



City of Yamhill
A small taste of Oregon



**City of Yamhill
Municipal Operating Budget
Fiscal Year July 1, 2026
through June 30, 2027**

\$10,491,924



City of Yamhill

A small taste of Oregon

2026 - 2027 Proposed Budget

Tuesday, March 17, 2026

Budget Committee:

Mayor Shea Corrigan

Council President Tim Askey

Councilor Kim Kind

Councilor Chris Featherston

Councilor Patty Pairan

Budget Chair Robert Davis

Budget Vice Chair Mike Wofford

Committee Member Yvette Potter

Committee Member Paula Terp

Budget Officer - Kara Corrigan



City of Yamhill

A small taste of Oregon

City of Yamhill Mission Statement:

The mission of the City of Yamhill is to foster a safe, sustainable, and vibrant community that celebrates our rich heritage, embraces opportunity, and enhances the quality of life for all citizens by providing essential services with integrity and respect.

2025 Council Priorities:

1. Economic Development
2. Water Stability
3. Financial Sustainability
4. Emergency Management
5. Public Safety
6. Communication
7. Parks
8. Livability

**CITY OF YAMHILL, OREGON
BUDGET FOR FISCAL YEAR 2026-2027**

TABLE OF CONTENTS

Budget Information	Page	1
Budget Calendar	Page	11
Budget Overview		13
Administration Budget	Page	17
Administration	Page	19
Council	Page	21
Municipal Court	Page	22
Police	Page	23
Park Department	Page	62
Planning Program	Page	27
Admin Reserve	Page	24
Police Vehicale Reserve	Page	25
City Hall Reserve	Page	26
Economic Development	Page	28
Building	Page	29
Utilities	Page	31
Utility Reserve	Page	32
Water Funds	Page	33
Water Operations	Page	36
Water Depreciation	Page	39
Water SDC	Page	40
Water Debt	Page	41
Sewer Funds	Page	43
Sewer Ops	Page	45
Sewer Reserve	Page	48
Sewer SDC	Page	49
Sewer Debt Srvc	Page	50
Streets and Sidewalks	Page	51
Street Fund	Page	52
Street SDC	Page	54
Side Walk Fund	Page	55
Storm Funds	Page	57
Storm Operations	Page	58
Storm SDC's	Page	59
Parks Funds	Page	61
Parks Ops Department -GF	Page	62
Parks SDC	Page	63
Parks Reserve	Page	64
Appendix	Page	65

CITY OF YAMHILL, OREGON

BUDGET INFORMATION FOR THE FISCAL YEAR 2026-2027

As required by Chapter 294, Sections 294.305 to 294.565 of Oregon Revised Statutes, the 2026-2027 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, it 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.		
STORMWATER FUND	The Stormwater Fund was created to begin installation of a stormwater system for the City of Yamhill and provide for its operations and maintenance. The primary revenue source for the stormwater fund is a \$2.00 fee on the city service bills. The other fund included under the stormwater funds is a Stormwater SDC 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. <table><tr><td>Economic Development Fund Fund # 50</td><td>This Fund provides for collection and re-loaning of funds dedicated to economic development in the City. Its primary source of revenue is the repayment of loans.</td></tr></table>	Economic Development Fund Fund # 50	This Fund provides for collection and re-loaning of funds dedicated to economic development in the City. Its primary source of revenue is the repayment of loans.
Economic Development Fund Fund # 50	This Fund provides for collection and re-loaning of funds dedicated to economic development in the City. Its primary source of revenue is the repayment of loans.		

CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2026-2027

SPECIAL FUNDS (Continued)

**Building Program Fund
Fund # 51**

This Fund provides for handling all aspects of the Building Program, such as building compliance.

Its primary source of revenue is building permits. The City started contracting the Building Services with Yamhill County beginning in Fiscal Year 2015/2016.

Streets Fund # 52

This fund provides for maintenance, repair or reconstruction of streets, sidewalks, street lights, and street sweeping. Its primary source of revenue is the State gasoline tax distribution.

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 2026-2027

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	4/7/2026		
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
Sidewalk Fund			6	Transferred	Street Fund

CITY OF YAMHILL, OREGON

BUDGET INFORMATION FOR THE FISCAL YEAR 2026-2027

GENERAL INFORMATION

The City of Yamhill was incorporated in 1891 and operates under the provision of its own charter and applicable State law, with a Council-Manager form of government. The Mayor is a voting member of the City Council and chairs Council meetings. 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 pro-tem City Administrator in 2022-2023. Currently the mayor is acting as the City Administrator.

The City of Yamhill is a full service city and currently has 9 full-time equivalent (FTE) employees, and one (1) Reserve Police Officer. Contract services include a Municipal Judge, City Attorney, City Engineer, City Planner and an IT consultant.

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's 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 a 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.

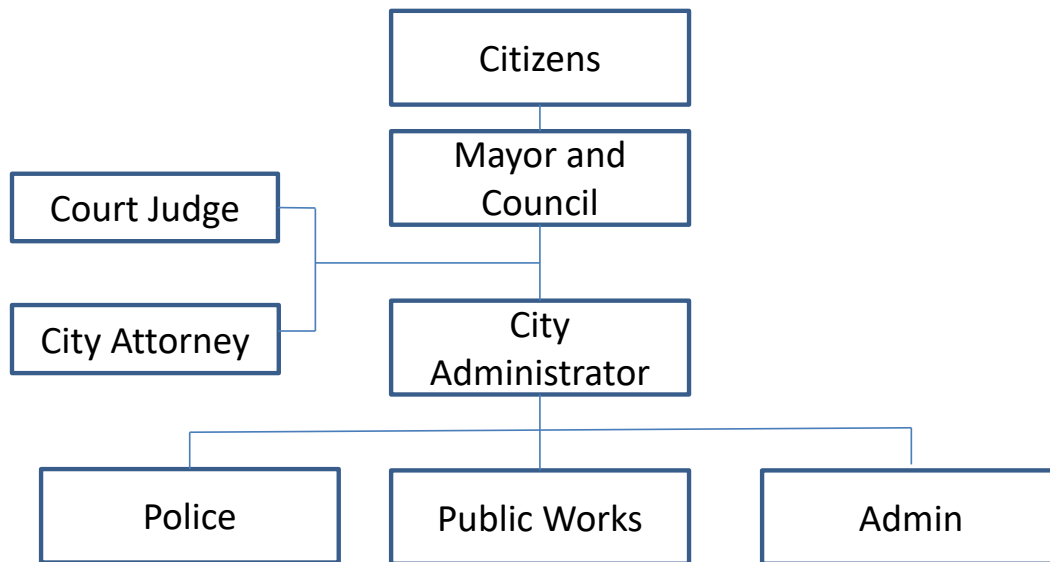
CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2026-2027

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 redwAdvisors & CPAs, with the auditor assigned to the City of Yamhill being Ryan Pasquarella. The office of redwAdvisors & CPAs that we use is based in Salem.

CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2026-2027



Budget Committee

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.

Planning Commission

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 Administrator and other such personnel that the Council may from time to time designate are entitled to sit with the commission, and take part in discussions, but may not have the right to vote on issues. The commission elects its own chairperson and vice-chairperson. The City Recorder serves as the commission secretary and is in charge of keeping an accurate record of all commission proceedings.

Economic Development Committee

The EDC consists of five voting members and is a mix of residents, local business owners, and the mayor. The EDC's focus is to research economic opportunities, development, investments, available grants, and funding options for the City of Yamhill. The EDC makes recommendations regarding code updates for the planning commission as well as suggestions and recommendations to the City Council regarding economic development for the City of Yamhill.

CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2026-2027

THE BUDGET PROCESS

Budget Committee Members

Shea Corrigan, Mayor

Robert Davis, Chair

Tim Askey, Council President

Mike Wofford, Vice Chair

Kim Kind, Councilor

Paula Terp, Committee Member

Chris Featherston, Councilor

Yvette Potter, Committee Member

Patty Pairan, Councilor

THE BUDGET CYCLE

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

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

Preparing the Budget

1. Budget Officer Appointed (ORS 294.331).
Each local government must have a budget officer, either appointed by the governing body or designated in the local government's charter. For the City of Yamhill, the Budget Officer for 2026-2027 is the Finance Manager.

CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2026-2027

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.

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 5 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 on the City's 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
BUDGET INFORMATION FOR THE FISCAL YEAR 2026-2027

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

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

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

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

9. Taxes Certified (ORS 294.458).

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

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

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

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

Two copies of any successful tax ballot measures

Post-Adoption

10. Post-Adoption

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

ORS 294.338 provides for authorizing appropriations as an exception to the budget process.

ORS 294.463 governs the transfer of appropriations within a fund or from the general fund to another fund.

ORS 294.481 provides for the expenditure of funds to repair or replace property that has been damaged or destroyed. It also allows funds to be expended because of civil disturbance or natural disaster.

ORS 294.468 is concerned with loans from one fund to another.

This Page Left Intentionally Blank

CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2026-2027

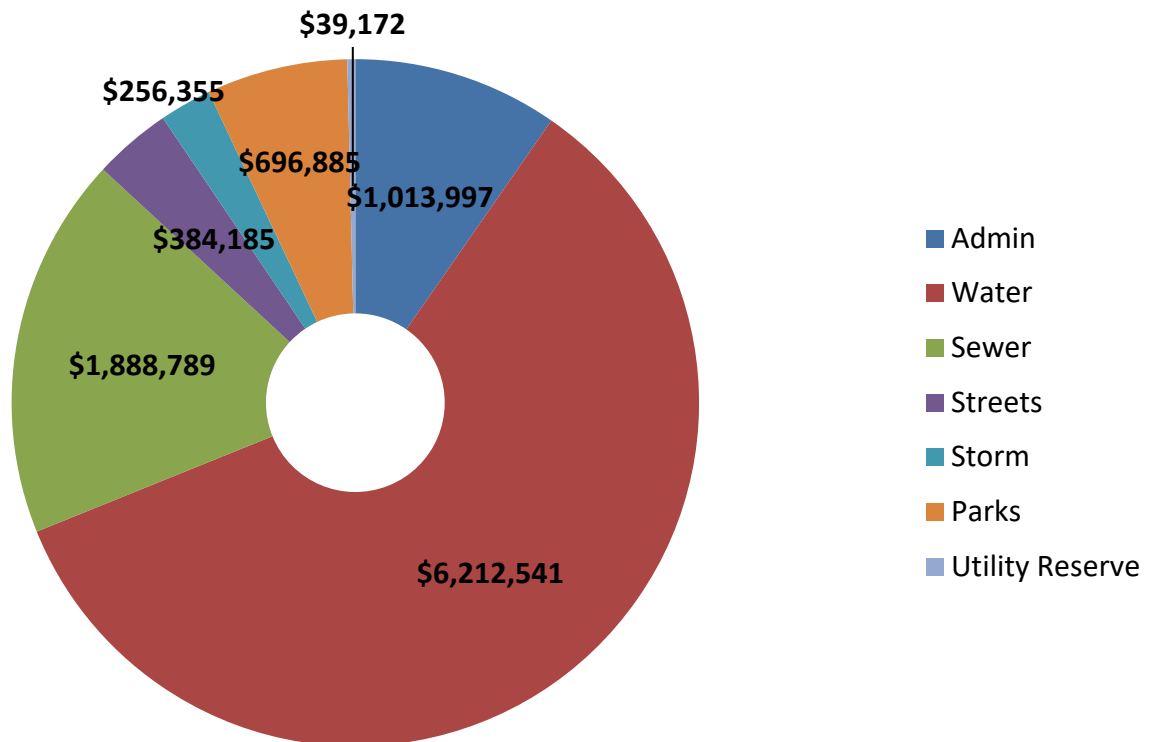
City of Yamhill 2026/2027 Budget Calendar

<u>Date</u>	<u>Task</u>	<u>Responsibility</u>
Feb. 11th	Appoint Budget Officer / Approve Budget Calendar	City Council
Feb. 27th	Publish First and Second Budget Committee Meeting Notice (Submit on 2/23)	City Recorder
March 17th	Budget Committee Meets to Receive Budget, Budget Message and First Budget Meeting	Budget Officer
April 7th	Second Budget Committee Meeting - Approve Budget & Tax Rate	Budget Officer
April 24th	Publish notice of Supplemental Budget Public Hearing and Notice of Approved Budget Public Hearing and Notice of State Revenue Sharing Public Hearing (Submit on 4/13)	City Recorder
May 13th	City Council Public Hearing of 2025/2026 Supplemental Budget, 2026/2027 Approved Budget and 2026/2027 State Revenue Sharing	City Recorder
June 10th	Council Considers Resolution Adopting 2025/2026 Supplemental Budget/Adopting 2026/2027 FY Budget and Sets Appropriations and Levies Property Tax and Considers Resolution for State Revenue Sharing at Regular Council meeting	City Council
June 30th	LB Forms Complete	Finance Manager
By July 15th	File LB Forms	Finance Manager

**City of Yamhill
FISCAL YEAR 2026-2027**

City of Yamhill

Budget By Department
2026-2027



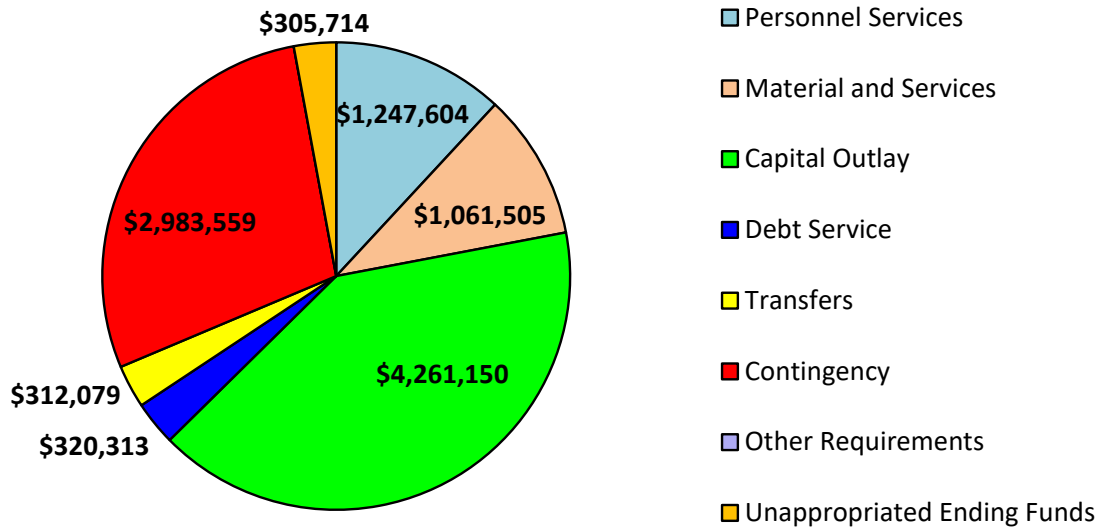
Admin	\$1,013,997
Water	\$6,212,541
Sewer	\$1,888,789
Streets	\$384,185
Storm	\$256,355
Parks	\$696,885
Utility Reserve	\$39,172
	<u>\$10,491,924</u>

CITY OF YAMHILL, OREGON
FISCAL YEAR 2026-2027 BUDGET

ALL EXPENSES AND EXPENSE TYPES
BUDGET FY 2026-2027
\$10,491,924

City of Yamhill 2026-2027 Budget

BY EXPENSE TYPE



Personnel Services	\$1,247,604
Material and Services	\$1,061,505
Capital Outlay	\$4,261,150
Debt Service	\$320,313
Transfers	\$312,079
Contingency	\$2,983,559
Other Requirements	
Unappropriated Ending Funds	\$305,714
	\$10,491,924

This Page Left Intentionally Blank

**CITY OF YAMHILL, OREGON
FISCAL YEAR 2026-2027 BUDGET
ADMIN BUDGET**

General Fund

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

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

City Council Expenses

This program relates to Mayor and Council Member expenses such as League of Oregon Cities conference, Oregon Mayor's conference, and training. This also supports Community Support.

Administration/General

This program provides for most City Services, including public services, administrative operations, and interjurisdictional support.

Police Department

This program supports two FTEs; the Police Chief and one Officer. A Police Service Fee was implemented in 2020-21 to assess \$5.00 a month per household to provide general support for public safety. The 2025-2026 budget raised this to \$6.20 a month per household.

Parks Department

A Parks Master Plan should be finished in June of 2026.

Municipal Court

This program provides Municipal Court functions.

City of Yamhill

Admin. Recap Sheet

FYE 2027	General Fund							Reserve			Other		Total	
Prop. Bud.	Rev.	Council	Court	Admin	PD	Plan.	Parks	Total	Admin	City Hall	PD Veh.	Econ Dev.	Building	Admin
Resources														
Beg. Bal.	0							0	41,700	16,202	23,372	44,399	18,189	143,862
Rates & Fees	212,736							212,736	600		3,000		1,000	217,336
State Support	39,400							39,400						39,400
Grants	74,000							74,000						74,000
XFERS In	0							0	20,000	0	0	16,079		36,079
Property Tax	465,000							465,000						465,000
Other	32,500							32,500	1,000	340	700	1,030	2,750	38,320
Tot. Sources	823,636	0	0	0	0	0		823,636	63,300	16,542	27,072	61,508	21,939	1,013,997
Uses														
Pers. Services			34,481	80,210	377,161	17,196	29,999	539,047				11,115	11,830	561,992
Mat. & Srvc		3,600	19,850	63,200	116,380	16,150	14,400	233,580	36,500			21,000	150	291,230
Capital				2,000	22,450		0	24,450						24,450
Xfers Out				26,079	0			26,079	0	0	0	0		26,079
Debt Service								0						0
Contingency	0	0	0	480	0			480	26,800	16,542	27,072	29,393	9,959	110,246
Total Uses	0	3,600	54,331	171,969	515,991	33,346	44,399	823,636	63,300	16,542	27,072	61,508	21,939	1,013,997

FISCAL YEAR 2026-2027 BUDGET

GENERAL FUND

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Beginning Fund Balance					
1	312,103	3,435		10-100 Available Cash on hand	-	-	-		1
2									2
3	8,273	8,705	10,000	10-901 Previously Levied Taxes	10,000	10,000	10,000		3
4	816	704	750	10-902 Cigarette Tax	700	700	700		4
5	22,984	19,568	22,000	10-903 Liquor Tax	22,000	22,000	22,000		5
6		1,811	1,700	10-098 Marijuana Tax	1,700	1,700	1,700		6
7	14,687	12,491	15,000	10-904 State Revenue Sharing	15,000	15,000	15,000		7
8	11,995	6,997	3,500	10-913 Miscellaneous Income	3,500	4,500	4,500		8
9	11,977	78,375	10,000	10-914 Police Misc Income	10,000	10,000	10,000		9
10	100	-	100	10-923 Administrative Towing Fees	100	100	100		10
11	58,194	36,728	45,000	10-924 Municipal Court Fines	45,000	45,000	45,000		11
12	61,851	66,171	65,000	10-925 Franchise Fees	65,000	65,000	65,000		12
13	23,532	25,960	30,000	10-928 Admin. Court Fees	30,000	30,000	30,000		13
14	1,100	1,900	950	10-932 Business Licenses	1,000	1,000	1,000		14
15	1,262	1,055	1,200	10-941 Muni Court Assessments	1,200	1,200	1,200		15
16	-	33,674		10-948 Grant- Planning					16
17	1,032	4,245	5,000	10-942 Grant-ODOT Seat Belt	5,000	5,000	5,000		17
18	5,144	1,525	5,000	10-943 Grant ODOT Speed	5,000	5,000	5,000		18
19	1,618	1,731	4,000	10-944 Grant ODOT- DUII	4,000	4,000	4,000		19
20	3,066	908	5,000	10-945 Grant ODOT Distracted Drivin	5,000	5,000	5,000		20
21	24,169	27,804		10-952 Interest	18,000	18,000	18,000		21
22	1,725	2,085	2,000	10-961 Park Usage Fees	2,000	2,000	2,000		22
23	6,950	950	1,000	10-962 Land Use Fees	-	-	-		23
24	155	367	150	10-915 Dog License Revenue	-	-	-		24
25	17,500	12,500	12,500	10-950 Police SRO -Yamhill/Carlton St	12,500	12,500	12,500		25
26	30,238	31,890	33,540	10-922 City PD Fee/ PD Use Only	41,000	41,000	41,000		26
27	-	2,135	2,000	10-951 National Night Out	2,000	2,000	2,000		27
28				10-995 Transient Tax					28
29			12,936	10-xxx City Park Fee/Park Use Only	12,936	12,936	12,936		29
30			19,801	10-996 Transfer In ACER	-	-	-		30
31			35,000	10-981 Transfer in Water Fund					31
32			40,000	10-981 Transfer in from H2O FEMA					32
33			16,207	10-990 Transfer in from CH Reserve	-	-	-		33
34		47,014	28,582	10-985 Transfer in from PVR	-	-	-		34
35			25,000	10-982 Transfer in Sewer Fund					35
36				10-910 COPS Grant	55,000	55,000	55,000		36
37		74,440		10-987 Transfer in from Econ Dev					37
39				10-xxx Community Club Donation					39
40	620,469	505,167	452,916	Total Resources Except Tax Levy	367,636	368,636	368,636	-	40
41	394,880	437,778	430,000	Taxes Necessary to Balance Budget	450,000	455,000	455,000		41
42									42
43	1,015,349	942,946	882,916	TOTAL RESOURCES	817,636	823,636	823,636	-	43

FISCAL YEAR 2026-2027 BUDGET

GENERAL FUND - ADMINISTRATION
Organizational Unit - Department
CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2026-2027			Forecast
	2023-2024	2024-2025				Proposed By	Approved By	Adopted By	
			2025-2026			Budget Officer	Budget Committee	Governing Body	
				PERSONNEL SERVICES:					
1	5,477	27,222		10-101 City Administrator					1
2	9,433	9,763		10-102 Office Manager					2
3	7,648	12,950		10-103 City Recorder					3
4	6,641	12,795		10-110 Finance Manager					4
5				10-115 Overtime					5
6			47,603	FTE Payroll	0.58	42,551	39,210	39,210	6
7	31,443	56,861	35,702	10-120 Payroll Costs		45,500	41,000	41,000	7
8	60,642	119,591	83,305	TOTAL PERSONNEL	0.58	88,051	80,210	80,210	0
9									9
10				MATERIALS & SUPPLIES:					10
11	-		1,000	10-334 Emergency Services		1,000	1,000	1,000	11
12	11,890	7,827	8,000	10-200 Operations & Maintenance		8,000	8,000	8,000	12
13	10,722	11,626	12,000	10-202 Liability Insurance		12,000	12,000	12,000	13
14	12,385	13,394	12,735	10-210 Utilities		13,500	13,500	13,500	14
15	575	221	600	10-252 Miscellaneous		500	500	500	15
16	4,006	6,128	8,000	10-300 Attorney/Legal Fees		5,000	5,000	5,000	16
17	5,083	7,783	9,200	10-301 Audit Fees		9,200	9,200	9,200	17
18	3,178	5,719	5,000	10-305 Dues, Travel & Training		6,000	6,000	6,000	18
19	13,816	1,191	5,000	10-306 Contract Services		3,000	3,000	3,000	19
20	350	1,250	1,500	10-309 Janitorial Services		-	-	-	20
21	1,070	1,494	1,200	10-325 Ads & Printing		1,500	1,500	1,500	21
22	67,920	23,483		10-032 Website Maintenance/IT		-	-	-	22
23	3,292	1,221	2,000	10-328 Office Supplies		2,000	2,000	2,000	23
24	338	388	500	10-329 Postage		500	500	500	24
25	774	914	1,000	10-335 Christmas Decorations		1,000	1,000	1,000	25
26									26
27									27
28									28
29	135,399	82,641	67,735	TOTAL MATERIALS & SUPPLIES		63,200	63,200	63,200	-
30									30
31				CAPITAL OUTLAY:					31
32	6,512	648	2,000	10-412 Building Maintenance		2,000	2,000	2,000	32
33		4,896		10-433 Street Security Camera		-	-	-	33
34		3,200		10-980 Council Room Camera Upgrade					34
35									35
36	6,512	8,744	2,000	TOTAL CAPITAL OUTLAY		2,000	2,000	2,000	-
37									37
38				OTHER REQUIREMENTS:					38
39	25,865	12,500		10-521 Reserve Transfer (ACER Rsv)					39
40				10-522 Reserve Transfer (PD Vehicle)					40
41				10-987 Reserve Transfer (Econ Dev)		16,079	16,079	16,079	41
42				10-990 Reserve Transfer (City Hall)					42
43				10-982 Transfer Out to Sewer Fund					43
44				10-981 Transfer Out to Water Fund		10,000	10,000	10,000	44
45	25,865	12,500	-	TOTAL OTHER REQUIREMENTS		26,079	26,079	26,079	-
46	48,745	(170,846)	243	10-795 CONTINGENCY		11,262	480	480	-
47									47
	277,163	52,630	153,283	TOTAL ADMINISTRATION		190,592	171,969	171,969	-

FISCAL YEAR 2026-2027 BUDGET

GENERAL FUND - COUNCIL
Organizational Unit - Department 05

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				MATERIALS & SUPPLIES:					
1	894	4,439	1,000	05-252 Miscellaneous	500	500	500		1
2	1,570	4,519	1,500	05-305 Dues, Travel, Training	3,000	3,000	3,000		2
3	500	1,000	-	05-332 Community Support Svcs					3
4		87	100	05-328 Office Supplies	100	100	100		4
5									5
6	2,965	10,044	2,600	TOTAL MATERIALS & SUPPLIES	3,600	3,600	3,600	-	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18				Community Support Request 2026-2027					18
19				Yamhill Downtown Assoc					19
20				Yamhill Co. Mediators					20
21				YCTC					21
22				Homeward Bound Pets					22
23									23
24				Emp. Recognition					24
25				Total Request: \$	-				25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
40									40
41	2,965	10,044	2,600	TOTAL COUNCIL	3,600	3,600	3,600	-	41

Form LB-31							
FISCAL YEAR 2026-2027 BUDGET							
GENERAL FUND - MUNICIPAL COURT				CITY OF YAMHILL			
Organizational Unit - Department 12				Municipal Corporation			
Historical Data							
Actual		Adopted		Budget for Next Year 2026-2027			
2023-2024	2024-2025	2025-2026	DESCRIPTION	FTE	Proposed By Budget Officer	Approved By Budget Committee	Forecast Governing Body
PERSONNEL SERVICES:							
1	22,011	22,779	12-102 Office Manager/Court Clerk				1
2	3,059		12-103 City Recorder				2
3			12-110 Accounting Manager				3
4		17,643	FTE Payroll	0.25	18,481	18,481	4
5	27,016	16,871	12-120 Payroll Costs		16,000	16,000	5
6	52,086	39,651	TOTAL PERSONNEL		34,481	34,481	0
7							7
8			MATERIALS & SUPPLIES:				8
9	665	165	12-224 Bail Refunds		300	300	9
10	20,791	12,865	12-250 Assessments		13,000	13,000	10
11	-	-	12-300 Attorney/Legal Fees		150	150	11
12	1,560	1,566	12-305 Dues, Travel & Training		2,100	2,100	12
13	1,200	1,100	12-310 Court Interpreter		800	800	13
14	3,000	2,750	12-311 Municipal Judge		2,000	2,000	14
15	1,766	1,169	12-200 Operations		1,000	1,000	15
16	181	512	12-328 Office Supplies		500	500	16
17							17
18	29,163	20,127	TOTAL MATERIALS & SUPPLIES		19,850	19,850	-
19							19
20							20
21			CAPITAL OUTLAY:				21
22							22
23			TOTAL CAPITAL OUTLAY				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
	81,249	59,778	52,526	TOTAL MUNICIPAL COURT	54,331	54,331	-

FISCAL YEAR 2026-2027 BUDGET

GENERAL FUND - POLICE
Organizational Unit - Department 11

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2026-2027			Forecast
	2023-2024	2024-2025	2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES:					
1	107,081	114,307		11-104 Police Chief	1.0				1
2		61,936		11-105 Police Officer	1.0				2
3	67,064			11-107 Traffic Officer					3
4	77,862	82,578		11-122 Police Corporal					4
5	2,580	3,257	10,000	11-115 Overtime		2,500	9,500	9,500	5
6	9,999	15,426	18,500	11-117 ODOT Grant Payroll		10,500	10,500	10,500	6
7			200,907	Total FTE Payroll		160,444	179,661	179,661	7
8	11,712	10,850	12,500	11-106 Reserve Officer (SRO)		12,500	12,500	12,500	8
9	234,443	189,879	200,000	11-120 Payroll Costs - Benefits		153,000	165,000	165,000	9
10	510,741	478,232	441,907	TOTAL PERSONNEL	2.0	338,944	377,161	377,161	0
11									11
12				MATERIALS & SUPPLIES:					12
13	5,405	5,009	5,250	11-210 Utilities		5,400	5,400	5,400	13
14	4,443	1,227	5,000	11-221 Equipment Maintenance		5,150	5,150	5,150	14
15	16,847	12,871	16,500	11-027 Vehicle Maintenance		17,000	10,000	10,000	15
16	-	19,378	3,100	11-300 Attorney/Legal Fees		3,100	3,100	3,100	16
17	11,897	14,537	22,000	11-304 9-1-1 YCOM		23,000	23,000	23,000	17
18	5,271	4,789	4,500	11-305 Dues, Meetings & Training		5,000	5,000	5,000	18
19	1,161	1,650	1,150	11-327 Resource Materials		1,200	1,200	1,200	19
20	2,519	1,138	2,475	11-328 Office Supplies		2,550	2,550	2,550	20
21	1,881	2,277	3,600	11-330 Uniform Allowance		3,700	3,700	3,700	21
22	9,193	8,113	10,000	11-331 Police Equipment		10,300	10,300	10,300	22
23	1,041	519	1,250	11-333 Investigation Expenses		1,300	1,300	1,300	23
24	15,388	18,721	18,800	11-202 Liability Insurance		18,800	18,800	18,800	24
25	228	51,549	650	11-252 Miscellaneous Expense		670	670	670	25
26	-	6,145	1,000	11-253 Misc. Grant Expenses		1,000	1,000	1,000	26
27	-	-	210	11-254 Peer support Expense		210	210	210	27
28	705	2,134	2,000	11-336 Nation Night Out Expense		2,000	2,000	2,000	28
29	15,158	11,605	13,400	11- 337 Fuel		13,000	13,000	13,000	29
30		1,036	10,000	11-338 Central Square CAD		10,000	10,000	10,000	30
31	91,137	162,699	120,885	TOTAL MATERIALS & SUPPLIES		123,380	116,380	116,380	-
32				CAPITAL OUTLAY:					32
33	12,850	12,450	12,450	11-405 Vehicle Lease		12,450	12,450	12,450	33
34	2,097	2,223	2,367	11-404 Policy & Procedure Manual		2,500	2,500	2,500	34
35	2,751	366	4,000	11-977 Mobile Data Computers		4,500	4,500	4,500	35
36	-	-	1,500	11-976 Police Radios		3,000	3,000	3,000	36
37	17,698	15,039	20,317	TOTAL CAPITAL OUTLAY		22,450	22,450	22,450	-
38									38
39				RESERVE TRANSFERS:					39
40	15,000			11-522 Reserve Transfer (PD Vehicle)					40
41									41
42	634,577	655,970	583,109	TOTAL OTHER REQUIREMENTS		484,774	515,991	515,991	-
43									43
	634,577	655,970	583,109	TOTAL POLICE		484,774	515,991	515,991	-

70 ADMIN. EXPENDITURES RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	(14,865)	24,260	24,260	70-100 Beginning Balance	41,700	41,700	41,700		1
2	899	925	941	70-952 Interest Income	1,000	1,000	1,000		2
3	25,865	12,500		70-980 Transfer In (General Fund)					3
4	13,500	13,500	13,500	70-981 Transfer In (Water Dept)	10,000	10,000	10,000		4
5	13,500	13,500	13,500	70-982 Transfer In (Sewer Dept)	10,000	10,000	10,000		5
6	843	710	800	70-921 Muni Ct Equip Assessment	600	600	600		6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	39,742	65,395	53,001	Total Resources	63,300	63,300	63,300	-	16
17									17
18									18
19	39,742	65,395	53,001	TOTAL RESOURCES	63,300	63,300	63,300	-	19
20				REQUIREMENTS:					20
21	3,195	2,425	3,200	70-403 Copy/Postal/Computing	3,500	3,500	3,500		21
22	10,413	4,476	5,000	70-414 Software	6,000	6,000	6,000		22
23	1,875	2,320	5,000	70-408 Support Services	7,000	7,000	7,000		23
24		14,475		70-437 Water Billing Software					24
25			20,000	70-032 Website/IT	20,000	20,000	20,000		25
26	15,483	23,695	33,200	Total Materials & Services	36,500	36,500	36,500		26
27									27
28				Transfers					28
29			19,801	10-531 Transfer Out Gen Fund					29
30									30
31									31
32									32
33									33
34	24,259	41,700	-	CONTINGENCY	26,800	26,800	26,800	-	34
35									35
36									36
37									37
38									38
39									39
	15,483	65,395	53,001	TOTAL REQUIREMENTS	63,300	63,300	63,300	-	

GF Transfer FY 2025/2026

19,801

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

71 POLICE VEHICLE RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	3,000	65,388	23,793	71-100 Cash on Hand	23,372	23,372	23,372		1
2	522	1,478	789	71-952 Interest Income	700	700	700		2
3	15,000			71-983 Transfer In (Police Dept)					3
4	4,221	3,520	4,000	71-926 Vehicle replace. assess.	3,000	3,000	3,000		4
5									5
6				71xxx Tranfer in General Fund					6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	22,743	70,386	28,582	Total Resources	27,072	27,072	27,072	-	16
17									17
18									18
19	22,743	70,386	28,582	TOTAL RESOURCES	27,072	27,072	27,072	-	19
20				REQUIREMENTS:					20
21				71-418 Vehicle Replacement					21
22				71-419 Vehicle Equipment					22
23		47,014	28,582	71-531 Transfer Out General Fund					23
24									24
25		47,014	28,582	TOTAL REQUIREMENTS	-	-	-	-	25
26									26
27	22,743	23,372	-	71-597 CONTINGENCY	27,072	27,072	27,072	-	27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	22,743	70,386	28,582	TOTAL REQUIREMENTS	27,072	27,072	27,072	-	

GF Transfer FY 2024/2025
GF Transfer FY 2025/2026

47,014
28,582

75,596

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

73 CITY HALL RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	15,299	15,836	15,836	73-100 Beginning Balance	16,202	16,202	16,202		1
2	364	365	371	73-952 Interest Income	340	340	340		2
3									3
4				73-xxx Transfer in General Fund					4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19	15,663	16,201	16,207	TOTAL RESOURCES	16,542	16,542	16,542	-	19
20				REQUIREMENTS:					20
21			16,207	73-531 Transfer Out to General Fund					21
22									22
23									23
24									24
25			16,207	Total Transfers	-	-	-	-	25
26									26
27	15,663	16,201	-	73-795 RESERVE FOR CONTINGENCY	16,542	16,542	16,542	-	27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	15,663	16,201	16,207	TOTAL REQUIREMENTS	16,542	16,542	16,542	-	

GF Transfer FY 2025/2026

16,207

FISCAL YEAR 2026-2027 BUDGET

GENERAL FUND - PLANNING DEPARTMENT
Organizational Unit - Department 15

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2026-2027			Forecast
	2023-2024	2024-2025	2025-2026			Proposed By	Approved By	Adopted By	
						Budget Officer	Budget Committee	Governing Body	
				PERSONNEL SERVICES:					
	761	10,889		15-101 City Administrator					
1	10,198	5,630		15-103 City Recorder					1
2		5,118		15-110 Finance Manager					2
3			12,474	FTE Payroll	0.15	12,790	9,448	9,448	3
4	13,159	16,689	9,356	15-120 Payroll Costs		11,000	7,748	7,748	4
5	24,118	38,326	21,830	TOTAL PERSONNEL		23,790	17,196	17,196	0
6									6
7									7
8				MATERIALS & SUPPLIES:					8
9	12,860	14,326	14,000	15-303 City Planner [Contract]		12,000	12,000	12,000	9
10	-	55		15-305 Dues, Travel, Training					10
11	1,790	2,422	2,500	15-325 Ads & Printing		1,000	1,000	1,000	11
12	52,651	87,806	10,000	15-306 Contract Services		3,000	3,000	3,000	12
13	79	148	150	15-328 Office Supplies		150	150	150	13
14									14
15	67,380	104,757	26,650	TOTAL MATERIALS & SUPPLIES		16,150	16,150	16,150	-
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
41									41
42									42
	91,498	143,083	48,480	TOTAL PLANNING DEPARTMENT		39,940	33,346	33,346	-

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**50 ECONOMIC DEVELOPMENT
Organizational Unit - Fund**

**CITY OF YAMHILL
Municipal Corporation**

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				BEGINNING FUND BALANCE:					
1	151,300	153,911	40,083	50-100 Cash on Hand	44,399	44,399	44,399		1
2	3,393	3,583	1,127	50-952 Interest Income	1,030	1,030	1,030		2
3	-	-		50-970 Loan Payments					3
4				50-980 Transfer In (General Fund)	16,079	16,079	16,079		4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	154,694	157,494	41,210	Total Resources	61,508	61,508	61,508	-	16
17									17
18									18
19	154,694	157,494	41,210	TOTAL RESOURCES	61,508	61,508	61,508	-	19
20				PERSONNEL SERVICES:	FTE				20
21	1,164	10,889		50-101 City Administrator					21
22	219	5,118		50-110 Finance Manager					22
23	415	5,630		50-103 City Recorder					23
24			12,474	FTE Payroll	0.10	12,790	6,107	6,107	24
25	1,424	16,693	9,356	50-120 Payroll Costs		11,000	5,008	5,008	25
26									26
27	3,222	38,330	21,830	TOTAL PERSONNEL	0.10	23,790	11,115	11,115	0
28									28
29				MATERIALS & SUPPLIES:					29
30	64	32		50-313 Administrative Costs					30
31	-	-	18,380	50-251 Econ Development Loans		20,000	20,000	20,000	-
32	-	293	1,000	50-300 Attorney Legal Fees		1,000	1,000	1,000	-
33	-	-		50-328 Office Supplies					33
34									34
35	64	326	19,380	TOTAL MATERIALS AND SUPPLIES		21,000	21,000	21,000	-
36									36
37				TRANSFERS					37
38		74,440		50-531 Transfer Out to Gen Fund					38
39									39
40	151,407	44,399	-	50-795 CONTINGENCY	16,718	29,393	29,393	-	40
41									41
42									42
43									43
	154,694	157,494	41,210	TOTAL REQUIREMENTS	61,508	61,508	61,508	-	

GF Transfer FY 2024/2025
Payment FY 2026/2027

74,440
16,079

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**51 BUILDING PROGRAM
Organizational Unit - Fund**

**CITY OF YAMHILL
Municipal Corporation**

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	20,700	30,573	30,573	51-100 Cash on Hand	18,189	18,189	18,189		1
2	597	776	790	51-952 Interest Income	750	750	750		2
3	8,088	6,992	2,000	51-938 County Building Services	2,000	2,000	2,000		3
4	2,375	3,721	1,000	51-939 Code Compliance Fees	1,000	1,000	1,000		4
5									5
6									6
7		575							7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19	31,760	42,638	34,363	TOTAL RESOURCES	21,939	21,939	21,939	-	19
20				PERSONNEL SERVICES:	FTE				20
21	684	5,444		51-101 City Administrator					21
22	4,383	2,815		51-103 City Recorder					22
23		2,559		51-110 Finance Manager					23
24	1,636	2,894		51-119 Facilities Manager					24
25			9,379	FTE Payroll	0.09	6,330	6,330	6,330	25
26	1,910	10,510	7,034	51-120 Payroll Costs		5,500	5,500	5,500	26
27									27
28	8,613	24,223	16,413	TOTAL PERSONNEL	0.09	11,830	11,830	11,830	0 28
29									29
30									30
31				MATERIALS & SUPPLIES:					31
32	17,226			51-252 Miscellaneous Exp					32
33		-	50	51-328 Office Supplies	50	50	50	-	33
34		-	100	51-329 Postage	100	100	100	-	34
35		226							35
36	17,226	226	150	TOTAL MATERIALS & SUPPLIES	150	150	150	-	36
37									37
38	5,921	18,189	17,800	51-795 CONTINGENCY	9,959	9,959	9,959	-	38
39									39
	31,760	42,638	34,363	TOTAL REQUIREMENTS	21,939	21,939	21,939	-	

This Page Left Intentionally Blank

City of Yamhill

Utilities Recap

FYE 2026-2027 Prop. Bud.	PW Reserve	Water	Sewer	Storm	Streets	Parks	Total Utilities
Resources							
Beg. Bal.	37,672	947,041	1,240,289	238,705	260,185	684,585	3,408,477
Rates & Fees		1,206,500	550,000	13,500	8,500	0	1,778,500
State Support		0	0	0	102,500	0	102,500
Grants		3,772,000	0	0	0	0	3,772,000
XFERS In	0	230,000	46,000	0	0	0	276,000
Property Tax		0	0	0	0	0	0
Other	1,500	57,000	52,500	4,150	13,000	12,300	140,450
Tot. Sources	39,172	6,212,541	1,888,789	256,355	384,185	696,885	9,477,927
Uses							
Pers. Services		340,952	294,663	0	49,997	0	685,612
Mat. & Svcs		409,950	275,500	0	84,825	0	770,275
Capital	5,000	4,020,500	73,200	20,000	0	118,000	4,236,700
Xfers Out		230,000	56,000	0	0	0	286,000
Debt Service		275,122	45,191	0	0	0	320,313
Unappropriated		255,819	49,895	0	0	0	305,714
Contingency	34,172	680,198	1,094,340	236,355	249,363	578,885	2,873,313
Total Uses	39,172	6,212,541	1,888,789	256,355	384,185	696,885	9,477,927
Population of yamhill							
		1,200				W/O Gen.	
Total Utility Cost							
Total uses	9,477,927						
Less Cont.	2,873,313						
Less Unappr	305,714						
Total Utility Cost	6,298,900						
Divide by Pop.	1200						
	\$5,249.08						

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

74 PUBLIC WORKS RESERVE FUND
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	-	27,315	39,662	74-100 Cash on Hand	37,672	37,672	37,672		1
2	566	626	636	74-952 Interest Income	1,500	1,500	1,500		2
3	12,000	12,500	22,500	74-981 Transfer In (Water Dept)					3
4	12,500	12,500	22,500	74-982 Transfer In (Sewer Dept)					4
5		-	25,000	74-xxx Transfer in Water Deprec					5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	25,066	52,941	110,298	Total Resources	39,172	39,172	39,172	-	16
17									17
18									18
19	25,066	52,941	110,298	TOTAL RESOURCES	39,172	39,172	39,172	-	19
20				REQUIREMENTS:					20
21	-	10,778	10,000	74-795 Lab/Office	5,000	5,000	5,000		21
22			10,000	74-986 Fuel Containment					22
23			45,000	74-422 Utility Truck Purchase					23
24		4,490							24
25	-	15,268	65,000	Total Capital Outlay	5,000	5,000	5,000	-	25
26									26
27									27
28	25,066	37,672	45,298	74-795 CONTINGENCY	34,172	34,172	34,172	-	28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
	25,066	52,941	110,298	TOTAL REQUIREMENTS	39,172	39,172	39,172	-	

CITY OF YAMHILL, OREGON
FISCAL YEAR 2026-2027 BUDGET

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 2026-2027 have been calculated based on the past twelve months billings. An annual transfer from the Water Fund to the Water Debt Service Fund is made to pay off the two existing Water loans that the City of Yamhill has obligated.

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 2026-2027 BUDGET

**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 transferred into this Debt Service Fund at the beginning of the fiscal year.

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

City of Yamhill

Water Recap

2026-2027 Proposed Budget	Fund				Total Water
	Water Operating	Water Depreciation	Water SDC's	Water Debt	
Resources					
Beginning Balance	190,567	46,304	410,229	299,941	947,041
Rates and Fees	1,206,500		0	0	1,206,500
State Support					0
Grants	3,772,000		0		3,772,000
XFERS In	10,000	0		220,000	230,000
Property Tax					0
Other	40,000	1,000	5,000	11,000	57,000
Total Resources	5,219,067	47,304	415,229	530,941	6,212,541
Uses					
Personal Services	340,952				340,952
Materials and Services	409,950				409,950
Capital	3,952,500	20,000	48,000		4,020,500
Xfers Out	230,000	0	0		230,000
Debt Service				275,122	275,122
Unappropriated				255,819	255,819
Contingency	285,665	27,304	367,229		680,198
Total Uses	5,219,067	47,304	415,229	530,941	6,212,541

20 WATER FUND

Organizational Unit - Fund

CITY OF YAMHILL

Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	400,000	191,998	319,107	20-100 Beginning Fund Balance	190,567	190,567	190,567		1
2	3,309	7,190	3,500	20-940 Security Deposits	3,500	3,500	3,500		2
3	21,529	23,401		20-913 Miscellaneous Income	1,000	1,000	1,000		3
4	29,493	31,173	30,000	20-952 Interest Income	40,000	40,000	40,000		4
5	804,016	1,148,519	1,183,000	20-960 Users Fees	1,200,000	1,200,000	1,200,000		5
6	-		192,000	20-964 Merkley Grant	192,000	192,000	192,000		6
7	100,000			20-965 From New Homes for Rock Dam					7
8			3,150,000	20-966 FEMA Grant	3,150,000	3,150,000	3,150,000		8
9			350,000	20-967 Biz Oregon Grant Match	350,000	350,000	350,000		9
10			8,000	20-958 Water Connection Fees	2,000	2,000	2,000		10
11			90,000	20-968 Fema Admin Grant	60,000	60,000	60,000		11
12				20xxx Transfer In General Fund	10,000	10,000	10,000		12
13									13
14				20xxx Buisness Oregon Grant		20,000	20,000		14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25				657 EDUs					25
26				1 EDU = 4,000 gallons/month					26
27									27
28									28
29									29
30				User Fees to Date = \$					30
31				Est. collection 2024=					31
32				4% incease =					32
33				Total Budget 2024/25 =					33
34									34
35									35
36									36
37									37
38									38
	1,358,346	1,402,280	5,325,607	TOTAL RESOURCES	5,199,067	5,219,067	5,219,067	-	

GF Transfer FY 2025/2026
Payment FY 2026/2027

35,000
10,000

20 WATER FUND

Organizational Unit - Fund

CITY OF YAMHILL

Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2026-2027			Forecast
	2023-2024	2024-2025	2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES:					
1	3,804	21,778		20-101 City Administrator					1
2	15,722	19,525		20-102 Office Manager					2
3	12,747	14,076		20-103 City Recorder					3
4	6,842	12,795		20-110 Accounting Manager					4
5	11,732	22,582		20-108 Utility Worker II					5
6	11,064	18,019		20-109 Utility Worker I					6
7	2,311			20-111 Summer Help PW					7
8	26,792	27,493		20-119 Facilities Manager					8
9	28,907	29,293		20-121 Plant Operator					9
10			156,585	FTE Payroll	2.76	181,496	182,666	182,666	10
11	2,667	2,938	3,500	20-118 Pager Pay		3,500	3,500	3,500	11
12	1,947	4,146	5,000	20-115 Overtime		5,000	5,000	5,000	12
13	75,736	122,557	123,814	20-120 Payroll Costs		150,000	149,786	149,786	13
14									14
15	200,271	295,201	288,899	TOTAL PERSONNEL	2.76	339,996	340,952	340,952	0
16				MATERIALS & SUPPLIES:					16
17			5,000	20-438 Fema Travel		5,000	5,000	5,000	17
18			25,000	20-338 Fema Contract Services		30,000	30,000	30,000	18
19	51,080	21,409	47,000	20-200 Operations & Maintenance		40,000	40,000	40,000	19
20	3,888	726	5,200	20-201 Lab Equipment		5,200	5,200	5,200	20
21	31,705	38,032	38,000	20-202 Liability Insurance		40,000	40,000	40,000	21
22	757	1,055	1,000	20-203 Miscellaneous Tools		1,000	1,000	1,000	22
23	5,053	2,479	4,000	20-204 Permits		4,000	4,000	4,000	23
24	539	1,076	3,500	20-208 Safety Equipment / Supplies		4,000	4,000	4,000	24
25	31,309	34,204	32,710	20-210 Utilities		35,000	35,000	35,000	25
26	40,370	34,668	50,000	20-237 Distribution System		50,000	50,000	50,000	26
27	1,149	675	1,000	20-230 Office Equip/Maint/Supplies		1,500	1,500	1,500	27
28	-		1,600	20-232 Large Meter Testing		1,500	7,300	7,300	28
29	12,684	4,905	8,000	20-233 Meter Replacement		10,000	10,000	10,000	29
30	11,802	11,946	2,000	20-027 Vehicle Maintenance		8,000	8,000	8,000	30
31	1,146	1,060	-	20-252 Miscellaneous		1,000	1,000	1,000	31
32	265	573	650	20-427 Deposit Refunds		650	650	650	32
33	1,026	488	11,000	20-300 Attorney/Legal Fees		11,000	11,000	11,000	33
34	10,083	7,783	9,200	20-301 Audit Fees		9,200	9,200	9,200	34
35	5,281	3,473	6,000	20-305 Dues, Travel & Training		7,500	7,500	7,500	35
36	82,416	58,745	80,000	20-306 Contract Services		80,000	80,000	80,000	36
37	-		100	20-325 Ads & Printing		100	100	100	37
38	20,149	19,890	20,000	20-326 Chemicals		20,000	20,000	20,000	38
39	2,429	2,146	2,000	20-329 Postage		2,000	2,000	2,000	39
40	223	1,356	3,000	20-334 Emergency Services		5,000	5,000	5,000	40
41		12,170	4,000	20-337 Fuel		12,000	12,000	12,000	41
42	-	1,340	3,500	20-417 Sludge Hauling		3,500	3,500	3,500	42
43	4,800			20-415 Reservoir Cleaning		17,000	17,000	17,000	43
44	318,153	260,202	363,460	TOTAL MATERIALS & SUPPLIES		404,150	409,950	409,950	-
	518,424	555,403	652,359	TOTAL WATER FUND		744,146	750,902	750,902	-

FISCAL YEAR 2026-2027 BUDGET

20 WATER FUND - Continued
Organizational Unit - Fund
CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				CAPITAL OUTLAY:					
1				20-xxx CSNW Security System	20,500	20,500	20,500		1
2			76,344	20-407 Intake Structure					2
4	72,485			20-426 Water Filter Media					4
5	-		75,000	20-440 Tie Line Feasibility	75,000	106,000	106,000		5
6	-		75,000	20-441 Res. To Plant tie Feas.	75,000	106,000	106,000		6
7	247,587			20-442 3rd Street					7
8	52,279			20-443 Valve replacement Hwy 240					8
9	33,101			20-444 Olive street design					9
10	56,215			20-445 Rock Dam Improvements					10
12			318,936	20-446 Olive/Camellia/Moores (5a)					12
13		75,000		20-984 Moores/E 2nd (5b)					13
14		225,870		20-983 3rd - E 2nd (5c)					14
15			3,150,000	20-447 Fema Tank	3,150,000	3,150,000	3,150,000		15
16			350,000	20-448 Fema Match Biz Or Grant	350,000	350,000	350,000		16
		105,131		20-985 Hemlock					
17				20-xxx Hemlock Phase 2	200,000	200,000	200,000		17
18				20xxx Buisiness Oregon Grant		20,000	20,000		18
19	461,667	406,001	4,045,280	TOTAL CAPITAL OUTLAY	3,870,500	3,952,500	3,952,500	-	19
20									20
21				OTHER REQUIREMENTS:					21
22		12,500	22,500	20-525 Transfer Out (PW Reserve)					22
23	12,000	13,500	13,500	20-521 Transfer Out (ACER)	10,000	10,000	10,000		23
24	5,000			20-529 Transfer Out (Water Dep Fund)					24
25		200,000	210,000	20-524 Transfer to Debt Service	220,000	220,000	220,000		25
26			35,000	20-531 Transfer Out General Fund					26
27			40,000	20-531 Transfer Out Fema GF					27
28									28
29	17,000	226,000	321,000	TOTAL OTHER REQUIREMENTS	230,000	230,000	230,000	-	29
30									30
31	361,255	214,876	306,968	20-795 CONTINGENCY	354,421	285,665	285,665	-	31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
40									40
41									41
42									42
43	518,424	555,403	652,359	Expenditures from Previous Page	744,146	750,902	750,902	-	43
44									44
	1,358,346	1,402,280	5,325,607	TOTAL WATER FUND	5,199,067	5,219,067	5,219,067	-	

SPECIAL FUND
RESOURCES AND REQUIREMENTS

56 WATER DEPRECIATION FUND
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	30,575	45,371	45,371	56-100 Cash on Hand	46,304	46,304	46,304		1
2	834	933	949	56-952 Interest Income	1,000	1,000	1,000		2
3	5,000			56-981 Transfer In (Water Fund)					3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	36,409	46,304	46,320	Total Resources	47,304	47,304	47,304	-	16
17									17
18									18
19	36,409	46,304	46,320	TOTAL RESOURCES	47,304	47,304	47,304	-	19
20									20
21				CAPITAL OUTLAY:					21
22									22
23		-	500	56-428 Impound Projects	-	-	-	-	23
24		-	5,000	56-409 SCADA/Security System	20,000	20,000	20,000	-	24
25		-		56-426 Water Filter Media					25
26		-							26
27		-							27
28									28
29	-	-	5,500	TOTAL CAPITAL OUTLAY:	20,000	20,000	20,000	-	29
30									30
31				Transfers Out:					31
32			25,000	56-525 Transfer Out PW Reserve					32
33			25,000	TOTAL TRANSFER OUT:	-	-	-	-	33
34									34
35	36,409	46,304	15,820	56-795 RESERVE FOR CONTINGENCY	27,304	27,304	27,304	-	35
36									36
37									37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
	36,409	46,304	46,320	TOTAL REQUIREMENTS	47,304	47,304	47,304	-	

FISCAL YEAR 2026-2027 BUDGET

RESERVE FUND
RESOURCES AND REQUIREMENTS76 WATER SDC RESERVE
Organizational Unit - FundCITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	531,000	227,448	227,448	76-100 Cash on Hand	410,229	410,229	410,229		1
2	74,289	221,825		76-792 System Development Charges					2
3	17,150	14,112	14,362	76-952 Interest Income	5,000	5,000	5,000		3
4				76-949 Grant - OBDD					4
5									5
6									6
7									7
8									8
9				1 permit equals 1 SDC @ \$7,134.00					9
10									10
11									11
12									12
13									13
14									14
15									15
16	622,439	463,385	241,810	Total Resources	415,229	415,229	415,229	-	16
17									17
18									18
19	622,439	463,385	241,810	TOTAL RESOURCES	415,229	415,229	415,229	-	19
20				REQUIREMENTS:					20
21	76,897			76-416 System Development (Capital Outlay)					21
22	158,000			76-524 Transfer Out (Water Debt Serv)					22
23									23
24	234,897	-	-	TOTAL REQUIREMENTS	-	-	-		24
25									25
26									26
27				CAPITAL OUTLAY:					27
28				76-519 Impound					28
29				76-520 Transmission line match					29
30			48,000	76-540 Match Merkle Grant	48,000	48,000	48,000		30
33		53,156		76-983 3rd - E 2nd (5c)					33
35									35
36	-	53,156	48,000	TOTAL CAPITAL OUTLAY	48,000	48,000	48,000	-	36
37									37
38									38
39	387,542	410,229	193,810	76-795 RESERVE FOR CONTINGENCY	367,229	367,229	367,229	-	39
40									40
41									41
42									42
43									43
44									44
45									45
	622,439	463,385	241,810	TOTAL REQUIREMENTS	415,229	415,229	415,229	-	

**DEBT RESOURCE FUND
RESOURCES AND REQUIREMENTS**

61 WATER DEBT SERVICE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				BEGINNING FUND BALANCE:					
1	140,382	306,094	306,094	61-100 Cash on Hand	299,941	299,941	299,941		1
2	9,881	9,997	10,174	61-952 Interest Income	11,000	11,000	11,000		2
3	124,827			61-960 Water Users Fees					3
4				61-987 Transfer In - (Economic Dev Fund)					4
5	158,000			61-991 Transfer In - (Water SDC Rsv)					5
6		200,000	210,000	61-981 Transfer in from Water Fund	220,000	220,000	220,000		6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	433,090	516,091	526,268	Total Resources	530,941	530,941	530,941	-	16
17									17
18									18
19	433,090	516,091	526,268	TOTAL RESOURCES	530,941	530,941	530,941	-	19
20									20
21				REQUIREMENTS:					21
22				61-150 2001 - Debt Service- Principal					22
23				61-150 2001 - Debt Service- Interest					23
24	53,143	53,675	53,675	61-150 2002 - Debt Service -Principal	54,500	54,500	54,500		24
25	4,979	4,447	4,447	61-150 2002 - Debt Service -Interest	4,000	4,000	4,000		25
26	58,122	58,122	58,122	61-152 2002 - Reserved Debt Service Requirement	58,122	58,122	58,122		26
27				61-152 2001 - Reserved Debt Service Requirement					27
28	78,379	94,201	94,201	61-150 2021 - Debt Service- Principal	97,500	97,500	97,500		28
29	79,649	63,828	63,830	61-150 2021 - Debt Service - Interest	61,000	61,000	61,000		29
30									30
31	274,272	274,272	274,275	TOTAL DEBT REQUIREMENTS	275,122	275,122	275,122	-	31
32									32
33									33
34									34
35									35
36									36
37									37
38	158,818	241,819	251,993	61-598 Unappropriated Ending Fund Balance	255,819	255,819	255,819		38
	433,090	516,091	526,268	TOTAL REQUIREMENTS	530,941	530,941	530,941	-	

This Page Left Intentionally Blank

CITY OF YAMHILL, OREGON
FISCAL YEAR 2026-2027 BUDGET

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 2026-2027 have been calculated based on current rates. A transfer to cover debt service will be transferred from the Sewer Fund to the Sewer Debt Fund at the beginning of the fiscal year.

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 transferred from the Sewer Fund into the Debt Service Fund at the beginning of the fiscal 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.

City of Yamhill

Sewer Recap Sheet

2026-2027 Proposed Budget	Sewer				Total Sewer
	Operations	Reserve	SDC	Debt Svc	
Resources					
Beginning Balance	541,623	67,292	585,188	46,186	1,240,289
Rates and Fees	550,000		-	-	550,000
State Support					-
Grants					-
XFERS In	-			46,000	46,000
Property Tax					-
Other	38,700	1,400	9,500	2,900	52,500
Total Resources	1,130,323	68,692	594,688	95,086	1,888,789
Uses					
Personal Services	294,663				294,663
Materials and Services	275,500				275,500
Capital	48,200	15,000	10,000		73,200
Xfers Out	56,000				56,000
Debt Service				45,191	45,191
Unappropriated				49,895	49,895
Contingency	455,960	53,692	584,688		1,094,340
Total Uses	1,130,323	68,692	594,688	95,086	1,888,789

**FISCAL YEAR 2026-2027 BUDGET
RESOURCES**

30 SEWER FUND
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
Actual			Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
2023-2024	2024-2025	2025-2026	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	521,958	527,782	527,782	30-100 Beginning Fund Balance	541,623	541,623	541,623		1
2	4,003	6,819	3,500	30-940 Security Deposits	3,500	3,500	3,500		2
3	9,068	7,633		30-913 Miscellaneous Income	1,000	1,000	1,000		3
4	23,043	22,025	22,415	30-952 Interest Income	22,500	22,500	22,500		4
5	3,542	4,774	8,000	30-920 Sewer Inspections	3,500	3,500	3,500		5
6	499,314	481,837	510,272	30-960 Users Fees	550,000	550,000	550,000		6
7			12,000	30-916 Sewer Connection Fees	5,000	5,000	5,000		7
8			2,000	30-917 Backflow Testing Fees	1,200	1,200	1,200		8
9			2,000	30-918 Sewer Services	2,000	2,000	2,000		9
10				30xxx Transfer In General Fund					10
11	13,281	12,789		30-963 Stormwater Fee					11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38	1,074,208	1,063,660	1,087,969	TOTAL RESOURCES	1,130,323	1,130,323	1,130,323	-	

GF Transfer FY 2025/2026

25,000

FISCAL YEAR 2026-2027 BUDGET
Expenses

30 SEWER FUND
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data										
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				PERSONNEL SERVICES:						
1	5,265	21,778		30-101 City Administrator						1
2	16,711	13,017		30-102 Office Manager						2
3	1,037	14,076		30-103 City Recorder						3
4	548	12,795		30-110 Finance Manager						4
5	12,825	15,054		30-108 Utility Worker II						5
6	11,463	12,012		30-109 Utility Worker I						6
7	28,894	27,493		30-119 Facilities Manager						7
8	31,094	29,293		30-121 Plant Operator						8
9			141,203	FTE Payroll	2.35	157,436	158,606	158,606		9
10	2,893	2,938	3,500	30-118 Pager Pay		3,500	3,500	3,500		10
11	2,624	4,146	2,500	30-115 Overtime		2,500	2,500	2,500		11
12	83,231	107,389	110,402	30-120 Payroll Costs		130,000	130,057	130,057		12
13										13
14										14
15										15
16	196,586	259,991	257,605	TOTAL PERSONNEL	2.35	293,436	294,663	294,663	-	16
17				MATERIALS & SUPPLIES:						17
18	41,473	29,401	41,000	30-200 Operations & Maintenance		41,000	41,000	41,000		18
19	-		2,100	30-201 Lab Equipment		2,100	2,100	2,100		19
20	26,657	14,426	15,000	30-202 Liability Insurance		16,000	16,000	16,000		20
21	1,017	715	1,500	30-203 Miscellaneous Tools		2,500	2,500	2,500		21
22	7,896	3,796	5,250	30-204 Permits		5,300	5,300	5,300		22
23	1,378	2,074	5,500	30-208 Safety Equipment / Supplies		5,000	5,000	5,000		23
24	27,598	28,331	27,490	30-210 Utilities		27,500	27,500	27,500		24
25	28,605	25,038	45,000	30-227 Collection System		45,000	45,000	45,000		25
26	662	343	1,000	30-230 Office Equip/Maint						26
27	3,168	1,052	10,000	30-231 I & I, TV Insp & Cleaning		10,000	10,000	10,000		27
28	40,269	44,372	40,000	30-306 Contract Services		40,000	40,000	40,000		28
29	12,597	4,832	6,000	30-027 Vehicle Maintenance		7,000	7,000	7,000		29
30	629	625		30-252 Miscellaneous Expense		1,000	1,000	1,000		30
31	513	679	1,000	30-427 Deposit Refund		2,000	2,000	2,000		31
32	-	293	1,500	30-300 Attorney/Legal Fees		1,500	1,500	1,500		32
33	5,083	7,783	9,200	30-301 Audit Fees		9,200	9,200	9,200		33
34	3,035	1,911	4,500	30-305 Dues, Travel & Training		5,000	5,000	5,000		34
35	-		200	30-325 Ads & Printing		200	200	200		35
36	315	1,037	2,200	30-326 Chemicals		2,200	2,200	2,200		36
37	344	690		30-328 Office Supplies		1,000	1,000	1,000		37
38	2,455	2,146	2,000	30-329 Postage		2,000	2,000	2,000		38
39	-	1,194	7,000	30-334 Emergency Services		10,000	10,000	10,000		39
40	-		3,500	30-337 Fuel		8,000	8,000	8,000		40
41	-	6,766	10,000	30-417 Sludge Hauling		10,000	10,000	10,000		41
42	203,694	177,506	240,940	TOTAL MATERIALS & SUPPLIES		275,500	275,500	275,500	-	42
43										43
	400,280	437,497	498,545	TOTAL SEWER FUND		568,936	570,163	570,163	-	

30 SEWER FUND - Continued
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data								
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				CAPITAL OUTLAY:				
1				30-409 SCADA / Security System	26,200	26,200	26,200	1
3	45,176	60,500		30-422 Utility Truck Purchase				3
4		679	1,000	30-427 Deposit Refund				4
5	14,950			30-xxx Manhole Rehab	22,000	22,000	22,000	5
6			100,000	30-745 Ellie's Lift Station				6
7		21,539	180,000	30-981 Disinfection 1.4				7
8			48,000	30-987 S Cedar Street				8
9	60,126	82,718	329,000	TOTAL CAPITAL OUTLAY	48,200	48,200	48,200	- 9
10								10
11				OTHER REQUIREMENTS:				11
12	12,500	12,500	22,500	30-525 Transfer Out (PW Reserve)				12
13		12,000	23,813	30-530 Transfer Out (Storm Fund)				13
14	13,500	13,500	13,500	30-521 Transfer Out (ACER)	10,000	10,000	10,000	14
15			81,595	30-536 Transfer Out (SDS)	46,000	46,000	46,000	15
16			25,000	30-531 Transfer Out to Gen Fund				16
17	26,000	38,000	166,408	TOTAL OTHER REQUIREMENTS	56,000	56,000	56,000	- 17
18								18
19								19
20	587,803	505,445	94,016	30-795 CONTINGENCY	457,187	455,960	455,960	- 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	400,280	437,497	498,545	Expenditures from Previous Page	568,936	570,163	570,163	40
41								41
	1,074,208	1,063,660	1,087,969	TOTAL SEWER FUND	1,130,323	1,130,323	1,130,323	-

RESERVE FUND
RESOURCES AND REQUIREMENTS

79 SEWER SYSTEM RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	64,261	65,761	65,761	79-100 Cash on Hand	67,292	67,292	67,292		1
2	1,500	1,531	1,558	79-952 Interest Income	1,400	1,400	1,400		2
3									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									16
17									17
18									18
19	65,761	67,292	67,319	TOTAL RESOURCES	68,692	68,692	68,692	-	19
20				REQUIREMENTS:					20
21			15,000	79-741 System Improvements	15,000	15,000	15,000		21
22				79-745 Elies Garden Lift Station					22
23			5,000	79-949 PLC/MCC Panel					23
24									24
25	-	-	20,000	TOTAL REQUIREMENTS	15,000	15,000	15,000	-	25
26									26
27									27
28									28
29									29
30									30
31									31
32	65,761	67,292	47,319	79-795 RESERVE FOR CONTINCENCIES	53,692	53,692	53,692	-	32
33									33
34									34
35									35
36									36
37									37
38									38
	65,761	67,292	67,319	TOTAL REQUIREMENTS	68,692	68,692	68,692	-	

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

80 SEWER SDC RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporati

Historical Data							
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027		
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				BEGINNING FUND BALANCE:			
1	354,879	443,440	443,440	80-100 Cash on Hand	585,188	585,188	585,188
2	84,191	131,848		80-792 System Development Charges			
3	12,659	11,099	11,296	80-952 Interest Income	9,500	9,500	9,500
4							
5							
6				1 permit equals 1 SDC @ \$3966.77			
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	451,728	586,387	454,736	Total Resources	594,688	594,688	594,688
17							
18							
19	451,728	586,387	454,736	TOTAL RESOURCES	594,688	594,688	594,688
20				REQUIREMENTS:			
21				80-416 System Development	10,000	10,000	10,000
22							
23	-	-	-	TOTAL REQUIREMENTS	10,000	10,000	10,000
24							
25							
26				CAPITAL:			
28		1,199	46,000	80-981 Disinfection			
29	8,288		12,000	80-987 S Cedar Street			
30							
31	8,288	1,199	58,000	TOTAL CAPITAL	-	-	-
32							
33							
34							
35		585,188	396,736	80-795 RESERVE FOR CONTINGENCIES	584,688	584,688	584,688
36							
37							
38							
39	443,440		-	Unappropriated Ending Fund Balance			
	451,728	586,387	454,736	TOTAL REQUIREMENTS	594,688	594,688	594,688

**DEBT SERVICE FUND
RESOURCES AND REQUIREMENTS**

62 SEWER DEBT SERVICE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
				DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	Actual		Adopted		Proposed By	Approved By	Adopted By		
	2023-2024	2024-2025	2025-2026		Budget Officer	Budget Committee	Governing Body		
				BEGINNING FUND BALANCE:					
1	63,904	56,738	56,738	62-100 Cash on Hand	46,186	46,186	46,186		1
2	1,894	2,470	2,514	62-952 Interest Income	2,900	2,900	2,900		2
3	42,320	42,060		62-960 Sewer Users Fees					3
4			81,595	62-982 Transfer In (Sewer Fund)	46,000	46,000	46,000		4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	108,118	101,268	140,847	Total Resources	95,086	95,086	95,086	-	16
17									17
18									18
19	108,118	101,268	140,847	TOTAL RESOURCES	95,086	95,086	95,086	-	19
20				REQUIREMENTS:					20
21	40,591	35,800	71,600	62-150 2008 - Debt Service - Principal	35,900	35,900	35,900		21
22	10,791	19,281	9,991	62-949 2008 - Debt Service-Interest	9,291	9,291	9,291		22
23				62-xxx Debt Service Double Pymt					23
24	51,381	55,081	81,591	TOTAL REQUIREMENTS	45,191	45,191	45,191	-	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	56,737	46,186	59,256	62-795 Unappropriated Ending Fund B	49,895	49,895	49,895	-	38
	108,118	101,268	140,847	TOTAL REQUIREMENTS	95,086	95,086	95,086	-	

City of Yamhill

Streets and Sidewalks Recap Sheet

2025-2026 Proposed Budget	Streets and Sidewalks			Total
	Operations	SDC	Side Walk	Strts \$ Sdwalk
Resources				
Beginning Balance	0	260,185	0	260,185
Rates and Fees	8,500	0		8,500
State Support	102,500			102,500
Grants	0			0
XFERS In	0		0	0
Property Tax				0
Other	9,300	3,700	0	13,000
Total Resources	120,300	263,885	-	384,185
Uses				
Personal Services	49,997			49,997
Materials and Services	63,025	21,800	0	84,825
Capital	0	0	0	0
Xfers Out				0
Debt Service			0	0
Unappropriated			0	0
Contingency	7,278	242,085	0	249,363
Total Uses	120,300	263,885	0	384,185

SPECIAL FUND

52 STREET FUND
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data								
Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
2023-2024	2024-2025	2025-2026		Proposed By	Approved By	Adopted By		
				Budget Officer	Budget Committee	Governing Body		
			BEGINNING FUND BALANCE:					
181,023	69,872	84,835	52-100 Available Cash on Hand	-	-	-		1
94,612	99,242	99,000	52-290 State Gas Tax Revenue	102,500	102,500	102,500		2
4,788	5,233	5,326	52-952 Interest Income	9,300	9,300	9,300		3
5,487	6,552	5,400	52-292 Recology Franchise Fees	7,000	7,000	7,000		4
		1,500	52-494 Sidewalk Deposit	1,500	1,500	1,500		5
		250,000	52-988 Small Cities Grant					6
								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
								35
								36
								37
								38
								39
285,910	180,899	446,061	TOTAL RESOURCES	120,300	120,300	120,300	-	

DETAILED EXPENDITURES

52 STREET FUND
Organizational Unit - Fund
CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted 2025-2026	DESCRIPTION	FTE	Budget for Next Year 2026-2027			Forecast
	2023-2024	2024-2025				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES:					
1	304	10,889		52-101 City Administrator					1
2	2,086	5,018		52-108 Utility Worker II					2
3	2,320	4,004		52-109 Utility Worker I					3
4	2,040	1,126		52-103 City Recorder					4
5	14,248	14,470		52-119 Facilities Manager					5
6	6,424	6,509		52-121 Plant Operator					6
7			34,249	FTE Payroll	0.42	35,662	27,471	27,471	7
8	20,846	32,132	25,686	52-120 Payroll Costs		30,000	22,526	22,526	8
9									9
10									10
11	48,267	74,149	59,935	TOTAL PERSONNEL	0.42	65,662	49,997	49,997	0
12									12
13									13
14				MATERIALS & SUPPLIES:					14
15	25,905	17,955	10,000	52-200 Operations and Maintenance		10,000	10,000	10,000	15
16	19,569	21,907	22,900	52-229 Street Lights [utilities]		20,000	20,000	20,000	16
17	676	743		52-221 Equipment Maintenance					17
18	47,954	27,301	12,000	52-222 Street Maintenance		12,000	12,000	12,000	18
19	4,078	1,716		52-236 Footpaths/Bikepaths		1,025	1,025	1,025	19
20	15,862	8,969	20,000	52-306 Contract Services		20,000	20,000	20,000	20
21				52-423 Sidewalk Instalation					21
22									22
23	114,043	78,591	64,900	TOTAL MATERIALS & SUPPLIES		63,025	63,025	63,025	0
24									24
25									25
26				CAPITAL OUTLAY:					26
27				52-241 Storm Drain Replacement					27
28		26,498		52-982 E Main St					28
29			500	52-427 Deposit Refund					29
30			250,000	52-988 Small Cities 3rd St Sdwls					30
31	-	26,498	250,500	TOTAL CAPITAL OUTLAY		-	-	-	-
32									32
33	162,310	179,239	375,335	TOTAL EXPENSES		128,687	113,022	113,022	-
34									34
35									35
36									36
37	123,600	1,661	70,726	52-795 CONTINGENCY		-8,387	7,278	7,278	0
38									38
39									39
40									40
	285,910	180,899	446,061	TOTAL STREETS FUND		120,300	120,300	120,300	-

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

82 STREETS SDC RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	84,822	170,940	170,940	82-100 Cash on Hand	260,185	260,185	260,185		1
2	48,853	94,127		82-792 System Development Charges					2
3	3,398	5,145	5,236	82-952 Interest Income	3,700	3,700	3,700		3
4									4
5									5
6									6
7									7
8									8
9									9
10				1 permit equals 1 SDC @ \$2038.26					10
11				2038.26					11
12									12
13									13
14									14
15									15
16	137,073	270,212	176,176	Total Resources	263,885	263,885	263,885	-	16
17									17
18									18
19	137,073	270,212	176,176	TOTAL RESOURCES	263,885	263,885	263,885	-	19
20				REQUIREMENTS:					20
22			21,800	82-948 Transport System Plan	21,800	21,800	21,800		22
23	-	-	21,800	TOTAL REQUIREMENTS	21,800	21,800	21,800	-	23
24									24
25									25
26				CAPTIAL OUTLAY					26
27	38,468	10,026		82-416 System Development					27
28			57,300	82-989 Small Cities Grant Match					28
29	38,468	10,026	57,300	TOTAL CAPITAL OUTLAY	-	-	-	-	29
30									30
31									31
32									32
33	98,605	260,186	154,376	82-795 Contingency	242,085	242,085	242,085	-	33
34									34
35									35
36									36
37									37
38									38
	137,073	270,212	176,176	TOTAL REQUIREMENTS	263,885	263,885	263,885	-	

**SPECIAL FUND
RESOURCES & REQUIREMENTS**

54 SIDEWALK FUND
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By	Approved By	Adopted By		
					Budget Committee	Governing Body			
				Beginning Fund Balance:					
1	9,017	14,963		54-100 Cash on Hand					1
2	5,370	2,860		54-494 Sidewalk Deposits					2
3	677	663		54-952 Interest Income					3
4									4
5	-			Xfer In from Water					5
6	-			Xfer in from Sewer					6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	15,064	18,486	-	Total Resources	-	-	-		16
17									17
18									18
19	15,064	18,486	-	TOTAL RESOURCES	-	-	-		19
20				REQUIREMENTS:					20
21	19,200	28,272		54-423 Sidewalks Installation					21
22				54-427 Deposit Refund					22
23									23
24									24
25	19,200	28,272	-	TOTAL REQUIREMENTS	-	-	-		25
26									26
27	(4,136)	(9,786)	-	54-499 Contingency	-	-	-		27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38				Unappropriated Ending Fund Balance					38
	15,064	18,486	-	TOTAL REQUIREMENTS	-	-	-		

This Page Left Intentionally Blank

City of Yamhill

Storm Water Recap

2026-2027 Proposed Budget	Storm Operations	Storm SDC's	Total Storm
Resources			
Beginning Balance	12,275	226,430	238,705
Rates and Fees	13,500	-	13,500
State Support			-
Grants			-
XFERS In	-		-
Property Tax			-
Other	750	3,400	4,150
Total Resources	26,525	229,830	256,355
Uses			
Personal Services			-
Materials and Services			-
Capital	10,000	10,000	20,000
Xfers Out			-
Debt Service			-
Unappropriated			
Contingency	16,525	219,830	236,355
Total Uses	26,525	229,830	256,355

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

84 Stormwater Operations
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast		
2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
			BEGINNING FUND BALANCE:						
1		12,275	84-100 Cash on Hand	12,275	12,275	12,275			1
2	275	280	84-952 Interest Income	750	750	750			2
3	12,000	23,813	84-982 Xfer in from Sewer						3
4		12,936	84-963 Stormwater Fees	13,500	13,500	13,500			4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	12,275	49,304	Total Resources	26,525	26,525	26,525	-		16
17									17
18									18
19	12,275	49,304	TOTAL RESOURCES	26,525	26,525	26,525	-		19
20			REQUIREMENTS:						20
21			84-416 System Development	10,000	10,000	10,000			21
22									22
23		-	TOTAL REQUIREMENTS	10,000	10,000	10,000	-		23
24									24
25									25
26									26
27	12,275	49,304	84-795 CONTINGENCY	16,525	16,525	16,525	-		27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	-	12,275	TOTAL REQUIREMENTS	26,525	26,525	26,525	-		

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

83 STORMWATER SDC RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	46,400	161,749	161,749	83-100 Cash on Hand	226,430	226,430	226,430		1
2	40,733	60,724		83-792 System Development Charges					2
3	2,271	3,957	4,027	83-952 Interest Income	3,400	3,400	3,400		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	89,404	226,430	165,776	Total Resources	229,830	229,830	229,830	-	16
17									17
18									18
19	89,404	226,430	165,776	TOTAL RESOURCES	229,830	229,830	229,830	-	19
20				REQUIREMENTS:					20
21				83-416 System Development	10,000	10,000	10,000		21
22									22
23	-	-	-	TOTAL REQUIREMENTS	10,000	10,000	10,000	-	23
24									24
25									25
26									26
27	89,404	226,430	165,776	83-795 CONTINGENCY	219,830	219,830	219,830	-	27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	89,404	226,430	165,776	TOTAL REQUIREMENTS	229,830	229,830	229,830	-	

This Page Left Intentionally Blank

City of Yamhill

Parks Recap

2026-2027 Proposed Budget	Parks			Total	
	General	SDC's	Reserve	W Gen.	W/O Gen.
Resources					
Beginning Balance	0	665,533	19,052	684,585	684,585
Rates and Fees		0		0	0
State Support				0	0
Grants				0	0
XFERS In			0	0	0
Property Tax				0	0
Other		12,000	300	12,300	12,300
Total Resources	0	677,533	19,352	696,885	696,885
Uses					
Personal Services	29,999			29,999	0
Materials and Services	14,400			14,400	0
Capital	0	115,000	3,000	118,000	118,000
Xfers Out	0			0	0
Debt Service				0	0
Contingency		562,533	16,352	578,885	578,885
Total Uses	44,399	677,533	19,352	741,284	696,885

FISCAL YEAR 2026-2027 BUDGET

GENERAL FUND - PARK DEPARTMENT
Organizational Unit - Department of General Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2026-2027			Forecast
	2023-2024	2024-2025	2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES:					
1	521	7,527		13-108 Utility Worker II					1
2	313	6,006		13-109 Utility Worker I					2
3	0			13-119 Facility Manager					3
4	4,724			13-113 Part Time Help PW					4
5	0			13-111 Summer Help PW					5
6			15,382	FTE Payroll	0.3	15,999	15,999	15,999	6
7	3,467	10,151	11,537	13-120 Payroll Costs		14,000	14,000	14,000	7
8	9,025	23,684	26,918	TOTAL PERSONNEL	0.3	29,999	29,999	29,999	0
9									9
10									10
11				MATERIALS & SUPPLIES:					11
12	11,426	10,620	10,000	13-200 Operations & Maintenance		8,000	8,000	8,000	12
13	1,377	1,633	1,500	13-210 Utilities		1,800	1,800	1,800	13
14	4,214	7,064	4,500	13-401 Trees		4,600	4,600	4,600	14
15				13-208 Safety Equipment					15
16									16
17	17,017	19,317	16,000	TOTAL MATERIALS & SUPPLIES		14,400	14,400	14,400	-
18									18
19									19
20				CAPITAL OUTLAY:					20
21									21
22									22
23									23
24	-	-	-	TOTAL CAPITAL OUTLAY		-	-	-	-
25									25
26				OTHER REQUIREMENTS:					26
27	7,500	7,500		13-523 Reserve Transfer (Park Reserve)					27
28									28
29	7,500	7,500	-	TOTAL OTHER REQUIREMENTS		-	-	-	-
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
40									40
	33,542	50,501	42,918	TOTAL PARK DEPARTMENT		44,399	44,399	44,399	-

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

57 PARK SDC FUND
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	469,704	559,423	559,423	57-100 Beginning Balance	665,533	665,533	665,533		1
2	13,146	13,254	13,489	57-952 Interest Income	12,000	12,000	12,000		2
3	76,573	92,856		57-792 System Development Charges					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	559,423	665,533	572,912	Total Resources	677,533	677,533	677,533	-	16
17									17
18									18
19	559,423	665,533	572,912	TOTAL RESOURCES	677,533	677,533	677,533	-	19
20				REQUIREMENTS:					20
21			100,000	57-741 System Improvements	100,000	100,000	100,000		21
22				57-740 Beulah Playground ADA-Safety		15,000	15,000		22
23									23
24	-	-	100,000	TOTAL REQUIREMENTS:	100,000	115,000	115,000	-	24
25									25
26									26
27									27
28	559,423	665,533	472,912	57-795 RESERVE FOR CONTIGENCIES	577,533	562,533	562,533	-	28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	559,423	665,533	572,912	TOTAL REQUIREMENTS	677,533	677,533	677,533	-	

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

72 PARK RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2026-2027			Forecast	
	2023-2024	2024-2025	2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				BEGINNING FUND BALANCE:					
1	6,704	14,384	14,384	72-100 Cash on Hand	19,052	19,052	19,052		1
2	280	328	333	72-952 Interest Income	300	300	300		2
3	7,500	7,500		72-984 Transfer In (Parks 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									15
16	14,484	22,212	14,717	Total Resources	19,352	19,352	19,352	-	16
17									17
18									18
19	14,484	22,212	14,717	TOTAL RESOURCES	19,352	19,352	19,352	-	19
20				CAPITAL OUTLAY:					20
21			1,500	72-402 Equipment Replacement	1,500	1,500	1,500		21
22			1,500	72-413 General Park Mxt & Improv.	1,500	1,500	1,500		22
23		3,160		72-420 Beulah Park Cameras					23
25									25
26	-	3,160	3,000	TOTAL CAPITAL OUTLAY	3,000	3,000	3,000	-	26
27									27
28									28
29									29
30									30
31	14,484	19,052	11,717	72-795 CONTINGENCY	16,352	16,352	16,352	-	31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	14,484	22,212	14,717	TOTAL REQUIREMENTS	19,352	19,352	19,352	-	

CITY OF YAMHILL, OREGON
BUDGET FOR FISCAL YEAR 2026-2027

APPENDIX TABLE OF CONTENTS

Wage Table

Transfer Table

Debt Service Schedule

Property Tax Calculation

Glossary

FTE by Employee and Fund
2026-2027 Budget

	General	Water	Sewer	Econ Dev	Street	Planning Building	Total Funds
	10	20	30	50	52	51	
City Administrator							0.00
Office Manager	0.50	0.30	0.20	0.00	0.00	0.00	1.00
City Recorder	0.23	0.25	0.25	0.10	0.02	0.15	1.00
Finance Manager	0.10	0.43	0.42			0.05	1.00
Police Chief	1.00						1.00
Police Officer							0.00
Police Traffic Officer	1.00						1.00
Facilities Manager	0.00	0.43	0.43	0.00	0.10	0.04	1.00
Utility Worker II	0.15	0.45	0.30	0.00	0.10	0.00	1.00
Utility Worker II	0.15	0.45	0.30	0.00	0.10	0.00	1.00
Plant Operator	0.00	0.45	0.45	0.00	0.10	0.00	1.00
Summer Help	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2026-2027	3.13	2.76	2.35	0.10	0.42	0.24	9.00

Cost by Employee and Fund
2026-2027 Budget

	General	Water	Sewer	Econ Dev	Street	Planning Building	Total Funds
	10	20	30	50	52	51	
City Admin.	0	0	0	0	0	0	0
Office Manager	67,270	40,362	26,908	0	0	0	134,540
City Recorder	25,563	27,786	27,786	11,115	2,223	16,672	111,146
Finance Manager	12,163	52,301	51,085	0	0	6,082	121,631
Police Chief	226,473	0	0				226,473
Police Officer							
Police Traffic Officer	123,260	0	0				123,260
Facilities Manager	0	64,103	64,103	0	14,908	5,963	149,076
Utility Worker II	15,826	47,477	31,652	0	10,551	0	105,505
Utility Worker II	13,293	39,880	26,586	0	8,862	0	88,621
Plant Operator	0	60,543	60,543	0	13,454	0	134,540
Summer Help	0	0	0	0	0	0	0
2026-2027 Proposed	483,848	332,452	288,663	11,115	49,997	28,716	1,194,791
2025-2026 Budget	458,835	274,023	247,105	21,829	59,936	38,243	1,099,971

Salary And Payroll Costs by Position
2026-2027 Budget

	Wages	ayroll Cos	Total
City Admin	0.00	0.0	0.00
Office Manager	73923.00	60,616.9	134539.86
City Recorder	61069.00	50,076.6	111145.58
Finance Manager	66830.00	54,800.6	121630.60
Police Chief	124435.50	102,037.1	226472.61
Police Corp.	0.00	0.0	0.00
Police Officer	67725.00	55,534.5	123259.50
Facilities Manager	81910.00	67,166.2	149076.20
Utility Worker II	57970.00	47,535.4	105505.40
Utility Worker II	48693.00	39,928.3	88621.26
Plant Operator	73923.00	60,616.9	134539.86
Summer Help			0
Total	656478.50	538,312	1,194,791

FTE by Employee and Fund

2025-2026 Proposed

	General/Park	Water	Sewer	Econ Dev	Street	Planning Building	Total Funds
	10	20	30	50	52	51	
City Administrator							0.00
Office Manager	0.50	0.25	0.25	0.00	0.00	0.00	1.00
City Recorder	0.23	0.25	0.25	0.10	0.02	0.15	1.00
Accounting Manager	0.25	0.25	0.25	0.10		0.15	1.00
Police Chief	1.00						1.00
Police Corporal	1.00						1.00
Police Officer	1.00						1.00
Facilities Manger		0.38	0.38	0.00	0.20	0.04	1.00
Utility Worker I	0.15	0.45	0.30	0.00	0.10	0.00	1.00
Utility Worker II	0.15	0.45	0.30	0.00	0.10	0.00	1.00
Plant Operator		0.45	0.45	0.00	0.10	0.00	1.00
Summer Help		0.00	0.00	0.00	0.00	0.00	0.00
25/26 Proposed	4.28	2.48	2.18	0.20	0.52	0.34	10.00
24/25 Budget	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4.28	2.48	2.18	0.20	0.52	0.34	10.00

Salary And Payroll Costs by Position

Budget 2025-2026

	Wages	Payroll Costs	Total
City Admin		0.0	0.0
Office Manager	70,574.0	52,930.5	123,504.5
City Recorder	61,256.0	45,942.0	107,198.0
Accounting Manager	63,482.0	47,611.5	111,093.5
Police Chief	117,832.0	88,374.0	206,206.0
Police Corp.		0.0	0.0
Police Officer	63,731.2	47,798.4	111,529.6
Facilities Manager	78,562.0	58,921.5	137,483.5
Utility Worker I	47,507.0	35,630.3	83,137.3
Utility Worker II	55,037.0	41,277.8	96,314.8
Plant Operator	70,574.0	52,930.5	123,504.5
Summer Help	0.0		0.0
Total	628,555.2	471,416.4	1,099,971.6

Cost by Employee and Fund

2025-2026 Proposed

	General	Water	Sewer	Econ Dev	Street	Planning Building	Total Funds
	10	20	30	50	52	51	
City Administrator	0	0	0	0	0	0	0
Office Manager	61,752	30,876	30,876	0	0	0	123,505
City Recorder	24,656	26,800	26,800	10,720	2,144	16,080	107,198
Accounting Manager	27,773	27,773	27,773	11,109	0	16,664	111,094
Police Chief	206,206						206,206
Police Corporal	0						0
Police Officer	111,530						111,530
Facilities Manger	0	52,244	52,244	0	27,497	5,499	137,484
Utility Worker I	12,471	37,412	24,941	0	8,314	0	83,137
Utility Worker II	14,447	43,342	28,894	0	9,631	0	96,315
Plant Operator	0	55,577	55,577	0	12,350	0	123,505
Summer Help	0	0	0	0	0	0	0
25/26 Proposed	458,835	274,023	247,105	21,829	59,936	38,243	1,099,972
24/26 Budget	0	0	0	0	0	0	0
	458,835	274,023	247,105	21,829	59,936	38,243	1,099,972

City of Yamhill Job Step / Wage Scale

ADOPTED WAGE SCALE 2024-2025

With 2.7% COLA

2.7% CPI U											
Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Range	Step Increase	Step Increase2	Range3
Grade 1	Office Intern Summer Help	\$16.58	\$17.82	\$19.06	\$20.30	\$21.54	\$22.78	\$6.20	\$1.24	\$2,579.20	12,480.00
Proposed 2026-2027		\$17.03	\$18.30	\$19.57	\$20.85	\$22.12	\$23.40	\$6.37	\$1.27	\$2,641.60	
Grade 2	Utility Worker I	\$19.68	\$20.92	\$22.16	\$23.40	\$24.64	\$25.88	\$6.20	\$1.24	\$2,579.20	12,480.00
Proposed 2026-2027		21.21	21.48	22.76	24.03	25.31	26.58	\$5.37	\$1.27	\$2,641.60	
Grade 3	Clerk/Court Clerk/Admin Clerk/Utility Worker II City Recorder	\$22.79	\$24.24	\$25.69	\$27.14	\$28.59	\$30.04	\$7.25	\$1.45	\$3,016.00	14,560.00
Proposed 2026-2027		23.41	24.89	26.38	27.87	29.36	30.85	\$7.44	\$1.49	\$3,099.20	
Grade 4	Plant Operator, Finance Manager, Office Manager	\$27.97	\$29.63	\$31.29	\$32.95	\$34.61	\$36.27	\$8.30	\$1.66	\$3,452.80	16,640.00
Proposed 2026-2027		28.73	30.43	32.13	33.84	35.54	37.25	\$8.52	\$1.70	\$3,536.00	
Grade 5	Traffic Officer/Public Works Supervisor Police Officer	\$30.04	\$31.70	\$33.36	\$35.02	\$36.68	\$38.34	\$8.30	\$1.66	\$3,452.80	16,640.00
Proposed 2026-2027		30.85	32.56	34.26	35.97	37.67	39.38	\$8.53	\$1.70	\$3,536.00	
Grade 6	Corporal/Publi c Works Director	\$31.08	\$32.74	\$34.40	\$36.06	\$37.72	\$39.38	\$8.30	\$1.66	\$3,452.80	16,640.00
Proposed 2026-2027		31.92	33.62	35.33	37.03	38.74	40.44	\$8.52	\$1.70	\$3,536.00	
Grade 7	Police Chief/City Administrator	N/A:	Contract	Employees							

Dept.	Positions	Wages	Hourly	Hours
Admin	City Administrator	0		2080
		0		2080
Admin	Finance Manager	65,083	31.29	2080
	Proposed 2026-2027	66,830	32.13	2080
Admin	Office Manager/City Clerk/Court Clerk	71,989	34.61	2080
	Proposed 2026-2027	73,923	35.54	2080
Admin	Admin Clerk/Recorder	59,467	28.59	2080
	Proposed 2026-2027	61,069	29.36	2080
PD	Police Chief	117,832	56.65	2080
	Proposed 2026-2027	124,426	59.82	2080
PD	Police Corporal	0	0	2080
	Proposed 2026-2027	0	0.00	2080
PD	Police Officer	65,936	31.7	2080
	Proposed 2026-2027	67,725	32.56	2080
PD	SRO - Police Officer	0	0.00	2080
	Proposed 2026-2027	0		2080
PW	Facilities Manager	79,747	38.34	2080
	Proposed 2026-2027	81,910	39.38	2080
PW	Plant Operator	71,989	34.61	2080
	Proposed 2026-2027	73,923	35.54	2080
PW	Utility Worker II	56,451	27.14	2080
	Proposed 2026-2027	57,970	27.87	2080
PW	Utility Worker II	47,403	22.79	2080
	Proposed 2026-2027	48,693	23.41	2080
PW	Part Time			480
PW	Summer Help			480

CITY OF YAMHILL, OREGON

SCHEDULE OF TRANSFERS 2026-2027 Budget

Transfer from	Transfer to	Amount	Purpose	Transfers in	
				Fund	Amount
General Fund	Economic Development	16,079	Loan Payment from FY 2024-2025	50	16,079
General Fund	Water Fund	10,000	Loan Payment from FY 2025-2026	20	10,000
Water Fund	Admin. Capital Reserve	10,000	Acer Reserve Admin Equip	70	10,000
Water Fund	Water Debt Service	220,000	Loan Payments	61	220,000
Sewer Fund	Admin. Capital Reserve	10,000	Acer Reserve Admin Equip	70	10,000
Sewer Fund	Sewer Debt Service Fund	46,000	Sewer Loan Payment	62	46,000
TOTAL TRANSFERS		<u>312,079</u>			<u>312,079</u>

CITY OF YAMHILL, OREGON
FISCAL YEAR 2026-2027 BUDGET

DEBT SERVICE FUNDS

<u>Principal by Debt</u>								
Fiscal Year	Safe Drinking	OBDD Water Line Loan	US Bank Sewer Loan	Total Principal	Total Interest	Safe Drinking Interest	OBDD Interest	US Bank-Sewer Interest
2020/2021	51,580	300,000	30,000	381,580	31,623	6,542		25,081
2021/2022	52,096	78,379	30,000	160,475	109,856	6,026	79,649	24,181
2022-2025	213,647	371,327	125,000	709,974	366,452	18,841	260,786	86,825
2026-2030	279,299	532,466	185,000	996,765	348,093	11,312	257,675	79,106
2031-2038	57,547	1,039,854	320,000	1,417,401	288,316	575	233,703	54,038
2039-2040		510,575		510,575	4,737		4,737	
	<u>\$654,169</u>	<u>\$2,832,601</u>	<u>\$690,000</u>	<u>\$4,176,770</u>	<u>\$1,149,077</u>	<u>\$43,296</u>	<u>\$836,550</u>	<u>\$269,231</u>

PROPERTY TAX WORKSHEET

1. Permanent Rate Limit		\$3.7389 / \$1000	
2. Est. Assessed Value		133,707,292.15	\$129,812,905.00
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0037389	
			\$129,812,905.00 2024-2025 Assesd Value
			1.03 Increase
4. Amount the Rate would raise		\$499,918.19	\$133,707,292.15 2024-25 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 & Levies (SAL) - This information is entered on LB- 1 & 3 form, line 14a</i>	-		
6. Tax to be billed	=	\$499,918.19	
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.960	
adjust to what budget committee wants		(\$9,869.85)	
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	\$470,051.62	
9. Loss due to discount & uncollectibles (line 6 minus line 8) <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$29,866.58	

**CITY OF YAMHILL, OREGON
FISCAL YEAR 2026-2027 BUDGET**

BUDGET GLOSSARY

Appropriation

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

Bond

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

Budget

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

Budget Document

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

Capital Improvements Program (CIP)

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

Capital Outlay

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

Capital Projects

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

Contingency

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

Debt Service

Payment of interest and principal related to long term debt.

Departments

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

Encumbrance

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

Enterprise Fund

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

Expenditure

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

Fiscal Year

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

**CITY OF YAMHILL, OREGON
FISCAL YEAR 2026-2027 BUDGET**

BUDGET GLOSSARY

Forfeiture

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

Fund

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

GASB

Government Accounting Standards Board

General Fund

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

Goal

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

Grant

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

Local Improvement District (LID)

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

Objective

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

Operating Budget

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

Personnel 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.

**CITY OF YAMHILL, OREGON
FISCAL YEAR 2026-2027 BUDGET**

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 transfered into this debt service fund.

The primary expense associated with this account are the debt (bond) payments, 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 transfered into the debt service fund.

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.

City of Yamhill, Oregon
FISCAL YEAR 2026-2027 BUDGET

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 YAMHILL, OREGON
FISCAL YEAR 2026-2027 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	RENEW			
Stormwater SDC Reserve	754	5/9/2018				

* See Chapter on Water Funds

** See Chapter on Sewer Funds

*** Transferred to Public Works Reserve

CITY OF YAMHILL, OREGON
FISCAL YEAR 2026-2027 BUDGET

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 2026-2027 BUDGET**

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 Street 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.

The Sidewalk Fund was absorbed by the Street Fund in fiscal year 2025-2026.

CITY OF YAMHILL, OREGON
FISCAL YEAR 2026-2027 BUDGET

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.