72-420 Beulah Park				23
24	-		-	72-421 Community Garden				24
25								25
26								26
27	-	1,746	4,460	72-795 Contingency	9,094	9,094		27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37	1,514			Unappropriated Ending Fund Balance				37
38	<b>2,163</b>	<b>1,766</b>	<b>6,734</b>	<b>TOTAL REQUIREMENTS</b>	<b>12,094</b>	<b>12,094</b>		38

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**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**73 CITY HALL RESERVE  
Fund**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2020-2021	2021-2022	2022-2023						
				Beginning Fund Balance:				
1	89,789	15,182	15,224	73-100 Beginning Balance	15,299	15,299		1
2	393	49	75	73-952 Interest Income	459	459		2
3	-	-	-	73-980 Transfer In (General Fund)				3
4	-	-	-	73-981 Transfer In (Water Fund)				4
5	-	-	-	73-982 Transfer In (Sewer Fund)				5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	90,182	15,231	15,299	Total Resources Except Tax Levy				16
17								17
18								18
19	90,182	15,231	15,299	<b>TOTAL RESOURCES</b>	15,758	15,758	-	19
20				<b>REQUIREMENTS</b>				20
21	75,000	-	-	73-531 Transfer Out (General Fund)				21
22								22
23	-	-	-	73-974 City Hall Replacement				23
24	-	-	-	73-975 Land Acquisition				24
25				<b>TOTAL CAPITAL OUTLAY</b>				25
26								26
27	-	15,232	15,299	73-795 Reserve for Contingencies	15,758	15,758		27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	15,182			Unappropriated Ending Fund Balance				38
	90,182	15,232	15,299	<b>TOTAL REQUIREMENTS</b>	15,758	15,758		

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**74 PUBLIC WORKS RESERVE  
Public Works**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024		
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
2020-2021	2021-2022	2022-2023					
				Beginning Fund Balance:			
1	14,640	13,732	13,217	74-100 Cash on Hand	-	-	1
2	112	55	125	74-952 Interest Income			2
3	5,000			74-981 Transfer In (Water Dept)	12,000	12,000	3
4	10,000			74-982 Transfer In (Sewer Dept)	12,500	12,500	4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16	29,752	13,787	13,342	Total Resources Except Tax Levy			16
17							17
18							18
19	29,752	13,787	13,342	<b>TOTAL RESOURCES</b>	<b>24,500</b>	<b>24,500</b>	19
20				<b>REQUIREMENTS</b>			20
21	-		-	74-418 Vehicle Replacement			21
22	8,911			74-411 Small Equipment			22
23	7,109	561		74-412 Building Maintenance			23
24	-		13,342	74-795 Lab/Office	10,000	10,000	24
25	16,020		13,342	Total Capital Outlay	10,000	10,000	25
26							26
27		13,225	-	74-795 Contingency	14,500	14,500	27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36							36
37							37
38	13,732			Unappropriated Ending Fund Balance			38
	29,752	13,787	13,342	<b>TOTAL REQUIREMENTS</b>	<b>24,500</b>	<b>24,500</b>	

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**82 STREETS SDC RESERVE  
Public Works**

**CITY OF YAMHILL  
Municipal Corporation**

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted	Proposed By		Approved By	Adopted By		
2020-2021	2021-2022	2022-2023					Budget Officer	
				Beginning Fund Balance:				
1	16,744	149,347	149,682	82-100 Cash on Hand	84,822	84,822		1
2	132,447	-	39,740	82-792 System Development Charg	59,610	59,610		2
3	156	502	400	82-952 Interest Income	2,545	2,545		3
4								4
5								5
6								6
7								7
8								8
9				Assume 30 homes				9
10				1 permit equals 1 SDC @ \$1,987.00				10
11								11
12								12
13								13
14								14
15								15
16	149,347	149,849	189,822	Total Resources Except Tax Levy				16
17								17
18								18
19	149,347	149,849	189,822	<b>TOTAL RESOURCES</b>	<b>146,977</b>	<b>146,977</b>		19
20				<b>REQUIREMENTS</b>				20
21			105,000	82-416 System Development				21
22								22
23								23
24	-	100	-	82-535 Transfer out (Street Fund)				24
25								25
26								26
27	-	149,749	84,822	82-795 Contingency	146,977	146,977		27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	149,347			Unappropriated Ending Fund Balance				38
	149,347	149,849	189,822	<b>TOTAL REQUIREMENTS</b>	<b>146,977</b>	<b>146,977</b>		38

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**RESERVE FUND  
RESOURCES AND REQUIREMENTS**  
**83 STORMWATER SDC RESERVE**  
**Public Works**

**CITY OF YAMHILL**  
Municipal Corporation

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Adopted			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
2020-2021	2021-2022	2022-2023	2022-2023					
				Beginning Fund Balance:				
1	1,892	112,415	112,705	83-100 Cash on Hand	46,400	46,400		1
2	110,442		33,620	83-792 System Development Charge	50,430	50,430		2
3	81	340	75	83-952 Interest Income	1,392	1,392		3
4								4
5								5
6								6
7								7
8				Assume 30 homes				8
9				1 permit equals 1 SDC @ \$1,681.00				9
10								10
11								11
12								12
13								13
14								14
15								15
16	112,415	112,754	146,400	Total Resources Except Tax Levy				16
17								17
18								18
19	112,415	112,754	146,400	<b>TOTAL RESOURCES</b>	<b>98,222</b>	<b>98,222</b>		19
20				<b>REQUIREMENTS</b>				20
21	-		100,000	83-416 System Development				21
22								22
23								23
24								24
25								25
26								26
27	-		46,400	83-795 Contingency	98,222	98,222		27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	112,415	112,754		Unappropriated Ending Fund Balance				38
	112,415	112,754	146,400	<b>TOTAL REQUIREMENTS</b>	<b>98,222</b>	<b>98,222</b>		

**CITY OF YAMHILL, OREGON**  
**SCHEDULE OF TRANSFERS 2023-2024 Budget**

Transfer from	Transfer to	Amount	Purpose	Transfers in	
				Fund	amount
General Fund - Admin.	Water SDC Rsv Fund	-	Fund Tender Truck F/Y 18/19	76	-
General Fund - Admin.	City Hall Reserve Fund	-	Land Acquisition	73	-
General Fund - Admin.	Admin. Capital Expenditures Reserve	11,000	ACER Reserve Admin Equipment	70	11,000
General Fund - Parks	Parks Dept Reserve from General	7,500	Purchase of Park Equipment	72	7,500
General Fund - Police	Police Vehicle Rsv Fund	15,000	Reserve for New Vehicale	71	15,000
Water Fund	City Hall Reserve Fund	13,500	Improvements to City Hall	73	13,500
Water Fund	Water Depreciation Fund from Water	5,000	Water Depreciation Requirement	56	5,000
Water Fund	Public Works Reserve	12,000	Purchase of Public Works Vehicle	74	12,000
Water Fund	ACER from Water	-	ACER Reserve Admin Equipment	70	-
Water Fund	Sidewalk Fund	7,000	Public Works Perimeter Sidewalk	-	-
Sewer Fund	City Hall Reserve Fund	13,500	Improvements to City Hall	73	13,500
Sewer Fund	Public Works Reserve	12,500	Purchase of Sewer Department Vehicle	74	12,500
Sewer Fund	Sewer System Reserve	-	Improvements to Sewer System	79	-
Sewer Fund	ACER from Sewer	12,000	ACER Reserve Admin Equipment	70	12,000
Sewer Fund	Sidewalk Fund	13,000	PW Perimeter Sidewalk	-	-
Sewer Debt Svc Fund	Sewer Fund from Sewer Debt Service	-	Consolidate Funds	30	-
General Fund from PVRes	Police Vehicle Rsv Fund	-	Consolidate Funds	10	-
	General Fund from Water	-	Interfund loan	10	-
Water SDC Fund	Water Debt Service Fund from Water	158,000	Transmission Line	61	158,000
	Street Fund from Street SDC	-	SDC contribution to project if allowable	52	-
	Street Fund from Water Depr	-	Water portion of project	52	-
<b>TOTAL TRANSFERS</b>		<u><b>280,000</b></u>			<u><b>280,000</b></u>

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 2023-2024 BUDGET**

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**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.

**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 financed 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 2023-24 BUDGET**

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**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		\$3.7389 / \$1000		
2. Est. Assessed Value		133,724,438.84		\$129,829,552.27
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0037389		
4. Amount the Rate would raise		\$499,982.30		\$126,048,109.00 2022-23 Assesed value
			1.03 Increase	
				\$129,829,552.27 2023-24 Forecast value
5. Estimate Measure 5 loss (compression) <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 information is entered on LB- 1 &amp; 3 form, line 14a</i>	-	\$0.00		
6. Tax to be billed	=	\$499,982.30	365245.68	\$134,736.62
7. Average Collection Factor <i>See your forms &amp; instructions booklet - Page 17 for a 5 year report - by county adjust to what budget committee wants</i>	X	0.960		
		(\$9,869.85)		
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 &amp; 3 form, line 11</i>	=	\$470,113.16	340766	\$129,347.16
9. Loss due to discount & uncollectibles <i>(line 6 minus line 8) Gets entered on LB- 1 &amp; 3 form, line 14b</i>	=	\$29,869.14		

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