



City of Yamhill

A small taste of Oregon



City of Yamhill Municipal Operating Budget Fiscal Year July 1, 2024 through June 30, 2025

\$ 6,886,521

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City of Yamhill
A small taste of Oregon

City of Yamhill

2024 - 2025 Proposed Budget

April 17th, 2024

Budget Committee;

Mayor Evet Potter

Council President Kay Echaury

Marci Hedin

Tim Askey

Shea Corrigan

Mike Wolford

Paula Terp

Robert Davis

Interim City Administrator - Greg Graven

Budget Officer - Kara Corrigan

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**CITY OF YAMHILL, OREGON
BUDGET FOR FISCAL YEAR 2024-25**

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CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2024-25

As required by Chapter 294, Sections 294.305 to 294.565 of Oregon Revised Statutes, the 2024-2025 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.
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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.
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CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2024-25

SPECIAL FUNDS (Continued)

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

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

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

CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2024-25

The City currently has the following Reserve funds:

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

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

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

CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2024-25

GENERAL INFORMATION

The City of Yamhill was incorporated in 1891 and operated under the provision of its own charter and applicable State law, with a Council form of government. The Mayor is the chief executive of the City and chairs City Council meetings. The Mayor is a voting member of the Council. The City Council is comprised of five members (including the Mayor). The Mayor serves a two-year term. The four Councilors are elected to four-year terms. The five Council members are part-time elected officials who exercise the legislative powers of the City and determine matters of policy. Yamhill hired its first City Administrator in 2022-2023.

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

CITY FINANCIAL FACTORS

Budgetary Process and Controls

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

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

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

Financial Reporting

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

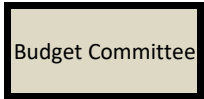
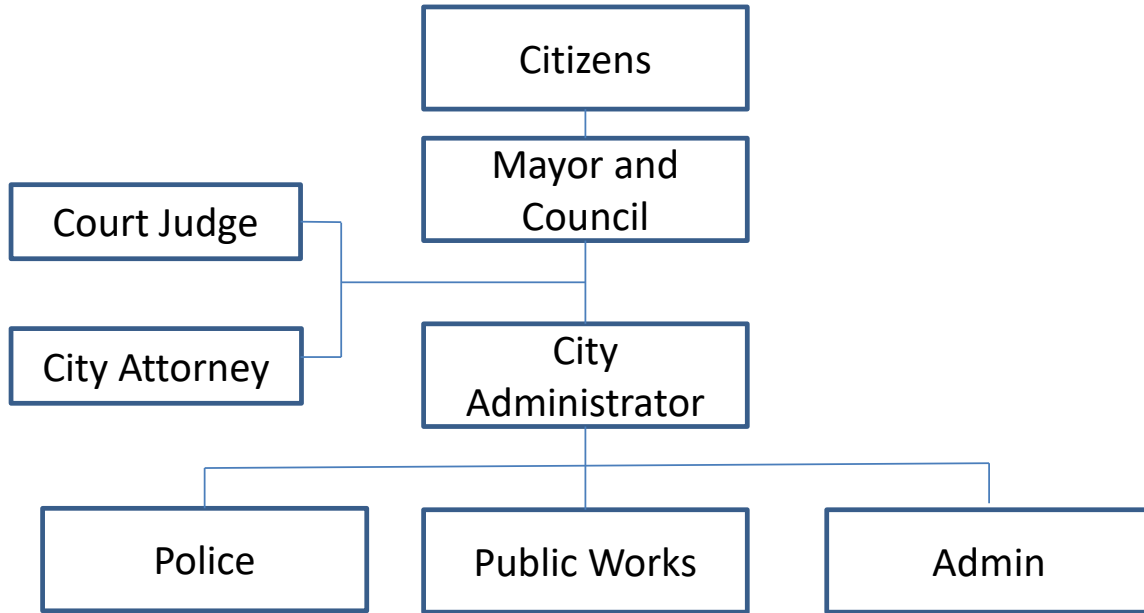
CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2024-25

Independent Audit Requirement

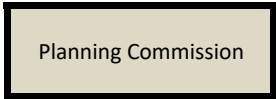
Each Oregon municipal corporation must obtain an audit and examination of its accounts and financial status at least once each year pursuant to the Oregon Municipal Audit Law, Oregon Revised Statutes 297.425 to 297.555. Municipalities having annual expenditures of less than \$500,000, with the exception 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
BUDGET INFORMATION FOR THE FISCAL YEAR 2024-25**



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

CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2024-25

THE BUDGET PROCESS

Budget Committee Members

Yvette Potter, Mayor

Paula Terp

Kay Echaury, Budget Vice Chair

Mike Wofford

Tim Askey, Councilor

Robert Davis

Marci Hedin, Councilor

Shea Corigan, Councilor

THE BUDGET CYCLE

Budgeting is not something done once a year. It is a continuous operation, and it takes 12 months to complete a cycle. The budgeting process is actually accomplished in four parts; the budget is prepared, 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 2024-25 is the Accounting Clerk, Kara Corrington.

CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2024-25

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

Approving the Budget

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

If the notice is published in a newspaper of general circulation, it must be published at least twice, five to 30 days before the scheduled budget committee meeting date.
4. Budget Committee Meets (ORS 294.426).
The budget officer may make the proposed budget available to each member of the budget committee at any time before the first meeting. At the budget committee meeting, copies of the proposed budget (if not already distributed) are distributed and the budget message is delivered. The budget message explains the proposed budget and significant changes in the local government's financial position. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget. Additional meetings may be announced at the end of each meeting. One meeting must be a public hearing where the public may speak. All meetings are open to the public.
5. Budget Committee Approves Budget (ORS 294.428).
When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the budget officer, it is approved. The budget approved by the committee specifies the amount of ad valorem taxes for each fund receiving property tax revenue.

Advertising and Holding Hearings

6. Budget Summary and Notice of Budget Hearing Published (ORS 294.448).
After the budget is approved, a budget hearing must be held by the governing body. The City must publish a notice five to 30 days before the scheduled hearing of the governing body. It includes a Budget Summary and Notice of Budget Hearing. This information is published in the McMinnville News Register and is posted at City Hall and City Website.
7. Budget Hearing Held (ORS 294.453).
The public hearing is held by the governing body on the date specified in the public notice. The purpose of the hearing is to listen to citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

Adopting the Budget

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

CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2024-25

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

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

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

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

9. Taxes Certified (ORS 294.458).

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

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

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

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

Two copies of any successful tax ballot measures

Post-Adoption

10. Post-Adoption

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

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

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

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

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

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CITY OF YAMHILL, OREGON
BUDGET INFORMATION FOR THE FISCAL YEAR 2024-25

City of Yamhill 2024/25 Budget
Proposed Budget Calendar

<u>Date</u>	<u>Task</u>	<u>Responsibility</u>
Jan. 24th	Goal Setting	Ross
Feb 14th	Appoint Budget Officer Approve Budget Calendar	Ross
Mar. 27th	Budget Committee - Non-Mandatory Budget Process Review Meeting Not a public meeting no testimoney taken	Ross/ Kara
Mar 18th	Publish First Budget committee meeting Notice	Kara
April 3rd	Publish Second Meeting Notice	Kara
April 12th	Budget committee receives budget	Kara
April 17th	Budget Committee Meets to Receive Budget Message and First Budget meeting	Ross
April 24th TBD	Second Budget Committee Meeting - Approve Budget Pass Resolution	Ross
May 1st	Publication of Notice of Approved Hearing	Kara
May 8th	Council Holds Public Meeting on 2022/23 Budget (Approved by Budget Committee)	Ross
TBD	Supplemental Budget if Required	Ross
June 12th	Council Adopts Budget Sets appropriations at	Ross
June 30th	LB Forms Complete	Kara/Ross
July 10th	File LB Forms	Kara

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City of Yamhill - Budget Overview

All City Recap

FYE 2025

Prop. Bud.

	Admin	Utilities	Total
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Resources

Beg. Bal.	\$627,364	\$2,819,544	\$3,446,908
Rates & Fees	196,465	1,885,631	2,082,096
State Support	42,300	92,400	134,700
Grants	76,600	212,000	288,600
XFERS In	52,500	244,500	297,000
Property Tax	488,786	0	488,786
Other	40,921	107,511	148,431
Tot. Sources	\$1,524,936	\$5,361,585	\$6,886,521

Uses

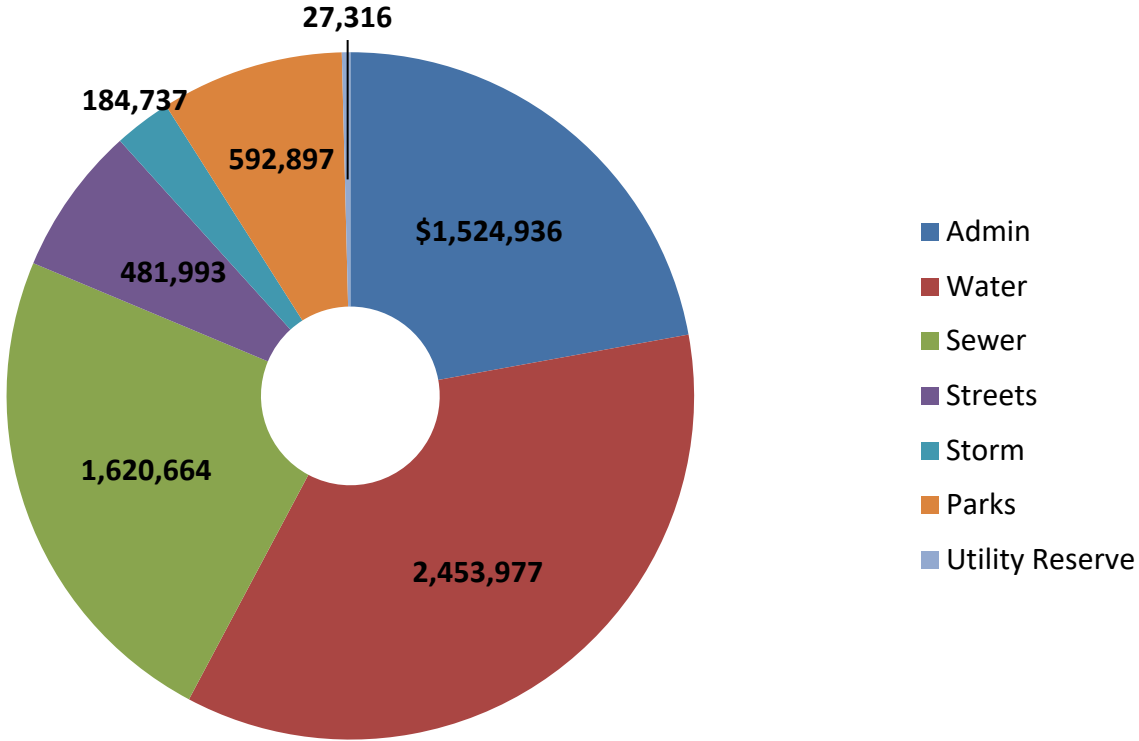
Pers. Services	\$786,242	\$664,488	\$1,450,730
Mat. & Srvc	401,185	670,008	1,071,193
Capital	37,056	1,033,606	1,070,662
Xfers Out	33,000	264,000	297,000
Debt Service	0	270,331	270,331
Unappropriated		273,913	273,913
Contingency	267,453	2,185,239	2,452,692
Total Uses	\$1,524,936	\$5,361,585	\$6,886,521

Total Uses	\$1,524,936	\$5,361,585	\$6,886,521
Less Unapp	0	273,913	273,913
Less Cont.	267,453	2,185,239	2,452,692
	\$1,257,483	\$2,902,433	\$4,159,916
Est. Population	1,200	1,200	1,200
Cost per Citizen	\$1,048	\$2,419	\$3,467

**City of Yamhill
FISCAL YEAR 2024-25**

City of Yamhill

Budget By Department
2024-25



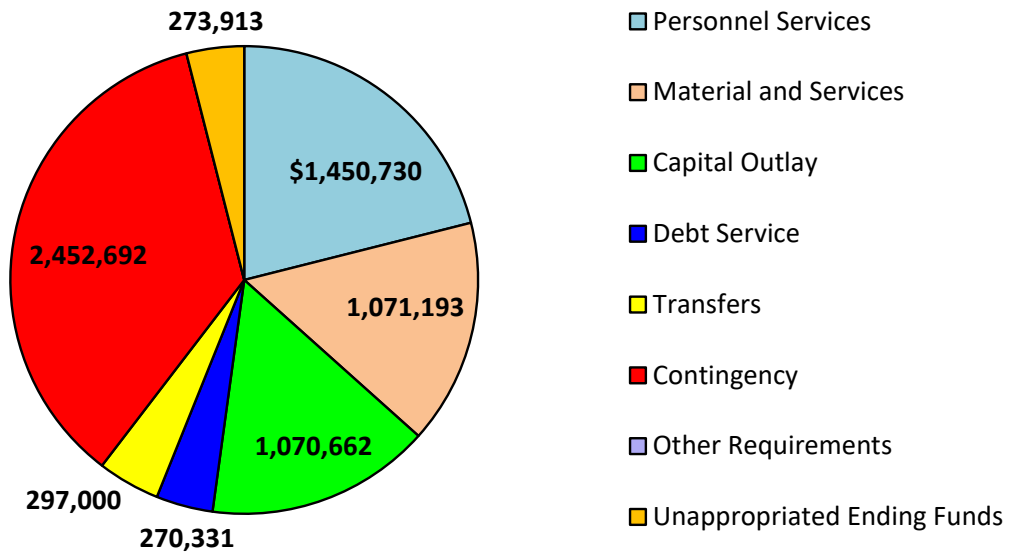
Admin	\$1,524,936
Water	2,453,977
Sewer	1,620,664
Streets	481,993
Storm	184,737
Parks	592,897
Utility Reserve	27,316
	<hr/>
	\$6,886,521

**CITY OF YAMHILL, OREGON
FISCAL YEAR 2024-25 BUDGET**

**ALL EXPENSES AND EXPENSE TYPES
BUDGET FY 2024-25
#REF!**

City of Yamhill 2024/25 Budget

By Expense type



Personnel Services	\$1,450,730
Material and Services	1,071,193
Capital Outlay	1,070,662
Debt Service	270,331
Transfers	297,000
Contingency	2,452,692
Other Requirements	#REF!
Unappropriated Ending Funds	273,913
	<u>#REF!</u>

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**CITY OF YAMHILL, OREGON
FISCAL YEAR 2024-2025 BUDGET
ADMIN BUDGET**

General Fund

The General Fund is to account for services and operations of the City which are not accounted for in any other fund. The primary source of revenues are property taxes, franchise fees, state and local shared revenues, licenses and permits, 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

City of Yamhill

Admin. Recap Sheet

FYE 2025 Prop. Bud.	General Fund							Reserve			Other		Total	
	Rev.	Council	Court	Admin	PD	Plan.	Parks	Total	Admin	City Hall	PD Veh.	Econ Dev.	Building	Admin
Resources														
Beg. Bal.	386,409							386,409	0	15,472	45,645	151,301	28,537	627,364
Rates & Fees	190,565							190,565	900		4,500		500	196,465
State Support	42,300							42,300						42,300
Grants	76,600							76,600						76,600
XFERS In								0	39,500	0	13,000			52,500
Property Tax	488,786							488,786						488,786
Other	29,092							29,092		464	1,369	5,139	4,856	40,921
Tot. Sources	1,213,752	0	0	0	0	0		1,213,752	40,400	15,936	64,514	156,440	33,893	1,524,936
Uses														
Pers. Services			38,276	110,003	510,371	38,230	25,341	722,222				38,230	25,790	786,242
Mat. & Srvc		7,100	24,560	106,525	113,250	71,900	16,000	339,335	40,400			21,300	150	401,185
Capital				15,356	21,700			37,056						37,056
Xfers Out				12,500	13,000		7,500	33,000						33,000
Debt Service								0						0
Contingency	0	0	0	82,139	0			82,139	0	15,936	64,514	96,910	7,953	267,453
Total Uses	0	7,100	62,836	326,524	658,321	110,130	48,841	1,213,752	40,400	15,936	64,514	156,440	33,893	1,524,936
	232,865													

FISCAL YEAR 2024-2025 BUDGET

GENERAL FUND

CITY OF YAMHILL
Municipal Corporation

City Clerk

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24	
	2021-2022	2022-2023	2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Beginning Fund Balance					
1	189,212	471,856	312,103	10-100 Available Cash on hand	386,409	386,409			1
2			-						2
3	6,083	9,005	11,000	10-901 Previously Levied Taxes	12,500	12,500			3
4	1,357	896	1,500	10-902 Cigarette Tax	1,500	1,500			4
5	21,612	24,149	19,500	10-903 Liquor Tax	24,000	24,000			5
6				10-90x Marijuana Tax	1,600	1,600			6
7	338,763	16,548	15,000	10-904 State Revenue Sharing	15,200	15,200			7
8	9,116	13,389	1,000	10-913 Miscellaneous Income	3,500	3,500			8
9	10,934	12,150	7,000	10-914 Police Misc Income	10,000	10,000			9
10	100	300	100	10-923 Administrative Towing Fees	100	100			10
11	50,517	39,144	50,000	10-924 Municipal Court Fines	55,000	55,000			11
12	52,819	60,316	55,000	10-925 Franchise Fees	55,650	55,650			12
13	21,448	17,258	20,000	10-928 Admin. Court Fees	21,000	21,000			13
14	705	540	500	10-932 Business Licenses	700	700			14
15	1,133	937	1,000	10-941 Muni Court Assessments	1,200	1,200			15
16			-	10-946 Grant					16
17	1,000			10-948 Grant- Planning	57,600	57,600			17
18	1,916	1,462	3,500	10-942 Grant-ODOT Seat Belt	5,000	5,000			18
19	2,170	1,759	4,000	10-943 Grant ODOT Speed	5,000	5,000			19
20	3,787	3,884	4,000	10-944 Grant ODOT- DUUI	4,120	4,000			20
21	1,659		3,500	10-945 Grant ODOT Distracted Driving	5,000	5,000			21
22	2,348	18,554	9,363	10-952 Interest	18,000	11,592			22
23	880	1,535	1,200	10-961 Park Usage Fees	1,400	1,400			23
24			-	10-971 Timber Sale					24
25			-	10-985 Transfer In (Police Veh. Resv)					25
26			-	10-986 Transfer In (Bldg Fund)					26
27			-	10-990 Transfer In (City Hall Rsv)					27
28	3,420	78,577	15,000	10-962 Land Use Fees	15,000	15,000			28
29				10-912 Judge Services					29
30	713	750	500	10-915 Dog License Revenue	515	515			30
31	7,500	12,500	10,000	10-950 Police SRO -Yamhill/Carlton SD	12,500	12,500			31
32	25,780	29,390	29,000	10-922 Police Service Fee	30,000	30,000			32
33	997		1,500	10-951 National Night Out	1,500	1,500			33
34			-	10-991 Interfund loan - Water Fund					34
35			-	10-994 ARPA Tranche 2	-	-			35
36			-	10-995 Transient Tax					36
37	755,969		575,266	Total Resources Except Tax Levy	743,994	737,466	-	-	37
38	350,774	379,588	470,113	Taxes Necessary to Balance Budget	476,286	476,286			38
39				Taxes Collected in Year Levied					39
40	1,106,743	1,194,487	1,045,379	TOTAL RESOURCES	1,220,280	1,213,752	-	-	40

FISCAL YEAR 2024-2025 BUDGET

GENERAL FUND - ADMINISTRATION
Organizational Unit - Department

CITY OF YAMHILL
Municipal Corporation
City Clerk

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2024-25			Forecast 2023-24
	2021-22	2022-23	2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES					
1	6,392	4,927	36,002	10-101 City Administrator	0.25	27,500	27,500		1
2	8,304	10,448	9,180	10-102 City/Court Clerk	0.15	9,374	9,374		2
3	6,634	13,149	8,415	10-103 City Recorder	0.23	12,985	12,985		3
4			0	10-110 Accounting Clerk	0.25	13,000	13,000		4
5				10-115 Overtime		0	-		5
6	16,342	15,974	38,441	10-120 Payroll Costs		47,144	47,144		6
7	37,671	44,497	92,038	TOTAL PERSONNEL	0.88	110,003	110,003		7
8				MATERIALS & SUPPLIES					8
9	168		1,000	10-334 Emergency Services		1,000	1,000		9
10	5,133	6,237	7,000	10-200 Operations & Maintenance		9,500	9,500		10
11	7,213	9,080	9,000	10-202 Liability Insurance		11,700	11,700		11
12	8,819	9,759	10,304	10-210 Utilities		14,000	14,000		12
13	3,304	593	750	10-252 Miscellaneous		800	800		13
14	11,440	34,086	15,000	10-300 Attorney/Legal Fees		15,000	15,000		14
15	5,978	7,575	10,000	10-301 Audit Fees		10,000	10,000		15
16	1,188	1,324	2,000	10-305 Dues, Travel & Training		3,200	5,000		16
17	17,012	44,143	14,000	10-306 Contract Services		15,000	15,000		17
18	2,231	2,200	2,600	10-309 Janitorial Services		3,000	3,000		18
19	1,310	2,347	2,500	10-325 Ads & Printing		2,500	2,500		19
20	260	24,898	12,000	10-032 Website Maintenance/IT		14,000	14,000		20
21	901	1,072	2,500	10-328 Office Supplies		2,500	2,500		21
22	95	204	400	10-329 Postage		425	525		22
23	441	88	1,000	10-335 Christmas Decorations		2,000	2,000		23
24				10-526 Interfund Loan Expense					24
25	65,493	143,605	90,054	TOTAL MATERIALS & SUPPLIES		104,625	106,525		25
26									26
27									27
28				CAPITAL OUTLAY					28
29	709	1,011	3,000	10-412 Building Maintenance		3,100	3,100		29
30				10-xxx Street Security Cmaera		4,896	4,896		30
31				10-xxx Council Room Camera Upgrade		7,360	7,360		31
32	709	1,011	3,000	TOTAL CAPITAL OUTLAY		15,356	15,356		32
33									33
34				OTHER REQUIREMENTS					34
35									35
36				10-xxx Xfer to Parks Dept Reserve					36
37		25,000		10-xxx					37
38				10-533 Transfer Out (Water Fund)					38
39				10-534 Transfer Out (Sewer Fund)					39
40				10-532 Reserve Transfer (Econ Dev)					40
41		10,831	11,000	10-521 Reserve Transfer (ACER Rsv)		12,500	12,500		41
42		35,831	11,000	TOTAL OTHER REQUIREMENTS		12,500	12,500		42
43									43
44	460,024	297,297	91,145	10-795 Contingency		89,667	82,139		44
45									45
	563,898	522,241	287,237	TOTAL ADMINISTRATION		332,151	326,524	-	-

106,525

FISCAL YEAR 2024-2025 BUDGET

GENERAL FUND - COUNCIL
Organizational Unit - Department 05

CITY OF YAMHILL
Municipal Corporation

City Clerk

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2024-2025			Forecast 2023-24
	2021-22	2022-23	2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				MATERIALS & SUPPLIES					
1	1,000	763.89	1,000	05-252 Miscellaneous		1,000	1,000		1
2	2,112	1,321.76	2,500	05-305 Dues, Travel, Training		3,000	3,000		2
3	500		2,000	05-332 Community Support Svcs		3,000	3,000		3
4		191.65		Office Supplies		100	100		4
5									5
6	3,612	2,277	5,500	TOTAL MATERIALS & SUPPLIES		7,100	7,100		-
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 2023-2024		Budgeted Amt			18
19				Yamhill Downtown Assoc		500			19
20				Yamhill Co. Mediators =		500			20
21				YCTC		500			21
22				Homeward Bound Pets =		500			22
23						-			23
24				Emp. Recognition		1,000			24
25				Total Request: \$		3,000			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
	3,612	2,277	5,500	TOTAL COUNCIL		7,100	7,100	-	-

x x x

Form LB-31										
FISCAL YEAR 2024-2025 BUDGET										
GENERAL FUND - MUNICIPAL COURT					CITY OF YAMHILL					
Organizational Unit - Department 12					Municipal Corporation					
					City Clerk					
Historical Data										
Actual			Adopted		Budget for Next Year 2024-2025					
2021-22		2022-23	2023-24		DESCRIPTION	FTE	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	Forecast 23-24
PERSONNEL SERVICES										
1	13,843	12,506	21,420		12-102 City/Court Clerk	0.35	21,872	21,872		1
2	6,633	5,560	3,366		12-103 City Recorder	0.00	0	0		2
3		11,448			12-110 Accounting Clerk	0.00				3
4	12,959	17,120	19,770		12-120 Payroll Costs		16,404	16,404		4
5	33,434	46,635	44,556		TOTAL PERSONNEL	0.35	38,276	38,276		5
6										6
7										7
8					MATERIALS & SUPPLIES					8
9	75	40	500		12-224 Bail Refunds		560	560		9
10	18,004	13,593	20,000		12-250 Assessments		15,000	15,000		10
11	-	54	300		12-300 Attorney/Legal Fees		200	200		11
12	1,110	1,112	2,000		12-305 Dues, Travel & Training		2,100	2,100		12
13	1,200	1,100	1,200		12-310 Court Interpreter		1,200	1,200		13
14	3,000	2,950	3,000		12-311 Municipal Judge		3,000	3,000		14
15	1,294	1,418	2,000		12-200 Operations		2,000	2,000		15
16	72	349	500		12-328 Office Supplies		500	500		16
17	24,755	20,616	29,500		TOTAL MATERIALS & SUPPLIES		24,560	24,560		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
	58,190	67,251	74,056		TOTAL MUNICIPAL COURT		62,836	62,836	-	
x			x							

FISCAL YEAR 2024-2025 BUDGET

GENERAL FUND - POLICE
Organizational Unit - Department 11

CITY OF YAMHILL
Municipal Corporation
Police Chief

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2024-2025			Forecast 23-24
	2021-22	2022-23	2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES					
1	78,171	96,939	99,500	11-104 Police Chief	1.0	114,391	114,391		1
2	69,488	76,290		11-105 Police Officer	1.0	69,511	69,511		2
3	59,353	65,614	66,200	11-107 Traffic Officer					3
4			76,100	11-122 Police Corporal	1.0	80,667	80,667		4
5		2,853	3,000	11-115 Overtime		4,000	4,000		5
6	11,112	16,941	15,000	11-117 ODOT Grant Payroll		18,500	18,500		6
7	134,693	140,462	200,682	11-120 Payroll Costs - Benefits		210,802	210,802		7
8	6,255	10,304	10,000	11-106 Reserve Officer (SRO)		12,500	12,500		8
9									9
10	359,072	409,402	470,482	TOTAL PERSONNEL	3.0	510,371	510,371		10
11									11
12				MATERIALS & SUPPLIES					12
13	3,773	4,343	3,100	11-210 Utilities		5,100	5,100		13
14	3,672	4,930	4,750	11-221 Equipment Maintenance		4,850	4,850		14
15	14,824	21,566	10,000	11-027 Vehicle Maintenance		16,000	16,000		15
16	4,714	90	3,100	11-300 Attorney/Legal Fees		3,100	3,100		16
17	13,669	13,562	19,000	11-304 9-1-1 YCOM		20,000	20,000		17
18	1,696	3,764	4,100	11-305 Dues, Meetings & Training		4,200	4,200		18
19	409	100	1,050	11-327 Resource Materials		1,100	1,100		19
20	1,933	1,205	2,300	11-328 Office Supplies		2,400	2,400		20
21	1,535	2,225	3,350	11-330 Uniform Allowance		3,500	3,500		21
22	3,868	7,176	9,200	11-331 Police Equipment		9,500	9,500		22
23	603	241	1,100	11-333 Investigation Expenses		1,200	1,200		23
24	11,438	13,570	14,000	11-202 Liability Insurance		16,000	16,000		24
25	-	0	550	11-252 Miscellaneous Expense		600	600		25
26	-	0	1,000	11-253 Misc. Grant Expenses		1,000	1,000		26
27	-	0	150	11-254 Peer support Expense		200	200		27
28	500	332	2,000	11-336 Nation Night Out Expense		2,000	1,500		28
		0	12,000	11- xxx Fuel		13,000	13,000		
				11-338 Central Square CAD		10,000	10,000		
29	62,634	73,104	90,750	TOTAL MATERIALS & SUPPLIES		113,750	113,250		29
30				CAPITAL OUTLAY					30
31	19,119	41,647	15,000	11-405 Vehicle Lease		15,000	15,000		31
32	1,825	2,492	2,100	11-404 Policy & Procedure Manual		2,200	2,200		32
33	3,000	2,000	3,000	11-977 Mobile Data Computers		3,500	3,500		33
34	-	0	800	11-976 Police Radios		1,000	1,000		34
35	23,944	46,139	20,900	TOTAL CAPITAL OUTLAY		21,700	21,700		35
36									36
37				RESERVE TRANSFERS					37
38	-		15,000	11-522 Reserve Transfer (PD Vehicle)		13,000	13,000		38
39									39
40	-		15,000	TOTAL OTHER REQUIREMENTS		13,000	13,000		40
41									41
	445,650	528,645	597,132	TOTAL POLICE		658,821	658,321	-	

x x x

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

**70 ADMIN. EXPENDITURES RESERVE
Organizational Unit - Fund**

**CITY OF YAMHILL
Municipal Corporation**

City Clerk

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24	
	2021-22	2022-23	2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Beginning Fund Balance:					
1	9,953	21,276	-	70-100 Beginning Balance	-	-			1
2	115	565	-	70-952 Interest Income	-	-			2
3	757	10,831	11,000	70-980 Transfer In (General Fund)	12,500	12,500			3
4	12,000	12,000	13,500	70-981 Transfer In (Water Dept)	13,500	13,500			4
5	12,000	12,000	13,500	70-982 Transfer In (Sewer Dept)	13,500	13,500			5
6	-	628	900	70-921 Muni Ct Equip Assessment	900	900			6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	34,825		38,900	Total Resources Except Tax Levy	40,400	40,400	-		16
17									17
18									18
19	34,825	57,301	38,900	TOTAL RESOURCES	40,400	40,400	-		19
20				REQUIREMENTS					20
21									21
22	4,564	4,074	4,000	70-403 Copy/Postal/Computing	4,000	4,000			22
23	3,213	3,690	5,000	70-414 Software	5,000	5,000			23
24	29,772	40,402	29,900	70-408 Support Services	16,400	16,400			24
				70-xxx Water Billing Software	15,000	15,000			
25	37,549	48,165	38,900	Total Materials & Services	40,400	40,400			25
26									26
27	(2,724)	9,135	-	Contingency	-	-			27
28									28
29									29
30				NOTE:					30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	47,345	57,301	38,900	TOTAL REQUIREMENTS	40,400	40,400			

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

71 POLICE VEHICLE RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Police Chief

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24	
	2021-22	2022-23	2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Beginning Fund Balance:					
1	12,948	16,787	3,000	71-100 Cash on Hand	45,645	45,645			1
2	56	728	90	71-952 Interest Income	1,369	1,369			2
3		25,000	15,000	71-983 Transfer In (Police Dept)	13,000	13,000			3
4	3,783	3,130	4,500	71-926 Vehicle replace. assess.	4,500	4,500			4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	16,787	45,645	22,590	Total Resources Except Tax Levy	64,514	64,514			16
17									17
18									18
19	16,787	45,645	22,590	TOTAL RESOURCES	64,514	64,514			19
20				REQUIREMENTS					20
21				71-418 Vehicle Replacement					21
22				71-419 Vehicle Equipment					22
23				71-531 Transfer Out (Gen Fund Police)					23
24									24
25									25
26									26
27		45,645	22,590	71-597 Contingency	64,514	64,514			27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38	16,787	-		Unappropriated Ending Fund Balance					38
	16,787	45,645	22,590	TOTAL REQUIREMENTS	64,514	64,514			

Chief

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

73 CITY HALL RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

City Clerk

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24	
	2021-22	2022-23	2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Beginning Fund Balance:					
1	15,182	15,232	15,299	73-100 Beginning Balance	15,472	15,472			1
2	49	241	459	73-952 Interest Income	464	464			2
3	-			73-980 Transfer In (General Fund)					3
4	-			73-981 Transfer In (Water Fund)					4
5	-			73-982 Transfer In (Sewer Fund)	-	-			5
6	-								6
7	-								7
8	-								8
9	-								9
10	-								10
11	-								11
12	-								12
13	-								13
14	-								14
15	-								15
16									16
17									17
18									18
19	15,231	15,472	15,758	TOTAL RESOURCES	15,936	15,936	-		19
20				REQUIREMENTS					20
21	-			73-531 Transfer Out (General Fund)					21
22									22
23	-			73-974 City Hall Replacement					23
24	-			73-975 Land Acquisition					24
25	-			TOTAL CAPITAL OUTLAY					25
26									26
27	15,232	15,472	15,758	73-795 Reserve for Contingencies	15,936	15,936			27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38				Unappropriated Ending Fund Balance					38
	15,232	15,472	15,758	TOTAL REQUIREMENTS	15,936	15,936			

xx x x

FISCAL YEAR 2024-2025 BUDGET

GENERAL FUND - PLANNING DEPARTMENT
Organizational Unit - Department 15

CITY OF YAMHILL
Municipal Corporation

City Clerk

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2024-2025			Forecast 23-24
	2021-22	2022-23	2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES					
1	1,055	684	5,000	15-101 City Administrator	0.10	11,000	11,000		1
2	2,211	17,031	3,366	15-103 City Recorder	0.10	5,646	5,646		2
3				15-110 Accounting Clerk	0.10	5,200	5,200		3
4	1,227	3,762	13,108	15-120 Payroll Costs		16,384	16,384		4
5	4,492	21,477	21,475	TOTAL PERSONNEL	0.30	38,230	38,230		5
6									6
7									7
8				MATERIALS & SUPPLIES					8
9	255	10,099	7,000	15-303 City Planner [Contract]		60,000	12,000		9
10	592	137	200	15-305 Dues, Travel, Training		200	200		10
11	1,565	922	1,000	15-325 Ads & Printing		2,000	2,000		11
12	4,187	10,564	10,000	15-306 Contract Services		10,000	57,600		12
13	136	-	100	15-328 Office Supplies		100	100		13
14	6,736	21,721	18,300	TOTAL MATERIALS & SUPPLIES		72,300	71,900		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
41									41
	11,229	43,199	39,775	TOTAL PLANNING DEPARTMENT		110,530	110,130	-	

x x x

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**50 ECONOMIC DEVELOPMENT
Organizational Unit - Fund**

CITY OF YAMHILL

Municipal Corporation

City Clerk

Historical Data				DESCRIPTION	FTE	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		Adopted	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
2021-22	2022-23	2023-24							
				Beginning Fund Balance:					
1	151,973	151,826	129,226	50-100 Cash on Hand		151,301	151,301		1
2	495	2,420	3,877	50-952 Interest Income		4,539	4,539		2
3			600	50-970 Loan Payments		600	600		3
4				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	152,468		133,703	Total Resources Except Tax Levy		156,440	156,440		16
17									17
18									18
19	152,468	154,246	133,703	TOTAL RESOURCES		156,440	156,440		19
20				PERSONNEL SERVICES					20
21	422	274	2,000	50-101 City Administrator	0.10	11,000	11,000		21
22				50-110 Accounting Clerk	0.10	5,200	5,200		22
23			0	50-103 City Recorder	0.10	5,646	5,646		23
	220	2,639	1,327	50-120 Payroll Costs		16,384	16,384		
24	642	2,913	3,327	TOTAL PERSONNEL	0.3	38,230	38,230		24
25									25
26				MATERIALS & SUPPLIES					26
27		32	250	50-313 Administrative Costs		250	250		27
28			20,000	50-251 Econ Development Loans		20,000	20,000		28
29			1,000	50-300 Attorney Legal Fees		1,000	1,000		29
30				50-312 Loan Review					30
31			50	50-328 Office Supplies		50	50		31
32				50-436 Comprehensive Plan					32
33				50-975 Land Acquisition					33
34				50-524 Transfer Out (Water Debt Svc)					34
35	-	32	21,300	Total Material and Supplies		21,300	21,300		35
36									36
37		151,300	109,076	50-795 Contingency		96,910	96,910		37
38									38
39	-								39
40	151,826			Unappropriated Ending Fund Balance					40
	152,468	154,246	133,703	TOTAL REQUIREMENTS		156,440	156,440		

x x x

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

51 BUILDING PROGRAM
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

City Clerk

Historical Data				DESCRIPTION	FTE	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		Adopted	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
2021-22	2022-23	2023-24							
				Beginning Fund Balance:					
1	30,495	34,795	20,700	51-100 Cash on Hand		28,537	28,537		1
2	63	622	621	51-952 Interest Income		856	856		2
3	8,344	1,592	4,000	51-938 County Building Services		4,000	4,000		3
4	150	150	500	51-939 Code Compliance Fees		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									16
17									17
18									18
19	39,052	37,159	25,821	TOTAL RESOURCES		33,893	33,893		19
20				PERSONNEL SERVICES					20
21	1,055	684	3,317	51-101 City Administrator	0.05	5,500	5,500		21
22	2,211	4,383	2,805	51-103 City Recorder	0.05	2,823	2,823		22
23	1,227	1,910	5,765	51-120 Payroll Costs		11,053	11,053		23
				51-110 Accounting Clerk	0.05	2,600	2,600		
24		1,636	2,844	51-119 Facilities Manager	0.05	3,814	3,814		24
25	4,492	8,613	14,731	TOTAL PERSONNEL	0.20	25,790	25,790		25
26									26
27				MATERIALS & SUPPLIES					27
28									28
29		17,226		51-252 Miscellaneous Exp					29
30				51-305 Dues Travel & Training					30
31			50	51-328 Office Supplies		50	50		31
32			100	51-329 Postage		100	100		32
33				51-531 Transfer Out (Gen Fund)					33
34		17,226	150	TOTAL MATERIALS & SUPPLIES		150	150		34
35		11,320	10,940	51-795 Contingency		7,953	7,953		35
36									36
37	-								37
38	34,560			Unappropriated Ending Fund Balance					38
	4,492	37,159	25,821	TOTAL REQUIREMENTS		33,893	33,893	-	

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City of Yamhill

Utilities Recap

FYE 2025
Prop. Bud.

	PW Reserve	Water	Sewer	Storm	Streets	Parks	Total Utilities
Resources							
Beg. Bal.	2,249	893,444	1,016,202	118,745	312,596	476,308	2,819,544
Rates & Fees		1,109,020	565,333	50,430	66,048	94,800	1,885,631
State Support		0	0	0	92,400	0	92,400
Grants		212,000	0	0	0	0	212,000
XFERS In	25,000	200,000	0	12,000	0	7,500	244,500
Property Tax		0	0	0	0	0	0
Other	67	39,513	39,129	3,562	10,949	14,289	107,511
Tot. Sources	27,316	2,453,977	1,620,664	184,737	481,993	592,897	5,361,585

Uses

Pers. Services		319,717	268,564	0	76,208	0	664,488
Mat. & Srvc		354,160	213,386	0	102,462	0	670,008
Capital	14,490	483,656	312,510	0	116,790	106,160	1,033,606
Xfers Out		226,000	38,000	0	0	0	264,000
Debt Service		216,150	54,181	0	0	0	270,331
Unappropriated		220,273	53,640	0	0	0	273,913
<u>Contingency</u>	<u>12,826</u>	<u>634,022</u>	<u>680,382</u>	<u>184,737</u>	<u>186,534</u>	<u>486,737</u>	<u>2,185,239</u>
Total Uses	27,316	2,453,977	1,620,664	184,737	481,993	592,897	5,361,585

Population of Yamhill

1,200

W/O Gen.

Total Utility Cost

Total uses 5,361,585
Less Cont. 2,185,239
Less Unappr 273,913

Total Utility Cost 2,902,433

Divide by Pop. 1200

\$2,418.69

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

74 PUBLIC WORKS RESERVE FUND
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Public Works

Historical Data				DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2021-22	2022-23	2023-24						
				Beginning Fund Balance:				
1	13,732	13,225	-	74-100 Cash on Hand	2,249	2,249		1
2	55	210		74-952 Interest Income		67		2
3			12,000	74-981 Transfer In (Water Dept)	12,500	12,500		3
4			12,500	74-982 Transfer In (Sewer Dept)	12,500	12,500		4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	13,787			Total Resources Except Tax Levy				16
17								17
18								18
19	13,787	13,435	24,500	TOTAL RESOURCES	27,249	27,316		19
20				REQUIREMENTS				20
21				74-418 Vehicle Replacement				21
22				74-411 Small Equipment				22
23	561			74-412 Security Cameras	4,490	4,490		23
24		11,187	10,000	74-795 Lab/Office	10,000	10,000		24
25		11,187	10,000	Total Capital Outlay	14,490	14,490		25
26								26
27	13,225	2,249	14,500	74-795 Contingency	12,759	12,826		27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38				Unappropriated Ending Fund Balance				38
	29,752	13,435	24,500	TOTAL REQUIREMENTS	27,249	27,316		

x x x

**CITY OF YAMHILL, OREGON
FISCAL YEAR 2024-2025 BUDGET**

WATER FUNDS

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

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

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

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

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

**Water Depreciation Fund
Fund 56**

This fund was established in the 1999-2000 fiscal year, as part of the Water Upgrade Project. GASB requires all capital improvement projects to provide for depreciation, e.g. the Water Plant, via the Depreciation Account. This item will be calculated as a depreciation expense, in the Water Department, and when expended out of the Water Department, it will become an income in the Depreciation Account.

CITY OF YAMHILL, OREGON
FISCAL YEAR 2024-2025 BUDGET

**Water Debt Service Fund
Fund 61**

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 System Development
Reserve (SDCs)
Fund 76**

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

0

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.

City of Yamhill

Water Recap

2024/25 Proposed Budget	Fund				Total Water
	Water Operating	Water Depreciation	Water SDC's	Water Debt	
Resources					
Beginning Balance	253,465	39,537	370,905	229,537	893,444
Rates and Fees	895,000	0	214,020	0	1,109,020
State Support					0
Grants	192,000		20,000		212,000
XFERS In	0	0		200,000	200,000
Property Tax					0
Other	20,314	1,186	11,127	6,886	39,513
Total Resources	1,360,779	40,723	616,052	436,423	2,453,977
Uses					
Personal Services	319,717				319,717
Materials and Services	354,160				354,160
Capital	362,000	20,500	101,156		483,656
Xfers Out	226,000		0		226,000
Debt Service				216,150	216,150
Unappropriated				220,273	220,273
Contingency	98,902	20,223	514,896	0	634,022
Total Uses	1,360,779	40,723	616,052	436,423	2,453,977

RESOURCES

20 WATER FUND

Organizational Unit - Fund

CITY OF YAMHILL

Municipal Corporation

Public Works

Historical Data				DESCRIPTION	Budget for Next Year 2023-2024			Forecast 2023/24
Actual		Adopted			Proposed By	Approved By	Adopted By	
2021-22	2022-23	2023-24			Budget Officer	Budget Committee	Governing Body	
				Beginning Fund Balance:				
1	184,899	236,316	400,000	20-100 Beginning Fund Balance	253,465	253,465	1	
2	7,778	3,490	5,000	20-940 Security Deposits	4,710	4,710	2	
3	16,145	1,167	8,000	20-913 Miscellaneous Income	8,000	8,000	3	
4	2,425	14,440	12,000	20-952 Interest Income	7,604	7,604	4	
5	463,467	580,310	558,685	20-960 Users Fees	895,000	895,000	5	
6				20-970 Loan Payment - Interfund			6	
7				20-980 Transfer In - Gen Fund			7	
8				20-962 Land Use Fees			8	
9				Debt Service Borrowing	-	-	9	
10			192,000	Merkley Grant		192,000	10	
11			100,000	From New Homes for Rock Dam	-	-	11	
12				NOTE:			12	
13				657 EDUs			13	
14				1 EDU = 4,000 gallons/month			14	
15							15	
16							16	
17							17	
18				User Fees to Date = \$455,186			18	
19				Est. collection 2023 = 537,197			19	
20				4% increase = 21,487			20	
21				Total Budget 2023/24 = \$558,685			21	
22							22	
23							23	
24							24	
25							25	
26							26	
27							27	
28							28	
29							29	
30							30	
31							31	
32							32	
33							33	
34							34	
35							35	
36							36	
37							37	
38							38	
	674,715	835,723	1,275,685	TOTAL RESOURCES	1,168,779	1,360,779	-	

x x x

20 WATER FUND

CITY OF YAMHILL

Organizational Unit - Fund

Municipal Corporation
Public Works

Historical Data				DESCRIPTION	FTE	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		Adopted	Proposed By			Approved By	Adopted By		
2021-22	2022-23	2023-24						Budget Officer	
PERSONNEL SERVICES									
1	5,848	3,422	25,002	20-101 City Administrator	0.20	27,500	22,000		1
2	16,611	17,624	15,300	20-102 City/Court Clerk	0.30	18,747	18,747		2
3	12,381	22,130	14,025	20-103 City Recorder	0.25	14,114	14,114		3
4			0	20-110 Accounting Clerk	0.25	13,000	13,000		4
5			0	20-112 Superintendent		0	-		5
6	676		0	20-108 Utility Worker II	0.45	22,691	22,691		6
7	26,643	27,720	15,575	20-109 Utility Worker I	0.45	20,751	20,751		7
8			1,300	20-111 Summer Help PW					8
9			0	20-113 Part-Time Help PW		0	-		9
10	24,149	29,246	25,880	20-119 Facilities Manager	0.38	28,606	28,606		10
11	24,024	30,328	26,707	20-121 Plant Operator	0.45	29,285	29,285		11
12	2,155	2,678	3,500	20-118 Pager Pay		3,500	3,500		12
13		686	4,000	20-115 Overtime		10,000	10,000		13
14	67,774	63,463	103,912	20-120 Payroll Costs		141,146	137,021		14
15	180,262	197,298	235,201	TOTAL PERSONNEL	2.73	329,342	319,717		15
MATERIALS & SUPPLIES									
18	16,579	38,648	45,000	20-200 Operations & Maintenance		46,440	46,440		18
19		1,331	5,000	20-201 Lab Equipment		5,160	5,160		19
20	22,938	26,780	30,000	20-202 Liability Insurance		30,960	30,960		20
21	326	551	1,000	20-203 Miscellaneous Tools		1,032	1,032		21
22	2,387	1,025	2,500	20-204 Permits		2,580	2,580		22
23	388	487	1,000	20-208 Safety Equipment / Supplies		2,000	2,000		23
24	21,159	25,173	30	20-210 Utilities		30,960	30,960		24
25	24,168	31,324	45,000	20-237 Distribution System		50,000	50,000		25
26	746	683	1,000	20-230 Office Equip/Maint/Supplies		1,032	1,032		26
27			1,500	20-232 Large Meter Testing		1,548	1,548		27
28	6,470	156,097	10,000	20-233 Meter Replacement		10,320	10,320		28
29	11,201	13,082	10,000	20-027 Vehicle Maintenance		10,000	10,000		29
30	291	663	1,000	20-252 Miscellaneous		1,032	1,032		30
31	373	329	500	20-427 Deposit Refunds		516	516		31
32	11,250	1,338	11,000	20-300 Attorney/Legal Fees		11,352	11,352		32
33	10,891	6,250	6,000	20-301 Audit Fees		6,192	6,192		33
34	2,904	1,903	4,500	20-305 Dues,Travel & Training		6,000	6,000		34
35	75,297	60,068	90,000	20-306 Contract Services		92,880	92,880		35
36	122	68	100	20-325 Ads & Printing		100	100		36
37	14,112	10,279	20,000	20-326 Chemicals		20,640	20,640		37
38	1,525	1,157	2,000	20-329 Postage		3,000	3,000		38
39	-	82	2,000	20-334 Emergency Services		2,000	2,000		39
40				20-xxx Fuel		5,000	5,000		40
41	886		3,000	20-417 Sludge Hauling		3,096	3,096		41
42			10,000	20-415 Reservoir Cleaning		10,320	10,320		42
43	224,012	377,319	302,130	TOTAL MATERIALS & SUPPLIES		354,160	354,160		43
44									44
	404,274	574,616	537,331	TOTAL WATER FUND		683,502	673,877	-	-

FISCAL YEAR 2024-2025 BUDGET

20 WATER FUND - Continued
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation
Public Works

Historical Data		Adopted		DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		2023-24			Proposed By	Approved By	Adopted By	
2021-22	2022-23				Budget Officer	Budget Committee	Governing Body	
				CAPITAL OUTLAY				
1		2,585	-	20-409 SCADA/Security System	-	-		1
2			-	20-407 Intake Structure	-	-		2
3		2,700	-	20-405 Vehicle Lease	-	-		3
4			-	20-426 Water Filter Media	-	-		4
5			75,000	20-440 Tie Line Feasibility		75,000		5
6			75,000	20-441 Res. To Plant tie Feas.		75,000		6
			185,000	3rd Street				
			100,000	Valve replacement Hwy 240				
			42,000	Olive street design				
7			120,000	Rock Dam Improvements				7
				Reservoir	-	-		
8				5a Olive Street - Camella / Moores	212,000	-		8
				5b Moores/E 2nd	-	-		
				5c 3rd - E 2nd	-	212,000		
9	-		597,000	TOTAL CAPITAL OUTLAY	212,000	362,000		9
10								10
11								11
12				OTHER REQUIREMENTS				12
13			12,000	20-525 Transfer Out (PW Reserve)	12,500	12,500		13
14	12,000	12,000	13,500	20-521 Transfer Out (ACER)	13,500	13,500		14
15	5,000	5,000	5,000	20-529 Transfer Out (Water Depreciat	-	-		15
16				20-527 Reserve Transfer City Hall Rsv)				16
17				20-528 Interfund loan - General Fund				17
18				Xfer to debt service	200,000	200,000		18
19								19
20								20
21	17,000	17,000	18,500	TOTAL OTHER REQUIREMENTS	226,000	226,000	-	21
22								22
23								23
24								24
25	253,441	244,107	122,854	20-795 Contingency	47,277	98,902		25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37	404,274	574,616	537,331	Expenditures from Previous Page	683,502	673,877		37
38								38
	421,274	835,723	1,275,685	TOTAL WATER FUND	1,168,779	1,360,779	-	-

x x x

SPECIAL FUND
RESOURCES AND REQUIREMENTS

56 WATER DEPRECIATION FUND
Organizational Unit - Fund

CITY OF YAMHILL

Municipal Corporation

Public Works

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24	
	2021-22	2022-23	2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Beginning Fund Balance:					
1	78,939	-	30,575	56-100 Cash on Hand	39,537	39,537			1
2	236	3,962	500	56-952 Interest Income	1,581	1,186			2
3	5,000	5,000	5,000	56-981 Transfer In (Water Fund)	-	-			3
4	216,150			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	300,325	8,962	36,075	Total Resources Except Tax Levy	41,118	40,723			16
17									17
18									18
19	300,325		36,075	TOTAL RESOURCES	41,118	40,723			19
20									20
21				Capital					21
22			-	56-741 System Improvements	-	-			22
23			500	56-428 Impound Projects	500	500			23
24	53,600			56-535 Transfer out - Street					24
25			5,000	20-409 SCADA/Security System	5,000	5,000			25
26			500	20-407 Intake Structure	-	-			26
27			15,000	20-405 Vehicle Lease	15,000	15,000			27
28			15,000	20-426 Water Filter Media	-	-			28
29				20-440 Tie Line Feasibility					29
30				20-441 Res. To Plant tie Feas.					30
31			-	20-442 Other Capital	-	-			31
32									32
33			36,000	Total Capital	20,500	20,500			33
34									34
35	246,725	8,962	75	56-795 Reserve for Contingency	20,618	20,223			35
36									36
37									37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
	246,725	8,962	36,075	TOTAL REQUIREMENTS	41,118	40,723	-	-	

RESERVE FUND
RESOURCES AND REQUIREMENTS

76 WATER SDC RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation
Public Works

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023-24	
	2021-22	2022-23	2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Beginning Fund Balance:					\
1	660,644	516,978	531,000	76-100 Cash on Hand	370,905	370,905			1
2	12,262	13,451	194,880	76-792 System Development Charges	214,020	214,020			2
3	2,073	14,101	15,930	76-952 Interest Income	14,836	11,127			3
4				76-980 Transfer In- Gen Fund					4
5				76-949 Grant - OBDD	20,000	20,000			5
6									6
7									7
8				Assume 30 new houses					8
9				1 permit equals 1 SDC @					9
10				\$7,134.00					10
11									11
12									12
13									13
14									14
15									15
16	674,978	544,530	741,810	Total Resources Except Tax Levy	619,761	616,052			16
17									17
18									18
19	674,978	544,530	741,810	TOTAL RESOURCES	619,761	616,052			19
20				REQUIREMENTS					20
21		15,625	100,000	76-416 System Development (Capital O	-	-			21
22				76-434 Water Master Plan					22
23	158,000	158,000	158,000	76-524 Transfer Out (Water Debt Serv)	-	-			23
				CAPITAL					
24				76-519 Impound					24
25				76-520 Transmission line match					25
26			48,000	Match Merkly Grant	-	48,000			26
				5a Olive Street - Camella / Moores	53,156				
				5b Moores/E 2nd	-	-			
				5c 3rd - E 2nd	-	53,156			
				Total Capital	53,156	101,156			
27	516,978	370,905	435,810	76-795 Reserve for Contingency	566,605	514,896			27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	674,978	544,530	741,810	TOTAL REQUIREMENTS	619,761	616,052	-	-	

**DEBT RESOURCE FUND
RESOURCES AND REQUIREMENTS**

61 WATER DEBT SERVICE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation
City Clerk

Historical Data				DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2021-22	2022-23	2023-24						
				Beginning Fund Balance:				
1	80,475	294,210	140,382	61-100 Cash on Hand	229,537	229,537		1
2	886	6,521	4,211	61-952 Interest Income	9,181	6,886		2
3	113,000	144,955	124,800	61-960 Water Users Fees	-	-		3
4				61-987 Transfer In - (Economic Dev Fund)				4
5	158,000	158,000	158,000	61-991 Transfer In - (Water SDC Rsv)	-	-		5
6				61-xxx Transfer in from Water Fund	200,000	200,000		6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	352,361		427,393	Total Resources Except Tax Levy	438,718	436,423		16
17								17
18								18
19	352,361	603,687	427,393	TOTAL RESOURCES	438,718	436,423		19
20				REQUIREMENTS				20
21								21
22				61-150 2001 - Debt Service- Principal				22
23				61-150 2001 - Debt Service- Interest				23
24			53,143	61-150 2002 - Debt Service -Principal	53,143	53,143		24
25			4,979	61-150 2002 - Debt Service -Interest	4,979	4,979		25
26			58,122	61-152 2002 - Reserved Debt Service Requiremen	-	-		26
27			-	61-152 2001 - Reserved Debt Service Requiremen	-	-		27
28			78,379	61-150 2021 - Debt Service- Principal	78,379	78,379		28
29			79,649	61-150 2021 - Debt Service - Interest	79,649	79,649		29
30			-	61-533 Transfer out (Water Fund)	-	-		30
31	216,150	216,150	274,272	Total Debt Service	216,150	216,150		31
32								32
33								33
34								34
35								35
36								36
37								37
38	136,210	387,537	153,121	61-598 Unappropriated Ending Fund Balance	222,568	220,273		38
	138,597	603,687	701,666	TOTAL REQUIREMENTS	438,718	436,423		

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CITY OF YAMHILL, OREGON
FISCAL YEAR 2024-2025 BUDGET

SEWER FUNDS (Wastewater Fund)

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

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

The revenue sources for the Fiscal Year 2023-24 have been calculated based on current rates. 85 cents of every dollar will be used to operate the Wastewater Treatment Plant. The remaining 15 cents will be used for the Sewer Debt Service.

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

The Sewer Fund also supports the Administrative Expenditure Reserve.

**Sewer System Reserve
Fund 79**

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

**Sewer Debt Service Fund
Fund 62**

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

The primary source of revenue for this Fund will be a portion of the sewer users fees which are deposited directly into this Debt Service Fund throughout the year.

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

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

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

City of Yamhill

Sewer Recap Sheet

2024/25 Proposed Budget	Sewer				Total Sewer
	Operations	Reserve	SDC	Debt Svc	
Resources					
Beginning Balance	533,158	64,261	354,879	63,904	1,016,202
Rates and Fees	404,330		119,003	42,000	565,333
State Support					-
Grants					-
XFERS In	-				-
Property Tax					-
Other	23,995	2,570	10,646	1,917	39,129
Total Resources	961,483	66,831	484,528	107,821	1,620,664
Uses					
Personal Services	268,564				268,564
Materials and Services	213,386				213,386
Capital	250,108	15,000	47,402		312,510
Xfers Out	38,000				38,000
Debt Service				54,181	54,181
Unappropriated				53,640	53,640
Contingency	191,425	51,831	437,126		680,382
Total Uses	961,483	66,831	484,528	107,821	1,620,664

**FISCAL YEAR 2024-2025 BUDGET
RESOURCES**

**30 SEWER FUND
Organizational Unit - Fund**

**CITY OF YAMHILL
Municipal Corporation**

Public Works

		Historical Data			DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24
		Actual		Adopted		Proposed By	Approved By	Adopted By	
2021-22	2022-23	2023-24	Budget Officer	Budget Committee		Governing Body			
					Beginning Fund Balance:				
1	294,296	362,847	480,000		30-100 Available Cash on Hand	533,158	533,158		1
2	11,388	4,252	8,000		30-940 Security Deposits	8,000	8,000		2
3	9,412	131,029	-		30-913 Miscellaneous Income	-	-		3
4	2,081	12,381	12,000		30-952 Interest Income	21,326	15,995		4
5					30-920 Sewer Inspections				5
6	377,919	412,821	404,330		30-960 Users Fees	404,330	404,330		6
7					30-970 Loan Payment - Interfund				7
8					30-980 Transfer In - Gen Fund	-	-		8
9					30-962 Land Use Fees				9
10					30-989 Transfer In - Sewer Deb	-	-		10
11		11,743	12,000						11
12			-		Grant for Lift station	-	-		12
13					431 connections				13
14					XXX users				14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38									38
	695,096	935,071	916,330		TOTAL RESOURCES	966,814	961,483	-	-
x		x		x					

FISCAL YEAR 2024-2025 BUDGET
Expenses

30 SEWER FUND
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation
Public Works

Historical Data			DESCRIPTION	FTE	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		Adopted			Proposed By	Approved By	Adopted By	
2021-22	2022-23	2023-24			Budget Officer	Budget Committee	Governing Body	
			PERSONNEL SERVICES					
1	5,848	3,422	25,002	30-101 City Administrator	0.20	27,500	22,000	1
2	16,611	17,624	15,300	30-102 City/Court Clerk	0.20	12,498	12,498	2
3	12,381	22,130	14,025	30-103 City Recorder	0.25	14,114	14,114	3
4			0	30-110 Accounting Clerk	0.25	13,000	13,000	4
5			0	30-112 Superintendent		0	0	5
6	676		0	30-108 Utility Worker II	0.30	15,127	15,127	6
7	26,634	27,720	15,575	30-109 Utility Worker I	0.30	13,834	13,834	7
8			0	30-111 Summer Help PW		0	0	8
9			0	30-113 Part-Time Help PW		0	0	9
10	18,786	28,807	25,880	30-119 Facilities Manager	0.38	28,606	28,606	10
11	24,025	30,329	26,707	30-121 Plant Operator	0.45	29,285	29,285	11
12	2,155	2,678	3,000	30-118 Pager Pay		3,000	3,000	12
13		686	2,000	30-115 Overtime		2,000	2,000	13
14	63,405	62,193	103,912	30-120 Payroll Costs		119,224	115,099	14
15								15
16	170,521	195,589	231,401	TOTAL PERSONNEL	2.33	278,189	268,564	16
17				MATERIALS & SUPPLIES				17
18	17,332	62,339	35,000	30-200 Operations & Maintenance		40,000	40,000	18
19		1,100	2,000	30-201 Lab Equipment		2,064	2,064	19
20	8,834	10,993	12,000	30-202 Liability Insurance		12,384	12,384	20
21	3,292	940	1,300	30-203 Miscellaneous Tools		1,342	1,342	21
22	3,479	3,583	5,000	30-204 Permits		5,160	5,160	22
23	684	907	2,000	30-208 Safety Equipment / Supplies		2,064	2,064	23
24	22,696	25,806	24,750	30-210 Utilities		35,088	35,088	24
25	24,723	6,189	30,000	30-227 Collection System		40,000	40,000	25
26	1,097	381	750	30-230 Office Equip/Maint		774	774	26
27	4,209		10,000	30-231 I & I, TV Insp & Cleaning		10,320	10,320	27
28	30,538	70,150	30,000	30-306 Contract Services		30,960	30,960	28
29	8,368	14,579	3,000	30-027 Vehicle Maintenance		3,096	3,096	29
30	399	516	500	30-252 Miscellaneous Expense		516	516	30
31	572	544	500	30-427 Deposit Refund		516	516	31
32	1,924	10	1,500	30-300 Attorney/Legal Fees		1,548	1,548	32
33	5,728	4,725	5,500	30-301 Audit Fees		5,676	5,676	33
34	1,046	1,399	4,000	30-305 Dues, Travel & Training		4,128	4,128	34
35	122	23	200	30-325 Ads & Printing		206	206	35
36	-		2,000	30-326 Chemicals		2,064	2,064	36
37	30	128	500	30-328 Office Supplies		516	516	37
38	1,475	1,157	2,500	30-329 Postage		2,580	2,580	38
39			5,000	30-334 Emergency Services		5,160	5,160	39
40				30-435 Land Use Fee Deposit Refund				40
41	50		7,000	30-417 Sludge Hauling		7,224	7,224	41
42	136,600	205,469	185,000	TOTAL MATERIALS & SUPPLIES		213,386	213,386	42
43								43
	307,121	401,058	416,401	TOTAL SEWER FUND		491,575	481,950	-

30 SEWER FUND - Continued
Organizational Unit - Fund

CITY OF YAMHILL
 Municipal Corporation
Public Works

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2022/23	
	2021-22	2022-23	2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				CAPITAL OUTLAY					
1	1,128	846		30-409 SCADA / Security System					1
2				30-405 Vehicle Lease					2
3			60,000	30-xxx Utility Truck Purchase	-	60,000			3
4				30-427 Deposit Refund		500			4
5			100,000	Manhole rehab	-	-			5
				InFluent Lift Station	-	-			
				Disinfection 1.4	189,608	189,608			
6	1,128	846	160,000	TOTAL CAPITAL OUTLAY	189,608	250,108			6
7									7
8				OTHER REQUIREMENTS					8
9			12,500	30-525 Transfer Out (PW Reserve)	12,500	12,500			9
10				30-530 Transfer Out (Storm Fund)	12,000	12,000			10
11	12,000	12,000	13,500	30-521 Transfer Out (ACER)	13,500	13,500			11
12			-	30-xxx Reserve Transfer (Storm)	-	-			12
13									13
14	12,000	12,000	26,000	TOTAL OTHER REQUIREMENTS	38,000	38,000			14
15									15
16									16
17	374,847	521,167	313,929	30-795 Contingency	247,631	191,425			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	307,121	401,058	416,401	Expenditures from Previous Page	491,575	481,950			37
38									38
	695,096	935,071	916,330	TOTAL SEWER FUND	966,814	961,483			-

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**RESERVE FUND
RESOURCES AND REQUIREMENTS**

79 SEWER SYSTEM RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation
Public Works

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2022/23	
	2021-22	2022-23	2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Beginning Fund Balance:					
1	63,056	63,260	63,000	79-100 Cash on Hand	64,261	64,261			1
2	204	1,002	1,890	79-952 Interest Income	2,570	2,570			2
3				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									16
17									17
18									18
19	63,260	64,261	64,890	TOTAL RESOURCES	66,831	66,831			19
20				REQUIREMENTS					20
21				79-943 Plant Replacement					21
22				79-940 Equipment/SCADA					22
23				79-741 System Improvements	15,000	15,000			23
24			15,000	Elies Garden Lift Station	-	-			24
25									25
26			15,000	Total Capital	15,000	15,000			26
27									27
28									28
29									29
30									30
31									31
32		64,261	49,890	79-795 Reserve for Contingencie	51,831	51,831			32
33									33
34									34
35									35
36									36
37									37
38	63,260			Unappropriated Ending Fund Balance					38
	63,260	64,261	66,831	TOTAL REQUIREMENTS	66,831	66,831			

x x x

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

80 SEWER SDC RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corpora
Public Works

Historical Data							
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025		
	2021-22	2022-23	2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				Beginning Fund Balance:			
1	339,246	340,282	418,964	80-100 Cash on Hand	354,879	354,879	
2		8,007	116,010	80-792 System Development Charges	119,003	119,003	
3	1,036	6,589	12,569	80-952 Interest Income	14,195	10,646	
4							
5				Assume 30 Homes			
6				1 permit equals 1 SDC @			
7				\$3,966.77			
8							
9							
10							
11							
12							
13							
14							
15							
16	340,282	354,878	547,543	Total Resources Except Tax Levy	488,077	484,528	
17							
18							
19	340,282	354,878	547,543	TOTAL RESOURCES	488,077	484,528	
20				REQUIREMENTS			
21				80-416 System Development			
22				Capital			
23			20,000	Man Hole Project	-	-	
24							
25				Influent lift Station	-	-	
26				Disinfection	47,402	47,402	
27			20,000	Total Capital	47,402	47,402	
28							
29							
30							
31							
32							
33							
34			527,543	80-795 Reserve for Contingencies	440,675	437,126	
35							
36							
37							
38	340,282	354,878	-	Unappropriated Ending Fund Balance			
	340,282	354,878	547,543	TOTAL REQUIREMENTS	488,077	484,528	-

**DEBT SERVICE FUND
RESOURCES AND REQUIREMENTS**

62 SEWER DEBT SERVICE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

City Clerk

Historical Data				DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2021-22	2022-23	2023-24						
				Beginning Fund Balance:				
1	36,649	53,108	38,780	62-100 Cash on Hand	63,904	63,904		1
2	213	1,462	1,163	62-952 Interest Income	1,917	1,917		2
3	69,778	61,915	42,000	62-960 Sewer Users Fees	42,000	42,000		3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16	106,640		81,943	Total Resources Except Tax Levy	107,821	107,821	-	16
17								17
18								18
19	106,640	116,486	81,943	TOTAL RESOURCES	107,821	107,821	-	19
20				REQUIREMENTS				20
21	53,531		30,000	62-150 2008 - Debt Service - Principa	30,000	30,000		21
22	-		24,181	62-150 2008 - Debt Service-Interest	24,181	24,181		22
23								23
24			-	62-534 Transfer Out (Sewer Fund)	-	-	-	24
25								25
26		52,581	54,181	Total Debt Service	54,181	54,181		26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	53,108	63,904	27,762	62-795 Unappropriated Ending Func	53,640	53,640	-	38
	140,379	116,486	92,961	TOTAL REQUIREMENTS	107,821	107,821	-	

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City of Yamhill

Streets and Sidewalks Recap Sheet

2024/25 Proposed Budget	Streets and Sidewalks			Total
	Operations	SDC	Side Walk	Strts \$ Sdwalk
Resources				
Beginning Balance	127,323	157,157	28,116	312,596
Rates and Fees	4,900	61,148		66,048
State Support	92,400			92,400
Grants				0
XFERS In	0		0	0
Property Tax				0
Other	3,820	6,286	843	10,949
Total Resources	228,443	224,591	28,959	481,993
Uses				
Personal Services	76,208			76,208
Materials and Services	101,962		500	102,462
Capital	45,895	45,895	25,000	116,790
Xfers Out				0
Debt Service			0	0
Unappropriated			0	0
Contingency	4,378	178,696	3,459	186,534
Total Uses	228,443	224,591	28,959	481,993

SPECIAL FUND

52 STREET FUND

Organizational Unit - Fund

CITY OF YAMHILL

Municipal Corporation

Public Works

Historical Data			DESCRIPTION	Budget for Next Year 2024-2025			Forecast 23/24
Actual		Adopted		Proposed By	Approved By	Adopted By	
2021-22	2022-23	2023-24		Budget Officer	Budget Committee	Governing Body	
			Beginning Fund Balance				
112,128	177,828	106,587	52-100 Available Cash on Hand	127,323	127,323		1
93,128	95,498	92,400	52-290 State Gas Tax Revenue	92,400	92,400		2
1,080	3,435	3,198	52-952 Interest Income	5,093	3,820		3
5,110	4,770	4,900	52-292 Recology Franchise Fees	4,900	4,900		4
98,200			52-291 SCA grant				5
			52-xxx Permits				
100			52-993 Transfer in - Street SDC				6
53,600			52-992 Transfer in - Water Depr				7
			Transfer in Street Debt				8
							9
							10
							11
							12
							13
							14
							15
							16
							17
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							35
							36
							37
							38
363,346	281,531	207,085	TOTAL RESOURCES	229,716	228,443		39

x x x

DETAILED EXPENDITURES

52 STREET FUND

Organizational Unit - Fund

CITY OF YAMHILL

Municipal Corporation

Public Works

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2024-2025			Forecast 2023/24
	2021-22	2022-23	2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES					
1	483	274	2,000	52-101 City Administrator	0.10	0	11,000		1
2			-	52-112 Superintendent	0.00	0	-		2
3	120		3,115	52-108 Utility Worker II	0.10	5,042	5,042		3
4	10,794	3,847	-	52-109 Utility Worker I	0.10	4,611	4,611		4
5	1,769	3,532	2,244	52-103 City Recorder	0.02	1,129	1,129		5
6			-	52-113 Part-Time Help PW		0	-		6
7			-	52-111 Summer Help PW	0.00	0	-		7
8	10,735	10,755	13,802	52-119 Facilities Manager	0.20	15,257	15,257		8
9	2,799	6,246	5,935	52-121 Plant Operator	0.10	6,508	6,508		9
10	25,211	13,870	19,794	52-120 Payroll Costs		24,410	32,660		10
11	51,910	38,524	46,891	TOTAL PERSONNEL	0.62	56,958	76,208		11
12									12
13									13
14				MATERIALS & SUPPLIES					14
17	3,622	20,024	20,000	52-200 Operations and Maintenance		20,640	20,640		17
18	12,632	15,648	16,800	52-229 Street Lights [utilities]		17,338	17,338		18
19	446	279	2,000	52-221 Equipment Maintenance		2,064	2,064		19
20	8,161	8,423	40,000	52-222 Street Maintenance		41,280	41,280		20
21	1,780	2,853	5,000	52-236 Footpaths/Bikepaths		5,160	5,160		21
22	14,212	14,758	15,000	52-306 Contract Services		15,480	15,480		22
23									23
26									26
27	40,853	61,984	98,800	TOTAL MATERIALS & SUPPLIES		101,962	101,962		27
28									28
29									29
30				CAPITAL OUTLAY					30
31			5,000	52-241 Storm Drain Replacement					31
32	5,000			52-973 West First Street Sidewalk					32
33	141,454			52-978 SCA First Street Project					33
34				East Main ST		45,895	45,895		34
35	146,454	0	5,000	TOTAL CAPITAL OUTLAY		45,895	45,895		35
36									36
37		100,508	150,691	Total Expense before Contingency		204,814	224,064		37
38									38
39									39
40									40
41									41
42									42
43	124,128	181,023	56,394	52-795 Contingency		24,902	4,378		43
44				Unappropriated Ending Fund Balance					44
	198,681	281,531	207,085	TOTAL STREETS FUND		229,716	229,716		
x	x	x							
Jason									

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

82 STREETS SDC RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Public Works

Historical Data				DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		Adopted	Proposed By		Approved By	Adopted By		
2021-22	2022-23	2023-24	Budget Officer		Budget Committee	Governing Body		
				Beginning Fund Balance:				
1	149,347	149,649	84,822	82-100 Cash on Hand	157,157	157,157		1
2	-	4,423	59,610	82-792 System Development Charge	61,148	61,148		2
3	502	2,985	2,545	82-952 Interest Income	6,286	6,286		3
4								4
5								5
6								6
7								7
8								8
9				Assume 30 homes				9
10				1 permit equals 1 SDC @				10
11				2038.26				11
12								12
13								13
14								14
15								15
16	149,849			Total Resources Except Tax Levy				16
17								17
18								18
19	149,849	157,057	146,977	TOTAL RESOURCES	224,591	224,591		19
20				REQUIREMENTS				20
21				82-416 System Development	45,895	45,895		21
22								22
23								23
24	100			82-535 Transfer out (Street Fund)				24
25								25
26								26
27	149,749	157,057	146,977	82-795 Contingency	178,696	178,696		27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38				Unappropriated Ending Fund Balance				38
	149,849	157,057	146,977	TOTAL REQUIREMENTS	224,591	224,591		

x x x

**SPECIAL FUND
RESOURCES & REQUIREMENTS**

**54 SIDEWALK FUND
Organizational Unit - Fund**

**CITY OF YAMHILL
Municipal Corporation**

Public Works

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24	
	2021-22	2022-23	2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Beginning Fund Balance:					
1	25,544	24,130	9,017	54-100 Cash on Hand	28,116	28,116			1
2		3,600		54-494 Sidewalk Deposits					2
3	86	386	271	54-952 Interest Income	1,125	843			3
4									4
5			7,000	Xfer In from Water	-	-			5
6			13,000	Xfer in from Sewer	-	-			6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	25,630		29,288	Total Resources Except Tax Levy	29,241	28,959			16
17									17
18									18
19	25,630	28,116	29,288	TOTAL RESOURCES	29,241	28,959			19
20				REQUIREMENTS					20
21			25,000	54-423 Sidewalks Installation	25,000	25,000			21
22	1,500			54-427 Deposit Refund	500	500			22
23									23
24									24
25	1,500		25,000	TOTAL REQUIREMENTS	25,500	25,500			25
26									26
27		28,116	4,288	54-499 Contingency	3,741	3,459			27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38	24,130			Unappropriated Ending Fund Balance					38
	26,183	28,116	29,288	TOTAL REQUIREMENTS	29,241	28,959			

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City of Yamhill

Storm Water Recap

2024/25 Proposed Budget	Storm Operations	Storm SDC's	Total Storm
Resources			
Beginning Balance	-	118,745	118,745
Rates and Fees	-	50,430	50,430
State Support			-
Grants			-
XFERS In	12,000		12,000
Property Tax			-
Other		3,562	3,562
Total Resources	12,000	172,737	184,737
Uses			
Personal Services			-
Materials and Services			-
Capital			-
Xfers Out			-
Debt Service			-
Unappropriated			
Contingency	12,000	172,737	184,737
Total Uses	12,000	172,737	184,737

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

**xx Stormwater Operations
Organizational Unit - Fund**

**CITY OF YAMHILL
Municipal Corporation**

Public Works

Historical Data				DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		Adopted	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
2021-22	2022-23	2023-24						
					Beginning Fund Balance:			
1				83-100 Cash on Hand	-	-		1
2				Debt Storm	-	-		2
3				83-952 Interest Income	-	-		3
4				30-963 Xfer in from sewer	12,000	12,000		4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16				Total Resources Except Tax Levy				16
17								17
18								18
19	-	-	-	TOTAL RESOURCES	12,000	12,000		19
20				REQUIREMENTS				20
21				83-416 System Development	-	-		21
22								22
23								23
24								24
25								25
26								26
27				83-795 Contingency	12,000	12,000		27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38	-	-						38
	-	-	-	TOTAL REQUIREMENTS	12,000	12,000		

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

83 STORMWATER SDC RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Public Works

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24	
	2021-22	2022-23	2023-24		Proposed By	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				Beginning Fund Balance:					
1	112,415	112,754	46,400	83-100 Cash on Hand	118,745	118,745			1
2		3,688	50,430	83-792 System Development Charge	50,430	50,430			2
3	340	2,302	1,392	83-952 Interest Income	3,562	3,562			3
4									4
5									5
6									6
7									7
8				Assume 30 homes					8
9				1 permit equals 1 SDC @ \$1,681.00					9
10									10
11									11
12									12
13									13
14									14
15									15
16	112,754			Total Resources Except Tax Levy					16
17									17
18									18
19	112,754	118,745	98,222	TOTAL RESOURCES	172,737	172,737			19
20				REQUIREMENTS					20
21				83-416 System Development					21
22									22
23									23
24									24
25									25
26									26
27		118,745	98,222	83-795 Contingency	172,737	172,737			27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36
37									37
38	112,754	-							38
	112,754	118,745	98,222	TOTAL REQUIREMENTS	172,737	172,737			

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City of Yamhill

Parks Recap

2024/25 Proposed Budget	Parks			Total	
	General	SDC's	Reserve	W Gen.	W/O Gen.
Resources					
Beginning Balance	0	469,704	6,604	476,308	476,308
Rates and Fees		94,800		94,800	94,800
State Support				0	0
Grants				0	0
XFERS In			7,500	7,500	7,500
Property Tax				0	0
Other		14,091	198	14,289	14,289
Total Resources	0	578,595	14,302	592,897	592,897
Uses					
Personal Services	25,341			25,341	0
Materials and Services	16,000			16,000	0
Capital		100,000	6,160	106,160	106,160
Xfers Out	7,500			7,500	0
Debt Service				0	0
Contingency		478,595	8,142	486,737	486,737
Total Uses	48,841	578,595	14,302	641,739	592,897

FISCAL YEAR 2024-2025 BUDGET

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

CITY OF YAMHILL
 Municipal Corporation
 Public Works

Historical Data									
	Actual		Adopted	DESCRIPTION	FTE	Budget for Next Year 2024-2025			Forecast 23-24
	2021-22	2022-23	2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES					
1	30		0	13-108 Utility Worker II	0.15	7,564	7,564		1
2	3,504	6,621	7,788	13-109 Utility Worker I	0.15	6,917	6,917		2
3			0	13-119 Facility Manager		0	0		3
4			8,741	13-113 Part Time Help PW		0	0		4
5			0	13-111 Summer Help PW		0	0		5
6	1,129	3,353	9,151	13-120 Payroll Costs		10,861	10,861		6
7							0		7
8	4,664	9,974	25,680	TOTAL PERSONNEL	0.3	25,341	25,341		8
9							0		9
10							-		10
11				MATERIALS & SUPPLIES					11
12	2,034	12,582	3,000	13-200 Operations & Maintenance		10,000	10,000		12
13	1,823	1,239	1,500	13-210 Utilities		1,500	1,500		13
14	3,512	1,900	4,000	13-401 Trees		4,500	4,500		14
15		180		13-208 Safety Eqquipment			-		15
16							-		16
17	7,369	15,900	8,500	TOTAL MATERIALS & SUPPLIES		16,000	16,000		17
18							-		18
19							-		19
20				CAPITAL OUTLAY					20
21			-	13-433 Security Cameras		-	-		21
22							-		22
23			-	TOTAL CAPITAL OUTLAY		-	-		23
24							-		24
25				OTHER REQUIREMENTS					25
26	100	5,000	7,500	13-523 Reserve Transfer (Park Reserve)		7,500	7,500		26
27							-		27
28	12,133	5,000	7,500	TOTAL OTHER REQUIREMENTS		7,500	7,500		28
29							-		29
30							-		30
31							-		31
32							-		32
33							-		33
34							-		34
35							-		35
36							-		36
37							-		37
38							-		38
39							-		39
40							-		40
	24,165	30,874	41,680	TOTAL PARK DEPARTMENT		48,841	48,841	-	

x x x

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

57 PARK SDC FUND
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation
Public Works

Historical Data									
	Actual		Adopted	DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24	
	2021-22	2022-23	2023-24		Proposed By	Approved By	Adopted By		
					Budget Officer	Budget Committee	Governing Body		
				Beginning Fund Balance:					
1	454,535	455,530	460,000	57-100 Beginning Balance	469,704	469,704			1
2		7,241	13,800	57-952 Interest Income	14,091	14,091			2
3	1,919	6,933	94,800	57-792 System Development Charge	94,800	94,800			3
4				57-953 Recreational Trails grant		-			4
5						-			5
6						-			6
7				1 permit equals 1 SDC @ \$3,160.00		-			7
8				Assume 30 Homes		-			8
9						-			9
10						-			10
11						-			11
12						-			12
13						-			13
14						-			14
15						-			15
16	456,454		568,600	Total Resources Except Tax Levy	578,595	578,595			16
17						-			17
18						-			18
19	456,454	469,704	568,600	TOTAL RESOURCES	578,595	578,595			19
20				REQUIREMENTS		-			20
21	924		100,000	57-741 System Improvements	100,000	100,000			21
22				57-740 Beulah Playground ADA-Safety		-			22
23						-			23
24						-			24
25						-			25
26						-			26
27						-			27
28		469,704	468,600	57-795 Reserve for Contingencies	478,595	478,595			28
29						-			29
30						-			30
31						-			31
32						-			32
33						-			33
34						-			34
35						-			35
36						-			36
37						-			37
38	455,530			Unappropriated Ending Fund Balance		-			38
	454,535	469,704	568,600	TOTAL REQUIREMENTS	578,595	578,595			

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

72 PARK RESERVE
Organizational Unit - Fund

CITY OF YAMHILL
Municipal Corporation

Public Works

Historical Data				DESCRIPTION	Budget for Next Year 2024-2025			Forecast 2023/24
Actual		Adopted	Proposed By		Approved By	Adopted By		
2021-22	2022-23	2023-24	Budget Officer		Budget Committee	Governing Body		
				Beginning Fund Balance:				
1	1,514	1,846	4,460	72-100 Cash on Hand	6,604	6,604		1
2	152	106	134	72-952 Interest Income	198	198		2
3	100	5,000	7,500	72-984 Transfer In (Parks Dept)	7,500	7,500		3
4				72-954 Nike grant - Beulah park				4
5				72-955 AARP Comm Challenge grant				5
6				72-956 Donations				6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16			12,094	Total Resources Except Tax Levy	14,302	14,302		16
17								17
18								18
19	1,766	6,952	12,094	TOTAL RESOURCES	14,302	14,302		19
20				REQUIREMENTS				20
21		248	1,500	72-402 Equipment Replacement	1,500	1,500		21
22	20		1,500	72-413 General Park Mxt & Improv.	1,500	1,500		22
23				72-420 Beulah Park Cameras	3,160	3,160		23
24				72-421 Community Garden				24
25				Total Capital	6,160	6,160		25
26								26
27	1,746	6,704	9,094	72-795 Contingency	8,142	8,142		27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
	1,766	6,952	12,094	TOTAL REQUIREMENTS	14,302	14,302		

**CITY OF YAMHILL, OREGON
BUDGET FOR FISCAL YEAR 2024-25**

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NEED TO PUT PARKS

FTE by Employee and Fund

2024- 2025 Proposed

	Planning						Total Funds
	General/Park	Water	Sewer	Econ Dev	Street	Building	
	10	20	30	50	52	51	
City Admin.	0.25	0.20	0.20	0.10	0.10	0.15	1.00
City/Court Clerk	0.50	0.30	0.20	0.00	0.00	0.00	1.00
City Recorder	0.23	0.25	0.25	0.10	0.02	0.15	1.00
Accounting Clerk	0.25	0.25	0.25	0.10		0.15	1.00
Police Chief	1.00						1.00
Police Officer	1.00						1.00
Police Traffic Officer	1.00						1.00
Facilities Manger	0.00	0.38	0.38	0.00	0.20	0.05	1.00
Utility Worker I	0.15	0.45	0.30	0.00	0.10	0.00	1.00
Utility Worker II	0.15	0.45	0.30	0.00	0.10	0.00	1.00
Plant Operator	0.00	0.45	0.45	0.00	0.10	0.00	1.00
Summer Help	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24/25 Proposed	4.53	2.73	2.33	0.30	0.62	0.50	11.00
23/24 Budget	4.33	2.43	2.43	0.02	0.40	0.40	10.00
	0.20	0.30	-0.10	0.28	0.22	0.10	1.00

Cost by Employee and Fund

2024- 2025 Proposed

	Planning						Total Funds
	General	Water	Sewer	Econ Dev	Street	Building	
	10	20	30	50	52	51	
City Admin.	48,125	38,500	38,500	19,250	19,250	28,875	192,500
City/Court Clerk	54,680	32,808	21,872	0	0	0	109,360
City Recorder	22,724	24,700	24,700	9,880	1,976	14,820	98,801
Accounting Clerk	22,750	22,750	22,750	9,100	0	13,650	91,000
Police Chief	200,184						200,184
Police Corp.	141,167						141,167
Police Officer	121,644						121,644
Facilities Manger	0	50,061	50,061	0	26,699	6,675	133,495
Utility Worker I	12,105	36,315	24,210	0	8,070	0	80,700
Utility Worker II	13,236	39,709	26,473	0	8,824	0	88,242
Plant Operator	0	51,248	51,248	0	11,389	0	113,885
Summer Help	0	0	0	0	0	0	0
24/25 Proposed	636,617	296,092	259,814	38,230	76,208	64,020	1,370,980
23/24 Budget	609,079	273,463	273,463	3,850	48,997	50,625	1,259,478
	27,537	22,628	-13,649	34,380	27,211	13,395	111,502

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Salary And Payroll Costs by Position

Budget 2024-25

	Wages	Payroll Costs	Total
City Admin	110,000.0	82,500.0	192,500.0
City/Court Clerk	62,491.5	46,868.6	109,360.2
City Recorder	56,457.9	42,343.4	98,801.2
Accounting Clerk	52,000.0	39,000.0	91,000.0
Police Chief	114,391.0	85,793.3	200,184.3
Police Corp.	80,667.0	60,500.3	141,167.3
Police Officer	69,511.0	52,133.3	121,644.3
Facilities Manager	76,282.8	57,212.1	133,494.8
Utility Worker I	46,114.4	34,585.8	80,700.3
Utility Worker II	50,424.2	37,818.1	88,242.3
Plant Operator	65,077.4	48,808.0	113,885.4
Summer Help	0.0	0.0	0.0
Total	783,417.1	587,562.8	1,370,980.0

62483.2

27.1432

FTE by Employee and Fund

2023 - 24 Budget

	2023 - 24 Budget						Total Funds
	General	Water	Sewer	Econ Dev	Street	Planning Building	
	<u>10</u>	<u>20</u>	<u>30</u>	<u>50</u>	<u>52</u>	<u>51</u>	
City Administrator	0.36	0.25	0.25	0.02	0.02	0.10	1.00
Court Clerk	0.50	0.25	0.25	0.00	0.00	0.00	1.00
City Recorder	0.25	0.25	0.25	0.00	0.00	0.25	1.00
Accounting Clerk	0.00	0.00	0.00	0.00		0.00	0.00
Police Chief	1.00						1.00
Police Officer	1.00						1.00
Police Traffic Officer	1.00						1.00
Public Works Super	0.00	0.38	0.38	0.00	0.20	0.05	1.00
Utility Worker I	0.20	0.40	0.40	0.00	0.00	0.00	1.00
Utility Worker II	0.02	0.45	0.45	0.00	0.08	0.00	1.00
Plant Operator	0.00	0.45	0.45	0.00	0.10	0.00	1.00
Summer Help	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023-24 Budget	4.33	2.43	2.43	0.02	0.40	0.40	10.00

Cost by Employee and Fund

2023-24 Budget

	2023-24 Budget						Total Funds
	General	Water	Sewer	Econ Dev	Street	Planning Building	
	<u>10</u>	<u>20</u>	<u>30</u>	<u>50</u>	<u>52</u>	<u>51</u>	
City Admin.	69,300	48,125	48,125	3,850	3,850	19,250	192,500
Court Clerk	54,680	27,340	27,340	0	0	0	109,360
City Recorder	24,700	24,700	24,700	0	0	24,700	98,801
Accounting Clerk	0	0	0	0	0	0	0
Police Chief	182,085						182,085
Police Officer	139,263						139,263
Police Traffic Officer	121,146						121,146
PW Super	0	50,061	50,061	0	26,699	6,675	133,495
Utility Worker I	16,140	32,280	32,280	0	0	0	80,700
Utility Worker II	1,765	39,709	39,709	0	7,059	0	88,242
Plant Operator	0	51,248	51,248	0	11,389	0	113,885
Summer Help	0	0	0	0	0	0	0
24/25 Proposed							
23/24 Budget	609,079	273,463	273,463	3,850	48,997	50,625	1,259,478

Salary And Payroll Costs by Position

2023-24 Budget

	Wages	Payroll Costs	Total
City Admin	100,008	69,451	169,459
Court Clerk	61,200	42,501	103,701
City Recorder	56,100	38,959	95,059
Accounting Clerk	50,000	34,723	84,723
Police Chief	99,500	82,585	182,085
Police Corp.	76,100	63,163	139,263
Police Officer	66,200	54,946	121,146
Public Works Supervisor	68,105	47,296	115,401
Utility Worker I	68,105	47,296	115,401
Utility Worker II	38,938	27,040	65,978
Plant Operator	59,349	41,215	100,564
Summer Help	8,741		8,741
Total	752,346	549,174	1,301,520

City of Yamhill Job Step / Wage Scale

Proposed Budget 2024-25

Assume 3.6 CPI U											
Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Range	Step Increase	Step Increase	Range3
Grade 1	Office Intern Summer Help	\$16.00	\$17.20	\$18.40	\$19.60	\$20.80	\$22.00	\$6.00	\$1.20	\$2,496.00	12,480.00
	Proposed 2024-25	16.58	17.82	19.06	20.31	21.55	22.79	6.22			
Grade 2	Utility Worker I	\$19.00	\$20.20	\$21.40	\$22.60	\$23.80	\$25.00	\$6.00	\$1.20	\$2,496.00	12,480.00
	Proposed 2024-25	19.68	20.93	22.17	23.41	24.66	25.90	6.22			
Grade 3	Clerk/Court Clerk/Admin Clerk/Utility Worker II City Recorder	\$22.00	\$23.40	\$24.80	\$26.20	\$27.60	\$29.00	\$7.00	\$1.40	\$2,912.00	14,560.00
	Proposed 2024-25	22.79	24.24	25.69	27.14	28.59	30.04	7.25			
Grade 4	Plant Operator, Accounting Manager	\$27.00	\$28.60	\$30.20	\$31.80	\$33.40	\$35.00	\$8.00	\$1.60	\$3,328.00	16,640.00
	Proposed 2024-25	27.97	29.63	31.29	32.94	34.60	36.26	8.29			
Grade 5	Traffic Officer/Public Works Supervisor Police Officer	\$29.00	\$30.60	\$32.20	\$33.80	\$35.40	\$37.00	\$8.00	\$1.60	\$3,328.00	16,640.00
	Proposed 2024-25	30.04	31.70	33.36	35.02	36.67	38.33	8.29			
Grade 6	Corporal/Public Works Director	\$30.00	\$31.60	\$33.20	\$34.80	\$36.40	\$38.00	\$8.00	\$1.60	\$3,328.00	16,640.00
	Proposed 2024-25	31.08	32.74	34.40	36.05	37.71	39.37	8.29			
Grade 7	Police Chief/City Administrator	\$36.06	\$39.42	\$42.79	\$46.15	\$49.52	\$52.88	\$16.83	\$3.37	\$7,000.00	35,000.00
	Proposed 2024-25	37.36	40.84	44.33	47.81	51.30	54.78	17.43			

Dept.	Positions	Wages	Hourly	Hours
A	City Administrator	100,000	Open	2080
	Proposed 2024-25	100,000		
A	Accounting Manager	58,182	Open	2080
	Proposed 2024-25	58,182		
A	City Clerk/Court Clerk	61,200	30.00	2080
	Proposed 2024-25	62,492	30.04	
A	Admin Clerk/Recorder	56,100	24.96	2080
	Proposed 2024-25	56,458	27.14	
PD	Police Chief	99,500	47.84	2080
	Proposed 2024-25	106,710	51.30	
PD	Police Corporal	76,100	36.58	2080
	Proposed 2024-25	81,885	39.37	
PD	Traffic Officer	66,200	31.82	2080
	Proposed 2024-25	69,387	33.36	
PD	SRO - Police Officer	61,000	Open	2080
	Proposed 2024-25	65,939	31.70	
PW	Public Works Supervisor	69,014	33.18	2080
	Proposed 2024-25	76,283	36.67	
PW	Plant Operator	59,349	28.53	2080
	Proposed 2024-25	65,077	31.29	
PW	Utility Worker II	51,646	Open	2080
	Proposed 2024-25	50,424	24.24	
PW	Utility Worker I	38,938	18.72	2080
	Proposed 2024-25	46,114	22.17	
PW	Part Time		24.00	480
PW	Summer Help		16.00	480
	Proposed 2024-25	Total	773,012	(Does not include SRO)
	2023-24 Budget	Total	736,229	(Does not include SRO)
			36,783	

50,424.19

29.33

24.83

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

Transfer from	Transfer to	Amount	Purpose	Transfers in	
				Fund	amount
General Fund - Admin.	Water SDC Rsv Fund	-	Fund Tender Truck F/Y 18/19	76	-
General Fund - Admin.	City Hall Reserve Fund	-	Land Acquisition	73	-
General Fund - Admin.	Admin. Capital Expenditures Reserve	12,500	ACER Reserve Admin Equipment	70	12,500
General Fund - Parks	Parks Dept Reserve from General	7,500	Purchase of Park Equipment	72	7,500
General Fund - Police	Police Vehicle Rsv Fund	13,000	Reserve for New Vehicale	71	13,000
Water Fund	Water Debt Service	200,000	Loan Payment	61	200,000
Water Fund	City Hall Reserve Fund	-	Improvements to City Hall	73	-
Water Fund	Water Depreciation Fund from Water	-	Water Depreciation Requirement	56	-
Water Fund	Public Works Reserve	12,500	Purchase of Public Works Vehicle	74	12,500
Water Fund	ACER from Water	13,500	ACER Reserve Admin Equipment	70	13,500
Water Fund	Sidewalk Fund	-	Public Works Perimiter Sidewalk		-
Sewer Fund	City Hall Reserve Fund	-	Improvements to City Hall	73	-
Sewer Fund	Public Works Reserve	12,500	Purchase of Sewer Department Vehicle	74	12,500
Sewer Fund	Sewer System Reserve	-	Improvements to Sewer System	79	-
Sewer Fund	ACER from Sewer	13,500	ACER Reserve Admin Equipment	70	13,500
Sewer Fund	Storm Fund	12,000	Storm Fund		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	-	Transmission Line	61	-
	Street Fund from Street SDC	-	SDC contribution to project if allowable	52	-
	Street Fund from Water Depr	-	Water portion of project	52	-
	TOTAL TRANSFERS	<u>297,000</u>		<u>297,000</u>	

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

DEBT SERVICE FUNDS

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

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PROPERTY TAX WORKSHEET

1. Permanent Rate Limit		\$3.7389 / \$1000		
2. Est. Assessed Value		135,444,224.41		\$135,444,224.41
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0037389		
				\$131,499,247.00 2023-2024 Assesd Value
				1.03 Increase
4. Amount the Rate would raise		\$506,412.41		\$135,444,224.41 2023-24 Forecast value
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This information is entered on LB- 1 & 3 form, line 14a</i>	-	\$0.00		
6. Tax to be billed	=	\$506,412.41		
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.960		
adjust to what budget committee wants		(\$9,869.85)		
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	\$476,286.06		
9. Loss due to discount & uncollectibles <i>(line 6 minus line 8) Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$30,126.35		

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

BUDGET GLOSSARY

Appropriation

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

Bond

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

Budget

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

Budget Document

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

Capital Improvements Program (CIP)

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

Capital Outlay

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

Capital Projects

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

Contingency

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

Debt Service

Payment of interest and principal related to long term debt.

Departments

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

Encumbrance

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

Enterprise Fund

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

Expenditure

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

Fiscal Year

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

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

BUDGET GLOSSARY

Forfeiture

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

Fund

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

GASB

Government Accounting Standards Board

General Fund

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

Goal

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

Grant

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

Local Improvement District (LID)

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

Objective

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

Operating Budget

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

Personal Services

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

Program

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

Resources

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

Revenues

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

Tax Rate

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

Transfers

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

Unappropriated Fund Balance

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

Page #VALUE!

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

DEBT SERVICE FUNDS

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

**Water Debt Service Fund
Fund 61**

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

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

**Sewer Debt Service Fund
Fund 62**

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

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

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

RESERVE FUNDS

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

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

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

RESERVE FUNDS

The Reserve Funds were established in accordance with the following Resolution Information. Ten of these funds require renewal (see Resolution No. 645, adopted June 12, 2008 and Resolution No. 749, adopted March 14, 2019) or change, as noted below.

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

* See Chapter on Water Funds

** See Chapter on Sewer Funds

*** Transferred to Public Works Reserve

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

SPECIAL FUNDS

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

**Economic Development
Fund 50**

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

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

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

**Building Fund
Fund 51**

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

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

SPECIAL FUNDS

**Streets Fund
Fund 52**

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

**Sidewalk Fund
Fund 54**

This Fund provides a revolving fund for sidewalk improvements. All development is reviewed for sidewalk requirements per Code. If they do meet that criteria, they are required to provide the City with a refundable "Sidewalk Deposit". If they complete the sidewalks, and meet the requirements provided by the City, their deposit will be refunded. If they do not, the deposit will be forfeited, and be taken into this revolving fund for future sidewalk installation.

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

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

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.