City of Yamhill

A small taste of Oregon

AGENDA
CITY COUNCIL MEETING
Wednesday, June 29, 2022
6:30 P.M. SPECIAL MEETING

IN-PERSON with VIRTUAL OPTION

Please click the link below to join the webinar:
https://us02web.zoom.us/j/84718771705?pwd=TlhFZXdOUVpiSGZwSVFFUVJBYlhsUT09
Passcode: 900997
Please use one of the following phone numbers:
(253) 215-8782 or (346) 248-7799
Webinar ID: 847 1877 1705
Passcode: 900997
When dialing in, *9 raises your hand.

1. CALL TO ORDER – Roll Call

2. PUBLIC HEARING(S):

A. Public Hearing on a proposed Supplemental Budget for the 2021-2022 Fiscal Year Budget.
B. Public hearing regarding proposed use of State Revenue Sharing Funds.
C. Public hearing regarding 2022-2023 Fiscal Year Budget.
D. Following closure of the public hearing A, B, and C consider the following items related to the 2022-2023 Fiscal Year Budget.
   (1) Resolution No. R-794 – Supplemental Budget for the 2021-2022 Fiscal Year
   (2) Resolution No. R-795 - Allowing disbursement of State Funds
   (3) Resolution No. R-796 - Electing to receive State Revenue Sharing funding
   (4) Resolution No. R-797 - Adopting the 2022-2023 Fiscal Year Budget

3. ADJOURNMENT

City of Yamhill
A small taste of Oregon

Staff Report

Meeting Date: June 29, 2022
Item Number: 2.A.

Prepared By: Petra Schuetz, City Administrator Pro Tem
Topic: Supplemental Budget Resolution 794

Recommendation

Staff recommends City Council consider adoption of the following Supplemental Budget.

Background

Oregon Revised Statutes 294.450 specifically authorizes the governing body of a municipal corporation to transfer budget appropriations within a particular fund, department, and budget category when a need arises.

Fund #	Name	Category	Account	Acct #	Resource	Requirement
10	General	Gen Revenues	State Revenue Sharing	4904	30,000	
		Council	Misc expense	6252		1,000
		Admin	Contract services	6306		29,000
70	AEReserve	Revenues	Transfer in - Swr	4982	1,250	
			Transfer in - Wtr	4981	1,250	
			Copy/postal	6403		2,500

Budget Impact	Fiscal Year	Funding Source
As stated above	2021 - 2022	N/A

Attachments

A. Draft Resolution 794

City of Yamhill

A small taste of Oregon

City of Yamhill
Municipal Operating Budget
Fiscal Year July 1, 2022 through June 30, 2023

$ 6,377,480

FORM LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Yamhill City council will be held on June 29, 2022, at 6:30 p.m. in person or via Zoom teleconference.
The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Yamhill Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 205 S. Maple Street, Yamhill, Oregon, between the hours of 8:00 a.m. and 4:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below.
Public testimony, public comment via email, telephone or letter will be accepted for opportunity to comment on the proposed 2022-2023 budget.

ontat: Petra Shuetz **Telephone: 503-662-3511** **Email: p.shuetz@cityofyamhill.org**

FINANIAL SUMMARY - RESOURES			
TOTAL OF ALL FUNDS	**Actual Amount 2020-2021**	**Adopted Budget 2021-2022**	**Approved Budget Next Year 2022-2023**
Beginning Fund Balance/Net Working capital	**1,927,172**	**2,807,588**	**3,764,842**
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	**2,275,908**	**1,250,532**	**1,526,503**
Federal, State and All Other Grants, Gifts, Allocations and Donations	**129,599**	**415,300**	**474,853**
Revenue from Bonds and Other Debt	**2,639,384**	**-**	**-**
Interfund Transfers / Internal Service Reimbursements	**198,500**	**255,800**	**227,831**
All Other Resources Except Current Year Property Taxes	**56,393**	**44,835**	**42,685**
Current Year Property Taxes Estimated to be Received	**308,253**	**333,939**	**340,766**
Total Resources	**7,535,209**	**5,107,994**	**6,377,480**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	**902,786**	**1,113,689**	**1,206,491**
Materials and Services	**562,454**	**817,509**	**880,181**
Capital Outlay	**2,742,435**	**1,228,166**	**1,179,883**
Debt Service	**111,852**	**328,453**	**328,453**
Interfund Transfers	**198,500**	**255,800**	**227,831**
Contingencies	**-**	**1,350,863**	**2,375,479**
Other Requirements	**-**	**-**	**-**
Unappropriated Ending Balance and Reserved for Future Expenditure	**3,017,182**	**13,514**	**179,162**
Total Requirements	**7,535,209**	**5,107,994**	**6,377,480**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
GENERAL FUND ADMINISTRATION	**205,342**	**222,684**	**276,632**
FTE	**3.0**	**3.0**	**3.0**
POLICE DEPARTMENT	**328,969**	**408,041**	**437,964**
FTE	**3.0**	**3.0**	**3.0**
PUBLIC WORKS DEPARTMENT	**349,014**	**475,602**	**464,955**
FTE	**4.0**	**4.0**	**4.0**
Non-Departmental / Non-Program/Capital Improv/SDC Funds	**14,607**	**-**	**-**
FTE		**-**	**-**
Total Requirements	**897,932**	**1,106,327**	**1,179,551**
Total FTE	**10.0**	**10.0**	**10.0**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

A Safe Drinking Water Revolving Loan has increased the Revenue in the Public Works, Water Depreciation Fund by $2,920,543 and reflects in the overall increase in the 2019/2020 and 2020/2021 Budget from previous Fiscal Years. The expense for the Revolving Loan will reflect in the Water Debt Service Fund in the 2021/2022 Budget.

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

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	**Estimated Debt Outstanding on July 1.**	**Estimated Debt Authorized, But Not Incurred on July 1**
General Obligation Bonds	**3,634,715**	**-**
Other Bonds	**-**	**-**
Other Borrowings	**-**	**-**
Total	**3,634,715**	**-**

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

CITY OF YAMHILL, OREGON
BUDGET FOR FISCAL YEAR 2022-2023

TABLE OF CONTENTS

Budget Message		Page	3
General Information		Page	6
The Budget Cycle		Page	9
Long Term Debt Summary		Page	13
Summary Graph of All Funds		Page	14
Operating Funds:			
General Fund		Page	16
Council	5	Page	19
Administration	10	Page	20
Police	11	Page	21
Municipal Court	12	Page	22
Park Department	13	Page	23
Planning Program	15	Page	24
Water Funds		Page	25
Water Fund	Fund 20	Page	27
Water Depreciation Fund	Fund 56	Page	30
Water SDC Reserve Fund	Fund 76	Page	31
Sewer Funds		Page	32
Sewer Fund	Fund 30	Page	33
Sewer System Reserve	Fund 79	Page	36
Sewer SDC Reserve Fund	Fund 80	Page	37
Special Funds		Page	38
Economic Development Fund	Fund 50	Page	41
Building Program Fund	Fund 51	Page	42
Street Fund	Fund 52	Page	43
Sidewalk Fund	Fund 54	Page	45
Park SDC Reserve Fund	Fund 57	Page	46
Debt Service Funds		Page	47
Water Debt Service Fund	Fund 61	Page	49
Sewer Debt Service Fund	Fund 62	Page	50
Reserve Funds		Page	51
Administrative Capital Expenditures Reserve	Fund 70	Page	53
Police Vehicle Reserve	Fund 71	Page	54
Park Reserve	Fund 72	Page	55
City Hall Reserve	Fund 73	Page	56
Public Works Reserve	Fund 74	Page	57

CITY OF YAMHILL, OREGON
BUDGET FOR FISCAL YEAR 2022-2023

TABLE OF CONTENTS (Continued)

Reserve Funds (Continued)			
Streets SDC Reserve	Fund 82	Page	58
Stormwater SDC Reserve	Fund 83	Page	59
FTE and Salary Break-downs		Page	60
Schedule of Transfers		Page	63
Budget Glossary		Page	64

CITY OF YAMHILL, OREGON
BUDGET MESSAGE FOR FISCAL YEAR 2022-2023

As required by Chapter 294, Sections 294.305 to 294.565 of Oregon Revised Statutes, the 2022-2023 Budget is presented.

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

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

GENERAL FUND — The General Fund comprises one fund, and provides for expenditures of general government, including Council, Administration, Police, Municipal Court, Parks, and the Planning Program. The General Fund has multiple revenue sources, however, is the only fund which includes property taxes.

WATER FUNDS — The Water Fund comprises one of the main enterprise funds for expenditures for the City's water treatment, storage and distribution system, including daily operations, maintenance, regulatory compliance, facility expansion and replacement, and capital reserves. The primary revenue source for the Water Fund is user fees. Other water funds include the Water Depreciation Fund, the Water SDC Fund and Water Debt Service Fund.

SEWER FUNDS — The Sewer Fund comprises another of the main enterprise funds set for expenditures for the City's sewer treatment and disposal system, including daily operations, maintenance, regulatory compliance, facility expansion and replacement and capital reserves. The primary revenue source for the Sewer Fund is user fees. The other sewer funds include the Sewer System Reserve Fund, the Sewer SDC Fund, and Sewer Debt Service Fund.

SPECIAL FUNDS — The purpose of Special Funds is to provide a method of tracking revenue sources and expenditures, for special purposes. The City has five (5) special funds. All funds are listed below.

Economic Development Fund Fund # 50	This Fund provides for collection and re-loaning of funds dedicated to economic development in the City. It's primary source of revenue is the repayment of loans.
Building Program Fund 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.

SPECIAL FUNDS (Continued)

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

DEBT SERVICE

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

RESERVE FUNDS

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

The City currently has the following Reserve funds:

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

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

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

GENERAL INFORMATION

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

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

CITY FINANCIAL FACTORS

Budgetary Process and Controls

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

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

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

Financial Reporting

The Annual Financial Report of the City is prepared in accordance with modified cash basis of accounting. In addition to presenting the financial position, results of operations and changes in financial position of the city's funds, the Annual Financial Report reconciles differences in reporting activities between the budgetary funds, as presented in the annual approved budget, and the reporting basis as used in the preparation of the financial report.

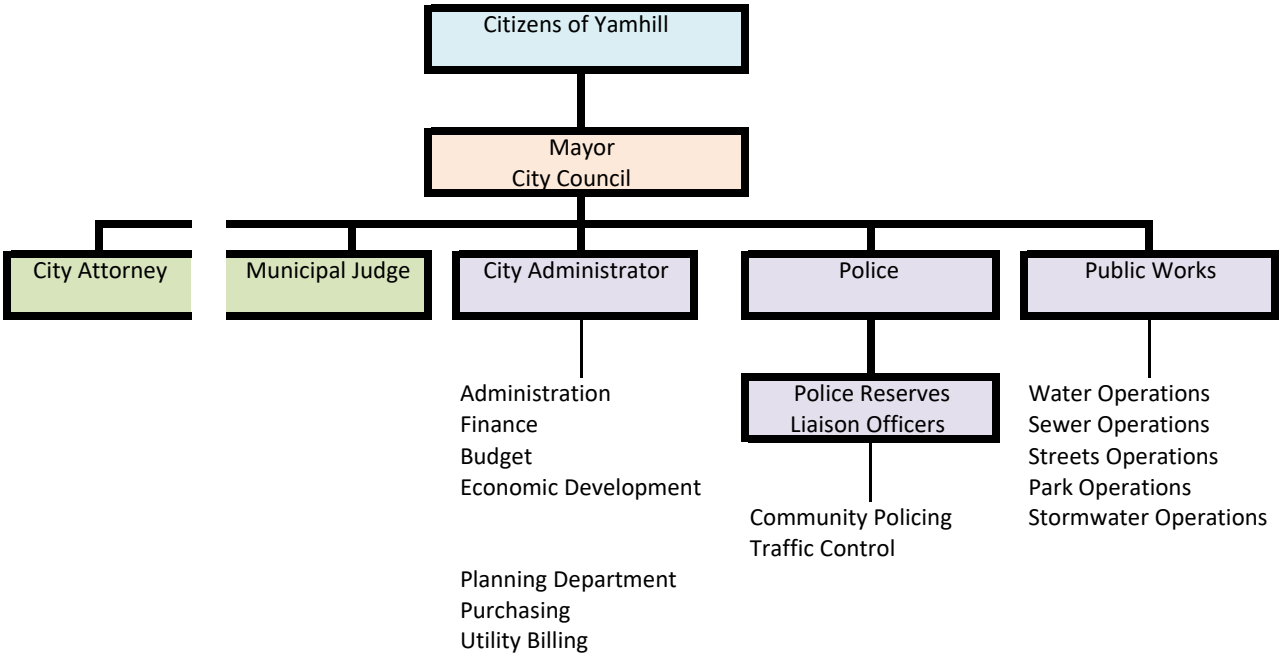
Independent Audit Requirement

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

The City of Yamhill currently contracts with Grove, Mueller & Swank, P.C., with the auditor assigned to the City of Yamhill being Devan Esch. Grove, Mueller & Swank P.C. is based in Salem.

CITY OF YAMHILL, OREGON

DRAFT ORGANIZATIONAL CHART INCLUDING COMMITTEES



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

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

THE BUDGET PROCESS

Budget Committee Members

Yvette Potter, Mayor	Paula Terp, Budget Chair
Kay Echauri, Budget Vice Chair	Rocky Losli, Budget Member
Tim Askey, Councilor	Robert Davis, Budget Member
Marci Hedin, Councilor	Mike Wofford, Budget Member
Andrew McMullen, Councilor	Brian Jensen, Budget Member

Department Heads

Petra Schuetz	City Administrator Pro Tem
Greg Graven	Police Chief

THE BUDGET CYCLE

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

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

Preparing the Budget

1. Budget Officer Appointed (ORS 294.331).
   Each local government must have a budget officer, either appointed by the governing body or designated in the local government's charter. For the City of Yamhill, the Budget Officer for 2022-23 is the Interim City Administrator, Petra Schuetz.

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

Approving the Budget

3. Budget Officer Publishes Notice (ORS 294.426).
The budget officer publishes a "Notice of Budget Committee Meeting" after the proposed budget is prepared. The notice contains the dates, times, and places of the budget committee meetings.

If the notice is published in a newspaper of general circulation, it must be published at least twice, five to 30 days before the scheduled budget committee meeting date.

4. Budget Committee Meets (ORS 294.426).
The budget officer may make the proposed budget available to each member of the budget committee at any time before the first meeting. At the budget committee meeting, copies of the proposed budget (if not already distributed) are distributed and the budget message is delivered. The budget message explains the proposed budget and significant changes in the local government's financial position. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget. Additional meetings may be announced at the end of each meeting.
One meeting must be a public hearing where the public may speak. All meetings are open to the public.

5. Budget Committee Approves Budget (ORS 294.428).
When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the budget officer, it is approved. The budget approved by the committee specifies the amount of ad valorem taxes for each fund receiving property tax revenue.

Advertising and Holding Hearings

6. Budget Summary and Notice of Budget Hearing Published (ORS 294.448).
After the budget is approved, a budget hearing must be held by the governing body. The City must publish a notice five to 30 days before the scheduled hearing of the governing body. It includes a Budget Summary and Notice of Budget Hearing. This information is published in the McMinnville News Register and is posted at City Hall and City Website.

7. Budget Hearing Held (ORS 294.453).
The public hearing is held by the governing body on the date specified in the public notice. The purpose of the hearing is to listen to citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

Adopting the Budget

8. Budget Adopted, Appropriations Made, Taxes Declared and Categorized (ORS 294.456)

By law, the governing body may make changes in the approved budget before it is adopted. However, there are limitations:

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.

ORS 294.471 specifies the conditions under which a local government must adopt a supplemental budget.

ORS 294.338 provides exceptions for certain debt service expenditures.

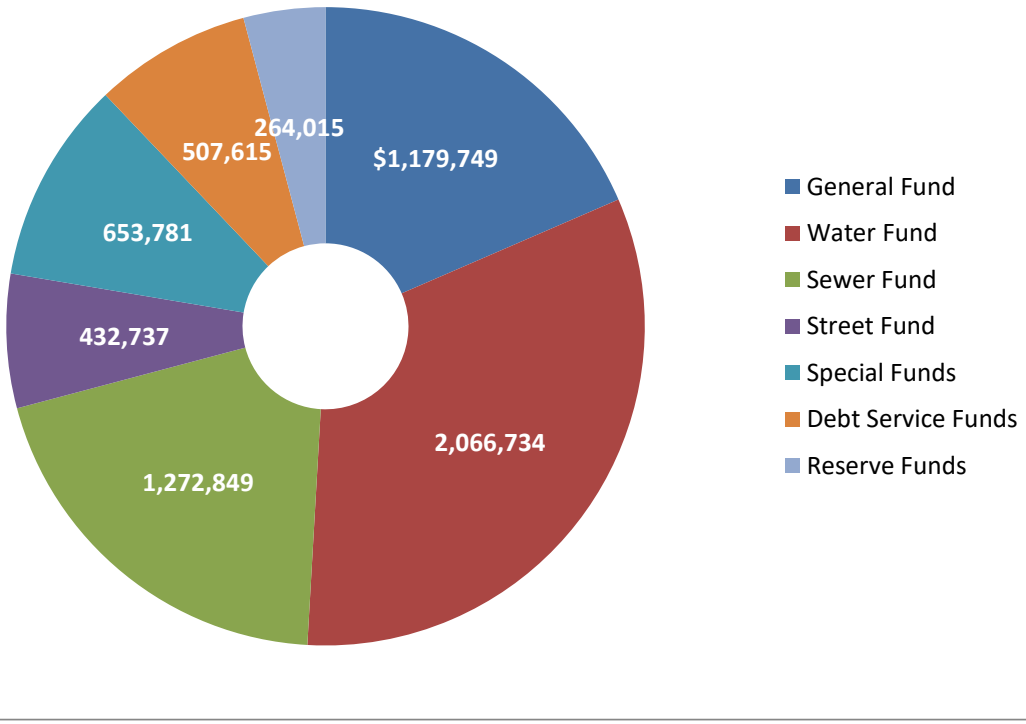
Budget Calendar 2022-2023

1.	May 2	Publish first "Notice of Budget Committee Meeting" in News-Register
2.	May 12	Publish second "Notice of Budget Committee Meeting" in News-Register
3.	May 23	1st Budget Committee Meeting at 6:30 p.m.
4.	June 6	2nd Budget Committee Meeting at 6:30 p.m.
5.	June 11	Publish "Notice of Budget Hearing" in News-Register. Publish "Financial Summary" in News-Register.
6.	June 29	Hold Public Hearing on Budget and State Revenue Sharing Funds at Regular Council Meeting on Wednesday, at 7:00 p.m.
7.	June 29	Adopt Budget at Council Meeting.
8.	July 15	Deliver budget documents to County.

CITY OF YAMHILL, OREGON
SCHEDULE OF BONDS PAYABLE
for the fiscal year ended June 30, 2023

	Interest Rate	Year of Maturity	Amount of Original Issue	Outstanding June 30, 2021	Paid During Year	Outstanding June 30, 2022
General Obligation Bonds:						
None						
State Revolving Loans: Water						
2001--OECDD	1.00%	2032	1,750,000	602,589	52,096	550,493
2021--OBDD	3.09%	2041	2,832,601	2,532,601	78,379	2,454,222
TOTAL			4,582,601	3,135,190	130,475	3,004,715
Notes Payable: Sewer						
2018- U.S. Bank National Assoc	3.00%	2038	745,000	660,000	30,000	630,000
TOTAL			745,000	660,000	30,000	630,000
TOTAL LONG TERM DEBT			**5,327,601**	**3,795,190**	**160,475**	**3,634,715**

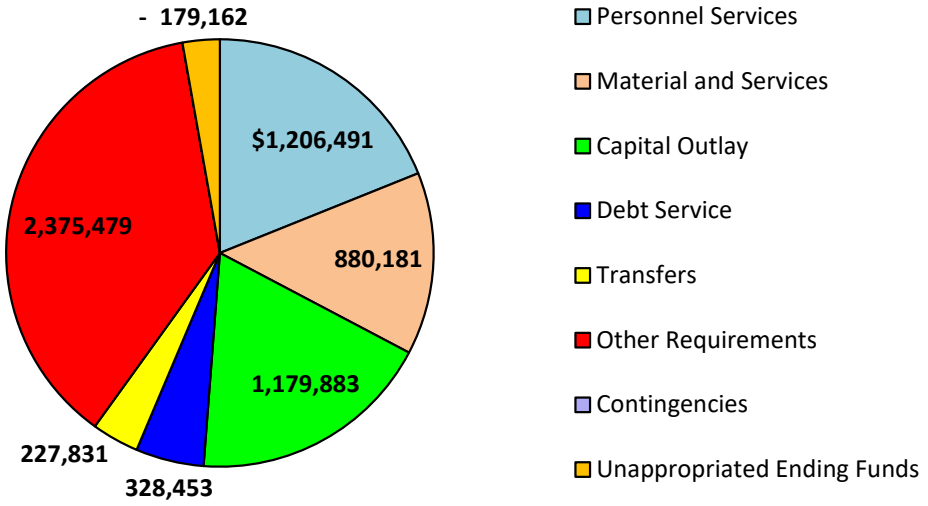
CITY OF YAMHILL, ORGEON
FISCAL YEAR 2022-23



General Fund	$1,179,749
Water Fund	2,066,734
Sewer Fund	1,272,849
Street Fund	432,737
Special Funds	653,781
Debt Service Funds	507,615
Reserve Funds	264,015
	$6,377,480

ALL EXPENSES AND EXPENSE TYPES
BUDGET FY 2022-23
$6,377,480

Personnel Services



Personnel Services	$1,206,491
Material and Services	880,181
Capital Outlay	1,179,883
Debt Service	328,453
Transfers	227,831
Other Requirements	2,375,479
Contingencies	-
Unappropriated Ending Funds	179,162
	$6,377,480

CITY OF YAMHILL, OREGON
FISCAL YEAR 2022-2023 BUDGET

General Fund

The General Fund is to account for services and operations of the City which are not accounted for in any other fund. The primary source of revenues are property taxes, franchise fees, state and local shared revenues, licenses and permits, along with charges for services provided directly to the public and/or other agencies. The primary expenditures in Yamhill's General Fund 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 three FTE; the Police Chief and two Officers. A Police Service Fee was implemented in 2020-21 to assess $5.00 a month per household to provide general support for public safety.

Parks Department

The transfer of money to the Park Reserve Fund continues.

Municipal Court

This program provides Municipal Court functions.

Notable Changes From Last Year

Form LB-20

RESOURCES

GENERAL FUND

Historical Data

	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	DESCRIPTION	Proposed	Approved	Adopted	
	.			Beginning Fund Balance				
1	813,437	200,701	121,112	10-100 Available Cash on hand	429,004	447,330	447,330	1
2								2
3	11,568	10,538	14,000	10-901 Previously Levied Taxes	11,000	11,000	11,000	3
4	1,219	1,059	1,200	10-902 Cigarette Tax	2,200	2,200	2,200	4
5	17,510	21,385	18,000	10-903 Liquor Tax	19,500	19,500	19,500	5
6	16,277	17,230	15,000	10-904 State Revenue Sharing	15,000	15,000	15,000	6
7	19,444	12,769	2,000	10-913 Miscellaneous Income	2,000	2,000	2,000	7
8	12,431	17,406	6,000	10-914 Police Misc Income	6,000	6,000	6,000	8
9	500	100	100	10-923 Administrative Towing Fees	100	100	100	9
10	50,679	58,274	55,000	10-924 Municipal Court Fines	55,000	55,000	55,000	10
11	45,952	44,310	44,000	10-925 Franchise Fees	48,000	48,000	48,000	11
12	25,342	27,037	25,000	10-928 Admin. Court Fees	23,000	23,000	23,000	12
13	820	715	700	10-932 Business Licenses	700	700	700	13
14	1,341	1,548	1,100	10-941 Muni Court Assessments	1,100	1,100	1,100	14
15	-		1,000	10-946 Grant				15
16	1,000		1,000	10-948 Grant- Planning	1,000	1,000	1,000	16
17	2,868	3,303	3,500	10-942 Grant-ODOT Seat Belt	3,500	3,500	3,500	17
18	2,161		4,000	10-943 Grant ODOT Speed	4,000	4,000	4,000	18
19	1,671	4,223	4,000	10-944 Grant ODOT- DUII	4,000	4,000	4,000	19
20	806	2,706	3,500	10-945 Grant ODOT Distracted Driving	3,500	3,500	3,500	20
21	12,899	3,552	5,000	10-952 Interest	5,000	5,000	5,000	21
22	580	675	1,000	10-961 Park Usage Fees	1,200	1,200	1,200	22
23	-		-	10-971 Timber Sale	-	-	-	23
24	-		15,000	10-985 Transfer In (Police Veh. Resv)	15,000		-	24
25	-		-	10-986 Transfer In (Bldg Fund)	-	-	-	25
26	-	75,000	-	10-990 Transfer In (City Hall Rsv)	-	-	-	26
27	7,780	55,550	10,000	10-962 Land Use Fees	15,000	15,000	15,000	27
28	3,000	1,000	4,000	10-912 Judge Services	4,500	-	-	28
29	1,078	1,043	1,200	10-915 Dog License Revenue	500	500	500	29
30	10,000	10,000	10,000	10-950 Police SRO -Yamhill/Carlton SD	10,000	10,000	10,000	30
31	-	-	29,000	10-922 Police Service Fee	29,000	29,000	29,000	31
32	-	-	1,500	10-951 National Night Out	1,500	1,500	1,500	32
33				10-991 Interfund loan - Water Fund			-	33
34				10-XXX ARPA Traunch 2		129,753	129,753	34
35				10-XXX Transient Tax		100	100	35
36	1,060,363	570,124	396,912	Total Resources Except Tax Levy	710,304	838,983	838,983	36
37	289,843	308,253	333,939	Taxes Necessary to Balance Budget	324,488	340,766	340,766	37
				Taxes Collected in Year Levied				
	1,350,206	**878,377**	**730,851**	**TOTAL RESOURCES**	**1,034,792**	**1,179,749**	**1,179,749**	

Form LB-31

DETAILED EXPENDITURES

GENERAL FUND - COUNCIL

Organizational Unit-Fund

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	FTE	Proposed	Approved	Adopted	
				MATERIALS & SUPPLIES					
1	1,034	895	1,000	05-252 Miscellaneous		1,000	1,000	1,000	1
2	1,015	702	800	05-305 Dues, Travel, Training		1,000	1,000	1,000	2
3	2,000	2,000	2,000	05-332 Community Support Svcs		2,000	2,000	2,000	3
4									4
5									5
6	**4,049**	**3,597**	**3,800**	**TOTAL MATERIALS & SUPPLIES**		**4,000**	**4,000**	**4,000**	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18				**Community Support Request 2022-2023**		Budgeted Amt			18
19				Yamhill Downtown Assoc					19
20				Yamhill Co. Mediators =					20
21				Yamhill Co. Transit =					21
22				Homeward Bound Pets =					22
23									23
24									24
25				**Total Request: $**		-			25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
40									40
41									41
	4,049	**3,597**	**3,800**	**TOTAL COUNCIL**		**4,000**	**4,000**	**4,000**	

Form LB-31

DETAILED EXPENDITURES

GENERAL FUND - ADMINISTRATION
Organizational Unit-Fund

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	FTE	Proposed	Approved	Adopted	
				PERSONNEL SERVICES					
1	23,280	22,121	21,329	10-101 City Administrator	0.36	30,002	36,002	36,002	1
2	7,659	8,027	8,176	10-102 City Clerk	0.15	8,472	8,556	8,556	2
3	3,348	5,495	6,781	10-103 Admin Clerk	0.15	7,425	7,353	7,353	3
4	-		-	10-110 Admin Part Time			-	-	4
5	691	751	-	10-115 Overtime			-	-	5
6	24,737	25,165	28,645	10-120 Payroll Costs		32,321	37,743	37,743	6
7	**59,715**	**61,559**	**64,931**	**TOTAL PERSONNEL**	**0.66**	**78,220**	**89,654**	**89,654**	7
8				**MATERIALS & SUPPLIES**					8
9	-	6,332	500	10-334 Emergency Services		4,000	4,000	4,000	9
10	4,957	6,123	6,000	10-200 Operations & Maintenance		6,000	6,000	6,000	10
11	4,307	4,669	6,983	10-202 Liability Insurance		6,983	8,850	8,850	11
12	8,383	10,336	8,500	10-210 Utilities		9,200	9,200	9,200	12
13	341	944	500	10-252 Miscellaneous		500	500	500	13
14	4,524	7,280	5,000	10-300 Attorney/Legal Fees		5,000	10,000	10,000	14
15	4,144	3,350	4,700	10-301 Audit Fees		4,700	10,000	10,000	15
16	1,554	1,911	1,500	10-305 Dues, Travel & Training		2,500	2,500	2,500	16
17	1,830	38,837	2,000	10-306 Contract Services		12,500	12,500	12,500	17
18	2,662	2,013	2,800	10-309 Janitorial Services		2,600	2,600	2,600	18
19	1,076	1,553	1,200	10-325 Ads & Printing		1,200	2,500	2,500	19
20	75	75	250	10-032 Website Maintenance/IT		5,500	10,000	10,000	20
21	1,422	1,341	1,500	10-328 Office Supplies		1,500	2,500	2,500	21
22	68	195	250	10-329 Postage		400	400	400	22
23	468	627	1,000	10-335 Christmas Decorations		500	1,000	1,000	23
24	13,456	-	-	10-526 Interfund Loan Expense		-			24
25	**49,267**	**85,586**	**42,683**	**TOTAL MATERIALS & SUPPLIES**		**63,083**	**82,550**	**82,550**	25
26									26
27									27
28				**CAPITAL OUTLAY**				\	28
29	218	2,079	2,500	10-412 Building Maintenance		3,000	3,000	3,000	29
30		-	-	10-971 Timber		-			30
				10-XXX Land Acquistion 185 S Maple			45,000		
31	**218**	**2,079**	**2,500**	**TOTAL CAPITAL OUTLAY**		**3,000**	**48,000**	**3,000**	31
32							`		32
33				**OTHER REQUIREMENTS**					33
34									34
35	216,000		-	10-528 Transfer Out (Water SDC)		-	-	-	35
36	75,000		-	10-527 Reserve Transfer (City Hall)		-	-	-	36
37	70,000		-	10-533 Transfer Out (Water Fund)		-	-	-	37
38	-		-	10-534 Transfer Out (Sewer Fund)		-	-	-	38
39	85,000		-	10-532 Reserve Transfer (Econ Dev)		-	-	-	39
40	8,000	10,000	-	10-521 Reserve Transfer (ACER Rsv)		10,000	10,831	10,831	40
41	**454,000**	**10,000**	**-**	**TOTAL OTHER REQUIREMENTS**		**10,000**	**10,831**	**10,831**	41
42									42
43	-	-	3,964	**10-795 Contingency**		243,150	105,879	150,879	43
44	200,701	189,212	-	unappropriated ending fund balance					44
	763,901	**348,436**	**114,078**	**TOTAL ADMINISTRATION**		**397,453**	**336,914**	**336,914**	

Form LB-31

DETAILED EXPENDITURES

GENERAL FUND - POLICE

Organizational Unit-Fund

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	FTE	Proposed	Approved	Adopted	
				PERSONNEL SERVICES					
1	66,864	70,478	75,000	11-104 Police Chief	1	78,351	85,000	85,000	1
2	52,457	56,180	73,320	11-105 Police Officer	1	71,792	71,802	71,802	2
3	41,870	44,673	61,302	11-107 Traffic Officer	1	61,508	63,003	63,003	3
4	-		-	11-122 Police Corporal				-	4
5	841	926	2,500	11-115 Overtime		3,000	3,000	3,000	5
6	9,527	12,287	10,000	11-117 ODOT Grant Payroll		9,000	15,000	15,000	6
7	140,310	140,036	175,919	11-120 Payroll Costs - Benefits		178,414	190,159	190,159	7
8	7,352	4,389	10,000	11-106 Reserve Officer (SRO)		9,000	10,000	10,000	8
9									9
10	**319,221**	**328,969**	**408,041**	**TOTAL PERSONNEL**	**3.0**	**411,065**	**437,964**	**437,964**	10
11									11
12				**MATERIALS & SUPPLIES**					12
13	2,003	1,900	2,150	11-210 Utilities		3,000	3,000	3,000	13
14	3,543	9,227	4,600	11-221 Equipment Maintenance		4,600	4,600	4,600	14
15	21,213	26,595	21,000	11-027 Vehicle Maintenance		20,000	22,000	22,000	15
16	1,059	5,841	2,100	11-300 Attorney/Legal Fees		2,100	3,000	3,000	16
17	16,742	14,688	16,600	11-304 9-1-1 YCOM		18,500	18,500	18,500	17
18	1,940	2,427	3,100	11-305 Dues, Meetings & Training		3,500	4,000	4,000	18
19	-	568	600	11-327 Resource Materials		600	1,000	1,000	19
20	2,212	1,862	2,150	11-328 Office Supplies		2,000	2,200	2,200	20
21	959	1,639	3,100	11-330 Uniform Allowance		3,100	3,250	3,250	21
22	5,341	5,227	5,150	11-331 Police Equipment		6,000	9,000	9,000	22
23	95	289	620	11-333 Investigation Expenses		1,000	1,000	1,000	23
24	9,900	10,780	12,000	11-202 Liability Insurance		12,800	13,570	13,570	24
25	-	`	100	11-252 Miscellaneous Expense		100	500	500	25
26			1,000	11-253 Misc. Grant Expenses		1,000	1,000	1,000	26
27			100	11-254 Peer support Expense		100	100	100	27
28	-	-	1,500	11-336 Nation Night Out Expense		1,500	1,500	1,500	28
29	**65,007**	**81,043**	**75,870**	**TOTAL MATERIALS & SUPPLIES**		**79,900**	**88,220**	**88,220**	29
30				**CAPITAL OUTLAY**					30
31	15,030	26,571	20,000	11-405 Vehicle Lease		15,000	25,000	25,000	31
32	1,950	1,772	1,825	11-404 Policy & Procedure Manual		1,825	2,000	2,000	32
33	-	3,000	3,000	11-977 Mobile Data Computers		3,000	3,000	3,000	33
34	95,358	-	500	11-976 Police Radios		500	500	500	34
35	**112,338**	**31,343**	**25,325**	**TOTAL CAPITAL OUTLAY**		**20,325**	**30,500**	**30,500**	35
36									36
37				**RESERVE TRANSFERS**					37
38	-	-	-	11-522 Reserve Transfer (PD Vehicle)		-	25,000	25,000	38
39			-						39
40	**-**	**-**	**-**	**TOTAL OTHER REQUIREMENTS**		**-**	**25,000**	**25,000**	40
41									41
	496,566	**441,355**	**509,236**	**TOTAL POLICE**		**511,290**	**581,684**	**581,684**	

Form LB-31

DETAILED EXPENDITURES

GENERAL FUND - MUNICIPAL COURT
Organizational Unit-Fund

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	DESCRIPTION	FTE	Proposed	Approved	Adopted	
				PERSONNEL SERVICES					
1	15,130	13,379	13,626	12-102 City Clerk	0.35	14,119	19,963	19,963	1
2	3,371	5,495	6,781	12-103 Admin Clerk	0.06	7,425	2,941	2,941	2
3	-		-	12-110 Admin Part Time	0.00	-	0	-	3
4	14,103	12,165	17,261	12-120 Payroll Costs		17,859	18,935	18,935	4
5	**32,604**	**31,039**	**37,668**	**TOTAL PERSONNEL**	**0.41**	**39,403**	**41,839**	**41,839**	5
6									6
7		`							7
8				**MATERIALS & SUPPLIES**					8
9	235	290	500	12-224 Bail Refunds		400	400	400	9
10	19,789	19,202	22,000	12-250 Assessments		22,000	22,000	22,000	10
11	36		500	12-300 Attorney/Legal Fees		500	500	500	11
12	920	335	1,200	12-305 Dues, Travel & Training		2,000	2,000	2,000	12
13	900	1,200	1,200	12-310 Court Interpreter		1,200	1,200	1,200	13
14	5,750	4,000	3,000	12-311 Municipal Judge		9,000	4,000	4,000	14
15	1,317	1,989	1,500	12-200 Operations		1,500	1,500	1,500	15
16	44	474	500	12-328 Office Supplies		500	500	500	16
17	**28,991**	**27,490**	**30,400**	**TOTAL MATERIALS & SUPPLIES**		**37,100**	**32,100**	**32,100**	17
18									18
19									19
20	`	`							20
21				**CAPITAL OUTLAY**					21
22									22
23	-	-	-	**TOTAL CAPITAL OUTLAY**		-			23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
	61,595	**58,529**	**68,068**	**TOTAL MUNICIPAL COURT**		**76,503**	**73,939**	**73,939**	

Form LB-31

DETAILED EXPENDITURES

GENERAL FUND - PARK DEPARTMENT

Organizational Unit-Fund

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	FTE	Proposed	Approved	Adopted	
				PERSONNEL SERVICES					
1	-	792	816	13-108 Utility Worker II	0.02	709	-	-	1
2	2,329	1,491	2,231	13-109 Utility Worker I	0.20	1,929	$16,536.00	16,536	2
3	-	-	-	13-119 Facilty Manager	0.00	-	-	-	3
4	150	687	-	13-113 Part Time Help PW	0.00	-	-	-	4
5	-	316	-	13-111 Summer Help PW	0.00	-	-	-	5
6	2,743	1,926	2,729	13-120 Payroll Costs		2,682	$18,610.00	18,610	6
7									7
8	**5,222**	**5,212**	**5,776**	**TOTAL PERSONNEL**	**0.22**	**5,320**	**35,146**	**35,146**	8
9									9
10									10
11				**MATERIALS & SUPPLIES**					11
12	3,660	3,333	3,000	13-200 Operations & Maintenance		4,000	15,000	15,000	12
13	713	1,337	1,000	13-210 Utilities		2,000	2,000	2,000	13
14	500	-	4,500	13-401 Trees		6,000	6,000	6,000	14
15									15
16									16
17	**4,873**	**4,670**	**8,500**	**TOTAL MATERIALS & SUPPLIES**		**12,000**	**23,000**	**23,000**	17
18									18
19									19
20				**CAPITAL OUTLAY**					20
21	-	-	-	13-433 Security Cameras			10,000	10,000	21
22									22
23	**-**	**-**	**-**	**TOTAL CAPITAL OUTLAY**		**-**	**10,000**	**10,000**	23
24									24
25				**OTHER REQUIREMENTS**					25
26	500	500	100	13-523 Reserve Transfer (Park Reserve)		5,000	5,000	5,000	26
27									27
28	**500**	**500**	100	**TOTAL OTHER REQUIREMENTS**		**5,000**	**5,000**	**5,000**	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
	10,595	**10,382**	**14,376**	**TOTAL PARK DEPARTMENT**		**22,320**	**73,146**	**73,146**	

Form LB-31

DETAILED EXPENDITURES

GENERAL FUND - PLANNING DEPARTMENT

Organizational Unit-Fund

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	FTE	Proposed	Approved	Adopted	
				PERSONNEL SERVICES					
1	3,580	3,672	3,700	15-114 City Administrator	0.05	5,000	5,000	5,000	1
2	1,149	1,832	2,260	15-103 Admin Clerk	0.20	2,264	9,804	9,804	2
3	3,284	2,933	4,778	15-120 Payroll Costs		5,412	12,562	12,562	3
4	**8,013**	**8,437**	**10,593**	**TOTAL PERSONNEL**	**0.25**	**12,676**	**27,366**	**27,366**	4
5									5
6									6
7				**MATERIALS & SUPPLIES**					7
8	4,740	6,588	8,000	15-303 City Planner [Contract]		7,000	10,000	10,000	8
9	50	137	500	15-305 Dues, Travel, Training		500	500	500	9
10	697	849	1,000	15-325 Ads & Printing		2,000	2,000	2,000	10
11	-	17	1,000	15-306 Contract Services		1,000	70,000	70,000	11
12	-	50	200	15-328 Office Supplies		50	200	200	12
13	**5,487**	**7,641**	**10,700**	**TOTAL MATERIALS & SUPPLIES**		**10,550**	**82,700**	**82,700**	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
39									39
40									40
	13,500	**16,078**	**21,293**	**TOTAL PLANNING DEPARTMENT**		**23,226**	**110,066**	**110,066**	

FTE by Employee and Fund

2022-2023

	General	Water	Sewer	Econ Dev	Street	Building	Total Funds
City Administrator	10	20	30	50	52	51	
Administration 10 -	0.36	0.25	0.25	0.02	0.02	0.05	0.95
Planning 15-	0.05						0.05
Total Employee	0.41	0.25	0.25	0.02	0.02	0.05	1
City Clerk/Court [Court							
Administration 10 -	0.15	0.25	0.25	0	0	0	0.65
Municipal Court 12	0.35						0.35
Total Employee	0.5	0.25	0.25	0	0	0	1
Admin. Clerk [Recorder in Training]							
Administration 10	0.15	0.25	0.25	0	0.04	0.05	0.74
Municipal Court 12	0.06					0	0.06
Planning 15-	0.2						0.2
Total Employee	0.41	0.1	0.1	0.1	0.05	0.05	1
Police Chief	1						1
Police Officer	1						1
Police Traffic Officer	1						1
	General Park						
Facilities Manager	0	0.375	0.375	0	0.2	0.05	1
Utility Worker I	0.2	0.4	0.4	0	0	0	1
Utility Worker ll	0.02	0.45	0.45	0	0.08	0	1
Plant Operator	0	0.45	0.45	0	0.1	0	1
Summer Help	0	0	0	0	0	0	0
Total Employee	0.22	1.9	1.9	0	0.93	0.05	1
Total FTE	4.72	2.4	2.4	0.3	1.03	0.15	11

Water System Development Reserve (SDCs) Fund 76

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

Water Debt Service Fund Fund 61

This fund was created to formally account for the payment of the long-term debt associated with the 1973, and 1978, water bond issues. The City had two loans associated with the new water treatment plant from 2000, one of the ODECD Loans from 2000 in the original Issue amount of $500,000 was paid in full in Fiscal Year 18/19. An OBDD State Revolving Loan in the amount of $2,324,015 was started in the 19/20 Fiscal Year for a new Water Transmission Line and City Ordinance O-524 authorized the debt.
Loan payments were not required until the project was completed, with payments starting in Fiscal Year 2021-2022.
The primary source of revenue for this Fund will be a portion of the water users fees which are deposited directly into this Debt Service Fund throughout the year. Once the needed amount of funding to accommodate the required debt service payments for the year has been acquired, all remaining users fees will be deposited into the Water Fund. This will be an ongoing process which will start over each year until the debt service has been paid in full.

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

Form LB-20

RESOURCES

WATER FUND

PUBLIC WORKS

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	93,582	169,461	179,071	20-100 Available Cash on Hand	248,716	252,199	252,199	1
2	2,283	4,245	2,500	20-940 Security Deposits	5,000	5,000	5,000	2
3	2,173	14,154	1,500	20-913 Miscellaneous Income	8,000	8,000	8,000	3
4	5,512	2,408	3,000	20-952 Interest Income	3,000	3,000	3,000	4
5	376,756	423,554	568,670	20-960 Users Fees	352,200	450,000	450,000	5
6	6,728	-	-	20-970 Loan Payment - Interfund	-	-	-	6
7	70,000	-	-	20-980 Transfer In - Gen Fund	-	-	-	7
8	980	-	-	20-962 Land Use Fees	-	-	-	8
9	50,000	-	-	20-988 Transfer In - Water Debt Serv	-	-	-	9
10				20-XXX Transmission line grant	-	200,000	200,000	10
11								11
12				NOTE:				12
13				604 EDUs				13
14				1 EDU = 4,000 gallons/month				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	**608,014**	**613,822**	**754,741**	**Total Resources Except Tax Levy**	**616,916**	**918,199**	**918,199**	36
37								37
38								38
	608,014	**613,822**	**754,741**	**TOTAL RESOURCES**	**616,916**	**918,199**	**918,199**	

Form LB-31

DETAILED EXPENDITURES

WATER FUND
Organizational Unit-Fund
Public Works

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	FTE	Proposed	Approved	Adopted	
				PERSONNEL SERVICES					
1	17,708	20,352	19,907	20-101 City Administrator	0.25	28,002	25,002	25,002	1
2	14,517	16,055	16,351	20-102 City Clerk [Muni Clerk]	0.25	16,943	14,260	14,260	2
3	5,888	10,258	12,659	20-103 Admin Clerk	0.25	13,859	12,255	12,255	3
4	-	-	-	20-110 Admin Part Time		-	-	-	4
5	37,104	-	-	20-112 Superintendent		-		-	5
6	-	32,100	17,848	20-108 Utility Worker II	0.45	15,949	$0.00	-	6
7	30,017	14,534	18,371	20-109 Utility Worker I	0.40	15,428	$33,072.00	33,072	7
8	-	789	-	20-111 Summer Help PW	0.00	-	-	-	8
9	9,703	5,038	-	20-113 Part-Time Help PW	0.00	-	-	-	9
10	-	-	32,202	20-119 Facilities Manager [Utility III]	0.38	23,284	21,832	21,832	10
11	1,678	27,070	24,365	20-121 Plant Operator	0.45	23,583	23,241	23,241	11
12	3,175	3,052	3,500	20-118 Pager Pay		3,500	3,500	3,500	12
13	4,914	1,749	4,000	20-115 Overtime		4,000	4,000	4,000	13
14	81,927	83,639	115,976	20-120 Payroll Costs		119,688	119,930	119,930	14
15	**206,631**	**214,636**	**265,179**	**TOTAL PERSONNEL**	**2.43**	**264,236**	**257,092**	**257,092**	15
16									16
17				**MATERIALS & SUPPLIES**				\	17
18	20,011	24,055	40,000	20-200 Operations & Maintenance		25,000	40,000	40,000	18
19	-		500	20-201 Lab Equipment		500	2,000	2,000	19
20	19,375	20,812	21,525	20-202 Liability Insurance		21,525	26,550	26,550	20
21	498	1,543	1,000	20-203 Miscellaneous Tools		500	1,000	1,000	21
22	2,502	2,389	2,000	20-204 Permits		2,000	2,000	2,000	22
23	980	1,186	1,200	20-208 Safety Equipment / Supplies		500	500	500	23
24	16,311	21,202	18,000	20-210 Utilities		22,000	22,000	22,000	24
25	30,987	32,607	40,000	20-237 Distribution System		30,000	35,000	35,000	25
26	456	1,379	500	20-230 Office Equip/Maint/Supplies		400	400	400	26
27	-		1,500	20-232 Large Meter Testing		1,500	1,500	1,500	27
28	-	15,328	15,000	20-233 Meter Replacement		10,000	15,000	15,000	28
29	6,039	5,630	8,000	20-027 Vehicle Maintenance		8,000	8,000	8,000	29
30	135	472	1,000	20-252 Miscellaneous		100	1,000	1,000	30
31	432	470	500	20-427 Deposit Refunds		500	500	500	31
32	3,760	2,333	3,000	20-300 Attorney/Legal Fees		5,000	5,000	5,000	32
33	6,174	6,200	6,200	20-301 Audit Fees		6,200	6,200	6,200	33
34	3,617	1,910	3,500	20-305 Dues,Travel & Training		4,500	4,500	4,500	34
35	10,285	21,552	101,000	20-306 Contract Services		20,000	85,000	85,000	35
36	456	988	500	20-325 Ads & Printing		100	100	100	36
37	20,692	13,379	22,000	20-326 Chemicals		22,000	25,000	25,000	37
38	1,228	1,235	1,500	20-329 Postage		1,500	2,000	2,000	38
39	-	383	2,000	20-334 Emergency Services		2,000	2,000	2,000	39
40	-		-	20-435 Land Use Fee Deposit Refund		-	-	-	40
41	8,655	4,049	3,000	20-417 Sludge Hauling		3,000	3,000	3,000	41
42	-		500	20-415 Reservoir Cleaning		-	10,000	10,000	42
43	**152,593**	**179,102**	**293,925**	**TOTAL MATERIALS & SUPPLIES**		**186,825**	**298,250**	**298,250**	43
44									44
	359,224	393,738	559,104	**TOTAL WATER FUND**		**451,061**	555,342	555,342	

Form LB-31

DETAILED EXPENDITURES

WATER FUND - Continued

Organizational Unit-Fund

Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
\	\	\	\	**CAPITAL OUTLAY**	\	\	\	\
1	57,329	4,435	5,000	20-409 SCADA/Security System	-	5,000	5,000	1
2	-		500	20-407 Intake Structure	500	500	500	2
3	-	6,750	17,500	20-405 Vehicle Lease	7,500	7,500	7,500	3
4	-	-	70,000	20-426 Water Filter Media	70,000	70,000	70,000	4
5				20-XXX Transmission Line Feasibility		200,000	200,000	5
6								6
7								7
8								8
9	**57,329**	**11,185**	**93,000**	**TOTAL CAPITAL OUTLAY**	**78,000**	**283,000**	**283,000**	9
10								10
11								11
12	\	\	\	**OTHER REQUIREMENTS**	\	\		12
13	5,000	5,000	-	20-525 Transfer Out (PW Reserve)	-	-	-	13
14	11,500	14,000	12,000	20-521 Transfer Out (ACER)	12,000	12,000	12,000	14
15	5,000	5,000	5,000	20-529Transfer Out (Water Depreciat	5,000	5,000	5,000	15
16	500	-	-	20-527 Reserve Transfer City Hall Rsv)	-	-	-	16
17	-	-	-	20-528 Interfund loan - General Fund		-	-	17
18								18
19								19
20	-		85,637	20-795 Contingency	70,855	62,857	62,857	20
21	**22,000**	**24,000**	**102,637**	**TOTAL OTHER REQUIREMENTS**	**87,855**	**79,857**	**79,857**	21
22								22
23	169,461	184,899		unappropriated ending fund balance				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	**359,224**	**393,738**	**559,104**	**Expenditures from Previous Page**	**451,061**	**555,342**	**555,342**	37
38								38
	608,014	613,822	754,741	**TOTAL WATER FUND**	**616,916**	**918,199**	**918,199**	

Form LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

WATER DEPRECIATION FUND
Public Works

Historical Data								
Actual		Adopted						
2019-2020	2020-2021	2021-2022		**DESCRIPTION**	Proposed	Approved	Adopted	
\	\	\	\	Beginning Fund Balance:				\
1	42,620	95,603	68,117	56-100 Cash on Hand	68,117	246,691	246,691	1
2	452	235	250	56-952 Interest Income	250	250	250	2
3	5,000	5,000	5,000	56-981 Transfer In (Water Fund)	5,000	5,000	5,000	3
4	193,217	2,639,384	-	56-974 SDWLF Loan	-	-	-	4
5								5
6								6
7								7
8								8
9								9
10								10
11						`		11
12								12
13								13
14								14
15								15
16	**241,289**	**2,740,222**	**73,367**	**Total Resources Except Tax Levy**	**73,367**	**251,941**	**251,941**	16
17								17
18								18
19	**241,289**	**2,740,222**	**73,367**	**TOTAL RESOURCES**	**73,367**	**251,941**	**251,941**	19
20	\	\	\	**REQUIREMENTS**	\	\	\	20
21	145,686	2,661,283	19,267	56-741 System Improvements	19,267	19,267	19,267	21
22	-		500	56-428 Impound Projects	500	500	500	22
23			53,600	56-535 Transfer out - Street	-	-	-	23
24								24
25								25
26								26
27	**145,686**	**2,661,283**	**73,367**	**TOTAL REQUIREMENTS**	**19,767**	**19,767**	**19,767**	27
28								28
29			-	56-795 Reserve for Contingency	53,600	232,174	232,174	29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37	95,603	78,939		unappropriated ending fund balance				37
38								38
	241,289	**2,740,222**	**73,367**	**TOTAL REQUIREMENTS**	**73,367**	**251,941**	**251,941**	

Form LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

WATER SDC RESERVE
Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
\	\	\	\	Beginning Fund Balance:				\
1	40,408	279,403	636,943	76-100 Cash on Hand	653,109	516,674	516,674	1
2	5,867	390,624	6,131	76-792 System Development Charges	129,920	129,920	129,920	2
3	3,551	1,394	2,000	76-952 Interest Income	2,000	2,000	2,000	3
4	216,000	-	-	76-980 Transfer In- Gen Fund	-	-	-	4
5	20,000	-	-	76-949 Grant - OBDD	-	-	-	5
6							200,000	6
7							48,000	7
8								8
9				1 permit equals 1 SDC @ $6,496				9
10								10
11	`							11
12								12
13								13
14								14
15								15
16	**285,826**	**671,421**	**645,074**	**Total Resources Except Tax Levy**	**785,029**	**648,594**	**896,594**	16
17								17
18								18
19	**285,826**	**671,421**	**645,074**	**TOTAL RESOURCES**	**785,029**	**648,594**	**896,594**	19
20	\	\	\	**REQUIREMENTS**	\	\	\	20
21	6,423	10,777	100,000	76-416 System Development (Capital Ou	100,000	100,000	100,000	21
22	-	-	-	76-434 Water Master Plan	-	-	-	22
23	-		158,000	76-524 Transfer Out (Water Debt Serv)	158,000	158,000	158,000	23
24				76-XXX Impound		200,000		24
25				76-XXX Transmission line match		48,000		25
26								26
27			387,074	76-795 Reserve for Contingency	527,029	142,594	638,594	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	279,403	660,644	-	Unappropriated Ending Fund Balance	-	-	-	38
	285,826	**671,421**	**645,074**	**TOTAL REQUIREMENTS**	**785,029**	**648,594**	**896,594**	

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 2022-23 have been calculated based on current rates. 85 cents of every dollar will be used to operate the Wastewater Treatment Plant. The remaining 15 cents will be used for the Sewer Debt Service.

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

The Sewer Fund also supports the Administrative Expenditure Reserve.

Sewer System Reserve Fund 79	This fund has been established for the purpose of saving for replacement and/or upgrade of the existing sewer facility. This fund is funded through a transfer from the Sewer Fund.
Sewer Debt Service Fund Fund 62	This fund was created to formally account for the payment of the long-term debt associated with the 1998 sewer bond issue, and City Ordinance O-429, authorizing the debt, and outlining the requirement for the creation of a Debt Service Fund, along with the 1977 Sewer Bonds. The primary source of revenue for this Fund will be a portion of the sewer users fees which are deposited directly into this Debt Service Fund throughout the year. The primary expense associated with this account is the debt (bond) payment which the City makes, along with administrative costs associated with the collection and management of the accounts. Funds collected above those needed to cover administrative costs and debt service are held as unappropriated ending fund balances to be forwarded to the next fiscal year for continued payment on the debt.
Sewer System Development Reserve (SDC's) Fund 80	This reserve fund has been established for the purpose of tracking and controlling funds collected under the system development charges (SDCs) ordinance to be used for capital improvements to the Sewer System. This Fund is funded directly by the income received from Sewer SDCs.

Form LB-20

RESOURCES

SEWER FUND

Public Works

Historical Data								
Actual		Adopted						
2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
			Beginning Fund Balance:				
1	107,527	206,184	250,811	30-100 Available Cash on Hand	336,726	374,152	374,152	1
2	3,505	6,583	2,000	30-940 Security Deposits	8,000	8,000	8,000	2
3	94	-	500	30-913 Miscellaneous Income	500	500	500	3
4	4,065	2,429	1,000	30-952 Interest Income	1,500	1,500	1,500	4
5	150	10,010	900	30-920 Sewer Inspections	3,000	3,000	3,000	5
6	328,848	358,004	392,553	30-960 Users Fees	340,330	392,553	392,553	6
7	-	-	-	30-970 Loan Payment - Interfu	-	-	-	7
8	-	-	-	30-980 Transfer In - Gen Fund	-	-	-	8
9	980	-	-	30-962 Land Use Fees	-	-	-	9
10	77,362	50,000	-	30-989 Transfer In - Sewer Deb	-	-	-	10
11		-		30-XXX Stormwater Fee		10,500	10,500	11
12								12
13				431 connections				13
14				XXX users				14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36	**522,531**	**633,210**	**647,764**	**Total Resources Except Tax Lev**	**690,056**	**790,205**	**790,205**	36
37								37
38								38
	522,531	**633,210**	**647,764**	**TOTAL RESOURCES**	**690,056**	**790,205**	**790,205**	

Form LB-31

EXPENDITURES

SEWER FUND

Organizational Unit Fund

Public Works

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	FTE	Proposed	Approved	Adopted	
				PERSONNEL SERVICES					
1	17,708	20,352	19,907	30-101 City Administraor	0.25	28,002	25,002	25,002	1
2	14,517	16,055	16,351	30-102 City Clerk [Muni Clerk]	0.25	13,281	14,260	14,260	2
3	5,552	10,258	12,659	30-103 Admin Clerk	0.25	13,859	12,255	12,255	3
4	-	-	-	30-110 Admin Part Time	0.00	-	-	-	4
5	33,349	-	-	30-112 Superintendent	0.00	-	-	-	5
6	-	28,487	17,848	30-108 Utility Worker II	0.45	20,381	-	-	6
7	28,429	13,473	18,371	30-109 Utility Worker I	0.40	20,520	$33,072.00	33,072	7
8	-	789	-	30-111 Summer Help PW	0.00	-	-	-	8
9	9,703	5,038	-	30-113 Part-Time Help PW	0.00	-	-	-	9
10	-	-	25,046	30-119 Facilities Manager [Utility III]	0.38	23,284	21,832	21,832	10
11	1,651	-	24,365	30-121 Plant Operator	0.45	22,878	23,241	23,241	11
12	3,175	3,052	3,500	30-118 Pager Pay		3,000	3,000	3,000	12
13	4,914	1,749	4,000	30-115 Overtime		3,000	3,008	3,008	13
14	75,730	75,070	110,509	30-120 Payroll Costs		114,742	119,930	119,930	14
15		26,518		30-121 Plant Operator					15
16	**194,728**	**200,841**	**252,556**	**TOTAL PERSONNEL**	**2.43**	**262,947**	**255,600**	**255,600**	16
17				**MATERIALS & SUPPLIES**					17
18	15,234	21,305	35,000	30-200 Operations & Maintenance		30,000	30,000	30,000	18
19	-		1,500	30-201 Lab Equipment		500	1,500	1,500	19
20	7,375	7,756	8,400	30-202 Liability Insurance		9,450	10,030	10,030	20
21	653	951	1,500	30-203 Miscellaneous Tools		800	1,500	1,500	21
22	2,812	2,894	3,000	30-204 Permits		2,000	2,000	2,000	22
23	758	1,112	1,500	30-208 Safety Equipment / Supplies		500	1,500	1,500	23
24	17,667	20,626	18,000	30-210 Utilities		22,000	22,000	22,000	24
25	7,389	4,805	25,000	30-227 Collection System		15,000	15,000	15,000	25
26	394	537	750	30-230 Office Equip/Maint		450	750	750	26
27	1,504	1,033	2,000	30-231 I & I, TV Insp & Cleaning		10,000	10,000	10,000	27
28	9,408	7,489	91,000	30-306 Contract Services		20,000	20,000	20,000	28
29	6,039	6,493	8,000	30-027 Vehicle Maintenance		8,000	8,000	8,000	29
30	52	942	1,000	30-252 Miscellaneous Expense		300	300	300	30
31	445		1,000	30-427 Deposit Refund		500	500	500	31
32	162	941	1,500	30-300 Attorney/Legal Fees		1,500	1,500	1,500	32
33	5,174	5,200	5,200	30-301 Audit Fees		5,200	5,200	5,200	33
34	1,028	3,101	2,500	30-305 Dues, Travel & Training		3,500	3,500	3,500	34
35	456	1,156	500	30-325 Ads & Printing		200	200	200	35
36	1,410	767	1,500	30-326 Chemicals		1,500	1,500	1,500	36
37	195	189	500	30-328 Office Supplies		100	500	500	37
38	1,228	1,235	1,500	30-329 Postage		1,500	2,000	2,000	38
39	-		2,000	30-334 Emergency Services		2,000	5,000	5,000	39
40	-		-	30-435 Land Use Fee Deposit Refund		-	-	-	40
41	-	2,081	3,000	30-417 Sludge Hauling		2,000	2,000	2,000	41
42	**79,383**	**90,613**	**215,850**	**TOTAL MATERIALS & SUPPLIES**		**137,000**	**144,480**	**144,480**	42
43							-		43
	274,111	**291,454**	**468,406**	**TOTAL SEWER FUND**		**399,947**	**400,080**	**400,080**	

Form LB-31

DETAILED EXPENDITURES

SEWER FUND - Continued

Organizational Unit-Fund
Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				CAPITAL OUTLAY				
1	12,236	847	35,000	30-409 SCADA / Security System		-	-	1
2	-	6,750	7,500	30-405 Vehicle Lease	7,500	7,500	7,500	2
3	-		2,000	30-430 Lab Upgrade		-	-	3
4		863		30-427 Deposit Refund				4
5								5
6	**12,236**	**8,460**	**52,000**	**TOTAL CAPITAL OUTLAY**	**7,500**	**7,500**	**7,500**	6
7								7
8				**OTHER REQUIREMENTS**				8
9	10,000	10,000		30-525 Transfer Out (PW Reserve)		-	-	9
10	10,000	15,000		30-530 Transfer Out (Sewer Reserve)		-	-	10
11	10,000	14,000	12,000	30-521 Transfer Out (ACER)	12,000	12,000	12,000	11
12	-	-	-	30-527 Reserve Transfer (City Hall F	-	-	-	12
13	-		115,358	30-795 Contingency	270,609	370,625	370,625	13
14	**30,000**	**39,000**	**127,358**	**TOTAL OTHER REQUIREMENTS**	**282,609**	**382,625**	**382,625**	14
15								15
16								16
17	206,184	294,296		unappropriated ending fund balance				17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
21								31
32								32
33								33
34								34
35								35
36								36
37	**274,111**	**291,454**	**468,406**	**Expenditures from Previous Page**	**399,947**	**400,080**	**400,080**	37
38								38
	522,531	**633,210**	**647,764**	**TOTAL SEWER FUND**	**690,056**	**790,205**	**790,205**	

Form LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

SEWER SYSTEM RESERVE
Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	42,348	47,801	63,071	79-100 Cash on Hand	63,071	63,230	63,230	1
2	452	255	300	79-952 Interest Income	450	450	450	2
3	10,000	15,000	-	79-982 Transfer In (Sewer Dept)	-	-	-	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	**52,800**	**63,056**	**63,371**	**Total Resources Except Tax Levy**	**63,521**	**63,680**	**63,680**	16
17								17
18								18
19	**52,800**	**63,056**	**63,371**	**TOTAL RESOURCES**	**63,521**	**63,680**	**63,680**	19
20				**REQUIREMENTS**				20
21	-		10,000	79-943 Plant Replacement	10,000	10,000	10,000	21
22	5,000		10,000	79-940 Equipment/SCADA	10,000	10,000	10,000	22
23	-		20,000	79-741 System Improvements	20,000	20,000	20,000	23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32	**-**	**-**	**23,371**	**79-795 Reserve for Contingencie**	**23,521**	**23,680**	**23,680**	32
33								33
34								34
35								35
36								36
37								37
38	47,800	63,056	-	Unappropriated Ending Fund Bala	-	-	-	38
	52,800	**63,056**	**336,929**	**TOTAL REQUIREMENTS**	**63,521**	**63,680**	**63,680**	

Form LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

SEWER SDC RESERVE
Public Works

	Historical Data						
	Actual		Adopted				
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted
				Beginning Fund Balance:			
1	128,714	109,771	331,979	80-100 Cash on Hand	331,979	340,124	340,124
2	3,493	228,910	3,650	80-792 System Development Charges	77,340	77,340	77,340
3	1,259	565	1,300	80-952 Interest Income	1,500	1,500	1,500
4							
5							
6				1 permit equals 1 SDC @ $3,867.00			
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	**133,466**	**339,246**	**336,929**	**Total Resources Except Tax Levy**	**410,819**	**418,964**	**418,964**
17							
18							
19	**133,466**	**339,246**	**336,929**	**TOTAL RESOURCES**	**410,819**	**418,964**	**418,964**
20				**REQUIREMENTS**			
21	23,695			80-416 System Development		-	-
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	-	-	336,929	80-795 Reserve for Contingencies	410,819	418,964	418,964
35							
36							
37							
38	109,771	339,246	-	Unappropriated Ending Fund Balance	-	-	-
	133,466	**339,246**	**336,929**	**TOTAL REQUIREMENTS**	**410,819**	**418,964**	**418,964**

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.

SPECIAL FUNDS

Streets Fund
Fund 52

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

Sidewalk Fund
Fund 54

This Fund provides a revolving fund for sidewalk improvements. All development is reviewed for sidewalk requirements per Code. If they do meet that criteria, they are required to provide the City with a refundable "Sidewalk Deposit". If they complete the sidewalks, and meet the requirements provided by the City, their deposit will be refunded. If they do not, the deposit will be forfeited, and be taken into this revolving fund for future sidewalk installation.
The primary source of revenue will be forfeited "Sidewalk Deposits". In first year of the fund, there was a transfer from the General Fund to accommodate the sidewalk deposits which had been collected but were still being held pending the completion of their sidewalks.

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.

Form LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

SPECIAL FUND
RESOURCES AND REQUIREMENTS

ECONOMIC DEVELOPMENT
Fund

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	FTE	Proposed	Approved	Adopted	
				Beginning Fund Balance:					
1	69,758	153,723	151,913	50-100 Cash on Hand		151,913	151,753	151,753	1
2	1,560	678	1,500	50-952 Interest Income		1,500	1,500	1,500	2
3	-	-	600	50-970 Loan Payments		600	600	600	3
4	85,000	-	-	50-980 Transfer In (GF-Admin)		-	-	-	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	**156,318**	**154,401**	**154,013**	**Total Resources Except Tax Levy**		**154,013**	**153,853**	**153,853**	16
17									17
18									18
19	**156,318**	**154,401**	**154,013**	**TOTAL RESOURCES**		**154,013**	**153,853**	**153,853**	19
20				**PERSONNEL SERVICES**					20
21	1,372	1,469	1,422	50-101 City Administrator	0.02	2,000	2,000	2,000	21
22	811	959	1,046	50-120 Payroll Costs		1,259	1,327	1,327	22
23				50-103 Admin Clerk	0		-		23
24	**2,183**	**2,428**	**2,468**	**TOTAL PERSONNEL**	**0.0**	**3,259**	**3,327**	**3,327**	24
25									25
26				**MATERIALS & SUPPLIES**					26
27	-	-	250	50-313 Administrative Costs		100	250	250	27
28	-	-	20,000	50-251 Econ Development Loans		20,000	20,000	20,000	28
29	-	-	1,500	50-300 Attorney Legal Fees		1,000	1,000	1,000	29
30	-	-	250	50-312 Loan Review		-	-	-	30
31	-	-	100	50-328 Office Supplies		50	50	50	31
32	-	-	10,000	50-436 Comprehensive Plan		-	-	-	32
33	-	-	45,000	50-975 Land Acquisition		-	-	-	33
34	85,000	-	-	50-524 Transfer Out (Water Debt Svc)		-	-	-	34
35									35
36									36
37	-	-	74,445	50-795 Contingency		79,568	129,226	129,226	37
38									38
39	**85,000**	**-**	**151,545**	**TOTAL MATERIALS & SUPPLIES**		**100,718**	**150,526**	**150,526**	39
40	69,758	151,973		Unappropriated Ending Fund Balance					40
	156,941	**154,401**	**154,013**	**TOTAL REQUIREMENTS**		**103,977**	**153,853**	**153,853**	

Form LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

BUILDING PROGRAM
Fund

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	FTE	Proposed	Approved	Adopted	
				Beginning Fund Balance:					
1	9,791	4,825	11,254	51-100 Cash on Hand		11,254	34,819	34,819	1
2	169	57	200	51-952 Interest Income		200	200	200	2
3	2,625	28,945	8,000	51-938 County Building Services		4,000	4,000	4,000	3
4	225	5,100	300	51-939 Code Compliance Fees		500	500	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	**12,810**	**38,927**	**19,754**	**Total Resources Except Tax Levy**		**15,954**	**39,519**	**39,519**	16
17									17
18									18
19	**12,810**	**38,927**	**19,754**	**TOTAL RESOURCES**		**15,954**	**39,519**	**39,519**	19
20				**PERSONNEL SERVICES**					20
21	3,537	3,672	3,555	51-101 City Administrator	0.05	5,000	5,000	5,000	21
22	1,152	1,832	2,260	51-103 Admin Clerk	0.05	2,475	2,451	2,451	22
23	3,292	2,928	4,778	51-120 Payroll Costs		5,412	8,330	8,330	23
24				51-119 Facility Manager	0.05	-	2,911	2,911	24
25	**7,981**	**8,432**	**10,593**	**TOTAL PERSONNEL**	**0.2**	**12,887**	**18,692**	**18,692**	25
26									26
27				**MATERIALS & SUPPLIES**					27
28			-				-	-	28
29	4	-	500	51-252 Miscellaneous Exp			-	-	29
30	-	-	100	51-305 Dues Travel & Training			-	-	30
31	-	-	50	51-328 Office Supplies		50	50	50	31
32	-	-	100	51-329 Postage		100	100	100	32
33	-	-	-	51-531 Transfer Out (Gen Fund)		-	-	-	33
34									34
35	-		8,411	51-795 Contingency		2,917	20,677	20,677	35
36									36
37	**4**	**-**	**9,161**	**TOTAL MATERIALS & SUPPLIES**		**3,067**	**20,827**	**20,827**	37
38	4,825	30,495		Unappropriated Ending Fund Balance					38
	12,810	**38,927**	**19,754**	**TOTAL REQUIREMENTS**		**15,954**	**39,519**	**39,519**	

Form LB-20

SPECIAL FUND

STREET FUND

PUBLIC WORKS

	Historical Data							
	Actual		**Adopted Budget**					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance				
1	178,497	114,270	107,580	52-100 Available Cash on Hand	32,999	118,298	118,298	1
2	77,705	79,693	70,000	52-290 State Gas Tax Revenue	92,400	92,400	92,400	2
3	2,285	664	2,500	52-952 Interest Income	2,800	2,800	2,800	3
4	3,782	4,054	4,000	52-292 Recology Franchise Fees	4,900	4,900	4,900	4
5	-	-	98,200	52-291 SCA grant	-	-	-	5
6	-	-	100	52-993 Transfer in - Street SDC	-	-	-	6
7	-	-	53,600	52-992 Transfer in - Water Depr	-	-	-	7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36	**262,269**	**198,681**	**335,980**	**Total Resources Except Tax Levy**	**133,099**	**218,398**	**218,398**	36
37								37
38								38
39	**262,269**	**198,681**	**335,980**	**TOTAL RESOURCES**	**133,099**	**218,398**	**218,398**	39

Form LB-31

DETAILED EXPENDITURES

STREET FUND

Organizational Unit Fund

Public Works

	Historical Data								
	Actual		Adopted						
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	FTE	Proposed	Approved	Adopted	
				PERSONNEL SERVICES					
1	3,502	1,580	1,422	52-101 City Administrator	0.02	2,000	2,000	2,000	1
2	5,408		-	52-112 Superintendent	0.00	-		-	2
3	-	14,666	6,693	52-108 Utility Worker II	0.08	2,835	-	-	3
4	6,794	1,312	3,266	52-109 Utility Worker I		-	-	-	4
5	2,145	1,465	1,808	52-103 Admin Clerk	0.04	1,980	1,961	1,961	5
6	1,768	687	-	52-113 Part-Time Help PW		-	-	-	6
7	-	1,263	-	52-111 Summer Help PW	0.00	-	-	-	7
8	-		14,312	52-119 Facilities Manager	0.20	11,642	11,644	11,644	8
9	204	2,914	3,110	52-121 Plant Operator	0.10	3,011	5,165	5,165	9
10	12,582	17,346	25,273	52-120 Payroll Costs		23,475	19,041	19,041	10
11	**32,403**	**41,233**	**55,884**	**TOTAL PERSONNEL**	**0.44**	**44,943**	**39,811**	**39,811**	11
12									12
13									13
14				**MATERIALS & SUPPLIES**					14
17	836	7,305	5,000	52-200 Operations and Maintenance		5,000	20,000	20,000	17
18	8,343	8,708	8,500	52-229 Street Lights [utilities]		8,500	15,000	15,000	18
19	1,480	736	5,000	52-221 Equipment Maintenance		2,000	2,000	2,000	19
20	20,000	9,597	10,000	52-222 Street Maintenance		10,000	10,000	10,000	20
21	-	3,447	8,000	52-236 Footpaths/Bikepaths		5,000	5,000	5,000	21
22	74,938	15,527	30,000	52-306 Contract Services		20,000	15,000	15,000	22
23									23
26									26
27									27
28									28
29									29
30									30
31									31
32	**105,597**	**45,320**	**66,500**	**TOTAL MATERIALS & SUPPLIES**		**50,500**	**67,000**	**67,000**	32
33									33
34									34
35				**CAPITAL OUTLAY**					35
36	5,000		5,000	52-241 Storm Drain Replacement		5,000	5,000	5,000	36
37	5,000	-	5,000	52-973 West First Street Sidewalk		-	-	-	37
38	-	-	151,800	52-978 SCA First Street Project		-	-	-	38
39									39
40									40
41									41
42	**10,000**	**-**	**161,800**	**TOTAL CAPITAL OUTLAY**		**5,000**	**5,000**	**5,000**	42
43			51,796	52-795 Contingency		32,656	106,587	106,587	43
44	114,269	112,128		Unappropriated Ending Fund Balance					44
	262,269	**198,681**	**335,980**	**TOTAL STREETS FUND**		**133,099**	**218,398**	**218,398**	

Form LB-10

SPECIAL FUND
RESOURCES & REQUIREMENTS

SIDEWALK FUND
Fund
Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	40,474	20,373	25,658	54-100 Cash on Hand	25,658	24,117	24,117	1
2	-	5,730	500	54-494 Sidewalk Deposits	200	200	200	2
3	528	80	500	54-952 Interest Income	200	200	200	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	**41,002**	**26,183**	**26,658**	**Total Resources Except Tax Levy**	**26,058**	**24,517**	**24,517**	16
17								17
18								18
19	**41,002**	**26,183**	**26,658**	**TOTAL RESOURCES**	**26,058**	**24,517**	**24,517**	19
20				**REQUIREMENTS**				20
21	21,292	639	25,000	54-423 Sidewalks Installation	15,000	15,000	15,000	21
22	-	-	500	54-427 Deposit Refund	500	500	500	22
23								23
24								24
25	**21,292**	**639**	**25,500**	**TOTAL REQUIREMENTS**	**15,500**	**15,500**	**15,500**	25
26								26
27	-		1,158	54-499 Capital Reserve	10,558	9,017	9,017	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38		25,544		Unappropriated Ending Fund Balance				38
	21,292	**26,183**	**26,658**	**TOTAL REQUIREMENTS**	**26,058**	**24,517**	**24,517**	

19,710

Form LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

PARK SDC FUND
Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	243,057	245,790	441,963	57-100 Cash on Hand	441,963	455,249	455,249	1
2	2,105	1,151	2,000	57-952 Interest Income	2,000	2,000	2,000	2
3	3,023	207,594	3,160	57-792 System Development Charges	3,160	3,160	3,160	3
4	-	-	150,000	57-953 Recreational Trails grant			-	4
5							-	5
6								6
7				1 permit equals 1 SDC @ $3,160.00				7
8			`					8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	**248,185**	**454,535**	**597,123**	**Total Resources Except Tax Levy**	**447,123**	**460,409**	**460,409**	16
17								17
18								18
19	**248,185**	**454,535**	**597,123**	**TOTAL RESOURCES**	**447,123**	**460,409**	**460,409**	19
20				**REQUIREMENTS**				20
21	2,396	-	400,000	57-741 System Improvements		400,000	400,000	21
22				57-XXX Beulah Playground ADA-Safety				22
23								23
24								24
25								25
26								26
27								27
28	-	-	197,123	57-795 Reserve for Contingencies	447,123	60,409	60,409	28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	245,789	454,535		Unappropriated Ending Fund Balance				38
	248,185	**454,535**	**597,123**	**TOTAL REQUIREMENTS**	**447,123**	**460,409**	**460,409**	

DEBT SERVICE FUNDS

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

Water Debt Service Fund
Fund 61

This fund was created to formally account for the payment of the long-term debt associated with the 1973, and 1978, water bond issues. The City also has two loans associated with the new water treatment plant from 2000. One of the ODECD Loans from 2000 in the original Issue amount of $500,000 was paid in full in Fiscal Year 18/19. An OBDD State Revolving Loan in the amount of $2,532,602 originated in the 18/19 Fiscal Year for a new Water Transmission Line. Loan payments were not required until the project was completed after December 2020, with repayment starting in Fiscal Year 2021/2022. The primary source of revenue for this fund will be a portion of the water users fees which are deposited directly into this debt service fund throughout the year. Once the needed amount of funding to accommodate the required debt service payments for the year has been acquired, all remaining users fees will be deposited into the Water Fund. This will be an on-going process which will start over each year until the debt service has been paid in full.

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

Sewer Debt Service Fund
Fund 62

This fund was created to formally account for the payment of the long-term debt associated with the 1998 sewer bond issue, and City Ordinance O-429, authorizing the debt, and outlining the requirement for the creation of a Debt Service Fund, along with the 1977 Sewer Bonds. The 1998 USDA loan was re-financed during the 17/18 Fiscal year authorized by Resolution No. R-751 signed April 2018. The primary source of revenue for this fund will be a portion of the sewer users fees which are deposited directly into this debt service fund throughout the year.

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

DEBT 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	
	$654,169	$2,832,601	$690,000	$4,176,770	$1,149,077	$43,296	$836,550	$269,231

Form LB-10

DEBT RESOUCE FUND
RESOURCES AND REQUIREMENTS

WATER DEBT SERVICE
Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	91,113	62,146	82,110	61-100 Cash on Hand	82,110	132,354	132,354	1
2	1,710	630	500	61-952 Interest Income	500	500	500	2
3	77,445	75,821	35,000	61-960 Water Users Fees	123,800	123,800	123,800	3
4	-	-	-	61-987 Transfer In - (Economic Dev Fund)	-		-	4
5	-	-	158,000	61-991 Transfer In - (Water SDC Rsv)	158,000	158,000	158,000	5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	**170,268**	**138,597**	**275,610**	**Total Resources Except Tax Levy**	**364,410**	**414,654**	**414,654**	16
17								17
18								18
19	**170,268**	**138,597**	**275,610**	**TOTAL RESOURCES**	**364,410**	**414,654**	**414,654**	19
20				**REQUIREMENTS**				20
21								21
22	-	-	-	61-150 2001 - Debt Service- Principal	-	-	-	22
23	-	-	-	61-150 2001 - Debt Service- Interest	-	-	-	23
24	50,564	51,070	52,096	61-150 2002 - Debt Service -Principal	52,096	52,096	52,096	24
25	7,558	7,052	6,026	61-150 2002 - Debt Service -Interest	6,026	6,026	6,026	25
26	-	-	58,122	61-152 2002 - Reserved Debt Service Requirement	58,122	58,122	58,122	26
27	-	-	-	61-152 2001 - Reserved Debt Service Requirement	-	-	-	27
28	-	-	78,379	61-150 2021 - Debt Service- Principal	78,379	78,379	78,379	28
29	-	-	79,649	61-150 2021 - Debt Service - Interest	79,649	79,649	79,649	29
30	50,000	-	-	61-533 Transfer out (Water Fund)	-	-	-	30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	62,146	80,475	1,338	61-598 Unappropriated Ending Fund Balance	90,138	140,382	140,382	38
	170,268	**138,597**	**275,610**	**TOTAL REQUIREMENTS**	**364,410**	**414,654**	**414,654**	

Form LB-10

DEBT SERVICE FUND
RESOURCES AND REQUIREMENTS

SEWER DEBT SERVICE
Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	142,346	76,547	35,607	62-100 Cash on Hand	35,607	50,541	50,541	1
2	1,810	584	750	62-952 Interest Income	750	750	750	2
3	58,347	63,248	30,000	62-960 Sewer Users Fees	41,670	41,670	41,670	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	**202,503**	**140,379**	**66,357**	**Total Resources Except Tax Levy**	**78,027**	**92,961**	**92,961**	16
17								17
18								18
19	**202,503**	**140,379**	**66,357**	**TOTAL RESOURCES**	**78,027**	**92,961**	**92,961**	19
20				**REQUIREMENTS**				20
21	30,000	30,000	30,000	62-150 2008 - Debt Service - Principal	30,000	30,000	30,000	21
22	25,322	23,730	24,181	62-150 2008 - Debt Service-Interest	24,181	24,181	24,181	22
23								23
24	70,634	50,000	-	62-534 Transfer Out (Sewer Fund)	-		-	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	76,547	36,649	12,176	62-795 Unappropriated Ending Fund Bal	23,846	38,780	38,780	38
	202,503	**140,379**	**66,357**	**TOTAL REQUIREMENTS**	**78,027**	**92,961**	**92,961**	

RESERVE FUNDS

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

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

Stormwater System Development Reserve (SDC's) Fund 83	This reserve fund has been established Fiscal Year 2018/2019 for the purpose of tracking and controlling funds collected under the System Development Charges Ordinance, to be used for Capital Improvements to the Stormwater System. This fund is funded directly by the income received from Stormwater SDC's.

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

* See Chapter on Water Funds
** See Chapter on Sewer Funds
*** Transferred to Public Works Reserve

Form LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

ADMIN. EXPENDITURES RESERVE
Fund

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	10,068	8,114	10,831	70-100 Cash on Hand	-	-	-	1
2	439	199	200	70-952 Interest Income	200	200	200	2
3	8,000	10,000	-	70-980 Transfer In (General Fund)	-	10,831	10,831	3
4	11,500	14,000	12,000	70-981 Transfer In (Water Dept)	12,000	12,000	12,000	4
5	14,500	14,000	12,000	70-982 Transfer In (Sewer Dept)	12,000	12,000	12,000	5
6	892	1,032	900	70-921 Muni Ct Equip Assessment	900	900	900	6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	**45,399**	**47,345**	**35,931**	**Total Resources Except Tax Levy**	**25,100**	**35,931**	**35,931**	16
17								17
18								18
19	**45,399**	**47,345**	**35,931**	**TOTAL RESOURCES**	**25,100**	**35,931**	**35,931**	19
20				**REQUIREMENTS**				20
21								21
22	3,059	4,177	3,500	70-403 Copy/Postal/Computing	3,500	3,500	3,500	22
23	2,840	3,916	4,500	70-414 Software	4,500	4,500	4,500	23
24	31,387	29,299	27,931	70-408 Support Services	27,931	27,931	27,931	24
25	**37,286**	**37,392**	**35,931**	**Total Materials & Services**	**35,931**	**35,931**	**35,931**	25
26								26
27	-			70-795 Capital Reserve	(10,831)	-	-	27
28								28
29								29
30				NOTE:				30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	8,113	9,953		70-795 Unappropriated Ending Fund Balance				38
	45,399	**47,345**	**35,931**	**TOTAL REQUIREMENTS**	**25,100**	**35,931**	**35,931**	

Form LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

POLICE VEHICLE RESERVE
Fund

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	3,180	7,739	12,876	71-100 Cash on Hand	12,876	16,759	16,759	1
2	74	50	50	71-952 Interest Income	50	50	50	2
3	-	-	-	71-983 Transfer In (Police Dept)	-	25,000	25,000	3
4	4,485	5,159	4,500	71-926 Vehicle replace. assess.	4,500	4,500	4,500	4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	**7,739**	**12,948**	**17,426**	**Total Resources Except Tax Levy**	**17,426**	**46,309**	**46,309**	16
17								17
18								18
19	**7,739**	**12,948**	**17,426**	**TOTAL RESOURCES**	**17,426**	**46,309**	**46,309**	19
20				**REQUIREMENTS**				20
21	-	-	-	71-418 Vehicle Replacement	-	-	-	21
22	-	-	500	71-419 Vehicle Equipment	500	500	500	22
23	-	-	15,000	71-531 Transfer Out (Gen Fund Police)	-	-	-	23
24								24
25								25
26								26
27	-		1,926	71-597 Reserve SIB for Capital	16,926	45,809	45,809	27
28								28
29								29
30								30
31								31
32								32
33				.				33
34								34
35								35
36								36
37								37
38	7,739	12,948		Unappropriated Ending Fund Balance				38
	7,739	**12,948**	**17,426**	**TOTAL REQUIREMENTS**	**17,426**	**46,309**	**46,309**	

Form LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

PARK RESERVE
Fund

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	4,532	1,656	1,264	72-100 Cash on Hand	1,264	1,724	1,724	1
2	45	7	10	72-952 Interest Income	10	10	10	2
3	500	500	100	72-984 Transfer In (Parks Dept)	5,000	5,000	5,000	3
4	-	-	19,000	72-954 Nike grant - Beulah park			-	4
5	-	-	25,000	72-955 AARP Comm Challenge grant			-	5
6	-	-	1,900	72-956 Donations	-		-	6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	**5,077**	**2,163**	**47,274**	**Total Resources Except Tax Levy**	**6,274**	**6,734**	**6,734**	16
17								17
18								18
19	**5,077**	**2,163**	**47,274**	**TOTAL RESOURCES**	**6,274**	**6,734**	**6,734**	19
20				**REQUIREMENTS**				20
21	858	-	24	72-402 Equipment Replacement	1,024	1,024	1,024	21
22	2,563	649	250	72-413 General Park Mxt & Improv.	1,250	1,250	1,250	22
23	-	-	22,000	72-420 Beulah Park	22,000	-	-	23
24	-	-	25,000	72-421 Community Garden	25,000	-	-	24
25								25
26								26
27	-	-	-	72-795 Reserve for Capital	(43,000)	4,460	4,460	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	1,656	1,514	-	Unappropriated Ending Fund Balance	-			38
	5,077	**2,163**	**47,274**	**TOTAL REQUIREMENTS**	**6,274**	**6,734**	**6,734**	

Form LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

CITY HALL RESERVE
Fund

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	12,233	89,789	15,205	73-100 Cash on Hand	15,205	15,224	15,224	1
2	1,556	393	75	73-952 Interest Income	75	75	75	2
3	75,000	-	-	73-980 Transfer In (General Fund)			-	3
4	500	-	-	73-981 Transfer In (Water Fund)			-	4
5	500	-	-	73-982 Transfer In (Sewer Fund)			-	5
6								6
7								7
8								8
9				[INACTIVE FUND]				9
10								10
11								11
12								12
13								13
14								14
15								15
16	**89,789**	**90,182**	**15,280**	**Total Resources Except Tax Levy**	**15,280**	**15,299**	**15,299**	16
17								17
18								18
19	**89,789**	**90,182**	**15,280**	**TOTAL RESOURCES**	**15,280**	**15,299**	**15,299**	19
20				**REQUIREMENTS**				20
21	-	75,000		73-531 Transfer Out (General Fund)	-		-	21
22								22
23	-	-	1,000	73-974 City Hall Replacement			-	23
24	-	-		73-975 Land Acquisition			-	24
25	**-**	**-**	**1,000**	**TOTAL CAPITAL OUTLAY**	**-**			25
26								26
27	-	-	14,280	73-795 Reserve for Contingencies	15,280	15,299	15,299	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	89,789	15,182	-	Unappropriated Ending Fund Balance	-			38
	89,789	**90,182**	**15,280**	**TOTAL REQUIREMENTS**	**15,280**	**15,299**	**15,299**	

Form LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

PUBLIC WORKS RESERVE
Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	9,154	14,640	16,933	74-100 Cash on Hand	16,933	13,217	13,217	1
2	171	112	125	74-952 Interest Income	125	125	125	2
3	5,000	5,000	-	74-981 Transfer In (Water Dept)	-		-	3
4	5,000	10,000	-	74-982 Transfer In (Sewer Dept)	-		-	4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	**19,325**	**29,752**	**17,058**	**Total Resources Except Tax Levy**	**17,058**	**13,342**	**13,342**	16
17								17
18								18
19	**19,325**	**29,752**	**17,058**	**TOTAL RESOURCES**	**17,058**	**13,342**	**13,342**	19
20				**REQUIREMENTS**				20
21	-	-	-	74-418 Vehicle Replacement	-		-	21
22	49	8,911	5,000	74-411 Small Equipment	-		-	22
23	4,636	7,109	5,000	74-412 Building Maintenance	-		-	23
24	-	-	-	74-XXX lab/office	-	13,342	13,342	24
25	**4,685**	**16,020**	**10,000**	**Total Capital Outlay**	**-**	**13,342**	**13,342**	25
26								26
27	-		7,058	74-795 Reserve for Capital	17,058	-	-	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	14,640	13,732	-	Unappropriated Ending Fund Balance	-			38
	19,325	**29,752**	**17,058**	**TOTAL REQUIREMENTS**	**17,058**	**13,342**	**13,342**	

Form LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

STREETS SDC RESERVE
Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	35,954	16,744	139,276	82-100 Cash on Hand	139,276	149,682	149,682	1
2	4,158	132,447	1,987	82-792 System Development Charges	39,740	39,740	39,740	2
3	432	156	400	82-952 Interest Income	400	400	400	3
4								4
5								5
6								6
7								7
8								8
9								9
10				1 permit equals 1 SDC @ $1,987.00				10
11								11
12								12
13								13
14								14
15								15
16	**40,544**	**149,347**	**141,663**	**Total Resources Except Tax Levy**	**179,416**	**189,822**	**189,822**	16
17								17
18								18
19	**40,544**	**149,347**	**141,663**	**TOTAL RESOURCES**	**179,416**	**189,822**	**189,822**	19
20				**REQUIREMENTS**				20
21	-		105,000	82-416 System Development	105,000	105,000	105,000	21
22								22
23								23
24		-	100	82-535 Transfer out (Street Fund)	100	-	-	24
25								25
26								26
27	-	-	36,563	82-795 Reserve for Capital	74,316	84,822	84,822	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	40,544	149,347	-	Unappropriated Ending Fund Balance	-			38
	40,544	**149,347**	**141,663**	**TOTAL REQUIREMENTS**	**179,416**	**189,822**	**189,822**	

Form LB-11

RESERVE FUND
RESOURCES AND REQUIREMENTS

STORMWATER SDC RESERVE
Public Works

	Historical Data							
	Actual		Adopted					
	2019-2020	2020-2021	2021-2022	**DESCRIPTION**	Proposed	Approved	Adopted	
				Beginning Fund Balance:				
1	3,218	1,892	104,014	83-100 Cash on Hand	104,014	112,705	112,705	1
2	1,609	110,442	1,681	83-792 System Development Charges	33,620	33,620	33,620	2
3	65	81	75	83-952 Interest Income	75	75	75	3
4								4
5								5
6								6
7								7
8								8
9				1 permit equals 1 SDC @ $1,681.00				9
10								10
11								11
12								12
13								13
14								14
15								15
16	**4,892**	**112,415**	**105,770**	**Total Resources Except Tax Levy**	**137,709**	**146,400**	**146,400**	16
17								17
18								18
19	**4,892**	**112,415**	**105,770**	**TOTAL RESOURCES**	**137,709**	**146,400**	**146,400**	19
20				**REQUIREMENTS**				20
21	3,000	-	100,000	83-416 System Development	100,000	100,000	100,000	21
22								22
23								23
24								24
25								25
26								26
27	-	-	5,770	83-795 Reserve for Capital	37,709	46,400	46,400	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	1,892	112,415	-	Unappropriated Ending Fund Balance	-			38
	4,892	**112,415**	**105,770**	**TOTAL REQUIREMENTS**	**137,709**	**146,400**	**146,400**	

CITY OF YAMHILL, OREGON
SCHEDULE OF TRANSFERS 2022-23 Budget

Transfer from	Transfer to	Amount	Purpose	Transfers in Fund	Transfers in amount
General Fund - Admin.	Water SDC Rsv Fund	-	Fund Tender Truck F/Y 18/19	76	-
General Fund - Admin.	City Hall Reserve Fund	-	Land Acquisition	73	-
General Fund - Admin.	Admin. Capital Expenditures Reserve	10,831	ACER Reserve Admin Equipment	70	10,831
General Fund - Parks	Parks Dept Reserve from General	5,000	Purchase of Park Equipment	72	5,000
General Fund - Police	Police Vehicle Rsv Fund	25,000		71	25,000
Water Fund	City Hall Reserve Fund	-	Improvements to City Hall	73	-
Water Fund	Water Depreciation Fund from Water	5,000	Water Depreciation Requirement	56	5,000
Water Fund	Public Works Reserve	-	Purchase of Public Works Vehicle	74	-
Water Fund	ACER from Water	12,000	ACER Reserve Admin Equipment	70	12,000
Sewer Fund	City Hall Reserve Fund	-	Improvements to City Hall	73	-
Sewer Fund	Public Works Reserve	-	Purchase of Sewer Department Vehicle	74	-
Sewer Fund	Sewer System Reserve	-	Improvements to Sewer System	79	-
Sewer Fund	ACER from Sewer	12,000	ACER Reserve Admin Equipment	70	12,000
Sewer Debt Svc Fund	Sewer Fund from Sewer Debt Service	-	Consolidate Funds	30	-
General Fund from PVRes	Police Vehicle Rsv Fund	-	Consolidate Funds	10	-
	General Fund from Water	-	Interfund loan	10	-
Water SDC Fund					
	Water Debt Service Fund from Water	158,000	Transmission Line	61	158,000
	Street Fund from Street SDC	-	SDC contribution to project if allowable	52	-
	Street Fund from Water Depr	-	Water portion of project	52	-
	TOTAL TRANSFERS	**227,831**			**227,831**

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

Debt Service
Payment of interest and principal related to long term debt.

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

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

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

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

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

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 loses.

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

GASB
Government Accounting Standards Board

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

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

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

Local Improvement District (LID)
The property which is to be assessed for the cost or part of the cost of local improvement and the property on which the local improvement is located.

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

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

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

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

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

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

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

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

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

PROPERTY TAX WORKSHEET

1. Permanent Rate Limit	$3.7389 / $1000		
2. Est. Assessed Value			$97,688,004.00
3. Tax rate (per dollar)		X	0.0037389
(converts rate to a decimal)			
4. Amount the Rate would raise			$365,245.68
5. Estimate Measure 5 loss (compression)		-	$0.00
Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This information is entered on LB- 1 & 3 form, line 14a			
6. Tax to be billed		=	$365,245.68
7. Average Collection Factor		X	0.960
See your forms & instructions booklet - Page 17 for a 5 year report - by county			
adjust to what budget committee wants			($9,869.85)
8. Taxes Estimated to be Received		=	**$340,766.00**
Gets entered on LB- 1 & 3 form, line 11			
9. Loss due to discount & uncollectibles (line 6 minus line 8)		=	$24,479.68
Gets entered on LB- 1 & 3 form, line 14b			

CITY OF YAMHILL
BUDGET COMMITTEE MEETING
PUBLIC HEARING – STATE REVENUE SHARING POSSIBLE USE
AGENDA
Monday, June 6, 2022 – 6:30 PM
Council Chambers - 115 E. First Street

IN-PERSON with VIRTUAL OPTION

Please click the link below to join the webinar:
https://us02web.zoom.us/j/85642433997?pwd=e_e2Du8NG2P75Z-9t5bkgc2PxVUBU1.1
Passcode: 156375
Please use one of the following phone numbers:
(253) 215-8782 or (346) 248-7799
Webinar ID: 856 4243 3997
Passcode: 156375
When dialing in, *9 raises your hand.

Anyone wishing to speak publicly during this Teleconference Meeting, please send an email or fax with the topic and a brief overview at least 2 days prior to the meeting date to: s.b.candau@cityofyamhill.org, Fax # 503-662-4589 or call 503-662-3511.

1. Call to Order – Roll Call – Budget Committee Chair

2. Public Hearing – State Revenue Sharing Possible Use
   State Revenue Sharing Law, ORS 221.770, requires cities to annually pass an ordinance or resolution requesting state revenue sharing money. In order to receive state revenue sharing in 2022-23, a city must have levied property taxes in the preceding year and hold a public hearing before the Budget Committee to discuss possible uses of the funds and hold a public hearing before the City Council on the proposed uses of the funds in relation to the entire budget.

3. Consider minutes:
   May 10, 2021 – Budget Committee meeting and Public Hearing on State Revenue Sharing Possible Use – *provided at meeting*

4. Presentation of the 2022-2023 Budget Message – Petra Schuetz, Budget Officer

5. Overview of Budget Process and 2022-2023 Proposed Budget – Petra Schuetz, Budget Officer
   A. General Fund
   B. Water Fund
   C. Sewer Fund
   D. Special Funds
   E. Debt Service Funds
   F. Reserve Funds

6. Consider the proposed 2022-2023 property tax rate. (Oregon Local Budget Law requires the Budget Committee to formally approve the property tax rate and levy used to determine the revenue generated from property taxes).
   Permanent Tax Rate $3.7389 / $1,000

7. Discussion and public comment

8. Adjourn

******* Budget Committee meetings are accessible for disabled individuals. The City will also endeavor to provide services for persons with impaired hearing or vision and other services, if requested, at least 48 hours prior to the meeting. To obtain services, please call City Hall at (503)662-3511 *******

CITY OF YAMHILL

BUDGET COMMITTEE MEETING

AGENDA
Wednesday, June 15, 2022 – 6:00 PM

IN-PERSON with VIRTUAL OPTION

Please click the link below to join the webinar:
https://us02web.zoom.us/j/84406326146?pwd=Um9KeUVHUE43RmxtSXRzK2xWV2pwdz09
Passcode: 889989
Please use one of the following phone numbers:
(253) 215-8782 or (346) 248-7799
Webinar ID: 844 0632 6146
Passcode: 889989
When dialing in, *9 raises your hand.

Anyone wishing to speak publicly during this meeting, please send an email or fax with the topic and a brief overview at least 2 days prior to the meeting date to: s.b.candau@cityofyamhill.org, Fax # 503-662-4589 or call 503-662-3511.

1. Call to Order – Roll Call – Budget Committee Chair

2. Continuation of Overview of Budget Process and 2022-23 Proposed Budget

   A. General Fund
   B. Water Fund
   C. Sewer Fund
   B. Special Funds
   C. Debt Service Funds
   E. Reserve Funds

   Proposed 2022/2023 Budget: $

3. Consider the proposed 2022-2023 property tax rate. (Oregon Local Budget Law requires the Budget Committee to formally approve the property tax rate and levy used to determine the revenue generated from property taxes).

   Permanent Tax Rate $3.7389 / $1,000

4. Discussion and public comment
7. Adjourn

******* Budget Committee meetings are accessible for disabled individuals. The City will also endeavor to provide services for persons with impaired hearing or vision and other services, if requested, at least 48 hours prior to the meeting. To obtain services, please call City Hall at (503)662-3511 *******

City of Yamhill
A small taste of Oregon

RESOLUTION NO. R-794

A RESOLUTION BY THE CITY COUNCIL OF YAMHILL, OREGON, ADOPTING A SUPPLEMENTAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2022.

WHEREAS, the City of Yamhill 2021-22 Fiscal Year Budget was adopted by Resolution No. R-794, on June 8, 2021; and

WHEREAS, additional revenues and expenses need to be recognized and appropriated in order for the budget to remain in compliance with Local Budget Law;

WHEREAS, a public hearing was held before the City Council on June 29, 2022.

NOW, THEREFORE, the Yamhill City Council hereby adopts the Supplemental Budget for the fiscal year ending June 30, 2022 as follows: INCREASE

Fund #	Name	Category	Account	Account #	resource	requirement
10	General	Gen Revenues	State Revenue Sharing	4904	30,000	
		Council	Misc Expense	6252		1,000
		Admin	Contract Services	6306		29,000
70	AEReserve	Revenues	Transfer in - Sewer	4982	1,250	
			Transfer in - Water	4981	1,250	
			Copy/postal	6403		2,500

INTRODUCED AND ADOPTED by the City of Yamhill Council and signed by me in authentication of its passage this 29th day of June 2022.

CITY OF YAMHILL, OREGON

AYES:

NAYS:

By:

Yvette Potter
Mayor, City of Yamhill

ATTEST:

By:

Petra Schuetz
City Administrator Pro Tem

CITY OF YAMHILL

RESOLUTION NO. R-795

A RESOLUTION BY THE CITY COUNCIL OF YAMHILL, OREGON, ALLOWING DISBURSEMENT OF STATE FUNDS, IN ACCORDANCE WITH ORS 221.760.

WHEREAS, the City of Yamhill recognizes the desirability of assisting the State Officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Yamhill, that the City does hereby certify that it provides the following municipal services, as enumerated in Section 1, ORS 221.760:

1. Police Protection
2. Water Utility
3. Street Construction, Maintenance & Lighting
4. Sanitary Sewer
5. Storm Sewer
6. Planning, Zoning and Subdivision Contract

INTRODUCED AND ADOPTED by the City of Yamhill Council and signed by me in authentication of its passage this 29th day of June 2022.

CITY OF YAMHILL, OREGON

AYES:_____

NAYS:_____

By: _____
Yvette Potter
Mayor, City of Yamhill

ATTEST:

By: _____
Petra Schuetz
City Administrator Pro Tem

CITY OF YAMHILL

RESOLUTION NO. R-796

A RESOLUTION BY THE CITY COUNCIL OF YAMHILL, OREGON, DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES.

NOW, THEREFORE, BE IT RESOLVED:

Section 1. Pursuant to ORS 221.770, the City of Yamhill hereby elects to receive state revenues for fiscal year 2022-2023.

INTRODUCED AND ADOPTED by the City of Yamhill Council and signed by me in authentication of its passage this 29th day of June 2022.

CITY OF YAMHILL, OREGON

AYES:_____

NAYS:_____

By: _____
Yvette Potter
Mayor, City of Yamhill

ATTEST:

By: _____
Petra Schuetz
City Administrator Pro Tem

I certify that a public hearing before the Budget Committee was held on June 6, 2022 and a public hearing before the City Council was held on June 29, 2021, giving citizens an opportunity to comment on use of State Revenue Sharing.

By: _____

Petra Schuetz
City Administrator Pro Tem

CITY OF YAMHILL

RESOLUTION NO. R-797

A RESOLUTION BY THE CITY COUNCIL OF YAMHILL, OREGON, ADOPTING THE 2022-2023 FISCAL YEAR BUDGET, APPROPRIATING MONIES FOR OPERATION AND LEVYING A PROPERTY TAX

WHEREAS, the Yamhill Budget Committee met on May 23, 2022 and May 31, 2022, June 6, 2022, June 15, 2022, June 20, 2022 and approved the budget; and

WHEREAS, the Yamhill City Council met on June 29, 2022 and held a public hearing on the approved 2022-2023 City Budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF YAMHILL, THAT

Section 1. The City Council of the City of Yamhill hereby adopts the budget approved by the Budget Committee for fiscal year 2022-2023, in the sum of $6,377,480 to be appropriated as follows:

GENERAL FUND:		
Council	$	4,000
Administration	$	336,914
Police	$	581,684
Municipal Court	$	73,939
Parks	$	73,146
Planning	$	110,066
TOTAL	$	1,179,749
WATER FUND:		
Personal Services	$	257,092
Materials & Services	$	298,250
Capital Outlay	$	283,000
Transfers	$	17,000
Contingency	$	62,857
TOTAL	$	918,199

SEWER FUND:		
Personal Services	$	255,600
Materials & Services	$	144,480
Capital Outlay	$	7,500
Transfers	$	12,000
Contingency	$	370,625
TOTAL	$	790,205
ECONOMIC DEVELOPMENT FUND:		
Personnel Services	$	3,327
Materials & Services	$	21,300
Contingency	$	129,226
TOTAL	$	153,853
BUILDING PROGRAM:		
Personnel Services	$	18,692
Materials & Services	$	150
Contingency	$	20,677
TOTAL	$	39,519
STREET FUND:		
Personal Services	$	39,811
Materials & Services	$	67,000
Capital Outlay	$	5,000
Contingency	$	106,587
TOTAL	$	218,398
SIDEWALK FUND:		
Materials & Services	$	15,500
Contingency	$	9,017
TOTAL	$	24,517
PARK SYSTEM DEVELOPMENT CHARGES:		
Capital Outlay	$	400,000
Contingency	$	60,409
TOTAL	$	460,409

WATER DEPRECIATION FUND:		
Capital Outlay	$	19,767
Transfer Out	$	0
Contingency	$	232,174
TOTAL	$	251,941
WATER DEBT SERVICE:		
Debt Services	$	216,150
Reserved Debt Requirement	$	58,122
Un-appropriated Ending Fund Balance	$	140,382
TOTAL	$	414,654
SEWER DEBT SERVICE:		
Debt Services	$	54,181
Un-appropriated Ending Fund Balance	$	38,780
TOTAL	$	92,961
ADMIN CAPITAL EXPENSES RESERVE:		
Materials and Services	$	35,931
Reserve for Capital	$	0
TOTAL	$	35,931
POLICE VEHICLE RESERVE FUND:		
Materials & Services	$	500
Transfers	$	0
Reserve for Capital	$	45,809
TOTAL	$	46,309
PARK RESERVE FUND:		
Materials & Services	$	2,274
Reserve for Capital	$	4,460
TOTAL	$	6,734

PUBLIC WORKS RESERVE FUND:		
Capital Outlay	$	13,342
Reserve for Capital	$	0
TOTAL	$	13,342
WATER SYSTEM DEVELOPMENT RESERVE FUND:		
Capital Outlay	$	348,000
Transfer Out	$	158,000
Reserve for Capital	$	142,594
TOTAL	$	648,594
SEWER SYSTEM RESERVE FUND:		
Capital Outlay	$	40,000
Reserve for Capital	$	23,680
TOTAL	$	63,680
SEWER SYSTEM DEVELOPMENT RESERVE FUND:		
Capital Outlay	$	0
Reserve for Capital	$	418,964
TOTAL	$	418,964
STREETS SYSTEM DEVELOPMENT RESERVE FUND:		
Capital Outlay	$	105,000
Transfer Out	$	0
Reserve for Capital	$	84,822
TOTAL	$	189,822
CITY HALL RESERVE FUND:		
Capital Outlay	$	0
Reserve for Capital	$	15,299
TOTAL	$	15,299

STORMWATER SYSTEM DEVEL. RESERVE FUND:

Capital Outlay	$	100,000
Reserve for Capital	$	46,400
TOTAL	$	146,400

TOTAL BUDGET **$ 6,377,480.00**

Section 2. The City of Yamhill hereby imposes property taxes provided for in the 2022-2023 Budget and that these taxes are imposed and categorized for the tax year 2022-2023 upon the assessed value of all taxable property within the City of Yamhill:

General Government/General Fund	$3.7389 per $1,000 of AV
Excluded from Limitation	$ 0.00

INTRODUCED AND ADOPTED by the City Council of the City of Yamhill and signed by me authentication of its passage this 29th day of June 2022.

CITY OF YAMHILL, OREGON

AYES:_____

NAYS:_____

By: _____
Yvette Potter
Mayor, City of Yamhill

ATTEST:

By: ———————————————————

Petra Schuetz
City Administrator Pro Tem