



**City of Yamhill**  
A small taste of Oregon



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

**\$10,465,924**



# 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

Committee Member Paula Terp

Committee Member Robert Davis

Committee Member Mike Wofford

Committee Member Yvette Potter

**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**

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## **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.
- 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**

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**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.

**Sidewalk Deposit Fund # 54**                      Provides a revolving fund to install sidewalks.  
Its primary source of revenue is forfeited sidewalk deposits.

**Park SDC Fund # 57**                      Established for the purpose of tracking and controlling Parks SDCs  
This fund is funded directly by the income received from Parks SDCs.

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

**RESERVE FUNDS**                      Reserve Funds have been established by City Council resolution.  
This money can only be used for the specific designated purpose, and remains until enough money has been saved for its purpose.  
Reserve funds must be reviewed every 10 years (2028). The City has seven Reserve Funds: **Administrative Capital Expense Reserve, Police Vehicle Reserve, Park Reserve, City Hall Reserve, Public Works Reserve, Streets System Development Reserve, and Stormwater System Development Reserve.**

**CITY OF YAMHILL, OREGON**  
**BUDGET INFORMATION FOR THE FISCAL YEAR 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	Renew this Fund		
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**

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**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**

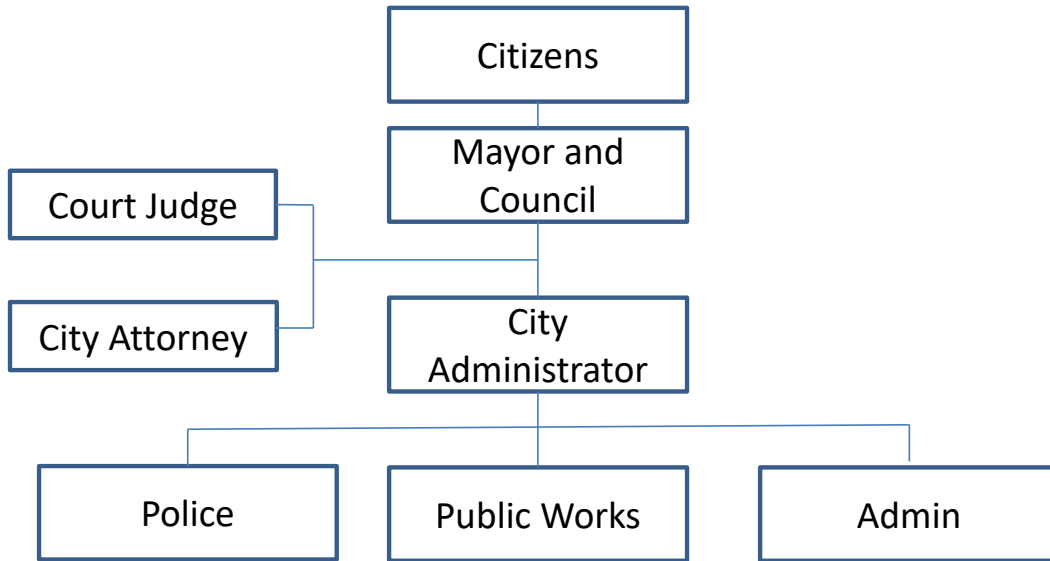
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**Independent Audit Requirement**

Each Oregon municipal corporation must obtain an audit and examination of its accounts and financial status at least once each year pursuant to the Oregon Municipal Audit Law, Oregon Revised Statutes 297.425 to 297.555. Municipalities having annual expenditures of less than \$500,000, with the exception of counties and school districts, are exempt from this requirement. All Oregon counties and school districts, regardless of amount of annual expenditures, must obtain an audit annually. The required audit may be performed by the State Division of Audits or by public accountants certified by the State.

The City of Yamhill currently contracts with 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**

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**THE BUDGET PROCESS**

**Budget Committee Members**

Shea Corrigan, Mayor	Paula Terp
Tim Askey, Council President	Robert Davis
Kim Kind, Councilor	Mike Wofford
Chris Featherston, Councilor	Yvette Potter
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**

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2. Proposed Budget Prepared (ORS 294.331).  
The budget officer is responsible for preparing or supervising the preparation of the proposed budget to present to the budget committee.

#### **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**

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

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**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

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# City of Yamhill - Budget Overview

All City Recap

FYE 2027

Prop. Bud.

Admin	Utilities	Total
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## Resources

Beg. Bal.	\$143,862	\$3,408,477	\$3,552,339
Rates & Fees	\$216,336	\$1,778,500	\$1,994,836
State Support	\$39,400	\$102,500	\$141,900
Grants	\$74,000	\$3,752,000	\$3,826,000
XFERS In	\$36,079	\$276,000	\$312,079
Property Tax	\$460,000	\$0	\$460,000
Other	\$38,320	\$140,450	\$178,770
<b>Tot. Sources</b>	<b>\$1,007,997</b>	<b>\$9,457,927</b>	<b>\$10,465,924</b>

## Uses

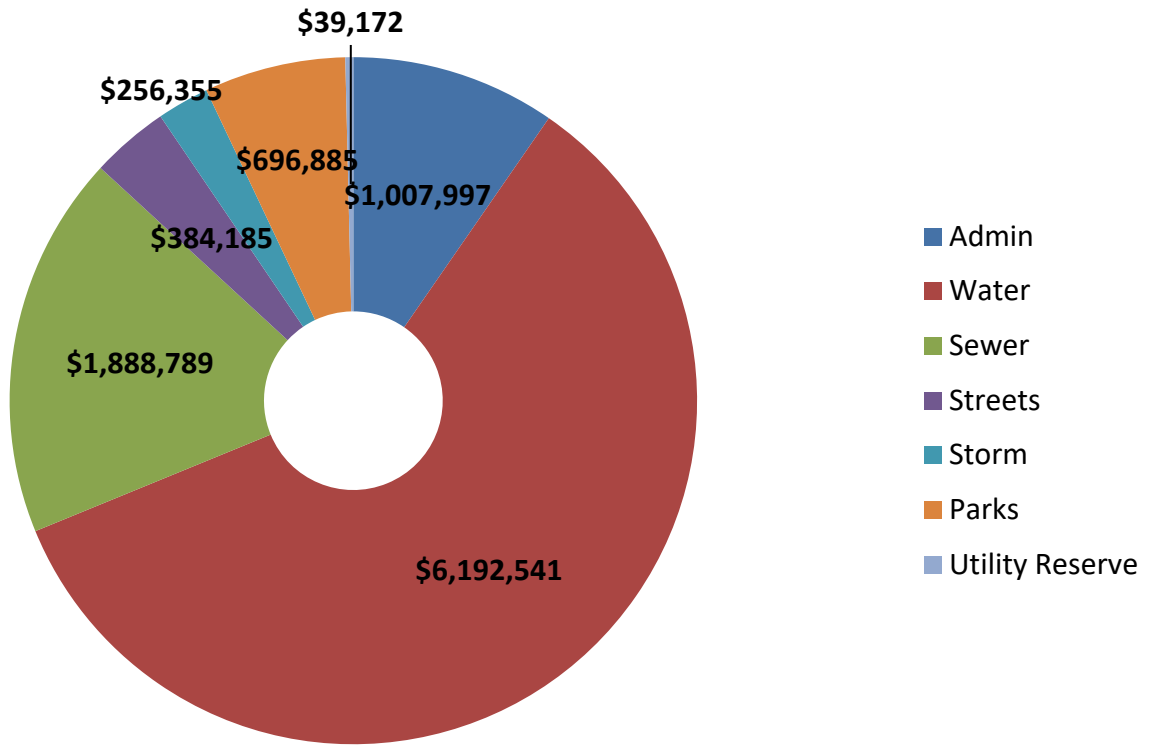
Pers. Services	\$550,885	\$699,094	\$1,249,979
Mat. & Svcs	\$298,230	\$764,475	\$1,062,705
Capital	\$24,450	\$4,139,700	\$4,164,150
Xfers Out	\$26,079	\$286,000	\$312,079
Debt Service	\$0	\$320,313	\$320,313
Unappropriated		\$305,714	\$305,714
Contingency	\$108,353	\$2,942,631	\$3,050,984
<b>Total Uses</b>	<b>\$1,007,997</b>	<b>\$9,457,927</b>	<b>\$10,465,924</b>

Total Uses	\$1,007,997	\$9,457,927	\$10,465,924
Less Unapp	0	305,714	305,714
Less Cont.	108,353	2,942,631	3,050,984
	<b>\$899,644</b>	<b>\$6,209,582</b>	<b>\$7,109,226</b>
Est. Population	1,200	1,200	1,200
Cost per Citizen	\$750	\$5,175	\$5,924

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

**City of Yamhill**

Budget By Department  
2026-2027



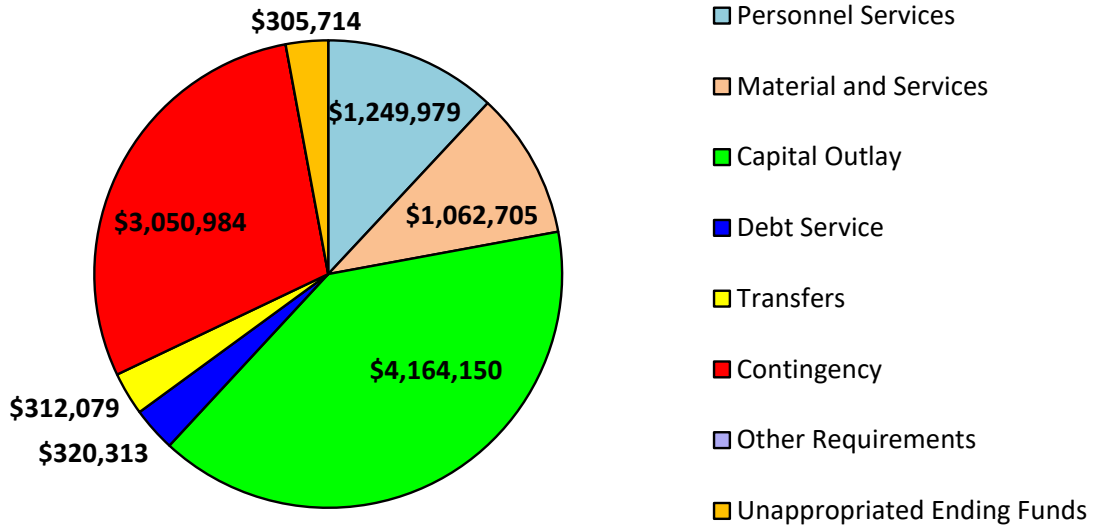
Admin	\$1,007,997
Water	\$6,192,541
Sewer	\$1,888,789
Streets	\$384,185
Storm	\$256,355
Parks	\$696,885
Utility Reserve	\$39,172
	<u>\$10,465,924</u>

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

**ALL EXPENSES AND EXPENSE TYPES  
BUDGET FY 2026-2027  
\$10,465,924**

**City of Yamhill 2026-2027 Budget**

BY EXPENSE TYPE



Personnel Services	\$1,249,979
Material and Services	\$1,062,705
Capital Outlay	\$4,164,150
Debt Service	\$320,313
Transfers	\$312,079
Contingency	\$3,050,984
Other Requirements	\$305,714
Unappropriated Ending Funds	\$305,714
	<u>\$10,465,924</u>

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

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**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 Prop. Bud.	General Fund										Reserve		Other			Total	
	Rev.	Council	Court	Admin	PD	Plan.	Parks	Total	Admin	City Hall	PD Veh.	Econ Dev.	Building	Admin	Admin		
<b>Resources</b>																	
Beg. Bal.	0								41,700	16,202	23,372	44,399	18,189	143,862			
Rates & Fees	211,736							600		3,000			1,000	216,336			
State Support	39,400													39,400			
Grants	74,000													74,000			
XFERS In	0							20,000	0	0	16,079			36,079			
Property Tax	460,000							1,000	340	700	1,030	2,750	460,000				
Other	32,500							1,000	340	700	1,030	2,750	460,000				
<b>Tot. Sources</b>	<b>817,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,300</b>	<b>16,542</b>	<b>27,072</b>	<b>61,508</b>	<b>21,939</b>	<b>1,007,997</b>				
<b>Uses</b>																	
Pers. Services			34,481	88,051	338,944	23,790	29,999				23,790	11,830	550,885				
Mat. & Svcs		3,600	19,850	63,200	123,380	16,150	14,400	36,500			21,000	150	298,230				
Capital				2,000	22,450		0						24,450				
Xfers Out				26,079	0			0	0	0	0	0	26,079				
Debt Service													0				
Contingency	0	0	0	11,262	0			26,800	16,542	27,072	16,718	9,959	108,353				
<b>Total Uses</b>	<b>0</b>	<b>3,600</b>	<b>54,331</b>	<b>190,592</b>	<b>484,774</b>	<b>39,940</b>	<b>44,399</b>	<b>63,300</b>	<b>16,542</b>	<b>27,072</b>	<b>61,508</b>	<b>21,939</b>	<b>1,007,997</b>				

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	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				<b>Beginning Fund Balance</b>					
1	312,103	3,435		10-100 Available Cash on hand	-			(206,541)	1
2									2
3	8,273	8,705	10,000	10-901 Previously Levied Taxes	10,000			10,000	3
4	816	704	750	10-902 Cigarette Tax	700			690	4
5	22,984	19,568	22,000	10-903 Liquor Tax	22,000			21,000	5
6		1,811	1,700	10-098 Marijuana Tax	1,700			1,700	6
7	14,687	12,491	15,000	10-904 State Revenue Sharing	15,000			13,000	7
8	11,995	6,997	3,500	10-913 Miscellaneous Income	3,500			5,900	8
9	11,977	78,375	10,000	10-914 Police Misc Income	10,000			6,200	9
10	100	-	100	10-923 Administrative Towing Fees	100			-	10
11	58,194	36,728	45,000	10-924 Municipal Court Fines	45,000			33,000	11
12	61,851	66,171	65,000	10-925 Franchise Fees	65,000			66,000	12
13	23,532	25,960	30,000	10-928 Admin. Court Fees	30,000			17,000	13
14	1,100	1,900	950	10-932 Business Licenses	1,000			1,500	14
15	1,262	1,055	1,200	10-941 Muni Court Assessments	1,200			1,000	15
16	-	33,674		10-948 Grant- Planning				41,926	16
17	1,032	4,245	5,000	10-942 Grant-ODOT Seat Belt	5,000			5,000	17
18	5,144	1,525	5,000	10-943 Grant ODOT Speed	5,000			3,500	18
19	1,618	1,731	4,000	10-944 Grant ODOT- DUII	4,000			2,000	19
20	3,066	908	5,000	10-945 Grant ODOT Distracted Drivin	5,000			3,000	20
21	24,169	27,804		10-952 Interest	18,000			18,500	21
22	1,725	2,085	2,000	10-961 Park Usage Fees	2,000			1,800	22
23	6,950	950	1,000	10-962 Land Use Fees	-				23
24	155	367	150	10-915 Dog License Revenue	-			300	24
25	17,500	12,500	12,500	10-950 Police SRO -Yamhill/Carlton St	12,500			12,500	25
26	30,238	31,890	33,540	10-922 City PD Fee/ PD Use Only	41,000			40,800	26
27	-	2,135	2,000	10-951 National Night Out	2,000				27
28				10-995 Transient Tax					28
29			12,936	10-xxx City Park Fee/Park Use Only	12,936				29
30			19,801	10-996 Transfer In ACER	-			19,801	30
31			35,000	10-981 Transfer in Water Fund				35,000	31
32			40,000	10-981 Transfer in from H2O FEMA				40,000	32
33			16,207	10-990 Transfer in from CH Reserve	-			16,207	33
34		47,014	28,582	10-985 Transfer in from PVR	-			28,582	34
35			25,000	10-982 Transfer in Sewer Fund				25,000	35
36				10-910 COPS Grant	55,000			40,000	36
37		74,440		10-987 Transfer in from Econ Dev					37
38	<b>620,469</b>	<b>505,167</b>	<b>452,916</b>	<b>Total Resources Except Tax Levy</b>	<b>367,636</b>	-	-	<b>304,365</b>	38
39	<b>394,880</b>	<b>437,778</b>	<b>430,000</b>	<b>Taxes Necessary to Balance Budget</b>	<b>450,000</b>			<b>455,000</b>	39
40									40
41	<b>1,015,349</b>	<b>942,946</b>	<b>882,916</b>	<b>TOTAL RESOURCES</b>	<b>817,636</b>	-	-	<b>824,365</b>	41

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	2025-2026			Proposed By	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body			
				<b>PERSONNEL SERVICES:</b>						
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	0.63	42,551			45,150	6
7	31,443	56,861	35,702	10-120 Payroll Costs		45,500			45,500	7
8	<b>60,642</b>	<b>119,591</b>	<b>83,305</b>	<b>TOTAL PERSONNEL</b>	<b>0.63</b>	<b>88,051</b>	<b>0</b>	<b>0</b>	<b>90,650</b>	<b>8</b>
9										9
10				<b>MATERIALS &amp; SUPPLIES:</b>						10
11	-		1,000	10-334 Emergency Services		1,000			-	11
12	11,890	7,827	8,000	10-200 Operations & Maintenance		8,000			10,000	12
13	10,722	11,626	12,000	10-202 Liability Insurance		12,000			11,793	13
14	12,385	13,394	12,735	10-210 Utilities		13,500			1,300	14
15	575	221	600	10-252 Miscellaneous		500			300	15
16	4,006	6,128	8,000	10-300 Attorney/Legal Fees		5,000			1,500	16
17	5,083	7,783	9,200	10-301 Audit Fees		9,200			8,283	17
18	3,178	5,719	5,000	10-305 Dues, Travel & Training		6,000			5,500	18
19	13,816	1,191	5,000	10-306 Contract Services		3,000			2,000	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			1,200	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	23
24	338	388	500	10-329 Postage		500			400	24
25	774	914	1,000	10-335 Christmas Decorations		1,000			886	25
26										26
27										27
28										28
29	<b>135,399</b>	<b>82,641</b>	<b>67,735</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>63,200</b>	<b>-</b>	<b>-</b>	<b>45,162</b>	<b>29</b>
30										30
31				<b>CAPITAL OUTLAY:</b>						31
32	6,512	648	2,000	10-412 Building Maintenance		2,000			500	32
33		4,896		10-433 Street Security Camera		-				33
34		3,200		10-980 Council Room Camera Upgrade						34
35										35
36	<b>6,512</b>	<b>8,744</b>	<b>2,000</b>	<b>TOTAL CAPITAL OUTLAY</b>		<b>2,000</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>36</b>
37										37
38				<b>OTHER REQUIREMENTS:</b>						38
39	25,865	12,500	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				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				44
45	<b>25,865</b>	<b>12,500</b>	<b>12,500</b>	<b>TOTAL OTHER REQUIREMENTS</b>		<b>26,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>
46	<b>48,745</b>	<b>(170,846)</b>	<b>243</b>	<b>10-795 CONTINGENCY</b>		<b>11,262</b>			<b>114,502</b>	<b>46</b>
47										47
	<b>277,163</b>	<b>52,630</b>	<b>165,783</b>	<b>TOTAL ADMINISTRATION</b>		<b>190,592</b>	<b>-</b>	<b>-</b>	<b>250,814</b>	

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		
				<b>MATERIALS &amp; SUPPLIES:</b>					
1	894	4,439	1,000	05-252 Miscellaneous	500			200	1
2	1,570	4,519	1,500	05-305 Dues, Travel, Training	3,000			1,500	2
3	500	1,000	-	05-332 Community Support Svcs					3
4		87	100	05-328 Office Supplies	100				4
5									5
6	<b>2,965</b>	<b>10,044</b>	<b>2,600</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>3,600</b>	-	-	<b>1,700</b>	<b>6</b>
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18				<b>Community Support Request 2026-2027</b>					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				<b>Total Request: \$</b>	-				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
	<b>2,965</b>	<b>10,044</b>	<b>2,600</b>	<b>TOTAL COUNCIL</b>	<b>3,600</b>	-	-	<b>1,700</b>	

Form LB-31									
<b>FISCAL YEAR 2026-2027 BUDGET</b>									
<b>GENERAL FUND - MUNICIPAL COURT</b>					<b>CITY OF YAMHILL</b>				
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	Adopted By Governing Body	Forecast
<b>PERSONNEL SERVICES:</b>									
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			17,000
5	27,016	16,871	13,233	12-120 Payroll Costs		16,000			15,300
6	<b>52,086</b>	<b>39,651</b>	<b>30,876</b>	<b>TOTAL PERSONNEL</b>		<b>34,481</b>	<b>0</b>	<b>0</b>	<b>32,300</b>
7									7
<b>MATERIALS &amp; SUPPLIES:</b>									
9	665	165	300	12-224 Bail Refunds		300			200
10	20,791	12,865	13,000	12-250 Assessments		13,000			10,300
11	-	-	150	12-300 Attorney/Legal Fees		150			-
12	1,560	1,566	2,100	12-305 Dues, Travel & Training		2,100			2,100
13	1,200	1,100	1,200	12-310 Court Interpreter		800			900
14	3,000	2,750	3,000	12-311 Municipal Judge		2,000			2,250
15	1,766	1,169	1,400	12-200 Operations		1,000			700
16	181	512	500	12-328 Office Supplies		500			50
17									17
18	<b>29,163</b>	<b>20,127</b>	<b>21,650</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>19,850</b>	<b>-</b>	<b>-</b>	<b>16,500</b>
19									19
20									20
<b>CAPITAL OUTLAY:</b>									
21									21
22									22
<b>TOTAL CAPITAL OUTLAY</b>									
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
	<b>81,249</b>	<b>59,778</b>	<b>52,526</b>	<b>TOTAL MUNICIPAL COURT</b>		<b>54,331</b>	<b>-</b>	<b>-</b>	<b>48,800</b>

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	
<b>PERSONNEL SERVICES:</b>									
1	107,081	114,307		11-104 Police Chief	0.9				1
2		61,936		11-105 Police Officer	0.9				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		13,425	5
6	9,999	15,426	18,500	11-117 ODOT Grant Payroll		10,500		12,000	6
7			200,907	<b>Total FTE Payroll</b>		160,444		161,818	7
8	11,712	10,850	12,500	11-106 Reserve Officer (SRO)		12,500		12,500	8
9	234,443	189,879	200,000	11-120 Payroll Costs - Benefits		153,000		135,000	9
10	<b>510,741</b>	<b>478,232</b>	<b>441,907</b>	<b>TOTAL PERSONNEL</b>	<b>1.8</b>	<b>338,944</b>	<b>0</b>	<b>334,743</b>	10
11									11
<b>MATERIALS &amp; SUPPLIES:</b>									
12									12
13	5,405	5,009	5,250	11-210 Utilities		5,400		5,000	13
14	4,443	1,227	5,000	11-221 Equipment Maintenance		5,150		2,000	14
15	16,847	12,871	16,500	11-027 Vehicle Maintenance		17,000		6,000	15
16	-	19,378	3,100	11-300 Attorney/Legal Fees		3,100		6,000	16
17	11,897	14,537	22,000	11-304 9-1-1 YCOM		23,000		22,000	17
18	5,271	4,789	4,500	11-305 Dues, Meetings & Training		5,000		4,000	18
19	1,161	1,650	1,150	11-327 Resource Materials		1,200		-	19
20	2,519	1,138	2,475	11-328 Office Supplies		2,550		700	20
21	1,881	2,277	3,600	11-330 Uniform Allowance		3,700		2,000	21
22	9,193	8,113	10,000	11-331 Police Equipment		10,300		7,500	22
23	1,041	519	1,250	11-333 Investigation Expenses		1,300		1,000	23
24	15,388	18,721	18,800	11-202 Liability Insurance		18,800		18,551	24
25	228	51,549	650	11-252 Miscellaneous Expense		670		500	25
26	-	6,145	1,000	11-253 Misc. Grant Expenses		1,000		-	26
27	-	-	210	11-254 Peer support Expense		210		-	27
28	705	2,134	2,000	11-336 Nation Night Out Expense		2,000		1,427	28
29	15,158	11,605	13,400	11- 337 Fuel		13,000		8,000	29
30		1,036	10,000	11-338 Central Square CAD		10,000		10,000	30
31	<b>91,137</b>	<b>162,699</b>	<b>120,885</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>123,380</b>	<b>-</b>	<b>94,677</b>	31
32									32
<b>CAPITAL OUTLAY:</b>									
33	12,850	12,450	12,450	11-405 Vehicle Lease		12,450		12,450	33
34	2,097	2,223	2,367	11-404 Policy & Procedure Manual		2,500		2,367	34
35	2,751	366	4,000	11-977 Mobile Data Computers		4,500		-	35
36	-	-	1,500	11-976 Police Radios		3,000		-	36
37	<b>17,698</b>	<b>15,039</b>	<b>20,317</b>	<b>TOTAL CAPITAL OUTLAY</b>		<b>22,450</b>	<b>-</b>	<b>14,817</b>	37
38									38
<b>RESERVE TRANSFERS:</b>									
39									39
40	15,000			11-522 Reserve Transfer (PD Vehicle)					40
41									41
42	<b>634,577</b>	<b>655,970</b>	<b>583,109</b>	<b>TOTAL OTHER REQUIREMENTS</b>		<b>484,774</b>	<b>-</b>	<b>444,238</b>	42
43									43
	<b>634,577</b>	<b>655,970</b>	<b>583,109</b>	<b>TOTAL POLICE</b>		<b>484,774</b>	<b>-</b>	<b>444,238</b>	

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**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	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				<b>BEGINNING FUND BALANCE:</b>					
1	-	24,260	24,260	70-100 Beginning Balance	41,700				1
2	899	925	941	70-952 Interest Income	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				4
5	13,500	13,500	13,500	70-982 Transfer In (Sewer Dept)	10,000				5
6	843	710	800	70-921 Muni Ct Equip Assessment	600				6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	<b>54,607</b>	<b>65,395</b>	<b>53,001</b>	<b>Total Resources</b>	<b>63,300</b>	-	-	-	16
17									17
18									18
<b>19</b>	<b>54,607</b>	<b>65,395</b>	<b>53,001</b>	<b>TOTAL RESOURCES</b>	<b>63,300</b>	-	-	-	<b>19</b>
20				<b>REQUIREMENTS:</b>					20
21	3,195	2,425	3,200	70-403 Copy/Postal/Computing	3,500				21
22	10,413	4,476	5,000	70-414 Software	6,000				22
23	1,875	2,320	5,000	70-408 Support Services	7,000				23
24		14,475		70-437 Water Billing Software					24
25			20,000	70-032 Website/IT	20,000				25
26	<b>15,483</b>	<b>23,695</b>	<b>33,200</b>	<b>Total Materials &amp; Services</b>	<b>36,500</b>	-	-	-	26
27									27
28				<b>Transfers</b>					28
29			19,801	10-531 Transfer Out Gen Fund					29
30									30
31									31
32									32
33									33
34		<b>41,700</b>		<b>CONTINGENCY</b>	<b>26,800</b>	-	-	-	34
35									35
36									36
37									37
38									38
39									39
	<b>15,483</b>	<b>65,395</b>	<b>53,001</b>	<b>TOTAL REQUIREMENTS</b>	<b>63,300</b>	-	-	-	

**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		
				<b>BEGINNING FUND BALANCE:</b>					
1	3,000	65,388	23,793	71-100 Cash on Hand	23,372				1
2	522	1,478	789	71-952 Interest Income	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				4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	<b>22,743</b>	<b>70,386</b>	<b>28,582</b>	<b>Total Resources</b>	<b>27,072</b>	-	-		16
17									17
18									18
<b>19</b>	<b>22,743</b>	<b>70,386</b>	<b>28,582</b>	<b>TOTAL RESOURCES</b>	<b>27,072</b>	-	-		<b>19</b>
20				<b>REQUIREMENTS:</b>					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		<b>47,014</b>	<b>28,582</b>	<b>TOTAL REQUIREMENTS</b>	-	-	-	-	25
26									26
27	<b>22,743</b>	<b>23,372</b>	-	<b>71-597 CONTINGENCY</b>	<b>27,072</b>	-	-		27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	<b>22,743</b>	<b>70,386</b>	<b>28,582</b>	<b>TOTAL REQUIREMENTS</b>	<b>27,072</b>	-	-	-	

**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		
				<b>BEGINNING FUND BALANCE:</b>					
1	15,299	15,836	15,836	73-100 Beginning Balance	16,202				1
2	364	365	371	73-952 Interest Income	340				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
<b>19</b>	<b>15,663</b>	<b>16,201</b>	<b>16,207</b>	<b>TOTAL RESOURCES</b>	<b>16,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>
				<b>REQUIREMENTS:</b>					
20			16,207	73-531 Transfer Out to General Fund					20
21									21
22									22
23									23
24									24
25				<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>
26									26
27	15,663	16,201	16,207	73-795 RESERVE FOR CONTINGENCY	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
	<b>15,663</b>	<b>16,201</b>	<b>16,207</b>	<b>TOTAL REQUIREMENTS</b>	<b>16,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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			
				<b>PERSONNEL SERVICES:</b>						
	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	0.20	12,790		12,000	3	
4	13,159	16,689	9,356	15-120 Payroll Costs		11,000		11,000	4	
5	<b>24,118</b>	<b>38,326</b>	<b>21,830</b>	<b>TOTAL PERSONNEL</b>		<b>23,790</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	
6									6	
7									7	
8				<b>MATERIALS &amp; SUPPLIES:</b>					8	
9	12,860	14,326	14,000	15-303 City Planner [Contract]		12,000		9,000	9	
10	-	55		15-305 Dues, Travel, Training					10	
11	1,790	2,422	2,500	15-325 Ads & Printing		1,000		1,200	11	
12	52,651	87,806	10,000	15-306 Contract Services		3,000		1,000	12	
13	79	148	150	15-328 Office Supplies		150		-	13	
14									14	
15	<b>67,380</b>	<b>104,757</b>	<b>26,650</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>16,150</b>	<b>-</b>	<b>-</b>	<b>11,200</b>	
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	
	<b>91,498</b>	<b>143,083</b>	<b>48,480</b>	<b>TOTAL PLANNING DEPARTMENT</b>		<b>39,940</b>	<b>-</b>	<b>-</b>	<b>34,200</b>	

**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		
				<b>BEGINNING FUND BALANCE:</b>					
1	151,300	153,911	40,083	50-100 Cash on Hand	44,399				1
2	3,393	3,583	1,127	50-952 Interest Income	1,030				2
3	-	-		50-970 Loan Payments					3
4				50-980 Transfer In (General Fund)	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	<b>Total Resources</b>	<b>61,508</b>	-	-	-	16
17									17
18									18
19	154,694	157,494	41,210	<b>TOTAL RESOURCES</b>	<b>61,508</b>	-	-	-	19
20				<b>PERSONNEL SERVICES:</b>	<b>FTE</b>				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	0.20	12,790			24
25	1,424	16,693	9,356	50-120 Payroll Costs		11,000			25
26									26
27	3,222	38,330	21,830	<b>TOTAL PERSONNEL</b>	<b>0.20</b>	<b>23,790</b>	<b>0</b>	<b>0</b>	<b>0</b>
28									28
29				<b>MATERIALS &amp; SUPPLIES:</b>					29
30	64	32		50-313 Administrative Costs					30
31	-	-	18,380	50-251 Econ Development Loans	20,000			-	31
32	-	293	1,000	50-300 Attorney Legal Fees	1,000			-	32
33	-	-		50-328 Office Supplies					33
34									34
35	64	326	19,380	<b>TOTAL MATERIALS AND SUPPLIES</b>	<b>21,000</b>	-	-	-	35
36									36
37				<b>TRANSFERS</b>					37
38		74,440		50-531 Transfer Out to Gen Fund					38
39									39
40	151,407	44,399	-	<b>50-795 CONTINGENCY</b>	<b>16,718</b>	-	-	-	40
41									41
42									42
43									43
	154,694	157,494	41,210	<b>TOTAL REQUIREMENTS</b>	<b>61,508</b>	-	-	-	

**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		
				<b>BEGINNING FUND BALANCE:</b>					
1	20,700	30,573	30,573	51-100 Cash on Hand	18,189				1
2	597	776	790	51-952 Interest Income	750				2
3	8,088	6,992	2,000	51-938 County Building Services	2,000				3
4	2,375	3,721	1,000	51-939 Code Compliance Fees	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
<b>19</b>	<b>31,760</b>	<b>42,638</b>	<b>34,363</b>	<b>TOTAL RESOURCES</b>	<b>21,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>
20				<b>PERSONNEL SERVICES:</b>	<b>FTE</b>				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 Accounting Manager					23
24	1,636	2,894		51-119 Facilities Manager					24
25			9,379	FTE Payroll	0.09	6,330			25
26	1,910	10,510	7,034	51-120 Payroll Costs		5,500			26
27									27
<b>28</b>	<b>8,613</b>	<b>24,223</b>	<b>16,413</b>	<b>TOTAL PERSONNEL</b>	<b>0.09</b>	<b>11,830</b>	<b>0</b>	<b>0</b>	<b>0</b>
29									29
30									30
31				<b>MATERIALS &amp; SUPPLIES:</b>					31
32	17,226			51-252 Miscellaneous Exp					32
33		-	50	51-328 Office Supplies		50			- 33
34		-	100	51-329 Postage		100			- 34
35		226							35
<b>36</b>	<b>17,226</b>	<b>226</b>	<b>150</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>
37									37
<b>38</b>	<b>5,921</b>	<b>18,189</b>	<b>17,800</b>	<b>51-795 CONTINGENCY</b>	<b>9,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38</b>
39									39
	<b>31,760</b>	<b>42,638</b>	<b>34,363</b>	<b>TOTAL REQUIREMENTS</b>	<b>21,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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# City of Yamhill

## Utilities Recap

FYE 2026-2027

Prop. Bud.

	PW Reserve	Water	Sewer	Storm	Streets	Parks	Total Utilities
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### 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		3,752,000	0	0	0	0	3,752,000
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
<b>Tot. Sources</b>	<b>39,172</b>	<b>6,192,541</b>	<b>1,888,789</b>	<b>256,355</b>	<b>384,185</b>	<b>696,885</b>	<b>9,457,927</b>

### Uses

Pers. Services		339,996	293,436	0	65,662	0	699,094
Mat. & Svcs		404,150	275,500	0	84,825	0	764,475
Capital	5,000	3,938,500	73,200	20,000	0	103,000	4,139,700
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
<u>Contingency</u>	34,172	748,954	1,095,567	236,355	233,698	593,885	2,942,631
<b>Total Uses</b>	<b>39,172</b>	<b>6,192,541</b>	<b>1,888,789</b>	<b>256,355</b>	<b>384,185</b>	<b>696,885</b>	<b>9,457,927</b>

Population of yamhill

1,200

W/O Gen.

Total Utility Cost

Total uses 9,457,927

Less Cont. 2,942,631

Less Unappr 305,714

Total Utility Cost 6,209,582

Divide by Pop. 1200

\$5,174.65

**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	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				<b>BEGINNING FUND BALANCE:</b>					
1	-	27,315	39,662	74-100 Cash on Hand	37,672				1
2	566	626	636	74-952 Interest Income	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	<b>25,066</b>	<b>52,941</b>	<b>110,298</b>	<b>Total Resources</b>	<b>39,172</b>	-	-	-	16
17									17
18									18
<b>19</b>	<b>25,066</b>	<b>52,941</b>	<b>110,298</b>	<b>TOTAL RESOURCES</b>	<b>39,172</b>	-	-	-	<b>19</b>
				<b>REQUIREMENTS:</b>					
20									20
21	-	10,778	10,000	74-795 Lab/Office	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	-	<b>15,268</b>	<b>65,000</b>	<b>Total Capital Outlay</b>	<b>5,000</b>	-	-	-	25
26									26
27									27
28	<b>25,066</b>	<b>37,672</b>	<b>45,298</b>	<b>74-795 CONTINGENCY</b>	<b>34,172</b>	-	-	-	28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
	<b>25,066</b>	<b>52,941</b>	<b>110,298</b>	<b>TOTAL REQUIREMENTS</b>	<b>39,172</b>	-	-	-	

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

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**WATER FUNDS**

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

The primary purpose of the Water Fund is to account for the day to day operations of the City pertaining to the production and distribution of water. This fund is considered an Enterprise Fund as it is operated and accounted for in a manner similar to private business. The City of Yamhill currently provides water services to both in-city and rural, surplus water eligible customers in 10 'outside' water districts.

The revenue sources for the Fiscal Year 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**

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

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

**Water Debt Service Fund  
Fund 61**

This fund was created to formally account for the payment of the long-term debt associated with the 1973, and 1978, water bond issues. The City had two loans associated with the new water treatment plant from 2000, one of the ODECD Loans from 2000 in the original Issue amount of \$500,000 was paid in full in Fiscal Year 18/19. An OBDD State Revolving Loan in the amount of \$2,324,015 was started in the 19/20 Fiscal Year for a new Water Transmission Line and City Ordinance O-524 authorized the debt. Loan payments were not required until the project was completed, with payments starting in Fiscal Year 2021-2022. The primary source of revenue for this Fund will be a portion of the water users fees which are 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	
<b>Resources</b>					
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	3,752,000		0		3,752,000
XFERS In	10,000	0		220,000	230,000
Property Tax					0
Other	40,000	1,000	5,000	11,000	57,000
<b>Total Resources</b>	<b>5,199,067</b>	<b>47,304</b>	<b>415,229</b>	<b>530,941</b>	<b>6,192,541</b>
<b>Uses</b>					
Personal Services	339,996				339,996
Materials and Services	404,150				404,150
Capital	3,870,500	20,000	48,000		3,938,500
Xfers Out	230,000	0	0		230,000
Debt Service				275,122	275,122
Unappropriated				255,819	255,819
Contingency	354,421	27,304	367,229		748,954
<b>Total Uses</b>	<b>5,199,067</b>	<b>47,304</b>	<b>415,229</b>	<b>530,941</b>	<b>6,192,541</b>

20 WATER FUND

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	
<b>BEGINNING FUND BALANCE:</b>								
1	400,000	191,998	319,107	20-100 Beginning Fund Balance	190,567		1	
2	3,309	7,190	3,500	20-940 Security Deposits	3,500		2	
3	21,529	23,401		20-913 Miscellaneous Income	1,000		3	
4	29,493	31,173	30,000	20-952 Interest Income	40,000		4	
5	804,016	1,148,519	1,183,000	20-960 Users Fees	1,200,000		5	
6	-		192,000	20-964 Merkley Grant	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		8	
9			350,000	20-967 Biz Oregon Grant Match	350,000		9	
10			8,000	20-958 Water Connection Fees	2,000		10	
11			90,000	20-968 Fema Admin Grant	60,000		11	
12				20xxx Transfer In General Fund	10,000		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				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% increase =			32	
33				Total Budget 2024/25 =			33	
34							34	
35							35	
36							36	
37							37	
38							38	
	<b>1,358,346</b>	<b>1,402,280</b>	<b>5,325,607</b>	<b>TOTAL RESOURCES</b>	<b>5,199,067</b>	-	-	

DETAILED EXPENDITURES

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	
				<b>PERSONNEL SERVICES:</b>					
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	2.71	181,496			10
11	2,667	2,938	3,500	20-118 Pager Pay		3,500			11
12	1,947	4,146	5,000	20-115 Overtime		5,000			12
13	75,736	122,557	123,814	20-120 Payroll Costs		150,000			13
14									14
15	<b>200,271</b>	<b>295,201</b>	<b>288,899</b>	<b>TOTAL PERSONNEL</b>	<b>2.71</b>	<b>339,996</b>	<b>0</b>	<b>0</b>	<b>0</b>
16				<b>MATERIALS &amp; SUPPLIES:</b>					16
17			5,000	20-438 Fema Travel		5,000			17
18			25,000	20-338 Fema Contract Services		30,000			18
19	51,080	21,409	47,000	20-200 Operations & Maintenance		40,000			19
20	3,888	726	5,200	20-201 Lab Equipment		5,200			20
21	31,705	38,032	38,000	20-202 Liability Insurance		40,000			21
22	757	1,055	1,000	20-203 Miscellaneous Tools		1,000			22
23	5,053	2,479	4,000	20-204 Permits		4,000			23
24	539	1,076	3,500	20-208 Safety Equipment / Supplies		4,000			24
25	31,309	34,204	32,710	20-210 Utilities		35,000			25
26	40,370	34,668	50,000	20-237 Distribution System		50,000			26
27	1,149	675	1,000	20-230 Office Equip/Maint/Supplies		1,500			27
28	-		1,600	20-232 Large Meter Testing		1,500			28
29	12,684	4,905	8,000	20-233 Meter Replacement		10,000			29
30	11,802	11,946	2,000	20-027 Vehicle Maintenance		8,000			30
31	1,146	1,060	-	20-252 Miscellaneous		1,000			31
32	265	573	650	20-427 Deposit Refunds		650			32
33	1,026	488	11,000	20-300 Attorney/Legal Fees		11,000			33
34	10,083	7,783	9,200	20-301 Audit Fees		9,200			34
35	5,281	3,473	6,000	20-305 Dues,Travel & Training		7,500			35
36	82,416	58,745	80,000	20-306 Contract Services		80,000			36
37	-		100	20-325 Ads & Printing		100			37
38	20,149	19,890	20,000	20-326 Chemicals		20,000			38
39	2,429	2,146	2,000	20-329 Postage		2,000			39
40	223	1,356	3,000	20-334 Emergency Services		5,000			40
41		12,170	4,000	20-337 Fuel		12,000			41
42	-	1,340	3,500	20-417 Sludge Hauling		3,500			42
43	4,800			20-415 Reservoir Cleaning		17,000			43
44	<b>318,153</b>	<b>260,202</b>	<b>363,460</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>404,150</b>	-	-	-
	<b>518,424</b>	<b>555,403</b>	<b>652,359</b>	<b>TOTAL WATER FUND</b>		<b>744,146</b>	-	-	-

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	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				<b>CAPITAL OUTLAY:</b>					
1				20-xxx CSNW Security System	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				5
6	-		75,000	20-441 Res. To Plant tie Feas.	75,000				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				15
16			350,000	20-448 Fema Match Biz Or Grant	350,000				16
		105,131		20-985 Hemlock					
17				20-xxx Impound Dredging/Hemlock	200,000				17
18									18
19	461,667	406,001	4,045,280	<b>TOTAL CAPITAL OUTLAY</b>	<b>3,870,500</b>	-	-	-	19
20									20
21				<b>OTHER REQUIREMENTS:</b>					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				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				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	<b>TOTAL OTHER REQUIREMENTS</b>	<b>230,000</b>	-	-	-	29
30									30
31	361,255	214,876	306,968	<b>20-795 CONTINGENCY</b>	<b>354,421</b>	-	-	-	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	-	-	-	43
44									44
	<b>1,358,346</b>	<b>1,402,280</b>	<b>5,325,607</b>	<b>TOTAL WATER FUND</b>	<b>5,199,067</b>	-	-	-	

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	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				<b>BEGINNING FUND BALANCE:</b>					
1	30,575	45,371	45,371	56-100 Cash on Hand	46,304				1
2	834	933	949	56-952 Interest Income	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	<b>36,409</b>	<b>46,304</b>	<b>46,320</b>	<b>Total Resources</b>	<b>47,304</b>	-	-	-	16
17									17
18									18
19	<b>36,409</b>	<b>46,304</b>	<b>46,320</b>	<b>TOTAL RESOURCES</b>	<b>47,304</b>	-	-	-	19
20									20
21				<b>CAPITAL OUTLAY:</b>					21
22									22
23		-	500	56-428 Impound Projects	-			-	23
24		-	5,000	56-409 SCADA/Security System	20,000			-	24
25		-		56-407 Intake Structure					25
26		-		56-405 Vehicle Lease					26
27		-		56-426 Water Filter Media					27
28									28
29	-	-	<b>5,500</b>	<b>TOTAL CAPITAL OUTLAY:</b>	<b>20,000</b>	-	-	-	29
30									30
31				<b>Transfers Out:</b>					31
32			25,000	56-525 Transfer Out PW Reserve					32
33			<b>25,000</b>	<b>TOTAL TRANSFER OUT:</b>	-	-	-	-	33
34									34
35	<b>36,409</b>	<b>46,304</b>	<b>15,820</b>	<b>56-795 RESERVE FOR CONTINGENCY</b>	<b>27,304</b>	-	-	-	35
36									36
37									37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
	<b>36,409</b>	<b>46,304</b>	<b>46,320</b>	<b>TOTAL REQUIREMENTS</b>	<b>47,304</b>	-	-	-	

RESERVE FUND  
 RESOURCES AND REQUIREMENTS

76 WATER 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	Approved By	Adopted By	
					Budget Officer	Budget Committee	Governing Body	
				<b>BEGINNING FUND BALANCE:</b>				
1	531,000	227,448	227,448	76-100 Cash on Hand	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			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	<b>Total Resources</b>	415,229	-	-	- 16
17								17
18								18
19	622,439	463,385	241,810	<b>TOTAL RESOURCES</b>	415,229	-	-	- 19
20				<b>REQUIREMENTS:</b>				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	-	-	<b>TOTAL REQUIREMENTS</b>	-	-	-	24
25								25
26								26
27				<b>CAPITAL OUTLAY:</b>				27
28				76-519 Impound				28
29				76-520 Transmission line match				29
30			48,000	76-540 Match Merkle Grant	48,000			30
33		53,156		76-983 3rd - E 2nd (5c)				33
35								35
36	-	53,156	48,000	<b>TOTAL CAPITAL OUTLAY</b>	48,000	-	-	- 36
37								37
38								38
39	387,542	410,229	193,810	<b>76-795 RESERVE FOR CONTINGENCY</b>	367,229	-	-	- 39
40								40
41								41
42								42
43								43
44								44
45								45
	622,439	463,385	241,810	<b>TOTAL REQUIREMENTS</b>	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		
				<b>BEGINNING FUND BALANCE:</b>					
1	140,382	306,094	306,094	61-100 Cash on Hand	299,941				1
2	9,881	9,997	10,174	61-952 Interest Income	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				6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	<b>433,090</b>	<b>516,091</b>	<b>526,268</b>	<b>Total Resources</b>	<b>530,941</b>	-	-	-	16
17									17
18									18
<b>19</b>	<b>433,090</b>	<b>516,091</b>	<b>526,268</b>	<b>TOTAL RESOURCES</b>	<b>530,941</b>	-	-	-	<b>19</b>
20									20
21				<b>REQUIREMENTS:</b>					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				24
25	4,979	4,447	4,447	61-150 2002 - Debt Service -Interest	4,000				25
26	58,122	58,122	58,122	61-152 2002 - Reserved Debt Service Requirement	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				28
29	79,649	63,828	63,830	61-150 2021 - Debt Service - Interest	61,000				29
30									30
31	<b>274,272</b>	<b>274,272</b>	<b>274,275</b>	<b>TOTAL DEBT REQUIREMENTS</b>	<b>275,122</b>	-	-	-	31
32									32
33									33
34									34
35									35
36									36
37									37
38	<b>158,818</b>	<b>241,819</b>	<b>251,993</b>	61-598 Unappropriated Ending Fund Balance	<b>255,819</b>	-	-	-	38
	<b>433,090</b>	<b>516,091</b>	<b>526,268</b>	<b>TOTAL REQUIREMENTS</b>	<b>530,941</b>	-	-	-	

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

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**SEWER FUNDS (Wastewater Fund)**

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

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

The revenue sources for the Fiscal Year 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	
<b>Resources</b>					
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
<b>Total Resources</b>	<b>1,130,323</b>	<b>68,692</b>	<b>594,688</b>	<b>95,086</b>	<b>1,888,789</b>
<b>Uses</b>					
Personal Services	293,436				293,436
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	457,187	53,692	584,688		1,095,567
<b>Total Uses</b>	<b>1,130,323</b>	<b>68,692</b>	<b>594,688</b>	<b>95,086</b>	<b>1,888,789</b>

**FISCAL YEAR 2026-2027 BUDGET  
RESOURCES**

**30 SEWER FUND**  
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		
			<b>BEGINNING FUND BALANCE:</b>					
1	521,958	527,202	527,782	30-100 Beginning Fund Balance	541,623			1
2	4,003	6,819	3,500	30-940 Security Deposits	3,500			2
3	9,068	7,633		30-913 Miscellaneous Income	1,000			3
4	23,043	22,025	22,415	30-952 Interest Income	22,500			4
5	3,542	4,774	8,000	30-920 Sewer Inspections	3,500			5
6	499,314	481,837	510,272	30-960 Users Fees	550,000			6
7			12,000	30-916 Sewer Connection Fees	5,000			7
8			2,000	30-917 Backflow Testing Fees	1,200			8
9			2,000	30-918 Sewer Services	2,000			9
10								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								38
	<b>1,074,208</b>	<b>1,063,080</b>	<b>1,087,969</b>	<b>TOTAL RESOURCES</b>	<b>1,130,323</b>	-	-	-

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	Approved By	Adopted By	
						Budget Officer	Budget Committee	Governing Body	
				<b>PERSONNEL SERVICES:</b>					
1	5,265	21,778		30-101 City Administraor					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	2.30	157,436			9
10	2,893	2,938	3,500	30-118 Pager Pay		3,500			10
11	2,624	4,146	2,500	30-115 Overtime		2,500			11
12	83,231	107,389	110,402	30-120 Payroll Costs		130,000			12
13									13
14									14
15									15
16	<b>196,586</b>	<b>259,991</b>	<b>257,605</b>	<b>TOTAL PERSONNEL</b>	<b>2.30</b>	<b>293,436</b>	-	-	16
17				<b>MATERIALS &amp; SUPPLIES:</b>					17
18	41,473	29,401	41,000	30-200 Operations & Maintenance		41,000			18
19	-		2,100	30-201 Lab Equipment		2,100			19
20	26,657	14,426	15,000	30-202 Liability Insurance		16,000			20
21	1,017	715	1,500	30-203 Miscellaneous Tools		2,500			21
22	7,896	3,796	5,250	30-204 Permits		5,300			22
23	1,378	2,074	5,500	30-208 Safety Equipment / Supplies		5,000			23
24	27,598	28,331	27,490	30-210 Utilities		27,500			24
25	28,605	25,038	45,000	30-227 Collection System		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			27
28	40,269	44,372	40,000	30-306 Contract Services		40,000			28
29	12,597	4,832	6,000	30-027 Vehicle Maintenance		7,000			29
30	629	625		30-252 Miscellaneous Expense		1,000			30
31	513	679	1,000	30-427 Deposit Refund		2,000			31
32	-	293	1,500	30-300 Attorney/Legal Fees		1,500			32
33	5,083	7,783	9,200	30-301 Audit Fees		9,200			33
34	3,035	1,911	4,500	30-305 Dues, Travel & Training		5,000			34
35	-		200	30-325 Ads & Printing		200			35
36	315	1,037	2,200	30-326 Chemicals		2,200			36
37	344	690		30-328 Office Supplies		1,000			37
38	2,455	2,146	2,000	30-329 Postage		2,000			38
39	-	1,194	7,000	30-334 Emergency Services		10,000			39
40	-		3,500	30-337 Fuel		8,000			40
41	-	6,766	10,000	30-417 Sludge Hauling		10,000			41
				30-xxx 6" Vac Assist		22,000			
42	<b>203,694</b>	<b>177,506</b>	<b>240,940</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>275,500</b>	-	-	42
43									43
	<b>400,280</b>	<b>437,497</b>	<b>498,545</b>	<b>TOTAL SEWER FUND</b>		<b>568,936</b>	-	-	-

**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	Approved By	Adopted By		
				Budget Officer	Budget Committee	Governing Body		
			<b>CAPITAL OUTLAY:</b>					
1			30-409 SCADA / Security System	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			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	<b>60,126</b>	<b>82,718</b>	<b>329,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>48,200</b>		-	9
10								10
11			<b>OTHER REQUIREMENTS:</b>					11
12	12,500	12,500	22,500	30-525 Transfer Out (PW Reserve)				12
13			23,813	30-530 Transfer Out (Storm Fund)				13
14	13,500	13,500	13,500	30-521 Transfer Out (ACER)	10,000			14
15			81,595	30-536 Transfer Out (SDS)	46,000			15
16			25,000	30-531 Transfer Out to Gen Fund				16
17	<b>26,000</b>	<b>38,000</b>	<b>166,408</b>	<b>TOTAL OTHER REQUIREMENTS</b>	<b>56,000</b>		-	17
18								18
19								19
20	<b>587,803</b>	<b>504,865</b>	<b>94,016</b>	<b>30-795 CONTINGENCY</b>	<b>457,187</b>		-	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	<b>400,280</b>	<b>437,497</b>	<b>498,545</b>	Expenditures from Previous Page	<b>568,936</b>		-	40
41								41
	<b>1,074,208</b>	<b>1,063,080</b>	<b>1,087,969</b>	<b>TOTAL SEWER FUND</b>	<b>1,130,323</b>		-	

**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	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				<b>BEGINNING FUND BALANCE:</b>					
1	64,261	65,761	65,761	79-100 Cash on Hand	67,292				1
2	1,500	1,531	1,558	79-952 Interest Income	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	<b>65,761</b>	<b>67,292</b>	<b>67,319</b>	<b>TOTAL RESOURCES</b>	<b>68,692</b>	-	-		19
20				<b>REQUIREMENTS:</b>					20
21			15,000	79-741 System Improvements	15,000				21
22				79-745 Elies Garden Lift Station					22
23			5,000	79-949 PLC/MCC Panel					23
24									24
25	-	-	<b>20,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>15,000</b>	-	-		25
26									26
27									27
28									28
29									29
30									30
31									31
32	<b>65,761</b>	<b>67,292</b>	<b>47,319</b>	<b>79-795 RESERVE FOR CONTINCENCIES</b>	<b>53,692</b>	-	-		32
33									33
34									34
35									35
36									36
37									37
38									38
	<b>65,761</b>	<b>67,292</b>	<b>67,319</b>	<b>TOTAL REQUIREMENTS</b>	<b>68,692</b>	-	-		

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**80 SEWER SDC RESERVE**  
**Organizational Unit - Fund**

**CITY OF YAMHILL**  
Municipal Corporati

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

**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	
				<b>BEGINNING FUND BALANCE:</b>				
1	63,904	56,738	56,738	62-100 Cash on Hand	46,186			1
2	1,894	2,470	2,514	62-952 Interest Income	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			4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	<b>108,118</b>	<b>101,268</b>	<b>140,847</b>	<b>Total Resources</b>	<b>95,086</b>	-	-	16
17								17
18								18
<b>19</b>	<b>108,118</b>	<b>101,268</b>	<b>140,847</b>	<b>TOTAL RESOURCES</b>	<b>95,086</b>	-	-	<b>19</b>
				<b>REQUIREMENTS:</b>				
21	40,591	35,800	71,600	62-150 2008 - Debt Service - Principal	35,900			21
22	10,791	19,281	9,991	62-949 2008 - Debt Service-Interest	9,291			22
23								23
24	<b>51,381</b>	<b>55,081</b>	<b>81,591</b>	<b>TOTAL REQUIREMENTS</b>	<b>45,191</b>	-	-	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	<b>56,737</b>	<b>46,186</b>	<b>59,256</b>	<b>62-795 Unappropriated Ending Fund B</b>	<b>49,895</b>	-	-	38
	<b>108,118</b>	<b>101,268</b>	<b>140,847</b>	<b>TOTAL REQUIREMENTS</b>	<b>95,086</b>	-	-	

# City of Yamhill

## Streets and Sidewalks Recap Sheet

2025-2026 Proposed Budget	Streets and Sidewalks			Total
	Operations	SDC	Side Walk	Strts \$ Sdwalk
<b>Resources</b>				
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
<b>Total Resources</b>	<b>120,300</b>	<b>263,885</b>	<b>-</b>	<b>384,185</b>
<b>Uses</b>				
Personal Services	65,662			65,662
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	-8,387	242,085	0	233,698
<b>Total Uses</b>	<b>120,300</b>	<b>263,885</b>	<b>0</b>	<b>384,185</b>

**SPECIAL FUND**

**52 STREET FUND**  
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		
			<b>BEGINNING FUND BALANCE:</b>					
181,023	69,872	84,835	52-100 Available Cash on Hand	-			(20,225)	1
94,612	99,242	99,000	52-290 State Gas Tax Revenue	102,500			103,551	2
4,788	5,233	5,326	52-952 Interest Income	9,300			9,386	3
5,487	6,552	5,400	52-292 Recology Franchise Fees	7,000			6,874	4
		1,500	52-494 Sidewalk Deposit	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
<b>285,910</b>	<b>180,899</b>	<b>446,061</b>	<b>TOTAL RESOURCES</b>	<b>120,300</b>	<b>-</b>	<b>-</b>	<b>101,086</b>	

DETAILED EXPENDITURES

52 STREET 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	Approved By	Adopted By		
						Budget Officer	Budget Committee	Governing Body		
				<b>PERSONNEL SERVICES:</b>						
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	0.52	35,662			33,000	7
8	20,846	32,132	25,686	52-120 Payroll Costs		30,000			28,384	8
9										9
10										10
11	<b>48,267</b>	<b>74,149</b>	<b>59,935</b>	<b>TOTAL PERSONNEL</b>	<b>0.52</b>	<b>65,662</b>	<b>0</b>	<b>0</b>	<b>61,384</b>	<b>11</b>
12										12
13										13
14				<b>MATERIALS &amp; SUPPLIES:</b>						14
15	25,905	17,955	10,000	52-200 Operations and Maintenance		10,000			10,000	15
16	19,569	21,907	22,900	52-229 Street Lights [utilities]		20,000			22,000	16
17	676	743		52-221 Equipment Maintenance					247	17
18	47,954	27,301	12,000	52-222 Street Maintenance		12,000			8,000	18
19	4,078	1,716		52-236 Footpaths/Bikepaths		1,025				19
20	15,862	8,969	20,000	52-306 Contract Services		20,000			1,500	20
21				52-423 Sidewalk Instalation						21
22									100	22
23	<b>114,043</b>	<b>78,591</b>	<b>64,900</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>63,025</b>	<b>0</b>	<b>0</b>	<b>41,847</b>	<b>23</b>
24										24
25										25
26				<b>CAPITAL OUTLAY:</b>						26
27				52-241 Storm Drain Replacement						27
28		26,498		52-982 E Main St						28
29			500	52-427 Deposit Refund					2,000	29
30			250,000	52-988 Small Cities 3rd St Sdwks						30
31	-	<b>26,498</b>	<b>250,500</b>	<b>TOTAL CAPITAL OUTLAY</b>		-	-	-	<b>2,000</b>	<b>31</b>
32										32
33	<b>162,310</b>	<b>179,239</b>	<b>375,335</b>	<b>TOTAL EXPENSES</b>		<b>128,687</b>	-	-	<b>105,231</b>	<b>33</b>
34										34
35										35
36										36
37	<b>123,600</b>	<b>1,661</b>	<b>70,726</b>	<b>52-795 CONTINGENCY</b>		<b>-8,387</b>	<b>0</b>	<b>0</b>	<b>-4,145</b>	<b>37</b>
38										38
39										39
40										40
	<b>285,910</b>	<b>180,899</b>	<b>446,061</b>	<b>TOTAL STREETS FUND</b>		<b>120,300</b>	-	-	<b>101,086</b>	

**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	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				<b>BEGINNING FUND BALANCE:</b>					
1	84,822	157,157	170,940	82-100 Cash on Hand	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
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	<b>137,073</b>	<b>256,429</b>	<b>176,176</b>	<b>Total Resources</b>	<b>263,885</b>	-	-	-	16
17									17
18									18
<b>19</b>	<b>137,073</b>	<b>256,429</b>	<b>176,176</b>	<b>TOTAL RESOURCES</b>	<b>263,885</b>	-	-	-	<b>19</b>
20				<b>REQUIREMENTS:</b>					20
22			21,800	82-948 Transport System Plan	21,800				22
23	-	-	21,800	<b>TOTAL REQUIREMENTS</b>	<b>21,800</b>	-	-	-	23
24									24
25									25
26				<b>CAPTIAL OUTLAY</b>					26
27	38,468	10,026		82-416 System Development					27
28			57,300	82-989 Small Cities Grant Match					28
29	<b>38,468</b>	<b>10,026</b>	<b>57,300</b>	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	29
30									30
31									31
32									32
33	<b>98,605</b>	<b>246,403</b>	<b>154,376</b>	<b>82-795 Contingency</b>	<b>242,085</b>	-	-	-	33
34									34
35									35
36									36
37									37
38									38
	<b>137,073</b>	<b>256,429</b>	<b>176,176</b>	<b>TOTAL REQUIREMENTS</b>	<b>263,885</b>	-	-	-	

**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			
				<b>Beginning Fund Balance:</b>					
1	9,017	14,963	(9,786)	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	<b>15,064</b>	<b>18,486</b>	<b>(9,786)</b>	<b>Total Resources</b>	-	-	-		16
17									17
18									18
19	<b>15,064</b>	<b>18,486</b>	<b>(9,786)</b>	<b>TOTAL RESOURCES</b>	-	-	-		19
20				<b>REQUIREMENTS:</b>					20
21	19,200	28,272		54-423 Sidewalks Installation					21
22				54-427 Deposit Refund					22
23									23
24									24
25	<b>19,200</b>	<b>28,272</b>	-	<b>TOTAL REQUIREMENTS</b>	-	-	-		25
26									26
27	<b>(4,136)</b>	<b>(9,786)</b>	<b>(9,786)</b>	<b>54-499 Contingency</b>	-	-	-		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
	<b>15,064</b>	<b>18,486</b>	<b>(9,786)</b>	<b>TOTAL REQUIREMENTS</b>	-	-	-		

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# City of Yamhill

## Storm Water Recap

2026-2027 Proposed Budget	<u>Storm Operations</u>	<u>Storm SDC's</u>	<u>Total Storm</u>
<b>Resources</b>			
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
<b>Uses</b>			
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		
				<b>BEGINNING FUND BALANCE:</b>					
1			12,275	84-100 Cash on Hand	12,275				1
2		275	280	84-952 Interest Income	750				2
3		12,000	23,813	84-982 Xfer in from Sewer					3
4			12,936	84-963 Stormwater Fees	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	<b>Total Resources</b>	26,525	-	-		16
17									17
18									18
19		12,275	49,304	<b>TOTAL RESOURCES</b>	26,525	-	-		19
20				<b>REQUIREMENTS:</b>					20
21				84-416 System Development	10,000				21
22									22
23			-	<b>TOTAL REQUIREMENTS</b>	10,000	-	-		23
24									24
25									25
26									26
27		12,275	49,304	<b>84-795 CONTINGENCY</b>	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	49,304	<b>TOTAL REQUIREMENTS</b>	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		
				<b>BEGINNING FUND BALANCE:</b>					
1	46,400	161,749	161,749	83-100 Cash on Hand	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
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	<b>89,404</b>	<b>226,430</b>	<b>165,776</b>	<b>Total Resources</b>	<b>229,830</b>	-	-		16
17									17
18									18
19	<b>89,404</b>	<b>226,430</b>	<b>165,776</b>	<b>TOTAL RESOURCES</b>	<b>229,830</b>	-	-		19
20				<b>REQUIREMENTS:</b>					20
21				83-416 System Development	10,000				21
22									22
23	-	-	-	<b>TOTAL REQUIREMENTS</b>	10,000	-	-		23
24									24
25									25
26									26
27	<b>89,404</b>	<b>226,430</b>	<b>165,776</b>	<b>83-795 CONTINGENCY</b>	<b>219,830</b>	-	-		27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	<b>89,404</b>	<b>226,430</b>	<b>165,776</b>	<b>TOTAL REQUIREMENTS</b>	<b>229,830</b>	-	-		

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# City of Yamhill

## Parks Recap

2026-2027 Proposed Budget	Parks			Total	
	General	SDC's	Reserve	W Gen.	W/O Gen
<b>Resources</b>					
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
<b>Total Resources</b>	<b>0</b>	<b>677,533</b>	<b>19,352</b>	<b>696,885</b>	<b>696,885</b>
<b>Uses</b>					
Personal Services	29,999			29,999	0
Materials and Services	14,400			14,400	0
Capital	0	100,000	3,000	103,000	103,000
Xfers Out	0			0	0
Debt Service				0	0
Contingency		577,533	16,352	593,885	593,885
<b>Total Uses</b>	<b>44,399</b>	<b>677,533</b>	<b>19,352</b>	<b>741,284</b>	<b>696,885</b>

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	Approved By	Adopted By	
					Budget Officer	Budget Committee	Governing Body		
				<b>PERSONNEL SERVICES:</b>					
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			15,000
7	3,467	10,151	11,537	13-120 Payroll Costs		14,000			13,300
8	<b>9,025</b>	<b>23,684</b>	<b>26,918</b>	<b>TOTAL PERSONNEL</b>	<b>0.3</b>	<b>29,999</b>	<b>0</b>	<b>0</b>	<b>28,300</b>
9									9
10									10
11				<b>MATERIALS &amp; SUPPLIES:</b>					11
12	11,426	10,620	10,000	13-200 Operations & Maintenance		8,000			10,000
13	1,377	1,633	1,500	13-210 Utilities		1,800			1,800
14	4,214	7,064	4,500	13-401 Trees		4,600			4,513
15				13-208 Safety Equipment					
16									16
17	<b>17,017</b>	<b>19,317</b>	<b>16,000</b>	<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>14,400</b>	<b>-</b>	<b>-</b>	<b>16,313</b>
18									18
19									19
20				<b>CAPITAL OUTLAY:</b>					20
21									21
22									22
23									23
24	-	-	-	<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	
25									25
26				<b>OTHER REQUIREMENTS:</b>					26
27	7,500	7,500		13-523 Reserve Transfer (Park Reserve)					
28									28
29	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>TOTAL OTHER REQUIREMENTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
40									40
	<b>33,542</b>	<b>50,501</b>	<b>42,918</b>	<b>TOTAL PARK DEPARTMENT</b>		<b>44,399</b>	<b>-</b>	<b>-</b>	<b>44,613</b>

**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	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				<b>BEGINNING FUND BALANCE:</b>					
1	469,704	559,423	559,423	57-100 Beginning Balance	665,533				1
2	13,146	13,254	13,489	57-952 Interest Income	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	<b>559,423</b>	<b>665,533</b>	<b>572,912</b>	<b>Total Resources</b>	<b>677,533</b>	-	-		16
17									17
18									18
19	<b>559,423</b>	<b>665,533</b>	<b>572,912</b>	<b>TOTAL RESOURCES</b>	<b>677,533</b>	-	-		19
20				<b>REQUIREMENTS:</b>					20
21			100,000	57-741 System Improvements	100,000				21
22				57-740 Beulah Playground ADA-Safety					22
23									23
24	-	-	<b>100,000</b>	<b>TOTAL REQUIREMENTS:</b>	<b>100,000</b>	-	-		24
25									25
26									26
27									27
28	<b>559,423</b>	<b>665,533</b>	<b>472,912</b>	<b>57-795 RESERVE FOR CONTIGENCIES</b>	<b>577,533</b>	-	-		28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	<b>559,423</b>	<b>665,533</b>	<b>572,912</b>	<b>TOTAL REQUIREMENTS</b>	<b>677,533</b>	-	-		

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**72 PARK RESERVE**  
Organizational Unit - Fund

**CITY OF YAMHILL**  
Municipal Corporation

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

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

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**FTE by Employee and Fund**

**2026-2027 Budget**

	2026-2027 Budget				Total Funds				
	General 10	Water 20	Sewer 30	Econ Dev 50	Street 52	Planning Building 51	Street 52	Planning Building 51	Total Funds
City Administrator									0.00
Office Manager	0.50	0.30	0.20	0.00	0.00	0.00	0.00	0.00	1.00
City Recorder	0.23	0.25	0.25	0.10	0.02	0.15	0.15	0.15	1.00
Finance Manager	0.15	0.33	0.32	0.10		0.10		0.10	1.00
Police Chief	0.90	0.05	0.05						1.00
Police Officer									0.00
Police Traffic Officer	0.90	0.05	0.05						1.00
Facilities Manager	0.00	0.38	0.38	0.00	0.20	0.04	0.04	0.04	1.00
Utility Worker II	0.15	0.45	0.30	0.00	0.10	0.00	0.00	0.00	1.00
Utility Worker II	0.15	0.45	0.30	0.00	0.10	0.00	0.00	0.00	1.00
Plant Operator	0.00	0.45	0.45	0.00	0.10	0.00	0.00	0.00	1.00
Summer Help	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2026-2027</b>	<b>2.98</b>	<b>2.71</b>	<b>2.30</b>	<b>0.20</b>	<b>0.52</b>	<b>0.29</b>	<b>0.29</b>	<b>0.29</b>	<b>9.00</b>

**Cost by Employee and Fund**

**2026-2027 Budget**

	2026-2027 Budget				Total Funds				
	General 10	Water 20	Sewer 30	Econ Dev 50	Street 52	Planning Building 51	Street 52	Planning Building 51	Total Funds
City Admin.	0	0	0	0	0	0	0	0	0
Office Manager	67,270	40,362	26,908	0	0	0	0	0	134,540
City Recorder	25,563	27,786	27,786	11,115	2,223	16,672	2,223	16,672	111,146
Finance Manager	18,245	40,138	38,922	12,163	0	12,163	0	12,163	121,631
Police Chief	203,825	11,324	11,324						226,473
Police Officer									
Police Traffic Officer	110,934	6,163	6,163						123,260
Facilities Manager	0	56,649	56,649	0	29,815	5,963	29,815	5,963	149,076
Utility Worker II	15,826	47,477	31,652	0	10,551	0	10,551	0	105,505
Utility Worker II	13,293	39,880	26,586	0	8,862	0	8,862	0	88,621
Plant Operator	0	60,543	60,543	0	13,454	0	13,454	0	134,540
Summer Help	0	0	0	0	0	0	0	0	0
<b>2026-2027 Proposed</b>	<b>454,956</b>	<b>330,322</b>	<b>286,533</b>	<b>23,278</b>	<b>64,905</b>	<b>34,798</b>	<b>64,905</b>	<b>34,798</b>	<b>1,194,791</b>
<b>2025-2026 Budget</b>	<b>458,835</b>	<b>274,023</b>	<b>247,105</b>	<b>21,829</b>	<b>59,936</b>	<b>38,243</b>	<b>59,936</b>	<b>38,243</b>	<b>1,099,971</b>

**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	0	0
<b>Total</b>	<b>656478.50</b>	<b>538,312</b>	<b>1,194,791</b>

**FTE by Employee and Fund**

2025-2026 Proposed

	General/Park				Econ Dev				Planning		Total Funds
	10	20	30	50	51	52	55	56			
City Administrator	0.50	0.25	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Manager	0.23	0.25	0.25	0.10	0.02	0.15	0.15	1.00	1.00	1.00	1.00
City Recorder	0.25	0.25	0.25	0.10	0.10	0.15	0.15	1.00	1.00	1.00	1.00
Accounting Manager											
Police Chief	1.00							1.00	1.00	1.00	1.00
Police Corporal	1.00							1.00	1.00	1.00	1.00
Police Officer	1.00							1.00	1.00	1.00	1.00
Facilities Manger		0.38	0.38	0.00	0.20	0.04	0.04	1.00	1.00	1.00	1.00
Utility Worker I	0.15	0.45	0.30	0.00	0.10	0.00	0.00	1.00	1.00	1.00	1.00
Utility Worker II	0.15	0.45	0.30	0.00	0.10	0.00	0.00	1.00	1.00	1.00	1.00
Plant Operator		0.45	0.45	0.00	0.10	0.00	0.00	1.00	1.00	1.00	1.00
Summer Help		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>25/26 Proposed</b>	<b>4.28</b>	<b>2.48</b>	<b>2.18</b>	<b>0.20</b>	<b>0.52</b>	<b>0.34</b>	<b>0.34</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b>24/25 Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	4.28	2.48	2.18	0.20	0.52	0.34	0.34	10.00	10.00	10.00	10.00

**Cost by Employee and Fund**

2025-2026 Proposed

	General				Sewer				Econ Dev				Street		Planning		Total Funds
	10	20	30	50	51	52	55	56	57	58	59	60	61	62	63		
City Administrator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Manager	61,752	30,876	30,876	0	0	0	0	0	0	0	0	0	0	0	0	0	123,505
City Recorder	24,656	26,800	26,800	10,720	2,144	16,080	16,080	107,198	107,198	107,198	107,198	107,198	107,198	107,198	107,198	107,198	107,198
Accounting Manager	27,773	27,773	27,773	11,109	0	16,664	16,664	111,094	111,094	111,094	111,094	111,094	111,094	111,094	111,094	111,094	111,094
Police Chief	206,206							206,206	206,206	206,206	206,206	206,206	206,206	206,206	206,206	206,206	206,206
Police Corporal	0							0	0	0	0	0	0	0	0	0	0
Police Officer	111,530							111,530	111,530	111,530	111,530	111,530	111,530	111,530	111,530	111,530	111,530
Facilities Manger	0	52,244	52,244	0	27,497	5,499	5,499	137,484	137,484	137,484	137,484	137,484	137,484	137,484	137,484	137,484	137,484
Utility Worker I	12,471	37,412	24,941	0	8,314	0	0	83,137	83,137	83,137	83,137	83,137	83,137	83,137	83,137	83,137	83,137
Utility Worker II	14,447	43,342	28,894	0	9,631	0	0	96,315	96,315	96,315	96,315	96,315	96,315	96,315	96,315	96,315	96,315
Plant Operator	0	55,577	55,577	0	12,350	0	0	123,505	123,505	123,505	123,505	123,505	123,505	123,505	123,505	123,505	123,505
Summer Help	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>25/26 Proposed</b>	<b>458,835</b>	<b>274,023</b>	<b>247,105</b>	<b>21,829</b>	<b>59,936</b>	<b>38,243</b>	<b>38,243</b>	<b>1,099,972</b>	<b>1,099,972</b>	<b>1,099,972</b>	<b>1,099,972</b>	<b>1,099,972</b>	<b>1,099,972</b>	<b>1,099,972</b>	<b>1,099,972</b>	<b>1,099,972</b>	<b>1,099,972</b>
<b>24/26 Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	458,835	274,023	247,105	21,829	59,936	38,243	38,243	1,099,972	1,099,972	1,099,972	1,099,972	1,099,972	1,099,972	1,099,972	1,099,972	1,099,972	1,099,972

**Salary And Payroll Costs by Position**

Budget 2025-2026

	Wages	Payroll Costs	Total
City Admin	0.0	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	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	0.0
<b>Total</b>	<b>628,555.2</b>	<b>471,416.4</b>	<b>1,099,971.6</b>

# 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	\$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/Public 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
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	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
<b>TOTAL TRANSFERS</b>		<b><u>312,079</u></b>			<b><u>312,079</u></b>

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

**DEBT SERVICE FUNDS**

Principal by Debt									
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		
	<b>\$654,169</b>	<b>\$2,832,601</b>	<b>\$690,000</b>	<b>\$4,176,770</b>	<b>\$1,149,077</b>	<b>\$43,296</b>	<b>\$836,550</b>	<b>\$269,231</b>	

## 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 &amp; Levies (SAL) - This information is entered on LB- 1 &amp; 3 form, line 14a</i>	-	-		
6. Tax to be billed	=	\$499,918.19		
7. Average Collection Factor <i>See your forms &amp; instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.960		
adjust to what budget committee wants		(\$9,869.85)		
<b>8. Taxes Estimated to be Received</b> <i>Gets entered on LB- 1 &amp; 3 form, line 11</i>	=	<b>\$470,051.62</b>		
9. Loss due to discount & uncollectibles <i>(line 6 minus line 8)</i> <i>Gets entered on LB- 1 &amp; 3 form, line 14b</i>	=	\$29,866.58		

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

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**BUDGET GLOSSARY**

**Appropriation**

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

**Bond**

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

**Budget**

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

**Budget Document**

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

**Capital Improvements Program (CIP)**

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

**Capital Outlay**

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

**Capital Projects**

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

**Contingency**

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

**Debt Service**

Payment of interest and principal related to long term debt.

**Departments**

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

**Encumbrance**

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

**Enterprise Fund**

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

**Expenditure**

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

**Fiscal Year**

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

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

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**BUDGET GLOSSARY**

**Forfeiture**

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

**Fund**

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

**GASB**

Government Accounting Standards Board

**General Fund**

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

**Goal**

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

**Grant**

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

**Local Improvement District (LID)**

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

**Objective**

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

**Operating Budget**

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

**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**

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**DEBT SERVICE FUNDS**

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

**Water Debt Service Fund  
Fund 61**

This fund was created to formally account for the payment of the long-term debt associated with the 1973, and 1978, water bond issues. The City also has two loans associated with the new water treatment plant from 2000. One of the ODECD Loans from 2000 in the original Issue amount of \$500,000 was paid in full in Fiscal Year 18/19. An OBDD State Revolving Loan in the amount of \$2,532,602 originated in the 18/19 Fiscal Year for a new Water Transmission Line. Loan payments were not required until the project was completed after December 2020, with repayment starting in Fiscal Year 2021/2022. The primary source of revenue for this fund will be a portion of the water users fees which are 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**

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**RESERVE FUNDS**

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

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

**CITY OF YAMHILL, OREGON  
FISCAL YEAR 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**

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**SPECIAL FUNDS**

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

**Economic Development  
Fund 50**

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

The primary source of revenue for this account are payments against prior Economic Development Loans.

The primary expense associated with this account is letting out of Economic Development Loans, along with the administrative costs associated with the collection and management of the accounts.

**Building Fund  
Fund 51**

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

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

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**SPECIAL FUNDS**

**Streets Fund  
Fund 52**

The primary purpose of the Streets Fund is to provide for maintenance, repair, or reconstruction of streets, sidewalks, street lights and storm drains. The primary revenue source for the 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**

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**SPECIAL FUNDS**

**Park SDC Fund  
Fund 57**

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

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