

# CITY OF SHERIDAN

City Hall • 120 SW Mill Street • Sheridan, OR 97378

Phone 503-843-2347 • Fax 503-843-3661

[www.cityofsheridanor.com](http://www.cityofsheridanor.com)

## Budget Committee Meeting Agenda

May 23, 2024, at 6:00 PM

**Sheridan City Hall Council Chambers**

120 SW Mill Street, Sheridan Oregon 97378

**Please Note: capacity is limited, and seats are offered on a first come, first-serve basis. Public attendance is also available via Zoom, either by Telephone or Computer.**

**Join with your computer here:** <https://us06web.zoom.us/j/3873025522>

**Meeting ID: 387 302 5522**

### Join by telephone:

Dial in the US:

1-346-248-7799 or

1-669-900-9128 or

1-253-215-8782

**Meeting ID: 387 302 5522**

- A. Call to Order and Welcome by Mayor Cale A. George
- B. Roll Call by City Recorder, Yvonne Hamilton
- C. Additions or Deletions to the Agenda
- D. Self-Introductions of Budget Members
- E. Election of Budget Committee Chairperson Pgs. 1-2
- F. Vote: Adoption of the Budget Committee Operating Rules of Order Pgs. 3-4
- G. Public Hearing on State Shared Revenue Pgs. 5-6
- H. Committee Business Items:
  - 1) Annual Review of City Fees Pgs. 7-28
  - 2) Budget Message Presentation by City Manager Heidi Bell Attached
- I. Public Comment Period: *This is an opportunity for people to comment on any item. State your name and city of residence. Time is limited to three minutes per speaker.*
- J. Votes: Pg. 29
  - 1) Fiscal Year 2024-2025 State Revenue Sharing Funds
  - 2) Fiscal Year 2024-2025 Proposed Budget
- K. Adjournment



To: The Sheridan Budget Committee  
From: Heidi Bell, City Manager  
Date: May 23, 2024  
RE: Item E: Election of Budget Committee Chairperson

The Budget Committee should elect someone to run the meeting. Since Mayor, Councilors, and Budget Committee Members are all equal, the Chairperson can be anyone.

Responsibilities:

- The person keeps the meeting running efficiently.
- They state who the person was that made the first and second for motions.
- They read the public hearing script.
- They ensure that people are following the meeting rules.

If you are interested in being the Budget Chairperson, please speak up. If no one does, then we will need to go through a nomination process.

Nomination Process:

- Mayor George opens the floor for nominations.
- Someone states: "I motion for Mickey Mouse to be the Budget Committee Chairperson."
- Another person makes a second for Mickey Mouse.
- Mickey says yes or no to the nomination.
- Mayor calls for other nominations.
- Above process continues, as stated above, until no other nominations.
- Mayor George directs City Recorder Yvonne Hamilton to do either an oral vote with show of hands, or a roll call vote – whichever is needed.
- The person with the most votes becomes the Budget Committee Chairperson and immediately assumes the responsibility of running the meeting.



To: The Sheridan Budget Committee  
From: Heidi Bell, City Manager  
Date: May 23, 2024  
RE: Item F: Adoption of the Budget Committee Operating Rules of Order

## **Budget Committee Operating Rules of Order**

### **Councilors and Budget Committee Members:**

- a. Come prepared, meaning you have read your packets and have your notes/thoughts organized prior.
- b. Raise your hand to be recognized by the Chairperson. You will be recognized in the order that your hands were raised.
- c. Be brief, to the point, and stay on topic.
- d. A break in the meeting requires two or more votes from the membership.

### **Chairperson:**

- a. Promote a friendly environment.
- b. Keep issues moving, be brief.
- c. Responsible for maintaining control of the meeting.
- d. Not setting time limits on our meeting.

### **Community Members in Attendance:**

- a. To address the Budget Committee, fill out a Speaker Card and give it to the City Recorder for proper recording into the City's records. The Speaker Card will be used to introduce community members to the Budget Committee. Speakers will be called on in the order that the Speaker Cards are received.
- b. Community Members are given a three-minute time limit to speak; five minutes for the public hearing. Time is monitored. The time limit includes follow-up questions from the Budget Committee.
- c. Be brief and to the point.

Sample Motion:

I motion for the Budget Committee to adopt the Budget Committee Operating Rules of Order.



To: The Sheridan Budget Committee  
From: Heidi Bell, City Manager  
Date: May 23, 2024  
RE: Item G: Public Hearing on State Revenue Sharing

The State requires a public hearing be held for a city to receive *State Revenue Sharing*. This is money that each city receives from the State with no strings attached, except for holding a public hearing. The purpose is to give the public a chance to express how they think the money should be spent, or even for people to say that they do not want a city to accept it. It is my recommendation that the City of Sheridan accept the State Revenue Share. It is already included in the proposed budget.

Chairperson Script:

Budget Chairperson: It is May 23, 2024 at \_\_\_\_\_ pm and I am opening a public hearing regarding the City of Sheridan accepting its portion of State Revenue Sharing.

Are there any members of the Budget Committee that have a bias or conflict interest?

Are there any objections to the jurisdiction to hear this matter?

Are there any objections to the notice that was sent out for the State Revenue Share? Notice was in the *News Register* and posted on the City's website.

Are there any questions for staff at this time regarding this matter?

At this time, if there are any members of the public here to speak in favor please state your name, city of residence, and your statement. *(People have up to five minutes to speak but please be brief and to the point, if you want to reiterate what someone else has already said, it is perfectly fine to simply state that you agree with a certain speaker's statement.)* (People Speak.)

If there are any people who wish to speak in opposition now is the time, please state your name, city of residence, and statement. *(People have up to five minutes to speak but please be brief and to the point, if you want to reiterate what someone else has already said, it is perfectly fine to simply state that you agree with a certain speaker's statement.)* (People speak.)

Lastly, if you wish to speak and are neither in support or opposition but wish to speak regarding State Revenue Sharing, please do so now and state your name, city of residence, and make your statement. (People speak.)

With no further comments, the public hearing in the matter of the City of Sheridan accepting the State Revenue Share is now closed. It is \_\_\_\_\_pm.

This year, the Budget Committee will vote to accept (or not) at the close of the meeting, under Item J1.

# 2024 State Shared Revenues

Information and forecast estimates in this report are based on the best information available as of late January. The material is subject to forecast and law changes made throughout the year.

## Per Capita State Shared Revenues for Cities

Per capita distributions for revenue sources are calculated based on certified population statistics from Portland State University’s Center for Population Research (PSUCPR). Population estimates compiled each July are typically certified on December 15, and thereafter begin to govern the distributions. A copy of the certified estimate applicable to 2024 distributions is available near the end of this report.

|                          | <b>Highway Trust Fund Revenues</b><br><small>(Gas Tax)</small> | <b>Liquor Revenues</b><br><small>(20% of Total Share)</small> | <b>Marijuana Tax Revenues</b><br><small>(75% of City’s Share)</small> | <b>Cigarette Tax Revenues</b> | <b>9-1-1 Tax Revenues</b> |
|--------------------------|--|---|---|-------------------------------|---------------------------|
| <b>2021-22 Actuals</b>   | \$77.32  | \$18.57   | \$1.26  | \$0.82                        | \$11.08                   |
| <b>2022-23 Actuals</b>   | \$75.80  | \$18.69   | \$1.42  | \$0.74                        | \$11.37                   |
| <b>2023-24 Estimates</b> | \$77.51  | \$20.23   | \$1.41  | \$0.73                        | \$12.36                   |
| <b>2024-25 Estimates</b> | \$79.35  | \$21.24   | \$1.38  | \$0.71                        | \$13.44                   |
| <b>2025-26 Estimates</b> | \$78.50  | \$20.67   | \$1.37  | \$0.68                        | \$14.62                   |

(Note that most cities do not receive 9-1-1 distributions, see the full write-up for a detailed explanation.)

## Non-Per Capita Based State Shared Revenues for Cities

State marijuana taxes and liquor revenues are not exclusively based on population. The 14% liquor revenue share to cities uses an adjusted population formula that factors in the per capita property taxes and per capita income of each city (see ORS 221 .770). The 25% state marijuana tax share to cities is distributed based on the number of licensed marijuana premises in each certified city compared to the total number of licensed marijuana premises in certified cities. This count includes grower, processor, wholesaler, and retailer premises. The estimates for the total share for all cities are provided in the following table to allow cities to see trends that will assist cities in their individual computations.

|                            | <b>Liquor Revenues</b><br><small>(Based on Formula, 14% of Total Share)</small> | <b>Marijuana Tax Revenues</b><br><small>(Based on Licenses, 25% of City’s Share)</small> |
|----------------------------|---|--|
| <b>2021-2022 Actuals</b>   | \$39,313,778  | \$1,125,000  |
| <b>2022-2023 Actuals</b>   | \$39,719,158  | \$1,273,500  |
| <b>2023-2024 Estimates</b> | \$43,494,000  | \$1,273,500  |
| <b>2024-2025 Estimates</b> | \$46,369,000  | \$1,273,500  |
| <b>2025-2026 Estimates</b> | \$45,706,000  | \$1,273,500  |

**For more information please visit <https://www.orcities.org/resources/communications/bulletin/2024-state-shared-revenue-report-now-available>**

To: The Sheridan Budget Committee  
From: Heidi Bell, City Manager and Yvonne Hamilton, City Recorder  
Date: May 23, 2024  
RE: Item H1: Annual Review of City Fees

Sheridan has a Charter rule that does not allow for an increase of fees unless there is voter approval. This does not apply to the water, wastewater, and stormwater user fees since we have obligations to bondholders and loans for repayment.

**Recommendation**

The Stormwater user fee has not increased in over a decade. It is currently \$3.50 for one EDU. An EDU is an equivalent dwelling unit, an engineered calculation that is based on square footage of impervious surface. Based on this calculation, some commercial and industrial accounts pay more than \$3.50 per month.

If approved in this budget, the City’s Stormwater Master Plan will be reviewed and updated by the City’s Engineer. Upon completion of the plan, the City’s Economist, Donovan enterprises will use the study to make a recommendation on how much to charge users for Stormwater.

**Users Fees**

Water and wastewater (including stormwater) fees are referred to as user fees and are future forecasted by Donovan enterprises. Sewer is a flat rate that is billed monthly per EDU. Water is billed monthly and is charged per cubic foot (cu. ft.). One cubic foot is equivalent to approximately 7.48 gallons. Annually, the City’s Economist Steve Donovan presents a Utilities Rate Study to the City Council. The City uses Donovan’s information and recommendations in determining user fee rate increases; those increases typically occur in January of each year.

Below is a look at the info on water, wastewater, and stormwater user fees.

|            |                   |
|------------|-------------------|
| Water      | .0803 per cu. ft. |
| Sewer      | \$47.48 per EDU   |
| Stormwater | \$ 3.50 per EDU   |

**System Development Charges (SDC fees)**

System Development Charges (SDC fees) are fees that developers pay for the impact development puts on the City’s infrastructure. The City Council annually reviews the City’s SCD fees for inflationary adjustments.

Below is a chart of System Development Charges for a typical Single Family Residential home

|            |            |
|------------|------------|
| Park       | \$1,220.89 |
| Water      | \$6,612.99 |
| Sewer      | \$4,169.48 |
| Stormwater | \$ 435.41  |
| Street     | \$ 569.51  |

**Land Use and Development Fees**

**Resolution 1993-O** established fees for Land Use applications. Due to the above-mentioned Charter rule, the City’s Land Use fees have not been increased in 30 years. Below is Exhibit A from Resolution 1993-O.

Land Use Application Fees:

|   |                                |                   |        |
|---|--------------------------------|-------------------|--------|
| Annexation  | 350.00                         |                   |        |
| Conditional Use                                     | 300.00                         |                   |        |
| Comp. Plan Amend.                                   | 500.00                         |                   |        |
| Development Permit                                  | 50.00                          |                   |        |
| Home Occupation                                     | 100.00                         |                   |        |
| Interpretation<br>(Not part of another application) | 100.00                         |                   |        |
| Interpretations, Similar Use                        | 100.00                         |                   |        |
| Nonconformity                                       | 100.00                         |                   |        |
| Partition/PLA                                       | 225.00                         |                   |        |
| Subdivision/MH Park                                 | 400.00 plus \$10 per lot/space |                   |        |
| Vacation  | 500.00                         |                   |        |
| Variance  | 150.00                         |                   |        |
| Zone Change   | 500.00                         |                   |        |
| Site Development Review                             | Improvement Value Fee          | 0 - 9,999         | 100.00 |
|   |                                | 10,000 – 99,999   | 150.00 |
|   |                                | 100,000 – 499,999 | 200.00 |
|   |                                | 500,000 plus      | 250.00 |

Plan Check Review All Actual Engineering costs will be charged. Min. \$250.00 + 5.00 per lot

Fees for Multiple Actions:

Full fee for most expensive action required and one-half fee for all subsequent actions.

**Resolution 1997-B** established City fees for contract employees. The resolution allows the City to bill developers for the actual cost of work performed by contract employees; thereby allowing the City to recoup those costs. Following is the list of City contract employees and their current rates.

2023-2024 City of Sheridan Contract Employee Rates:

ENGINEERING

\$160 - \$175 per hour

INSPECTION SERVICES

\$160 - \$175 per hour

PLANNING SERVICES

\$96 - \$104 per hour

CITY ATTORNEY

\$180 per hour

**Other Fees**

The City does charge for various other fees; however, without voter approval, we cannot add any new fees or increase the current fees in the chart below.

|                              |  |
|------------------------------|--|
| Photocopies                  | \$.25 per page   |
| Fax                          | \$1.00 for the first page & \$.25 each add'l. page           |
| NSF/Returned Payment fee     | \$30.00  |
| Shut-Off for Non-payment fee | \$50.00  |
| Delinquency fee              | \$2.00 or 1.5% of the total balance; whichever is greater    |
| Park Reservation Deposit     | \$20.00 (returned Park being left in satisfactory condition) |



# City of Sheridan City Council Presentation Utilities Rate Study Update

August 21, 2023



# AGENDA

1

Financial results for fiscal 2022-23

2

Water system financial forecast

3

Sewer system financial forecast

4

Water and Sewer Rates in Neighboring Communities

5

Council questions and direction



# FINANCIAL RESULTS FOR FY 2022-23

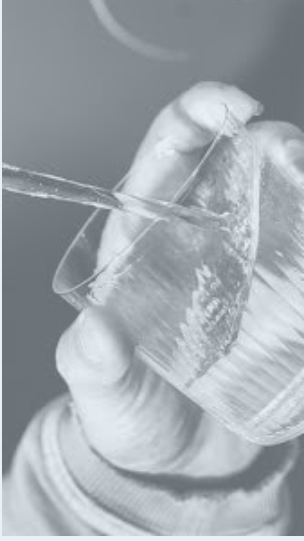


|   | Water              | Sewer            |
|---|--------------------|------------------|
| Fund balance on July 1, 2022              | \$5,705,240        | \$2,130,956      |
| Fund balance on June 30, 2023             | \$4,763,333        | \$2,324,874      |
| Total operating revenues (including SDCs) | \$1,550,571        | \$1,701,965      |
| Costs of operations:                      |                    |                  |
| • Personal services                       | 792,868            | 848,185          |
| • Materials and services                  | 722,629            | 627,184          |
| • Capital outlays                         | 743,308            | 32,688           |
| • Transfers to other funds                | 0                  | 0                |
| • Debt service                            | <u>233,674</u>     | <u>0</u>         |
| Total cost of operations                  | \$2,492,478        | \$1,508,047      |
| Net income                                | <u>(\$941,907)</u> | <u>\$193,918</u> |

# MONTHLY RATES

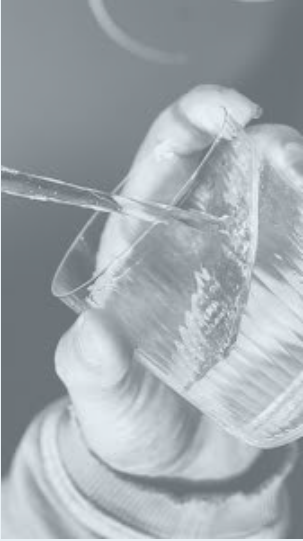


# WATER SYSTEM FIVE-YEAR FINANCIAL PLAN

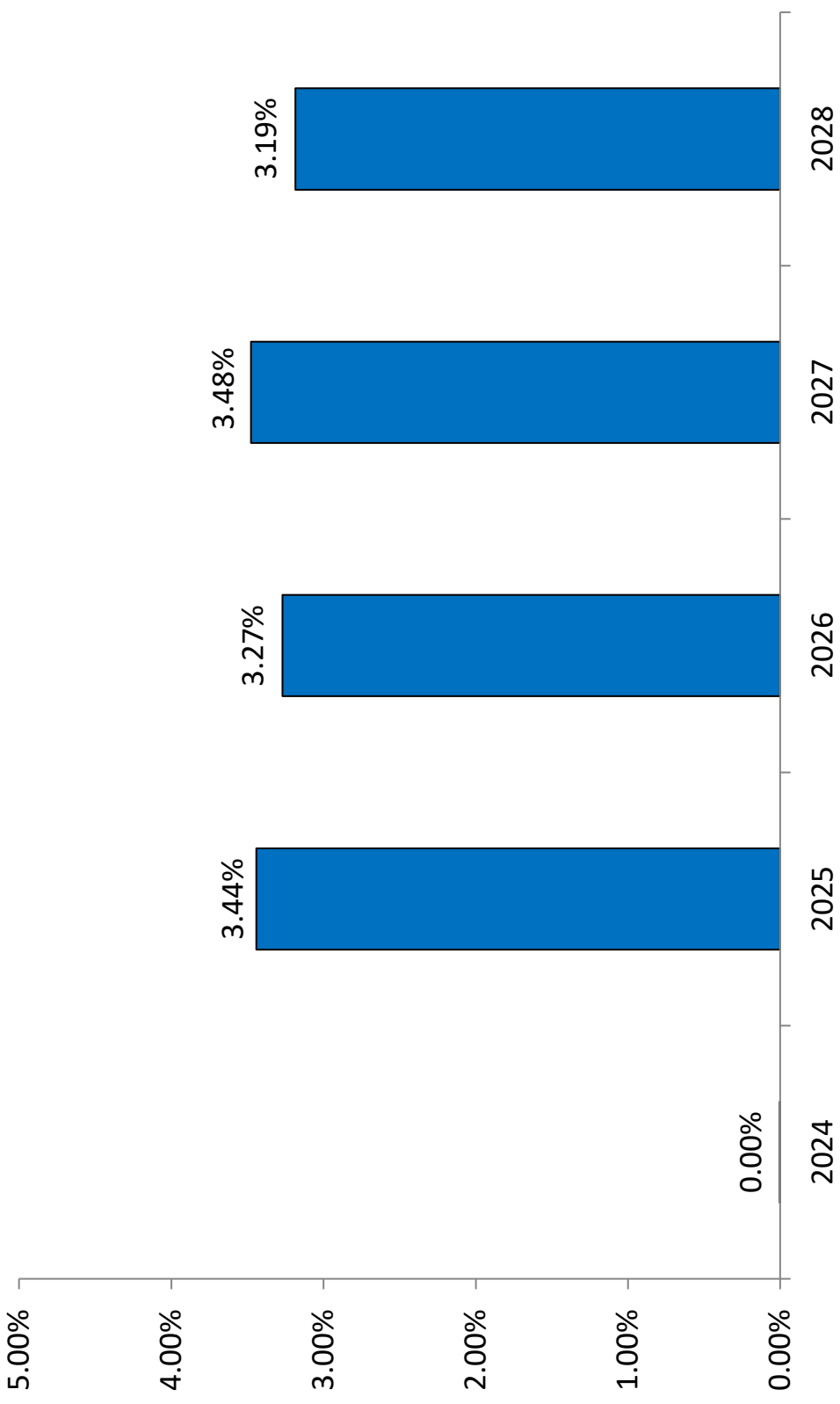


- Planning Assumptions
  - **No rate increase for FY 23-24**
  - FY23-24 budgeted capital outlays - HB 5006 grant of ~\$700,000 used for Sheridan Road water line project; additional \$200k of fund balance directed to water capital repairs
  - No new debt in the forecast; use cash to repair and improve the water distribution system
  - No expansion of FCI or any new water demand sources
  - Finish up the water master plan update

# WATER SYSTEM FIVE-YEAR FINANCIAL PLAN

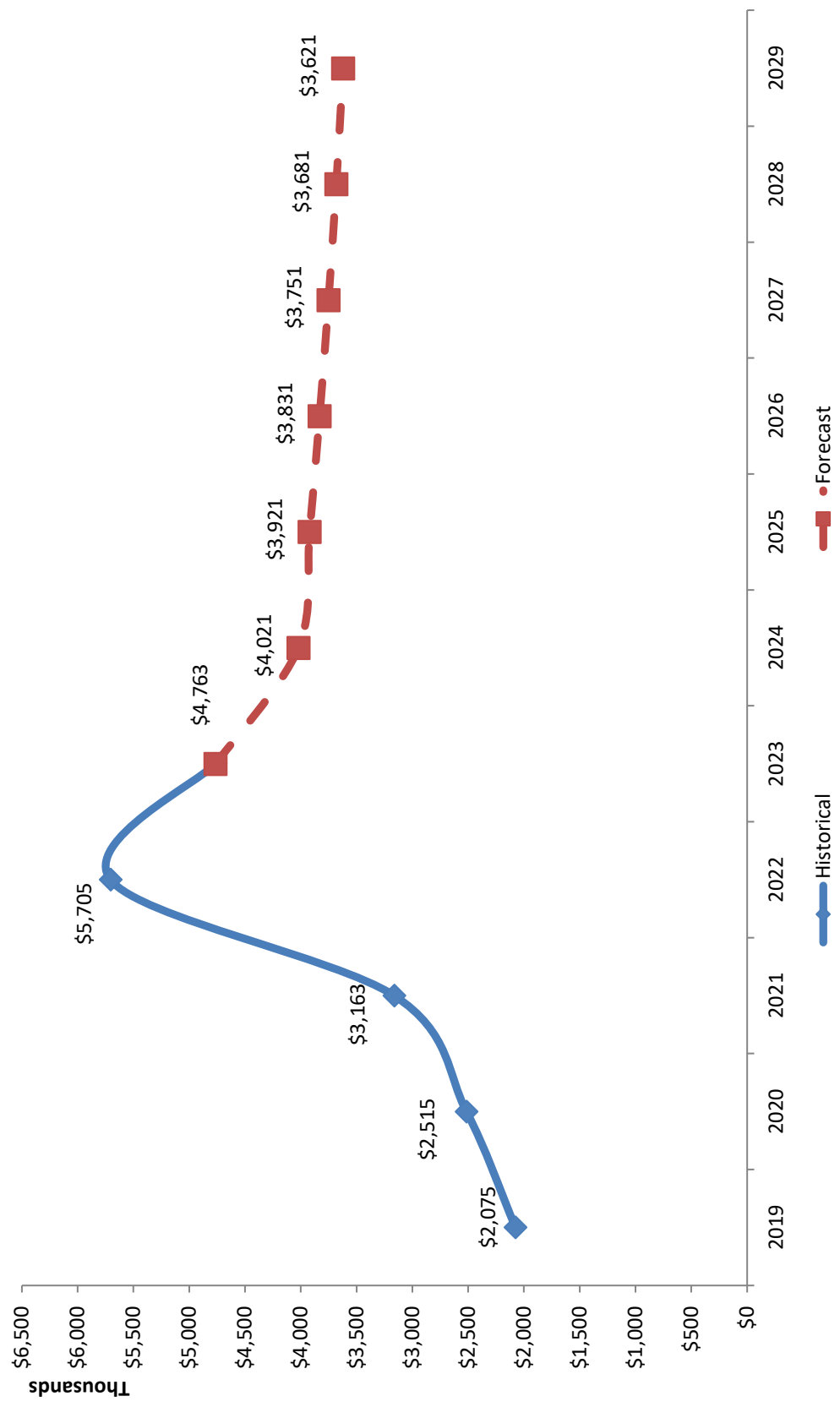


- Five-year forecast of changes in revenue requirements



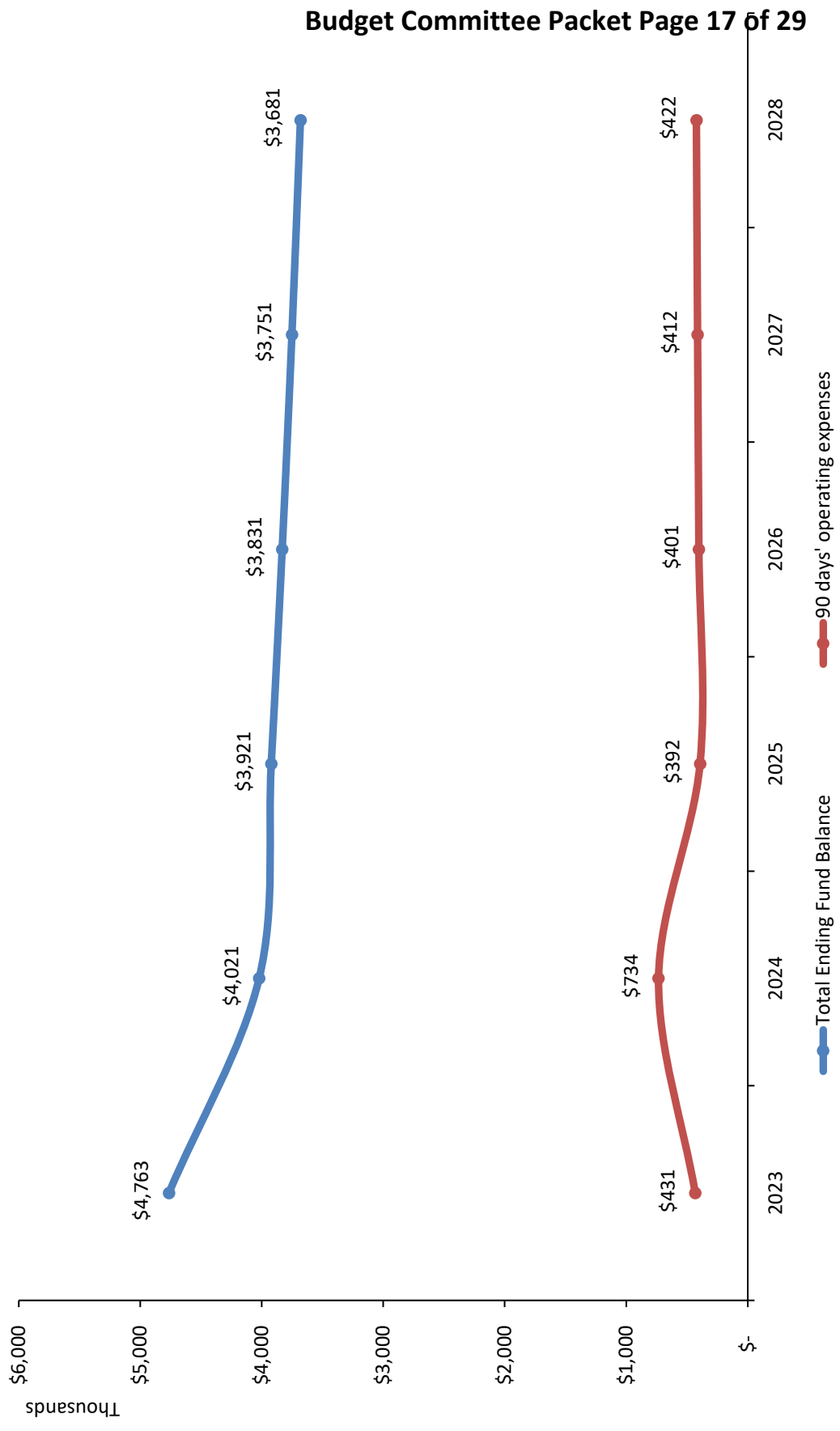
# WATER SYSTEM FIVE-YEAR FINANCIAL PLAN

## Historical & projected ending fund balance

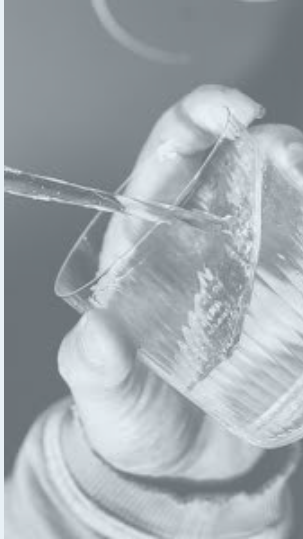


# WATER SYSTEM FIVE-YEAR FINANCIAL PLAN

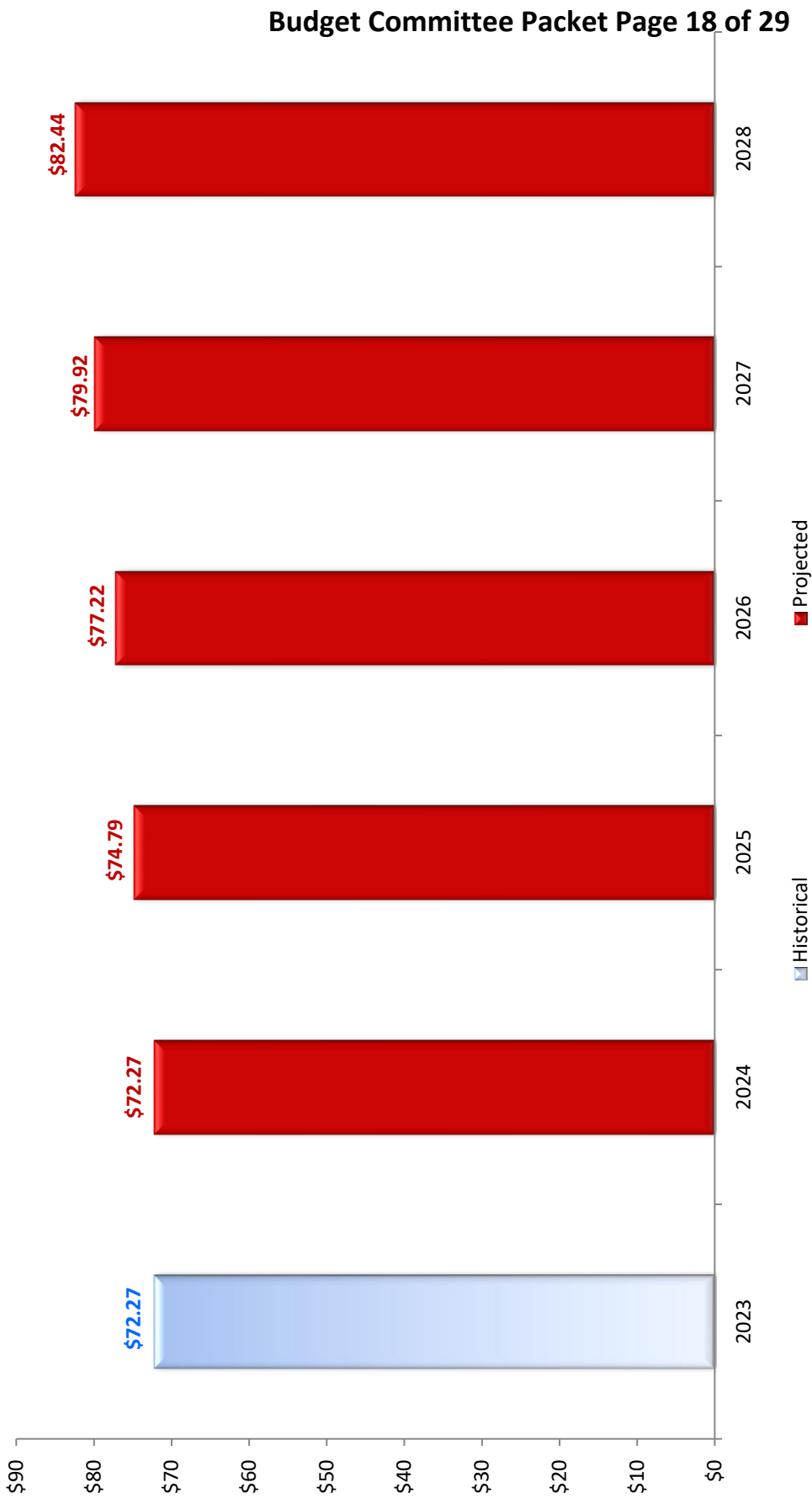
- Projected ending fund balance and reserve requirements

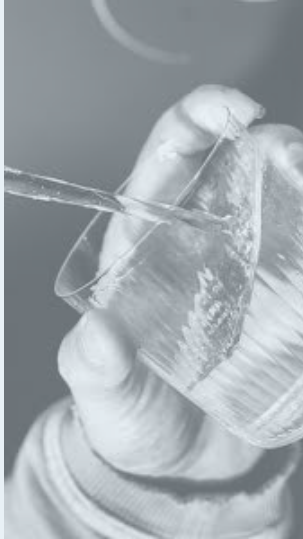


# WATER SYSTEM FIVE-YEAR FINANCIAL PLAN

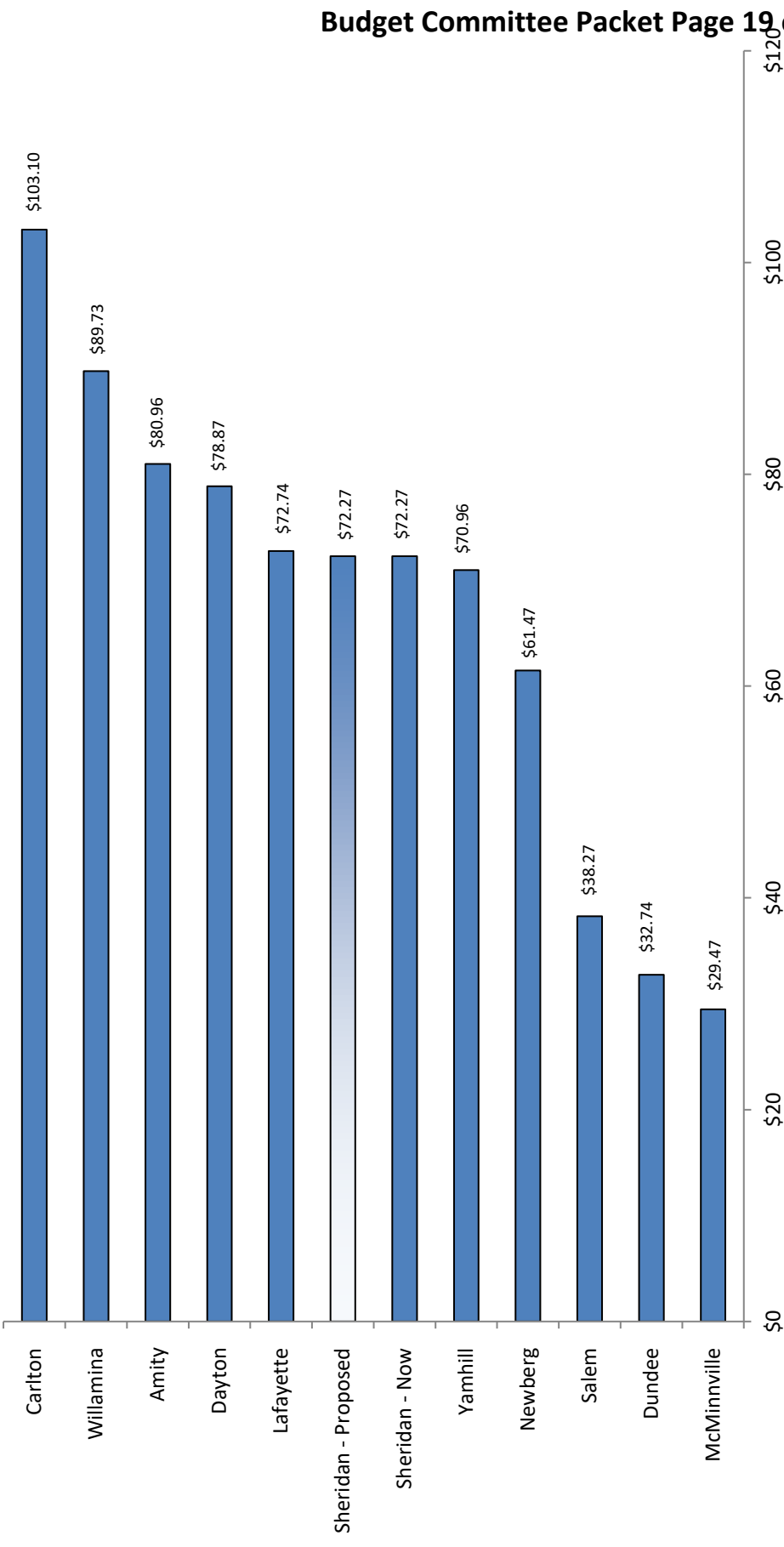


- Five-year forecast of single-family residential water bills (assuming consumption of 9 Ccf per month)

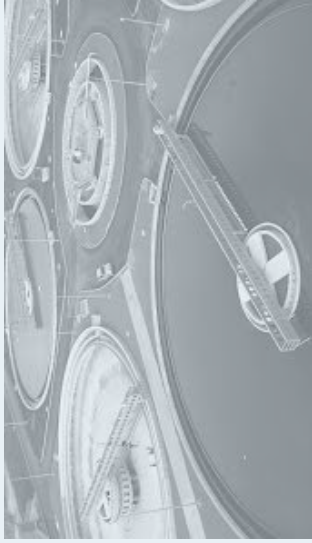




■ Comparison of monthly regional water bills @ 9 Ccf

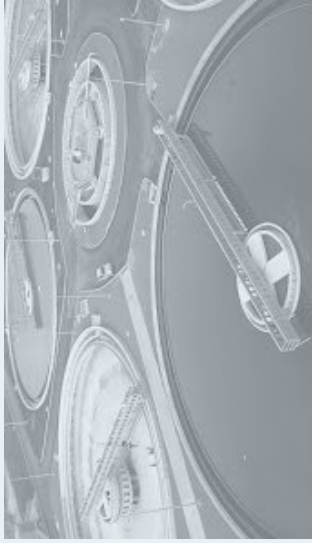


# WASTEWATER SYSTEM FIVE-YEAR FINANCIAL PLAN

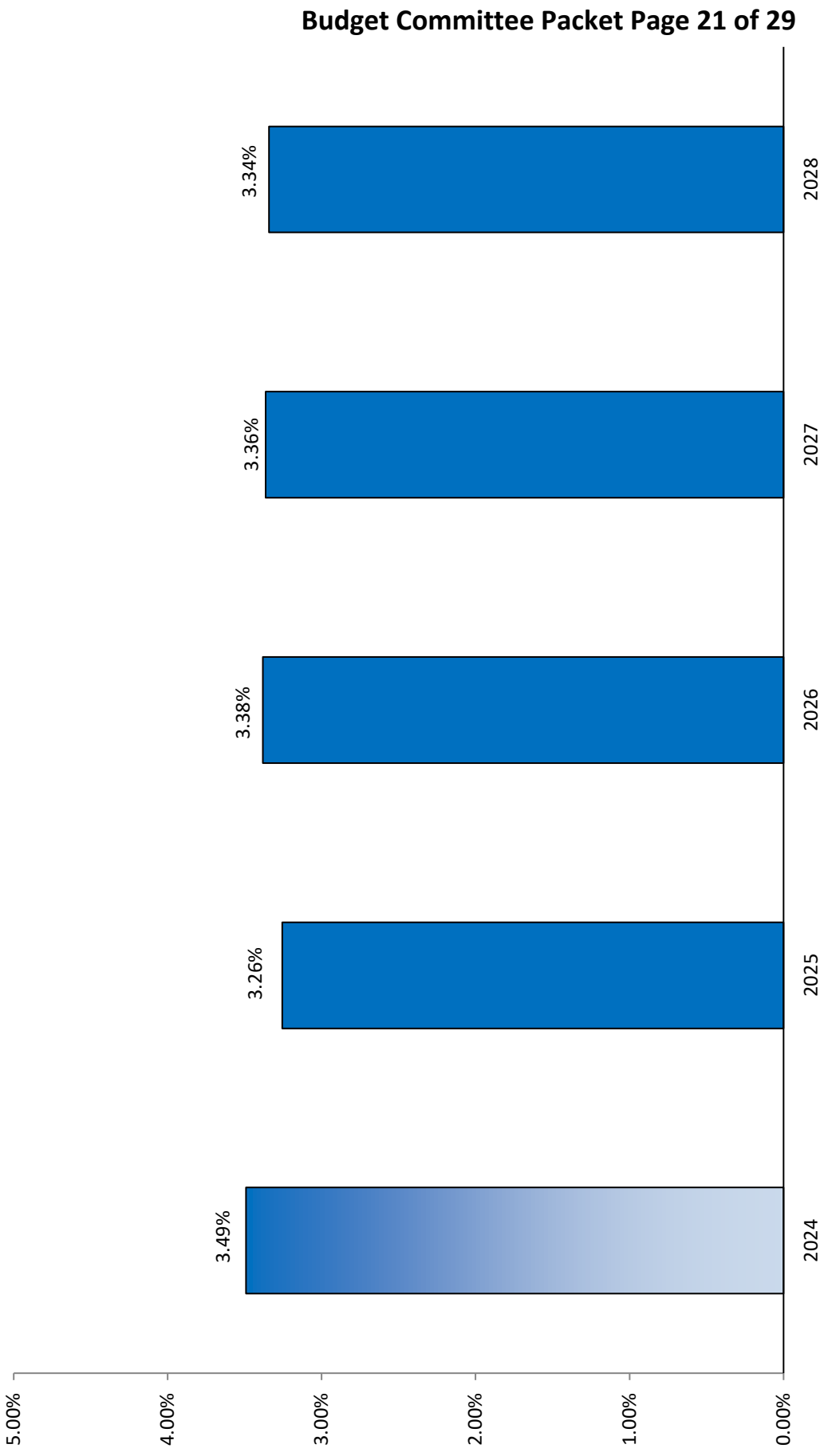


- Planning Assumptions
  - **3.49% rate increase for FY 23-24**
  - FY23-24 budgeted materials and services at \$2.5 million; \$1.9 million funded with anticipated grant proceeds
  - ✓ Continue design alternatives and Geotech studies of the Yamhill St. & E. Main trunk upgrade to 24"
  - No additional debt issued in the forecast; use cash to repair and improve the wastewater treatment and collection systems
  - No expansion or reconfiguration of treatment lagoons currently anticipated
  - Expect enhanced water quality testing regime per DEQ requirements

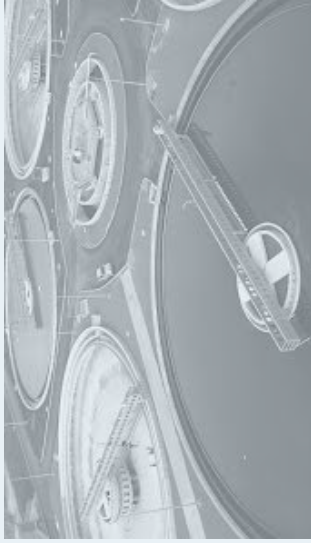
# WASTEWATER SYSTEM FIVE-YEAR FINANCIAL PLAN



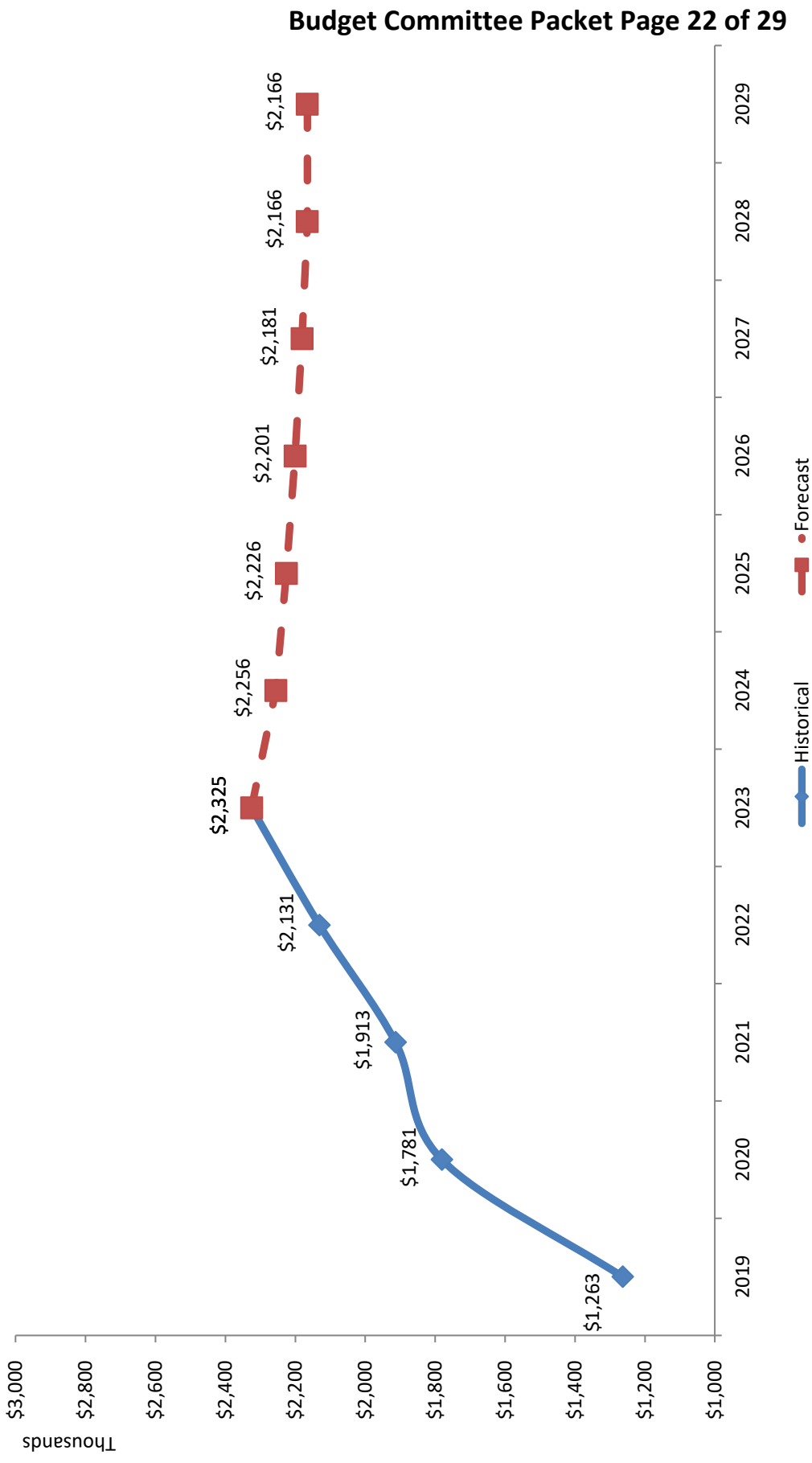
## ■ Five-year forecast of changes in revenue requirements



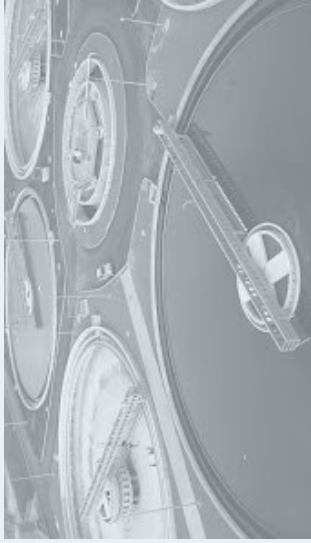
# WASTEWATER SYSTEM FIVE-YEAR FINANCIAL PLAN



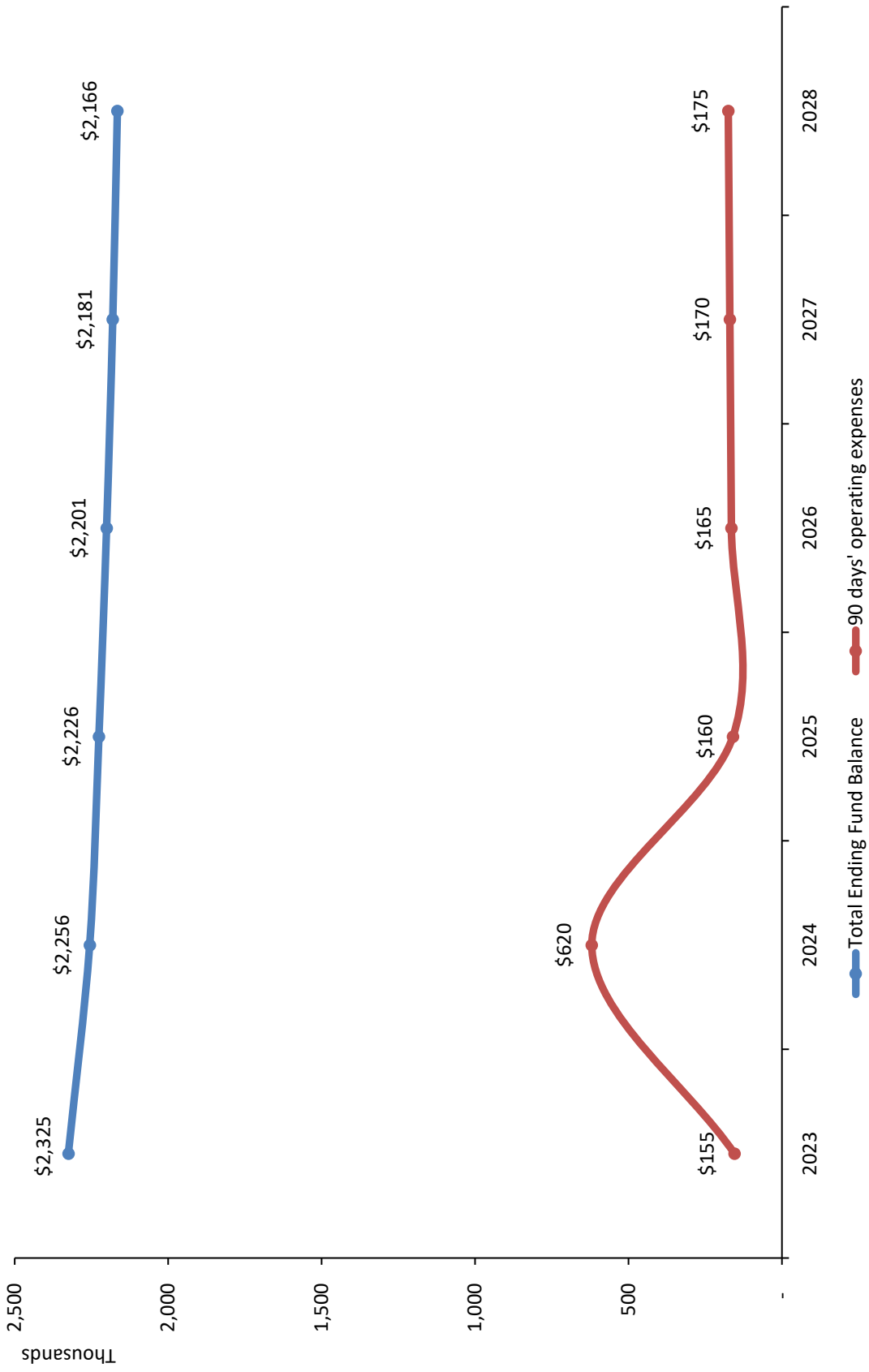
## Historical and projected wastewater fund cash balances



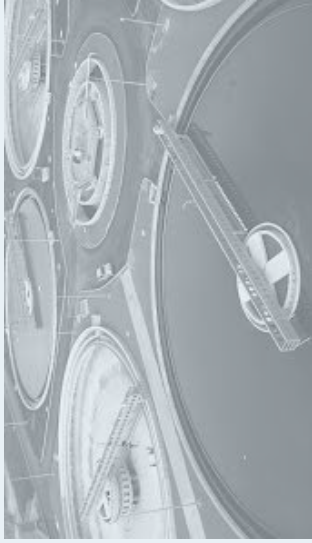
# WASTEWATER SYSTEM FIVE-YEAR FINANCIAL PLAN



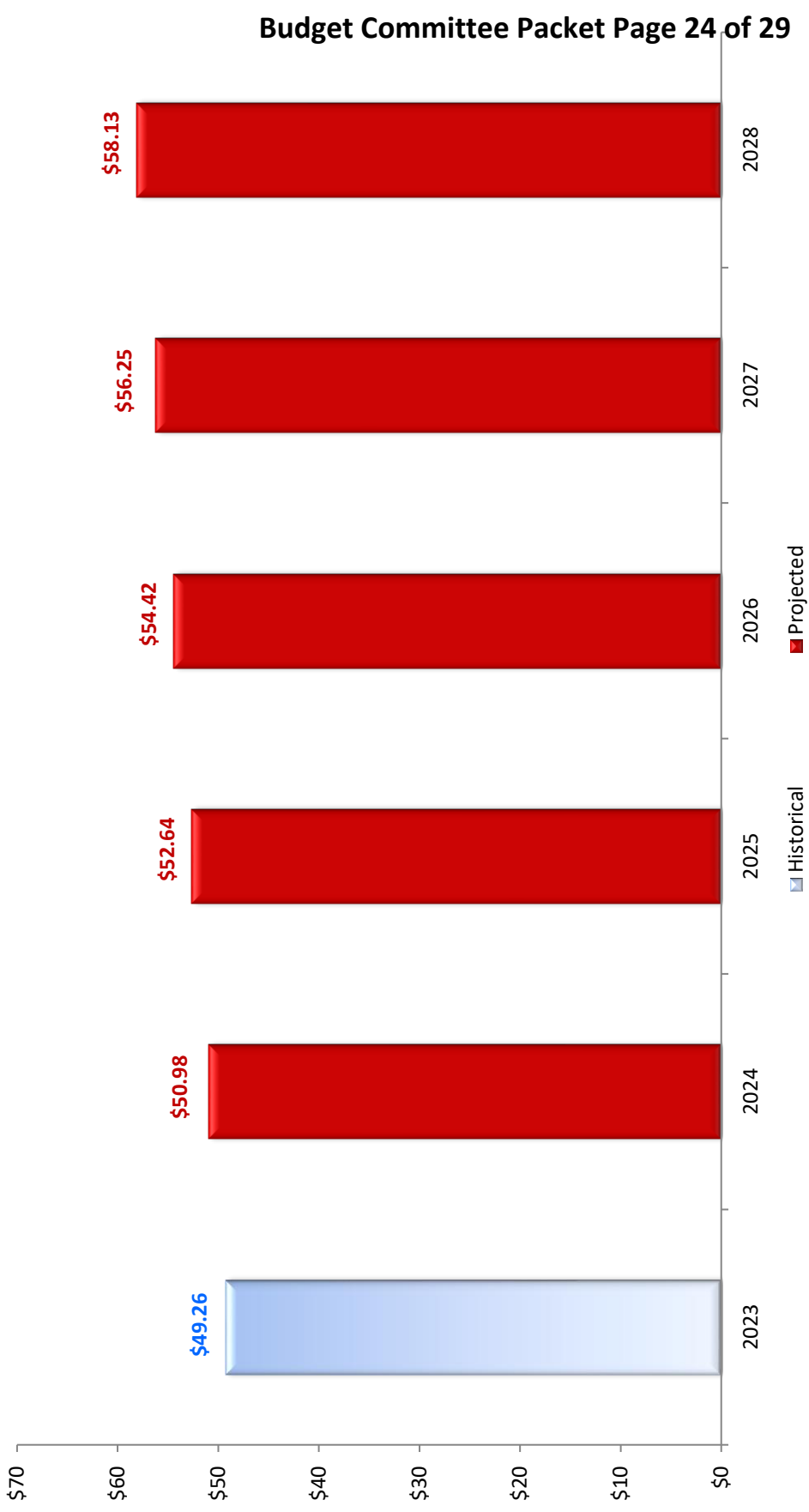
## ■ Projected ending fund balance and reserve requirements



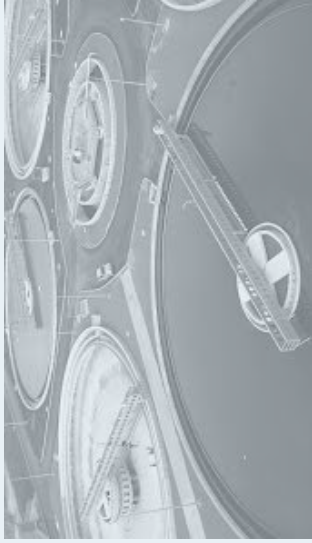
# WASTEWATER SYSTEM FIVE-YEAR FINANCIAL PLAN



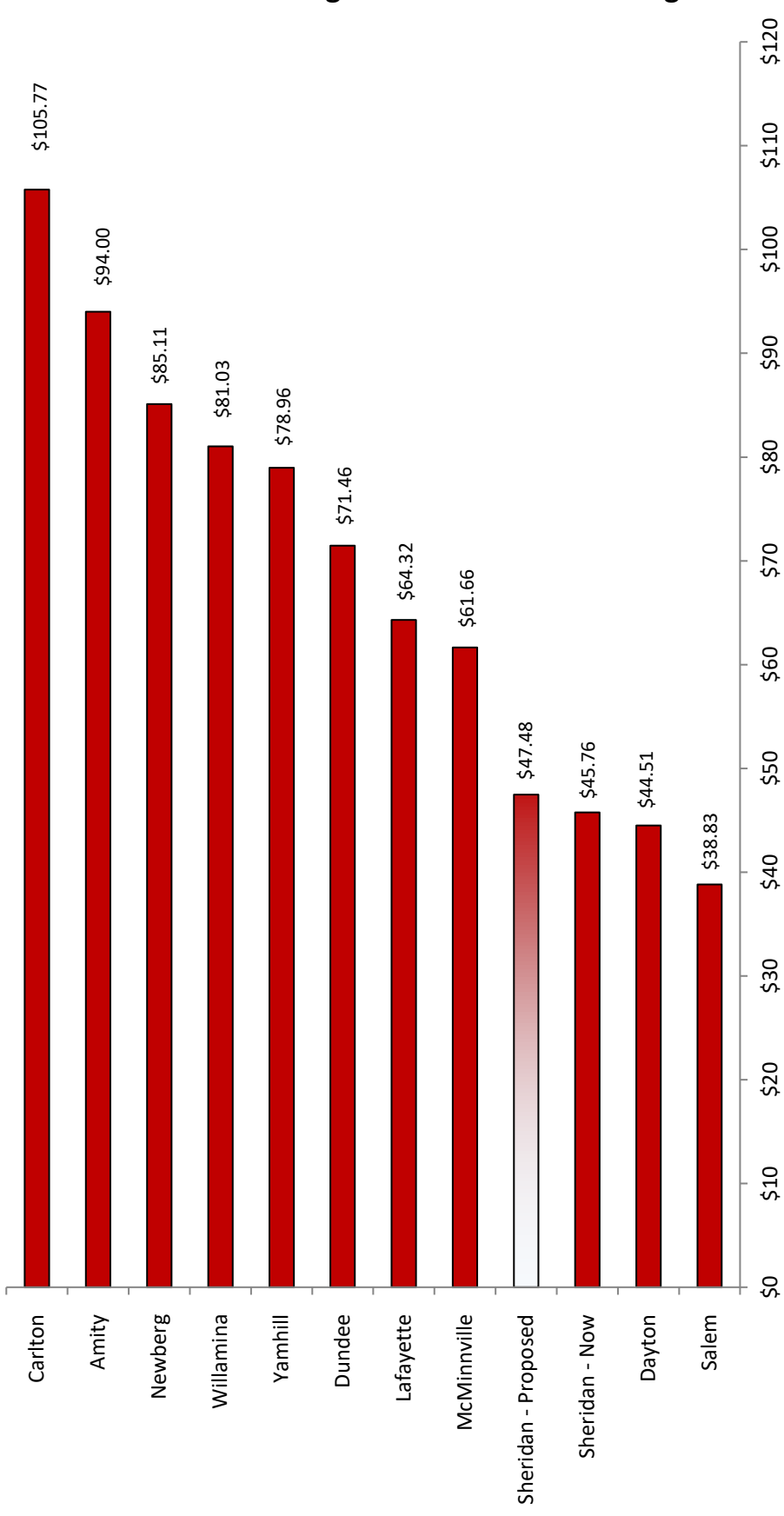
- Five-year forecast of single-family residential wastewater bills (including \$3.50 per month for stormwater)



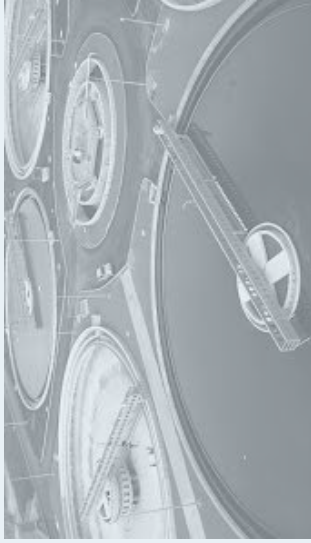
# WASTEWATER SYSTEM FIVE-YEAR FINANCIAL PLAN



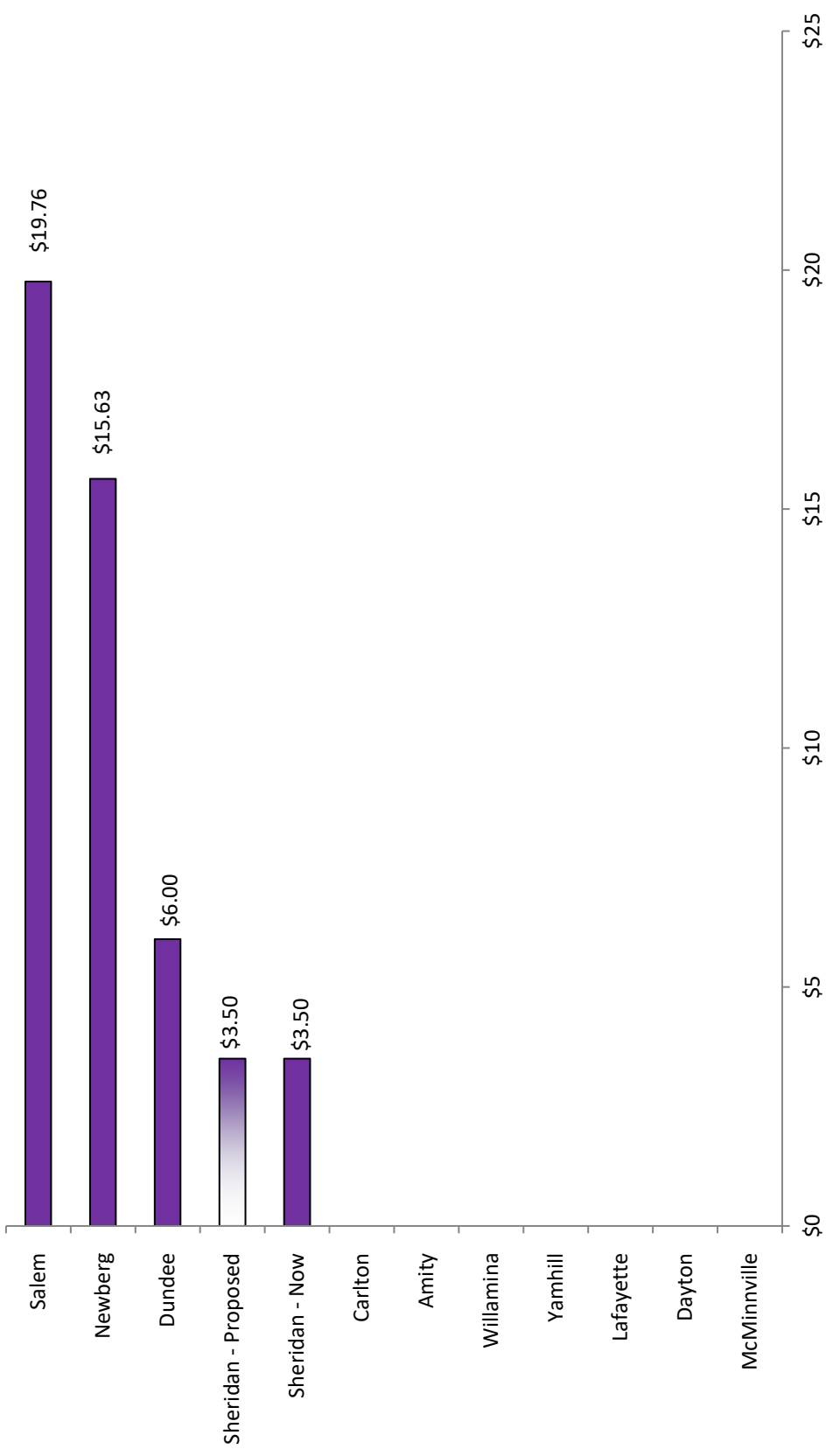
## ■ Comparison of monthly regional wastewater bills @ 5.5 ccf



# WASTEWATER SYSTEM FIVE-YEAR FINANCIAL PLAN



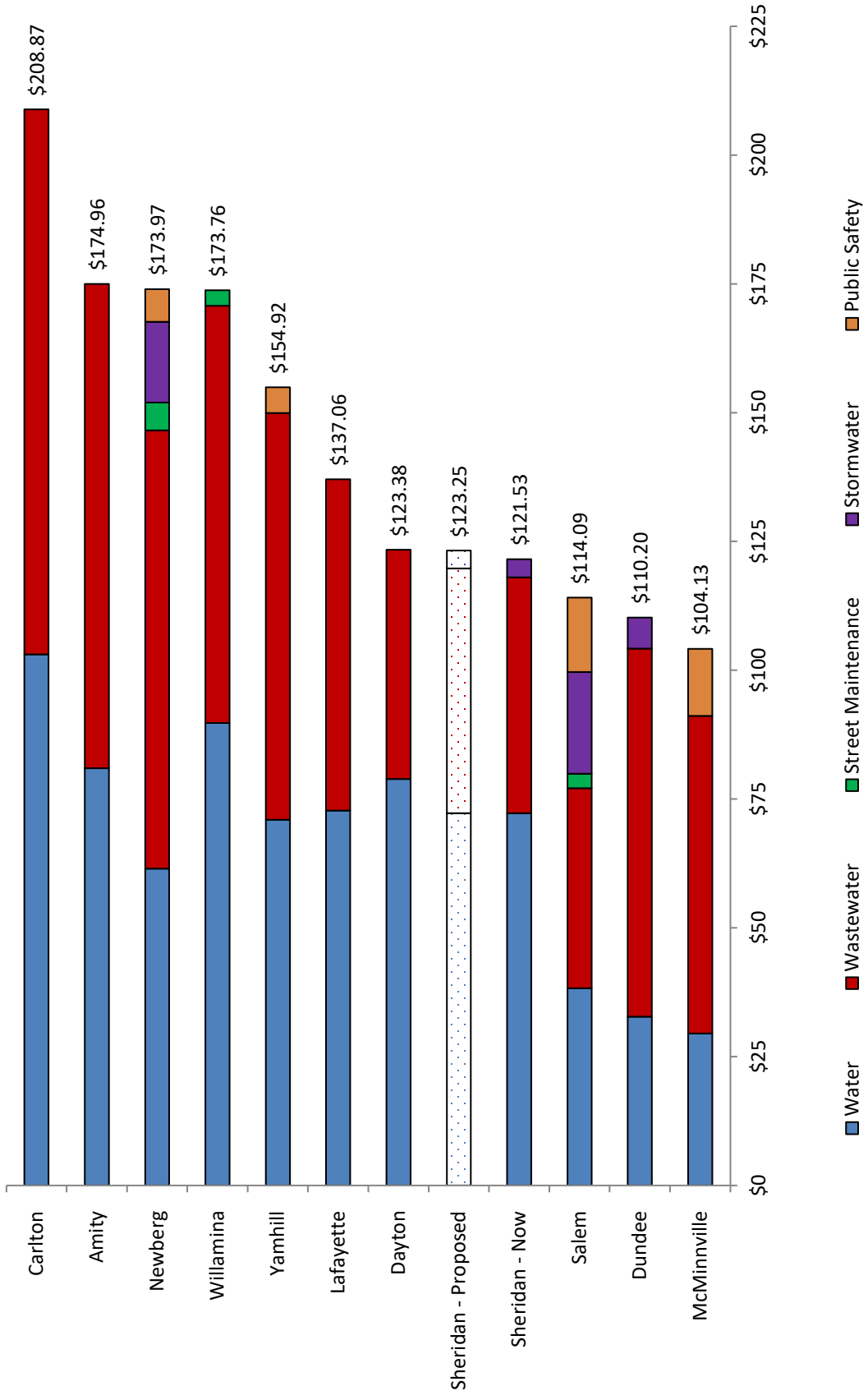
## ■ Comparison of monthly regional Stormwater bills



# NEIGHBORING COMMUNITIES' TOTAL UTILITIES BILLS



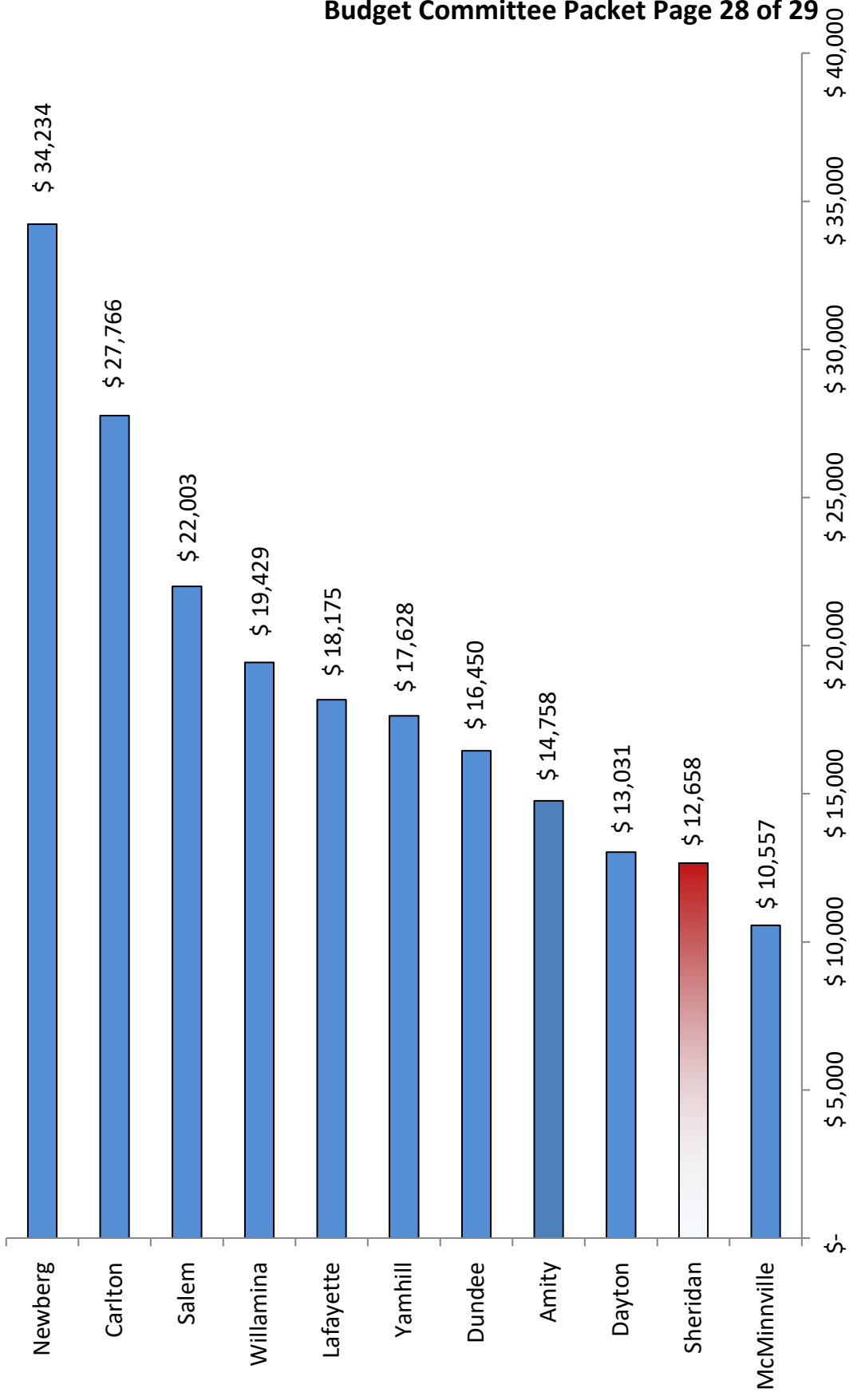
Regional Utilities Rates per Month - July, 2023



# NEIGHBORING COMMUNITIES' SDCS



Yamhill County System Development Charges - Single Family Residential July, 2023



To: The Sheridan Budget Committee  
From: Heidi Bell, City Manager  
Date: May 23, 2024  
RE: Item J: Votes

1) Fiscal Year 2024-2025 State Revenue Sharing Fund

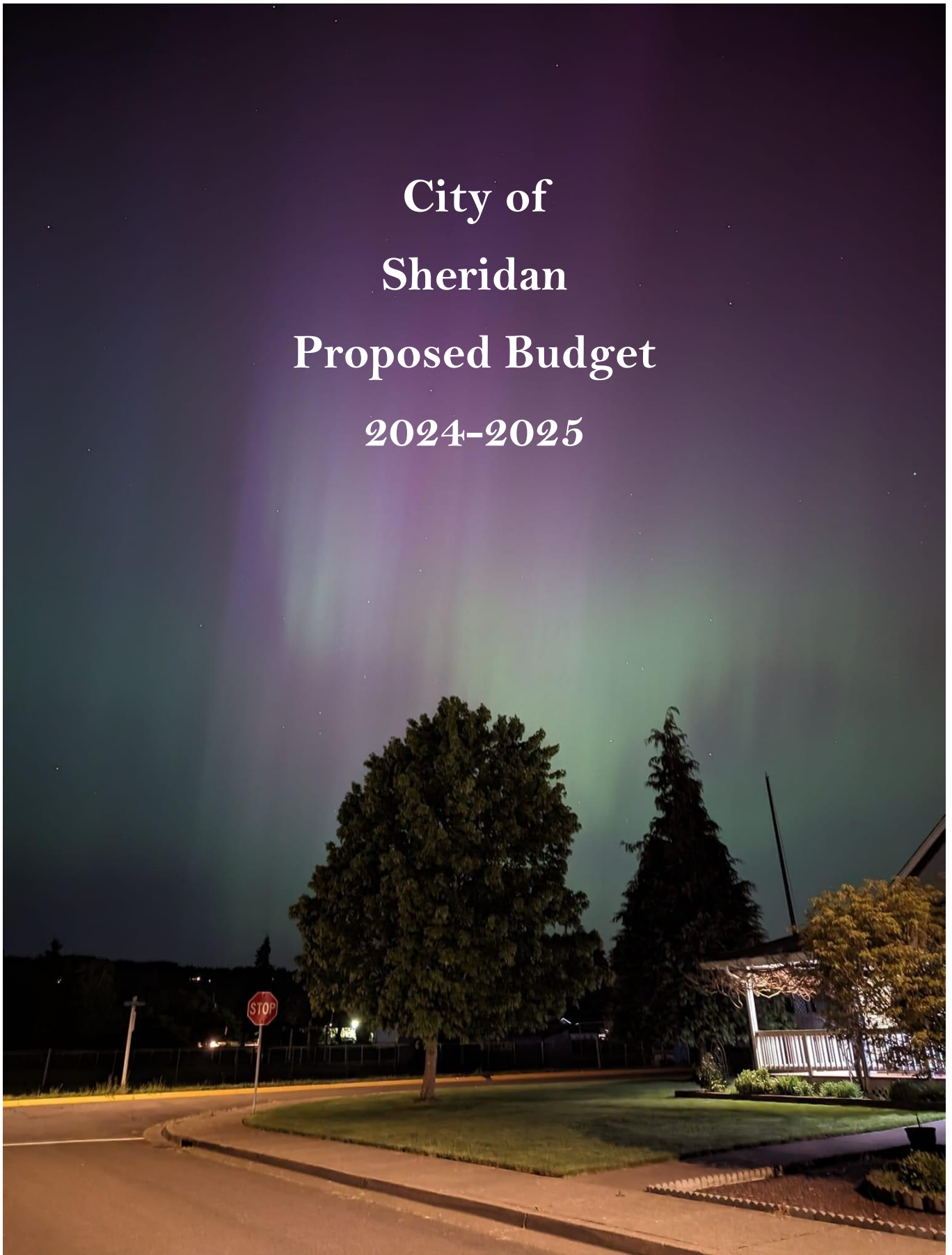
I move for the City of Sheridan to accept the State Revenue Share funds and to appropriate them to the General Fund.

2) Fiscal Year 2024-2025 Proposed Budget

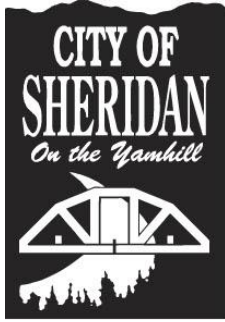
I move for the City of Sheridan to accept the proposed Fiscal Year 2024-2025 Budget as presented in the amount of \$19,016,872 and forward it to the City Council for approval.



City of  
Sheridan  
Proposed Budget  
2024-2025



*Photo Courtesy of Candice Solis Olsen*



## CITY OF SHERIDAN

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## 2024 Budget Committee Members

### City Council Members

Cale George, Mayor

Roxie Acuff, Councilor

Lucy Hebert, Councilor

Jim Buckles, Councilor

Denny McElroy, Councilor

Liz Hodgins, Councilor

Ian Houston, Councilor

### Citizen Members

Paula Necas

Kay Buckles

Judy Adams

Kennedy Amundson

Sandra Walker

Rich Cox

Gwen Fink

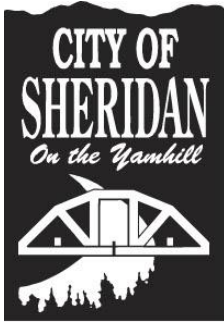
### Staff Members

Heidi Bell, City Manager

Yvonne Hamilton, City Recorder

Gary Mathis, Acting Public Works Director

Gwen Gorham, Library Director



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# *The Budget Message*

Fiscal Year 2024-2025

Dear Mayor, City Councilors, Budget Committee Members, and Community Members:

I am pleased to submit to you for your consideration a proposed budget for the fiscal year 2024-2025. The purpose of this budget message is to provide both internal and external partners with a detailed picture regarding the state of the City of Sheridan's finances, as well as guidance for the upcoming fiscal year's needs. Oregon Budget Law states that a local government's budget will be balanced. Staff has proposed a balanced budget for the Budget Committee's review.

As always, I rely heavily on staff input and Council direction to formulate the budget. Through this process, a budget was developed that is centered on economic development, supporting existing programs, becoming self-reliant, improvements to the City's infrastructure, and concentration on preventative maintenance. This proposed budget contains a lot of projects that will require staff coordination and work, and the same from the Council. The budget also relies heavily on grant funding for specific studies and projects.

### **The Meaning of a Budget**

Annually, local government leaders are charged with approving and adopting a budget. This process is typically time-consuming yet thought provoking. The budget is important because it involves a lot of consideration for the next fiscal year, as well as the future. When done well, city budgets can help to keep everyone working harmoniously. Budgets are powerful tools for running an effective and efficient government.

As I see it, this budget document is intended to serve four main purposes:

- To define public policy set forth by the City Council and as seen in their goals.
- To serve as a guide for management to aid in the control of financial resources.
- To outline the City's financial resources allocation plan for the fiscal year, illustrating projected revenues and appropriations that are to be funded.

- To serve as the City’s fundamental communications document for the community of Sheridan, who wish to understand how the City operates and provides its services and the methods and amounts used to finance those operations and services.

### **Sheridan's Population**

The Portland State Population Research Center sets the population for cities. Below is a short chart showing the changes in population over time. We believe that it is at least partly due to the Federal Correction Institution (FCI) reducing the number of inmates due to Covid health measures.

| Year | Population |
|------|------------|
| 2023 | 5,987      |
| 2022 | 6,161      |
| 2021 | 6,377      |

In 2022, about 1,606 of the population were imprisoned at the Federal Correctional Institution. Sheridan's Average Annual Growth Rate between 2000-2010 was just 1.1%, which was on the slower side for cities in Yamhill County. The population is projected to hit 7,232 by 2045 and 8,389 by 2070, which is a less than one percent growth for each 20-year period. This is also slower in comparison to other small Yamhill County cities. The city is currently hampered by land restraints that make it difficult for development and in this budget, there are efforts being made to get the necessary reports for meeting these population projections. Without growth in residential, commercial, or industrial zones there will be little increase in property taxes, perhaps lower than the rate of inflation.

### **The Local Stats**

In 2020, the US Census was completed, although there are some contentions around the accuracy of the stats that were collected due to politics and the restrictions created by the pandemic. The median household income is reported at \$56,989 which is \$75,657 for the State of Oregon, or about 24% lower than the State. The median age in Sheridan is 38.9 years old; compared to 40.5 years old for the State's median age. About 23.8% of the residents have a bachelor's degree, or higher compared to 36.3% of Oregon’s total population has a bachelor’s degree or higher. Also, Sheridan’s disabled population is 23.8%, compared to the State’s disabled population of 15.8%.

## **Budget Basics**

This fiscal year the total of all funds combined is roughly \$19 million, very small change from last year of roughly \$19.2 million. We will continue to see a decline as we spend several large grants. Please note that each fund is separated because there are budget laws, state statutes, and local codes that limit how revenues are collected and expenditures are spent. Each fund operates as its own entity, this means that monies between funds cannot be comingled.

In municipal budgeting, revenues are often called *resources* and expenditures are called *requirements*. Municipal budgeting educational materials can be found on the State of Oregon Department of Revenue's Local Budget Law website:

<https://www.oregon.gov/DOR/programs/property/Pages/local-budget.aspx>

## **Discussion of Property Taxes in Relation to Sheridan's Budget**

In the 1990s, Measures 5, 47, and 50 established a permanent tax rate on local governments, and this is still in effect today. The *Oregonian* created a helpful short video to help explain Oregon's property tax system's history and complexities. It is nearly four minutes long and can be found at: <https://www.youtube.com/watch?v=gtalhnmxnZU>. Cities cannot change their permanent tax rate. Instead, taxing districts, like the City of Sheridan, have increased the valuation of the city to gain more property taxes, and typically adding businesses or residential homes is the way to boost the biggest value. The City of Sheridan and the City of Willamina partnered to make an Enterprise Zone, which allows certain industrial businesses to alleviate all taxes for between 3 to 5 years. There are many restrictions on this opportunity and the City of Sheridan uses its partnership with SEDCOR to manage and recruit businesses to take advantage of the Enterprise Zone. At the present time there are no businesses using the Enterprise Zone. The City will work with its partners to renew the Enterprise Zone in hopes of recruiting business.

## **Estimating Sheridan's Property Tax Collection**

Sheridan's permanent property tax rate is \$2.1307 per \$1,000 of assessed value. The City's estimated Assessed Value for 2023-2024 was \$289,220,407. However, in 2023-2024 the City has \$18,074,857 worth of properties that are exempt from taxation, like schools or properties owned by a non-profit or government. The taxable value is the amount that *is* taxed, the Assessed Value is the amount that is available for taxing. (Assessed Value – Exempt Value = Taxable Value)

| <b>City of Sheridan's Taxable Value</b> |                      |                           |
|---|----------------------|---------------------------|
| <b>Fiscal Year Period</b>               | <b>Taxable Value</b> | <b>% Change Over Time</b> |
| 2024-2025                               | TBD                  |                           |
| 2023-2024                               | 271,145,550          | 9.9%                      |
| 2022-2023                               | 263,083,972          | 5.2%                      |
| 2021-2022                               | 250,026,362          | 1.3%                      |
| 2020-2021                               | 246,926,348          | 4.7%                      |
| 2019-2020                               | 235,840,828          | 6.5%                      |
| 2018-2019                               | 221,498,981          | X                         |

Yamhill County's tax collection rate is roughly 94%, this means that 6% will not pay their property taxes on time. However, the budget does estimate for a larger portion of uncollectable to remove issues for overbudgeting. Under the General Fund there are lines to collect current property taxes and another line to collect the back taxes. Using these models, we are estimating collecting \$520,000 in current property taxes. Assessed value of  $(\$263,083,972 / \$1,000) \times \$2.1307 = \$560,553$ ; however, it is critical to estimate revenues conservatively, we've estimated for a collection rate of 93%, which should allow for savings for the next fiscal year.

This budget builds in the concept of estimating high for expenses, and low for revenues in all funds. At the close of every fiscal year, all the money is put back into the fund's beginning balance, so overestimation of expenditures works as a “savings” plan.

**A Comparison of Other Yamhill County Small Cities**

| <b>District</b>   | <b>2023-2024 Taxable Value</b> | <b>City Permanent Tax Rate</b> |
|-------------------|--------------------------------|--------------------------------|
| City of Sheridan  | 271,145,550                    | \$2.1307                       |
| City of Lafayette | 301,920,464                    | \$3.4857                       |
| City of Carlton   | 239,207,461                    | \$5.3756                       |
| City of Amity     | 102,609,542                    | \$3.6105                       |
| City of Dundee    | 364,187,465                    | \$2.8413                       |
| City of Dayton    | 159,743,377                    | \$1.7057                       |
| City of Willamina | 84,680,115                     | \$4.2039                       |

It is my recommendation that the City's leadership focus on adopting policies that increase the City's assessed value. This can be accomplished by recruiting business and/or residential homes. However, before this can occur the City needs to undergo a review of its Development Code and complete updated Master Plans for Water, Sewer, Transportation, Stormwater, and Parks as well

as complete the required plans for an Urban Growth Boundary (UGB) Expansion. This will prepare the City for growth for the next 20 years. This budget tackles the Master Plan for the Water, Sewer, Parks, and Storm Water. It also provides for some of the costs for the UGB required studies. However, the City must continue to search for grants to help offset the costs of these engineered and planning studies.

### **Estimations, Assumptions, and Using Plans**

Being fiscally conservative is *critical* to making Sheridan's budget work. At this point in history, this is especially true due to the reverberating effects the pandemic has had (and is still having) on the world's economy, as we still see expenses high for construction, some supplies, and gas.

The staff got price quotes for projects so that the estimates for supplies, services, and materials are practical. All revenues that the City receives are estimated conservatively, which helps to reduce expenditures, set priorities, and build savings for the future. Staff also estimate the beginning balances of funds conservatively.

The City of Sheridan provides some of the most fundamental services for human survival including clean water and waste removal, as well as safe parks and streets, police protection, and mitigation of storm water and flooding. These critical systems continue to age, and this fiscal year we have funds to engineer deteriorating infrastructure as well as to do some of the repair work. We will also commit ourselves to doing more preventative maintenance. If we don't, we will see higher costs in the future as we will need to fund for full replacement of infrastructure and equipment. In this budget, we are continuing to work on repairs and maintenance of our systems for preservation and to practice conservation of money.

### **Thoughts on this Year's Budget**

Overall, this fiscal year is focused on analyzation. By this I mean that staff and the council will take on in-depth studies for water, sewer, stormwater, transportation and parks with the goal of creating master plans for each. The sewer and stormwater are only available for partial grant funding. The water master plan is funded by a grant from the County. The park master plan will be done mostly in-house. The transportation master plan will only be done if funded by a grant. Additionally, there are anticipated grants to fund more studies/reports. One for a point source water protection plan (drinking water) and the other for brownfield reports (polluted lands in town). Lastly, there are several other plans that are expected to be done including a forest management plan, community buildings plan, and all the necessary reports ramping up for an urban growth boundary expansion in the next few years.

It will take a few years for the City to complete all these studies and reports. Through the course of each report, we will learn more about each system and its needs to support future growth, which will allow for smart growth. Funding for growth will be the largest challenge. As the growth happens it will add to the tax base by increasing houses and buildings; additionally, each new property and utility account will contribute to the investments needed to secure the City's future. The visual changes that we all desire will continue to be incremental changes because having a plan is necessary to have orderly growth. The visual changes will continue to be focused on the parks system and supporting labor the local nonprofit organizations to help encourage downtown revitalization.

Labor costs are always analyzed and scrutinized, as they should be. But a few words of caution about discussion of labor, 1) the City Council is the body that can make adjustments to the budget for labor costs (not the responsibility of the Budget Committee) and 2) be sure you remember that as you talk about labor costs there are real people and real families that depend on the city for a job. Most of our staff live in Sheridan, the West Valley, but all within minutes of Sheridan. We are a part of the community. Our staff are happy to be public servants and do understand that the wage is not comparable to the private sector's wage, which makes recruitment a challenge. We don't want Sheridan to be a "jumping off place" for people to get trained on our dime and then leave for a better paying job. It is important to offer a competitive wage and benefits.

### **Utility Rate Forecasting**

For years, Donovan Enterprises has provided the City with rate studies and forecasting models for the Water, Sewer, and Storm rates. The Council continues to adopt his recommendation and this budget is based on those rates. The recommendations come to the Council annually in August, although the increase for customers doesn't start until January of each year.

### **System Development Charges**

Donovan Enterprises also provides an analysis of the City's System Development Charges (SDCs) for the water, wastewater, storm, transportation, and park systems. Every time the analysis shows that the City of Sheridan's rates are lower than other cities. Although SDCs should not be based alone on a comparison to other cities, it is important to know where a city ranks. SDCs are money that a developer pays to contribute to the growth from their development. Part of the SDC is to pay for their share toward the existing system and the other part for the future infrastructure that is needed to manage the growth. The State requires that cities plan for at least 20 years of growth and provide the infrastructure for this growth, without SDCs that match the cost for future infrastructure the current rate payers are forced to pay for growth. The City of Sheridan's Charter has a restriction that does not allow for rate increases without voter approval.

## **General Fund – Change is Needed!**

The General Fund provides funding for administration, library, parks, court and the municipal court judge, policing, dispatch services, code enforcement, planning/building department, economic development, among other services. This year the most reliable revenues do not cover the basic costs to fund the general fund, by about \$200,000. This is a very raw stripped-down estimate, but it is absolutely necessary when putting this budget together. It is my estimate that this is the last year that the General Fund will balance without cuts to services or labor. The police cost alone is more than the amount of tax revenue that the City brings in. Current tax revenue is estimated to be \$520,000 and the police contracted amount is \$546,147, adding in dispatch increases the total roughly \$65,000. These two services equal an estimated \$611,147, which is about \$91,000 short of the tax revenue that is brought in. The City Council will need to address the cost of the policing and revenues soon.

Note for next year, (caution it may get worse) at this time the police union contract is not negotiated and because of this, the County is only charging the contract cities a 3% increase for this year. The increase may be passed along next year. Meaning there could be larger-than-normal percentage increase in the police cost for the Fiscal Year 2025-2026.

## **Streets**

The Street Fund is tapped out. The only revenue sources for this Fund are the City's proportionate share of gas taxes and its allotment of the ODOT Exchange Fund. We have already received all of the ODOT Exchange Funds for the next year. The gas tax revenue is holding steady. So many are hopeful that Sheridan Road will be completely done in the next year, but it is looking more likely that the City Council will have to consider taking out a loan for this project, if it cannot secure more grant funds. The water repairs are fully funded by a grant, the sewer repairs can be afforded in the Sewer Fund, but the street improvements are about \$2,500,000 short of funding the entire project. The City applied for federal transportation funds through Representative Andrea Salinas' Office, but it is unknown at this time if the project qualified for the initial approval round. It is a longshot to get this funding.

| City Budget Fund                | Root of Money                                   | Status         | Amount      |
|---------------------------------|---|----------------|-------------|
| Sewer/Stormwater                | City  | In hand        | \$2,190,549 |
| Water                           | County ARPA Grant                               | In hand        | \$1,000,000 |
| <b>Street Funding Breakdown</b> |   |                |             |
| General Fund                    | City ARPA                                       | In hand        | \$1,300,000 |
| Street                          | ODOT Federal Surface Transportation Block Grant | In hand        | \$1,316,343 |
| Street                          | ODOT Annual Gas Taxes (FYs 2022-2024)           | In hand        | \$693,108   |
| Street                          | ODOT Annual Gas Tax (FY 2025)                   | FY Budget 2025 | \$300,000   |
| <b>Street Fund Total</b>        |   |                | \$3,547,847 |
| <b>Salinas Requested Grant</b>  |   |                | \$2,500,000 |
| <b>Project Total</b>            |   |                | 9,238,396   |

**Grants:** A complete chart of the funds and levels of spending is included in the Budget.

- **ARPA:** American Rescue Plan Act, this is about \$1.3 million in federal money. The City Council will use the funds for the Sheridan Road project. This money is accounted for in the General Fund in its own resource and expense line.
- **Water Master Plan:** This is a grant that was received from Yamhill County, as part of their ARPA funds. The grant is for \$185,000 and it was budgeted for in the Water Fund. The City does have to contribute some funds, which can happen in the form of labor.
- **Water Loop on Sheridan Road:** The City received \$1 million from Yamhill County from their ARPA funds. This project will connect the water line on Sheridan Road and southeast Jefferson Street, boring under the railroad. It will boost the fire pressure on this road, allowing for growth and bringing higher quality water to the area. This grant is accounted for in the Water Fund. Ultimately, this is a huge potential for economic development on Sheridan Road by bringing a higher water pressure.
- **Southside Park:** The City received a grant from the State of Oregon’s Parks Department for nearly \$650,000 for a variety of improvements to the Southside Park. Items are being

ordered and some installed during the summer season. A match of 40% is required with this grant but can be in the form of labor or donations.

- **Brownfield Studies:** The budget anticipates receiving \$60,000 to do brownfield studies to understand potential contamination of dirt.
- **Point Water Source Protection Grant:** The budget anticipates receiving \$50,000 for outside engineering study to collaboratively work with industrial and commercial businesses that are nearby the Yamhill River to understand any potential contamination into the River that in an emergency would have a detrimental effect on the water quality of the River.
- **Stoney Mountain Facility Plan:** The budget anticipates receiving \$50,000 for an in-depth study of how to transmit water from the Stoney Mountain Reservoir to the city's drinking water system. The Council has ranked this as a high priority. The \$50,000 may not be enough to cover the costs of this study, so the Water Fund engineering contains \$50,000 to ensure that there is enough money to get the study completed this year. This study will help the City leverage federal and state funds for the project in the future.

## **The Council's Strategic Plan Year 1: The Beginning**

### **Goal 1: Revitalize and Recruit Downtown Businesses**

The City of Sheridan staff is charged up and ready to take on the tasks listed in the Sheridan City Council's Strategic Plan, adopted in March 2024. The Staff will become hyper-focused on delivering the Council completed projects by the Target Goal of December 2026. To accomplish these goals, I have taken each one and planned the steps, and estimated the funds needed for completion. Some of the goals will take at least two years to accomplish partly because the funds needed are too great. With this, the Council will need to decide if they ask our voters for funds or apply for grant money. The other option is to continue to save money for the goal and complete it at a later date. Below you will find a simplified version of the Sheridan 2024-2026 Strategic Plan along with tasks to complete for this year with the funds needed for this fiscal year. To see the whole Plan visit the City's website: [Res 2024-E Adopting the Strategic Plan.pdf \(cityofsheridanor.com\)](#)

To begin this goal, it is necessary to start with a Downtown Revitalization Plan (DRP). The funding strategy for this is to apply for a Community Block Development Grant (CDBG) with the Business Oregon for \$50,000. Working through this DRP will layout a process for the Business Recruitment Plan. Contacting businesses does not have a cost but will require Council to determine the purpose of the interaction but there will inevitably be communication with businesses during the DRP. Increase downtown parking will also be addressed during the DRP and it's a high priority to the

Parks and Recreation Committee to establish parking at the north end of Morgan Street for the Riverfront Park area to accommodate downtown commerce and river recreation.

The Metrics for this goal also involve cooperation with our local nonprofits like the Chamber, Rotary, and the Sheridan Revitalization Movement (SRM). During the DRP these groups will be involved, and it will help give the groups direction for their pieces of the revitalization and business recruitment for our downtown; working in tandem we will be more successful.

The City Planner is currently writing a grant to the State for a Transportation Growth Management (TGM) Grant that will fund the City to complete an overhaul of its Development Code. This will hit on all the items that refer to changing zoning whether it be for housing, industrial, and commercial.

It will also help with the desire to complete an urban growth boundary expansion project, bringing in more developable land into the City. The City is also applying for assistance to complete the necessary pre-reports for a UGB like a transportation system plan, housing capacity analysis, economic opportunity analysis, and a buildable lands inventory. These reports could take a few years to complete and a UGB can take many years to complete. Currently the City is completing a water system master plan (grant funded) and in this fiscal year the Sewer fund is providing for the engineering costs for completion of a wastewater facilities plan and a stormwater master plan. All of the utility master/facility plans must be updated quickly so that the City can get going on its Urban Growth Boundary Expansion project.

Sheridan Road is a big priority for the Council and the Staff. The estimate is about \$9.4 million dollars. The funding for the water line improvements is in place and will commence soon. The funding for the surface improvements is short at about \$2.5 million. Most of the funding for the surface improvements is from the City's American Rescue Plan Act (ARPA) money of apx. \$1.3 million, a few years ODOT Exchange money, and a small portion of the City's proportionate share of gas tax dollars will be used. (However, most of the gas tax dollars goes to pay for the regular/fixed street costs, like the electricity for the streetlights. Although the City is converting streetlights to LED, it is also adding new lights to areas that have been without.)

## **Goal 2: Ensure a Safe and Resilient Community**

Stoney Mountain Reservoir was constructed and completed in the early 2000's and is a 30-million-gallon water reservoir (dam) that was designed to remove the City from using the Yamhill River for its summertime drinking water source. The City holds the water rights for this project. The next step is a Facility Plan to study specifically how to bring Stoney Mountain Reservoir "online". This means that engineers work with City Public Works and City Manager to recommend to Council the best plan how to hook up the reservoir to the City's drinking water system. This was analyzed over 20 years ago, but a lot has changed in technology since then. The State of Oregon has indicated

that it would help the City fund this study through a CDBG. So, this budget includes a grant for \$50,000 to pay for this study. The Mayor, Council and Staff will continue communications to the public about the Reservoir and its importance.

In early 2024 the Council approved the City staff working with a forester to do produce a forest management plan for the Stoney Mountain Reservoir area. The City owns over 100 acres around the Reservoir, which is to the NW of the City and surrounded by forestland. With heightened attention in our area about wildfire, the City has prioritized protecting the Stoney Mountain asset and for this reason having a forester do an evaluation is a priority. The forester is extremely familiar with our location and the best practices of working in an active watershed. The budget pays for the forestry management plan. The budget also includes a revenue line for logging, this is in case there is a recommendation to log some of the forest, and the revenue line creates transparency to the public about how much money was generated from the logging. The intent is to have the logging help to fund the Stoney Mountain project, although not a full funding source.

The Budget includes the potential of selling city properties, if this happens the revenue will come into the General Fund under the Community Development line. It is unknown if the Council will go forward with selling any land, and therefore the amount is also unpredictable. For these reasons, there is \$300,000 in the revenue line called Community Development and offset at the same amount in the expense line with the same name. The Council will have to decide how it wants to expend, or save, the funds.

This budget year is highly focused on reports and plans that require a lot of staff working jointly with engineers and planners.

The City did not rank high for a Safe Routes to School Grant for construction and it was denied the engineering grant for Safe Routes to School. These applications are bi-annually and in the meantime the City staff will work to make a more competitive application for the future.

This budget does contain money to complete a Pavement Management Conditions Report, which will provide a street inventory and help the Council, Staff, and public have a baseline understanding of the condition of the city streets. This is another report that will highly involve the City Staff but completed using a contractor. The Council will hear a presentation on the findings and the report will become essential for future budgets.

Code enforcement and compliance continues to be a priority for the Council. This budget allows for a more money dedicated to the program. Dumping old RVs and cars continues to be an expensive battle. The City has partnered with a tow company that can move these vehicles and they've also secured a private contract for local storage. However, the costs for the tows, but especially for the dismantling of RVs, are expensive. Many of the RVs are invested with illegal materials or asbestos which require special licensing, disposable, and equipment; all driving up the costs. The budget also allows for several code-related activities for the year and continues offering

the popular Recycle Station (located at the east end of Sheridan Road). The Recycle Station is only open to Sheridan residents, since it is paid through General Fund money.

### **Goal 3: Increase Community Livability**

Communication with community members is important to any government, but especially with local governments. Increasing the livability of the City is centered on having a better understanding of what is important to all community members. The staff will collaborate with the Council to develop an annual City-Wide Survey that will serve as a gauge for community satisfaction and give direction about community priorities. The advertising budget in the General Fund was increased to enhance communication and the Water, Sewer, and General Funds will contribute to an electronic reader board to get information out to the public. There is also money in the budget to hold a Town Hall regarding a topic(s) of future selection by the Council.

It has become apparent that the city is outgrowing its buildings. The best way to proceed is to determine what services community members value and what services they would like added over the next 20-50 years. The City staff work with the Mid-Willamette Valley Council of Governments (COG) to interact with the public, staff, community groups, City Committees, and the Council to create a plan for future community buildings. The General Fund continues to set aside a small amount of money to fund these future buildings. This year, the goal is to start the engagement with the public to work on a Community Buildings Plan.

The City's central Public Works building is dilapidated and would not be functional in a large-scale emergency event (i.e. earthquake). Starting in Fiscal Year 2022-2023 the City's Budget allotted money toward a new Public Works Building. This year the staff plans to work with the Council to select an architect to begin the drawing of the future Public Works site.

The Sheridan Parks and Recreation Committee (PRC) is an active and hardworking group. Lots of emphasis is being placed on maintaining our current parks and adding services. Parks are a fundamental part of livability, allowing people a space for being outdoors and recreation. The PRC is focused on adding services but also it will update the Parks Master Plan. The Budget allows for money for the PRC to determine how to spend Parks money. There are several subcommittees that are involved in parks and the amount in the budget from all these groups is subpar compared to the requested amount. The General Fund does not provide nearly enough money for parks. This year asks included (but not limited to) resurfacing/improvements to the Skate Park, reconstruction of the Hebert Memorial Plaza, development of the whole Riverfront Park area, adding an additional dog park, planning for an athletic (baseball/softball) complex, rehabbing the kitchen at the City Park, and many other activities. Instead of me recommending a specific activity to be funded, the budget contains the max amount that can be funded to parks without compromising other programs that are funded in the general fund.

This is year one of a three-year period and will lay the groundwork for completion of the goals of the Sheridan Strategic Plan. The Sheridan City Council has placed a high-level of direction of these activities to the City Staff and so the budget addresses getting started and aiming for completion at the end of 2026.

### **Final Thoughts**

This year we should focus on collaboration, which will help us to move forward. These studies must be completed. We need to make decisions and produce results. It is our job to move at just the right speed, balancing a thorough and thoughtful project with progress. This year, I believe will be a year that our hard work will start to become visual especially in our parks system and downtown. Through these efforts, we will see a general boost in the livability factor for our residents and local businesses, which in turn will become a City that has a great standard of living.

It is my wholehearted recommendation that the Council and staff work together, embracing a community spirit that is contagious throughout our community. It takes the full commitment of Councilors, Budget Committee Members, and City leaders to educate yourselves and to educate the public about this budget.

Thank you for taking your time to review this message. Please let me know if you have any questions or comments; I am always happy to be of service.

Respectfully Submitted By:

*Heidi Bell, MPA*

City Manager

# Detail Pages

## Fund 10: General

- Department 11: Administration
- Department 13: Legal
- Department 14: Library
- Department 15: Park
- Department 16: Police

## Fund 20: Sewer and Stormwater

## Fund 30: Streets

## Fund 40: Water

## General Fund

The General Fund provides funding for several programs including administration, police and dispatch, municipal court, code enforcement, legal services, economic development, and library. The principal sources of revenue are property taxes, franchise fees, and the City's share of State revenues.

### **Revenue Highlights:**

**Property Taxes:** Sheridan's permanent property tax rate is \$2.1307 per \$1,000 of a property's value. The assessed value of Sheridan for fiscal year 2023-2024 was \$289,220,407. This budget assumes that 8% of the taxes will be uncollected. Total collected is estimated at \$520,000.

**ARPA:** This fiscal year another significant funding source is the federal American Rescue Plan Act (ARPA). The Council is committed to spending these funds on the surface improvements for Sheridan Road. Remaining ARPA funds are \$1,344,524.

**Franchise Fees:** Franchise fees are charged for utility companies to use the City's right of way and we are estimating to collect roughly \$392,800 in franchise fees.

**Donations:** There are lines in the General Fund budget, which allows the City to accept donations. People who reserve the park shelter will have the option of donating their \$20 park key deposit back to the Parks. Also, we added donation lines for Dog Parks and Athletic Complex Park. This will allow individuals to track donations. The other is to allow people to make donations to the Sheridan Library.

**Fines:** There are library fines and court fines that the City collects. Library fines are not a strong source of revenue and there is a national shift away from charging them.

**Sin Taxes:** Cities revenue payments from five different shared revenue programs through the State, most are based on population. Four of them contribute to the General Fund, the other is gas tax and is collected in the Street Fund. For details on how these are calculated please reference the League of Oregon Cities *State Revenue Report\** on their website.

Sheridan's population that is certified by the Portland State Population Research Center is 5,987. Our population is decreasing. The League of Oregon Cities estimates that cities will receive .71 per person for cigarette taxes, which continues to shrink. State liquor tax is estimated at \$21.24 per person and this year is slightly higher than last year's collection rate. It is important to remember that these are just estimates and to calculate these numbers conservatively.

Marijuana tax revenues are estimated were reduced due to the enactment Measure 110. This measure changed how marijuana taxes are distributed. Currently, cities that opted-in to allow for marijuana in their borders split 10% of the tax. This comes to an estimated \$1.38 per person.

Find the full report here:

<https://www.orcities.org/application/files/7317/0726/5239/2024SSRFullReport.pdf>

The City has several properties that could be sold this year, which are accounted for both as a revenue and expense of \$300,000 in the Community Development line. This allows Council to make the decision if they use the revenue to purchase/do something.

### **Expenditures:**

**Personal Services:** The City Council is responsible for setting the salary schedule, which is also adopted by the Union Contract. The City Manager salary is adopted by a separate contract. All positions in the City are paid out of a combination of multiple funds.

**Materials and Services:** It is worth noting that in the 2022-2023 Budget the *City Hall Program* was merged into the *Administration Program*. I am hopeful that this reduces confusion about what costs are incurred at City Hall. *Dues/Memberships* merges together all the outside memberships or dues that the City pays.

**Legal Program:** The Legal Program pays for the municipal court judge contract. It serves as a pass-through for the court fines that are collected from citations and moved to either the state or county for their share of the fines. It also pays the administration fees for legal services.

**Park Program:** There is a large emphasis being placed on the park system again this year. With the renewal of the Parks and Recreation Committee, there is a lot of enthusiasm and volunteers pitching in to make a positive difference in our park system. The Park SDCs are being spent down to support the Hebert Memorial Plaza restoration. The Park and Recreation Committee asked for over \$500,000 for park improvements and growth, but instead they are budgeted \$280,000 and will need to decide as a Committee and with the aid of staff to figure out how best to spend it this year.

**Police Program:** The costs for this program continue to rise, mostly due to the Yamhill County Sheriff's Office union contract. I predict that by next year the cost of the police contract will inhibit the ability for the General Fund to sustain the same level of services for the other programs (see above). The Council will need to address how to offset some of the police contract costs, since they are more than the amount of property taxes received. With the focus of code enforcement, the amount of code abatement money was increased to be used for programming and abatement activities by the new Code Enforcement Officer.

**GENERAL FUND**  
Resources

| Historical Data                |                               |                      | RESOURCE DESCRIPTION                                 | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|--|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |  | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |  |                                |                                 |                              |
| 916,251                        | 2,486,872                     | 825,000              |  | Beginning Fund Balance         | 1,085,155                       |                              |
| 498,286                        | 529,648                       | 515,000              | 10-470 Current Taxes                                 | 520,000                        |                                 |                              |
| 19,466                         | 13,717                        | 10,000               | 10-471 Previously Levied Taxes                       | 10,000                         |                                 |                              |
|                                |                               |                      |  |                                |                                 |                              |
|                                |                               |                      | <b>Other Resources</b>                               |                                |                                 |                              |
| 19,196                         | 14,327                        | 5,000                | 10-410 Court Fines                                   | 12,000                         |                                 |                              |
| 114                            |                               | 0                    | 10-412 Building Permits                              | 0                              |                                 |                              |
|                                | 780                           | 500                  | 10-413 Park Donations                                | 100                            |                                 |                              |
| 6,085                          | 2,048                         | 2,000                | 10-415 Land Use Application Fees                     | 2,000                          |                                 |                              |
| 1,280                          | 369                           | 100                  | 10-416 Library Fines & Fees                          | 500                            |                                 |                              |
|                                |                               | 100                  | 10-417 Library Donations                             | 500                            |                                 |                              |
| 116,291                        | 124,234                       | 110,000              | 10-420 OLCC  | 124,000                        |                                 |                              |
| 5,248                          | 4,650                         | 4,000                | 10-421 Cigarette Tax                                 | 3,800                          |                                 |                              |
| 150,760                        | 140,345                       | 115,000              | 10-423 State Revenue Sharing                         | 115,000                        |                                 |                              |
|                                | 1,380,056                     | 1,379,668            | 10-424 ARPA Grant                                    | 1,344,524                      |                                 |                              |
| 17,883                         | 20,089                        | 14,293               | 10-425 State Library System Income                   | 14,529                         |                                 |                              |
| 1,035                          | 1,050                         | 1,000                | 10-426 Library Grants                                | 1,000                          |                                 |                              |
|                                |                               | 901,134              | 10-427 Grants  | 625,790                        |                                 |                              |
| 152,991                        | 158,254                       | 155,000              | 10-430 PGE Franchise                                 | 156,000                        |                                 |                              |
| 15,686                         | 14,756                        | 14,000               | 10-431 Cable TV Franchise                            | 11,000                         |                                 |                              |
| 9,322                          | 10,390                        | 9,000                | 10-432 Telephone Franchise                           | 8,000                          |                                 |                              |
| 51,398                         | 63,421                        | 62,000               | 10-433 Natural Gas Franchise                         | 72,000                         |                                 |                              |
| 21,487                         | 30,679                        | 25,000               | 10-434 Garbage Franchise                             | 18,000                         |                                 |                              |
|                                |                               | 50,000               | 10-446 Contract Employee Recoup Fees*                | 40,000                         |                                 |                              |
| 3,430                          | 2,373                         | 4,500                | 10-448 Court Assessments Passthrough**               | 4,500                          |                                 |                              |
| 98,430                         | 3,273                         | 1,800                | 10-450 Miscellaneous Income                          | 500                            |                                 |                              |
| 27                             |                               | 0                    | 10-451 Miscellaneous Interest                        | 40,000                         |                                 |                              |
| 15,084                         | 3,365                         | 3,500                | 10-475 Rental Income                                 | 5,700                          |                                 |                              |
| 12,985                         | 23,237                        | 0                    | 10-484 SDC Parks                                     | 0                              |                                 |                              |
| 9,429                          | 9,056                         | 2,000                | 10-491 Bldg Permits-Building                         | 2,000                          |                                 |                              |
| 2,183                          | 1,620                         | 1,100                | 10-498 City Permit Revenue                           | 2,000                          |                                 |                              |
|                                |                               | 300,000              | 10-499 Property Sales                                | 300,000                        |                                 |                              |
|                                |                               |                      | 10-500 Dog Park Donations***                         | 500                            |                                 |                              |
|                                |                               |                      | 10-501 Athletic Park Donations***                    | 600                            |                                 |                              |
| 2,144,347                      | 5,038,609                     | 4,510,695            | <b>Total Other Resources for Fiscal Year</b>         | <b>4,519,698</b>               |                                 |                              |
|                                |                               |                      |  |                                |                                 |                              |
|                                |                               |                      | <i>*Renamed: was "Development Recoup Fees"</i>       |                                |                                 |                              |
|                                |                               |                      | <i>**Renamed: was "State Assessment Passthrough"</i> |                                |                                 |                              |
|                                |                               |                      | <i>*** New Lines</i>                                 |                                |                                 |                              |
|                                |                               |                      |  |                                |                                 |                              |
| 2,144,347                      | 5,038,609                     | 4,510,695            | <b>TOTAL RESOURCES</b>                               | <b>4,519,698</b>               | -                               |                              |

**GENERAL FUND**

**Expenses  
Administration**

| Historical Data                |                               |                      | EXPENSES DESCRIPTION                  | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|---------------------------------------|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |                                       | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |                                       |                                |                                 |                              |
|                                |                               |                      | <b>PERSONNEL SERVICES</b>             |                                |                                 |                              |
| 550                            |                               | 550                  | 501-11 Mayor & Council Salary         | 550                            |                                 |                              |
| 19,964                         |                               |                      | 502-11 City Manager Salary            |                                |                                 |                              |
| 6,045                          |                               |                      | 503-11 Finance/HR Specialist          |                                |                                 |                              |
| 8,822                          |                               |                      | 504-11 City Recorder Salary           |                                |                                 |                              |
|                                | 45,049                        | 75,000               | 505-11 City Hall Wages                | 88,000                         |                                 |                              |
|                                | 20,708                        | 42,700               | 506-11 Payroll Taxes/Benefits         | 53,000                         |                                 |                              |
| 4,488                          |                               |                      | 507-11 Assistant Recorder Salary      |                                |                                 |                              |
| 13,214                         |                               |                      | 509-11 Clerks/PW Code Coordinator     |                                |                                 |                              |
|                                |                               |                      | 510-11 Code Enforcement Officer       |                                |                                 |                              |
| 99                             |                               |                      | 520-11 Overtime Pay                   |                                |                                 |                              |
| 3,877                          |                               |                      | 550-11 Social Security                |                                |                                 |                              |
| 1,106                          |                               |                      | 560-11 Worker's Comp Insurance        |                                |                                 |                              |
| 8,030                          |                               |                      | 570-11 Group Insurance                |                                |                                 |                              |
| 8,001                          |                               |                      | 580-11 Retirement                     |                                |                                 |                              |
| 569                            |                               |                      | 590-11 Unemployment Taxes             |                                |                                 |                              |
| 74,765                         | 65,757                        | 118,250              | <b>TOTAL PERSONAL SERVICES</b>        | <b>141,550</b>                 | <b>-</b>                        | <b>-</b>                     |
|                                |                               |                      |                                       |                                |                                 |                              |
| 0.5                            | .05                           | 1.0                  | <b>FTE EMPLOYEES</b>                  | <b>1.2</b>                     |                                 |                              |
|                                |                               |                      |                                       |                                |                                 |                              |
|                                |                               |                      | <b>MATERIALS &amp; SERVICES</b>       |                                |                                 |                              |
| 898                            | 1,999                         | 2,500                | 602-11 Office Supplies                | 2,500                          |                                 |                              |
| 8,664                          | 9,911                         | 12,168               | 605-11 Insurance                      |                                |                                 |                              |
| 2,585                          | 0                             | 0                    | 606-11 Telephone                      | 0                              |                                 |                              |
| 670                            | 604                           | 800                  | 607-11 Postage & Printing             | 2,500                          |                                 |                              |
| 0                              | 19,666                        | 18,000               | 609-11 Utilities                      | 22,000                         |                                 |                              |
| 5,942                          | 9,942                         | 7,000                | 614-11 Advertising & Promotions       | 10,000                         |                                 |                              |
| 39,868                         | 6,503                         | 2,000                | 615-11 Miscellaneous Expense          | 2,000                          |                                 |                              |
| 0                              | 7,525                         | 102,000              | 619-11 Outside Services               | 15,000                         |                                 |                              |
| 10,912                         | 23743                         | 0                    | 620-11 Legal Service                  | 0                              |                                 |                              |
| 1,275                          | 1,400                         | 1,550                | 621-11 Audit Expense                  | 2,000                          |                                 |                              |
| 3,444                          | 6,368                         | 10,000               | 626-11 IT and Software**              | 37,000                         |                                 |                              |
| 0                              | 14,493                        | 15,000               | 639-11 Dues/Memberships               | 16,000                         |                                 |                              |
| 3,796                          | 0                             | 0                    | 640-11 COG Dues                       | 0                              |                                 |                              |
| 1,206                          | 0                             | 0                    | 641-11 LGPI Dues                      | 0                              |                                 |                              |
| 4,844                          | 0                             | 0                    | 642-11 League of OR Cities Dues       | 0                              |                                 |                              |
|                                | 0                             | 1,379,688            | 643-11 ARPA Funds                     | 1,344,524                      |                                 |                              |
| 397                            | 1,876                         | 1,500                | 644-11 Training & Travel & Education  | 3,000                          |                                 |                              |
| 3,508                          | 0                             | 0                    | 645-11 Assoc. Dues                    | 0                              |                                 |                              |
|                                |                               | 250,000              | 655-11 Grants                         | 160,787                        |                                 |                              |
| 2,530                          | 8,929                         | 312,000              | 656-11 Community Development          | 312,000                        |                                 |                              |
|                                | 14,240                        | 15,000               | 658-11 Maintenance & Repairs          | 15,000                         |                                 |                              |
|                                | 7,040                         | 13,000               | 660-11 Custodial Services             | 8,000                          |                                 |                              |
|                                |                               | 50,000               | 661-11 Contract Employee Recoup Fees* | 40,000                         |                                 |                              |
| 90,539                         | 134,239                       | 2,192,206            | <b>TOTAL MATERIALS &amp; SERVICES</b> | <b>1,992,311</b>               | <b>-</b>                        | <b>-</b>                     |
|                                |                               |                      |                                       |                                |                                 |                              |
|                                |                               |                      | *Renamed was "Comp Maint & Supplies"  |                                |                                 |                              |
|                                |                               |                      | ** Renamed was "Devlp. Recoup Fee"    |                                |                                 |                              |
|                                |                               |                      |                                       |                                |                                 |                              |
|                                |                               |                      | <b>CAPITAL OUTLAY</b>                 |                                |                                 |                              |
|                                |                               | 30,000               | 721-11 Community Building Reserve     | 40,100                         |                                 |                              |
|                                |                               | 80,000               | 730-11 Homeless Efforts               | -                              |                                 |                              |
| -                              | -                             | 110,000              | <b>TOTAL CAPITAL OUTLAY</b>           | <b>40,100</b>                  | <b>-</b>                        | <b>-</b>                     |
|                                |                               |                      |                                       |                                |                                 |                              |
| 165,304                        | 199,996                       | 2,420,456            | <b>TOTAL ADMINISTRATION</b>           | <b>2,173,961</b>               | <b>-</b>                        | <b>-</b>                     |
|                                |                               |                      |                                       |                                |                                 |                              |

**GENERAL FUND**

Expenses  
City Hall

| Historical Data                |                               |                      | EXPENSES DESCRIPTION<br>City Hall Dept was moved to the<br>Administration Dept. in Fiscal Year 2022-<br>2023 | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|--|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |  | Proposed By                    | Approved by                     | Adopted By                   |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |  | Budget Officer                 | Budget Committee                | Governing Body               |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | This Year<br>23-24   | EXPENDITURE DESCRIPTION  | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |
|                                |                               |                      | <b>MATERIALS &amp; SERVICES</b>  |                                |                                 |                              |
| 100                            | -                             | 0                    | 601-12 Supplies  | 0                              | 0                               | 0                            |
| 717                            | -                             | 0                    | 608-12 Heat  | 0                              | 0                               | 0                            |
| 5,774                          | -                             | 0                    | 609-12 Utilites*   | 0                              | 0                               | 0                            |
| 24,627                         | -                             | 0                    | 658-12 Maintenance & Repairs*  | 0                              | 0                               | 0                            |
| 8,400                          | -                             | 0                    | 660-12 Custodial Services*   | 0                              | 0                               | 0                            |
| 4,549                          | -                             | 0                    | 662-12 Garbage Service   | 0                              | 0                               | 0                            |
| 0                              | -                             | 0                    | 663-12 Transit Authority   | 0                              | 0                               | 0                            |
| 44,167                         | -                             | 0                    | <b>TOTAL MATERIALS &amp; SERVICES</b>  | 0                              | 0                               | 0                            |
|                                |                               |                      |  |                                |                                 |                              |
| 44,167                         | -                             | 0                    | <b>TOTAL CITY HALL</b>   | 0                              | 0                               | 0                            |
|                                |                               |                      |  |                                |                                 |                              |

**GENERAL FUND**

Expenses

Legal

| Historical Data             |                            |                   | EXPENSES DESCRIPTION                 | Budget for Next Year 2024-2025 |                  |                |
|-----------------------------|----------------------------|-------------------|--------------------------------------|--------------------------------|------------------|----------------|
| Actuals                     |                            | Adopted Budget    |                                      | Proposed By                    | Approved by      | Adopted By     |
| Second Preceding Year 21-22 | First Preceding Year 22-23 | Fiscal Year 23-24 |                                      | Budget Officer                 | Budget Committee | Governing Body |
|                             |                            |                   | MATERIALS & SERVICES                 |                                |                  |                |
| 3,000                       | 2,750                      | 45,400            | 620-13 City Attorney                 | 46,500                         |                  |                |
| 3,275                       | 2,144                      | 4,500             | 648-13 Court Assessments Passthrough | 4,500                          |                  |                |
| 3,213                       | 3,600                      | 4,320             | 651-13 Municipal Judge Contract      | 4,400                          |                  |                |
| 9,488                       | 8,494                      | 54,220            | TOTAL MATERIALS & SERVICES           | 55,400                         | -                | -              |
|                             |                            |                   | *Renamed: was "State Assessments"    |                                |                  |                |
| 9,488                       | 8,494                      | 54,220            | TOTAL LEGAL                          | 55,400                         | -                | -              |
|                             |                            |                   |                                      |                                |                  |                |
|                             |                            |                   |                                      |                                |                  |                |

**GENERAL FUND**

Expenses

Library

| Historical Data                |                               |                      | EXPENSES DESCRIPTION                  | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|---------------------------------------|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |                                       | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |                                       |                                |                                 |                              |
|                                |                               |                      | <b>PERSONAL SERVICES</b>              |                                |                                 |                              |
| 51,423                         |                               |                      | 501-14 Librarian Salary               |                                |                                 |                              |
|                                | 160,988                       | 165,000              | 505-14 Library Wages                  | 223,000                        |                                 |                              |
|                                | 79,530                        | 107,250              | 506-14 Payroll Taxes/Benefits         | 175,000                        |                                 |                              |
| 87,728                         |                               |                      | 507-14 Library Aides                  |                                |                                 |                              |
| 10,348                         |                               |                      | 550-14 Social Security                |                                |                                 |                              |
| 593                            |                               |                      | 560-14 Worker's Comp Insurance        |                                |                                 |                              |
| 17,476                         |                               |                      | 570-14 Group Insurance                |                                |                                 |                              |
| 32,631                         |                               |                      | 580-14 Retirement                     |                                |                                 |                              |
| 1,667                          |                               |                      | 590-14 Unemployment Taxes             |                                |                                 |                              |
| 201,866                        | 240,518                       | 272,250              | <b>TOTAL PERSONAL SERVICES</b>        | 398,000                        | -                               | -                            |
|                                |                               |                      |                                       |                                |                                 |                              |
| 3.0                            | 3.0                           | 3.05                 | <b>FTE EMPLOYEES</b>                  | 4.05                           |                                 |                              |
|                                |                               |                      |                                       |                                |                                 |                              |
|                                |                               |                      | <b>MATERIALS &amp; SERVICES</b>       |                                |                                 |                              |
| 112                            | 4,584                         | 3,000                | 601-14 Supplies                       | 3,000                          |                                 |                              |
| 1,789                          | -                             | 0                    | 608-14 Heat                           | 0                              |                                 |                              |
| 2,812                          | 8,828                         | 12,000               | 609-14 Utilities                      | 13,000                         |                                 |                              |
| 4,649                          | 934                           | 1,000                | 615-14 Miscellaneous Expense          | 1,000                          |                                 |                              |
|                                | 3718                          | 11,000               | 619-14 Outside Services               | 15,000                         |                                 |                              |
| 0                              | 32                            | 2,000                | 630-14 Training & Travel & Education  | 2,000                          |                                 |                              |
| 14,720                         | 58,353                        | 12,000               | 658-14 Maintenance & Repairs          | 15,000                         |                                 |                              |
| 4,372                          | 5,949                         | 8,000                | 680-14 Books                          | 8,000                          |                                 |                              |
| 425                            | 252                           | 500                  | 681-14 Magazines                      | 300                            |                                 |                              |
|                                |                               | 3,500                | 682-14 Check Out Materials            | 3,000                          |                                 |                              |
|                                |                               | 5,500                | 683-14 Furniture*                     | -                              |                                 |                              |
| 28,879                         | 82,650                        | 58,500               | <b>TOTAL MATERIALS &amp; SERVICES</b> | 60,300                         |                                 |                              |
|                                |                               |                      |                                       |                                |                                 |                              |
|                                |                               |                      | <b>CAPITAL OUTLAY</b>                 |                                |                                 |                              |
| 1,095                          | -                             | 0                    | 711-14 Equipment                      | 0                              | 0                               | 0                            |
|                                |                               |                      | 712-14 Furniture                      | 40,000                         |                                 |                              |
| 1,095                          | -                             | 0                    | <b>TOTAL CAPITAL OUTLAY</b>           | 40,000                         | 0                               | 0                            |
|                                |                               |                      |                                       |                                |                                 |                              |
| 231,840                        | 323,168                       | 330,750              | <b>TOTAL LIBRARY</b>                  | 498,300                        | -                               | -                            |
|                                |                               |                      |                                       |                                |                                 |                              |
|                                |                               |                      | Furniture moved to Capital Outlay*    |                                |                                 |                              |
|                                |                               |                      |                                       |                                |                                 |                              |

**GENERAL FUND**

**Expenses**

**Parks**

| Historical Data             |                            |                   | EXPENSES DESCRIPTION                  | Budget for Next Year 2024-2025 |                  |                |
|-----------------------------|----------------------------|-------------------|---------------------------------------|--------------------------------|------------------|----------------|
| Actuals                     |                            | Adopted Budget    |                                       | Proposed By                    | Approved by      | Adopted By     |
| Second Preceding Year 21-22 | First Preceding Year 22-23 | Fiscal Year 23-24 |                                       | Budget Officer                 | Budget Committee | Governing Body |
|                             |                            |                   | <b>MATERIALS &amp; SERVICES</b>       |                                |                  |                |
| 1,900                       | 3,083                      | 4,000             | 601-15 Supplies                       | 5,000                          |                  |                |
|                             | -                          | 651,134           | 602-15 Grant Funds                    | 465,003                        |                  |                |
| 13,050                      | 15,958                     | 5,000             | 604-15 Park Maintenance               | 20,000                         |                  |                |
| 928                         | 11,985                     | 80,000            | 605-15 Park Improvements              | 280,000                        |                  |                |
|                             | 5,392                      | 5,500             | 609-15 Utilities                      | 5,500                          |                  |                |
|                             |                            |                   | 610-15 Dog Park                       | 500                            |                  |                |
|                             |                            |                   | 611-15 Athletic Complex               | 600                            |                  |                |
| 15,878                      | 36,418                     | 745,634           | <b>TOTAL MATERIALS &amp; SERVICES</b> | 776,603                        | -                | -              |
|                             |                            |                   | <b>CAPITAL OUTLAY</b>                 |                                |                  |                |
|                             |                            | 216,185           | 712-15 Park SDC Expenditure           | 219,397                        |                  |                |
|                             |                            | 3,533             | 713-15 Vehicles and Equipment*        | -                              |                  |                |
| -                           | -                          | 219,718           | <b>TOTAL CAPITAL OUTLAY</b>           | 219,397                        | -                | -              |
|                             |                            |                   |                                       |                                |                  |                |
|                             |                            |                   |                                       |                                |                  |                |
|                             |                            |                   |                                       |                                |                  |                |
|                             |                            |                   |                                       |                                |                  |                |
| 15,878                      | 36,418                     | 965,352           | <b>TOTAL PARKS</b>                    | 996,000                        | -                | -              |

**GENERAL FUND**

**Expenses**

**Police**

| Historical Data             |                            |                   | EXPENSES DESCRIPTION                  | Budget for Next Year 2024-2025 |                  |                |
|-----------------------------|----------------------------|-------------------|---------------------------------------|--------------------------------|------------------|----------------|
| Actuals                     |                            | Adopted Budget    |                                       | Proposed By                    | Approved by      | Adopted By     |
| Second Preceding Year 21-22 | First Preceding Year 22-23 | Fiscal Year 23-24 |                                       | Budget Officer                 | Budget Committee | Governing Body |
|                             |                            |                   | <b>MATERIALS &amp; SERVICES</b>       |                                |                  |                |
| 55,823                      | 56,160                     | 62,000            | 625-16 Dispatch Service               | 65,000                         |                  |                |
| 496,509                     | 508,599                    | 527,160           | 651-16 Contract Services/Yamco        | 546,147                        |                  |                |
| 9,947                       | 9,849                      | 17,000            | 653-16 Code Abatement                 | 28,200                         |                  |                |
| 562,279                     | 574,608                    | 606,160           | <b>TOTAL MATERIALS &amp; SERVICES</b> | 639,347                        | -                | -              |
|                             |                            |                   |                                       |                                |                  |                |
| 562,279                     | 574,608                    | 606,160           | <b>TOTAL POLICE</b>                   | 639,347                        | -                | -              |
|                             |                            |                   |                                       |                                |                  |                |

**GENERAL FUND**  
Expenses

| Historical Data                |                               |                      | EXPENSES DESCRIPTION                    | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|---|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |   | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |   |                                |                                 |                              |
|                                |                               |                      | <b>DEBT SERVICE</b>                     |                                |                                 |                              |
| 4,730                          | 1,908                         | 2,000                | 820-20 Property Taxes:Rental Properties | 2,000                          |                                 |                              |
| 1,488                          |                               |                      | 820-22 Property Flood Insurance         | 0                              | 0                               | 0                            |
| 29,953                         |                               |                      | 820-23 Rental Property Bank Pmt         | 0                              | 0                               | 0                            |
| 36,171                         | 1,908                         | 2,000                | <b>TOTAL DEBT SERVICE</b>               | 2,000                          | -                               | -                            |
|                                |                               |                      |   |                                |                                 |                              |
|                                |                               |                      | <b>OTHER REQUIREMENTS</b>               |                                |                                 |                              |
|                                |                               | 20,000               | 901-11 Unapropated Fund Balance         | 20,000                         |                                 |                              |
|                                |                               | 111,757              | 902-11 Operating Contingency            | 134,690                        |                                 |                              |
| -                              | -                             | 131,757              | <b>TOTAL OTHER REQUIREMENTS</b>         | 154,690                        | -                               | -                            |
|                                |                               |                      |   |                                |                                 |                              |
| 36,171                         | 1,908                         | 133,757              | <b>TOTAL EXPENDITURES</b>               | 156,690                        | -                               | -                            |
|                                |                               |                      |   |                                |                                 |                              |
|                                |                               |                      |   |                                |                                 |                              |
| <b>1,065,218</b>               | <b>1,144,593</b>              | <b>4,512,695</b>     | <b>TOTAL GENERAL FUND</b>               | <b>4,519,698</b>               |                                 |                              |

## Sewer Fund

The Sewer Fund collects fees for the operation and maintenance of the sewer collection and treatment processes. The Sewer Fund is an enterprise fund, meaning it is self-supported through the collection of customers' sewer bills.

**Revenue Highlights:** The Sewer Fund's principal revenue source is the collection of monthly sewer bills. There are approximately 1,540 sewer accounts comprised of residential, commercial, and industrial users. In this mix, apartment buildings and the FCI are counted once, although they have multiple sewer units.

Included is grant money for the engineering and design work for a large sewer project that is near the City Park on Yamhill Street. It will upgrade the sewer line, which is a major collector, and reroute the sewer to the Sewer Plant, which is on the opposite side of the Yamhill River. The design and engineering are expected to take the rest of the year and will cost around \$1.8 million. The City received funds for the project at 100%. In the following years will be the construction, and that is believed to also be eligible for grant funding and could be around \$10+ million.

**Expense Highlights:** Three major expenses this year include improvements to the Sheridan Road sewer line, adding a SCADA system (electronic monitoring), and continuing the infiltration and inflow (I and I program) by relining sewer lines and repairing manholes.

## Storm Water

**Revenue Highlights:** The storm water fee is collected monthly from residents and commercial accounts. For residential accounts it is a flat rate of \$3.50 per month for one EDU. An EDU is an equivalent dwelling unit, an engineered calculation that is based on square footage of impervious surface. Based on this calculation, some commercial and industrial accounts pay more than \$3.50 per month.

**Expense Highlight:** This budget dedicates money for a much-needed Storm Water Master Plan, which will allow an engineer to help determine the importance of each of the storm water issues that continue to be problematic in the City.

**SEWER FUND**  
Resources

| Historical Data                |                               |                      | RESOURCE DESCRIPTION                                  | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|---|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |   | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |   |                                |                                 |                              |
| 1,913,229                      | 2,314,072                     | 2,200,000            | Beginning Fund Balance:                               | 3,042,798                      |                                 |                              |
|                                |                               |                      | Other Resources                                       |                                |                                 |                              |
| 0                              |                               | 1,887,500            | 20-440 Grant Revenue                                  | 843,618                        |                                 |                              |
| 1,763                          | 1,332                         | 500                  | 20-450 Miscellaneous Income                           | 500                            |                                 |                              |
| 0                              |                               | 100                  | 20-451 Interest Income                                | 130,000                        |                                 |                              |
| 1,530,582                      | 1,610,981                     | 1,500,000            | 20-480 User Charges                                   | 1,500,000                      |                                 |                              |
| 85,379                         | 86,019                        | 83,000               | 20-482 Storm Water Surcharges                         | 83,000                         |                                 |                              |
| 80,835                         | (1,601)                       | -                    | 20-484 SDC Sanitary Sewers                            | -                              |                                 |                              |
| 5,850                          | 4,296                         | -                    | 20-485 SDC Storm Water                                | -                              |                                 |                              |
| 5,780                          | 938                           | 1,000                | 20-486 Service Installation                           | 1,000                          |                                 |                              |
|                                |                               |                      | Renamed was: Interest/TCD & Misc                      |                                |                                 |                              |
| 1,710,189                      | 1,701,965                     | 3,472,100            | Total Resources for Fiscal Year                       | 2,558,118                      | -                               | -                            |
|                                |                               |                      | * Renamed from "Permits" to<br>"Service Installation" |                                |                                 |                              |
| 3,623,418                      | 4,016,037                     | 5,672,100            | TOTAL RESOURCES                                       | 5,600,916                      | -                               | -                            |

**SEWER FUND**

Expenses

| Historical Data                |                               |                      | EXPENSES DESCRIPTION                | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|-------------------------------------|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |                                     | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |                                     |                                |                                 |                              |
|                                |                               |                      | <b>PERSONNEL SERVICES</b>           |                                |                                 |                              |
| 21,802                         |                               |                      | 20-501 On-Call                      |                                |                                 |                              |
| 89,837                         |                               |                      | 20-502 City Manager Salary          |                                |                                 |                              |
| 27,202                         |                               |                      | 20-503 Finance/HR Specialist        |                                |                                 |                              |
| 39,701                         |                               |                      | 20-504 City Recorder Salary         |                                |                                 |                              |
|                                |                               |                      | 20-505 Management Assistant         |                                |                                 |                              |
|                                | 540,260                       | 670,000              | 20-505 PW/SW Wages                  | 760,000                        |                                 |                              |
|                                | 307,925                       | 396,000              | 20-506 PW/SW Payroll Taxes/Benefits | 450,000                        |                                 |                              |
| 20,194                         |                               |                      | 20-507 Assistant Recorder Salary    |                                |                                 |                              |
| 14,956                         |                               |                      | 20-508 PW Clerk/Code Coordinator    |                                |                                 |                              |
| 11,120                         |                               |                      | 20-509 City Hall Clerk              |                                |                                 |                              |
| 45,995                         |                               |                      | 20-510 Public Works Supt Salary     |                                |                                 |                              |
| 25,296                         |                               |                      | 20-512 Maintenance Worker           |                                |                                 |                              |
| 25,727                         |                               |                      | 20-513 Maintenance Worker           |                                |                                 |                              |
| 27,660                         |                               |                      | 20-515 Maintenance Worker           |                                |                                 |                              |
| 61,510                         |                               |                      | 20-516 Plant Operator               |                                |                                 |                              |
| 55,012                         |                               |                      | 20-517 Plant Operator               |                                |                                 |                              |
| 28,320                         |                               |                      | 20-518 Maintenance Worker           |                                |                                 |                              |
| 21,769                         |                               |                      | 20-519 Maintenance Worker           |                                |                                 |                              |
| 9,320                          |                               |                      | 20-520 Overtime                     |                                |                                 |                              |
|                                |                               |                      | 20-525 Accrued Vacation Owed        |                                |                                 |                              |
| 38,457                         |                               |                      | 20-550 Social Security              |                                |                                 |                              |
| 6,959                          |                               |                      | 20-560 Worker's Comp Insurance      |                                |                                 |                              |
| 110,068                        |                               |                      | 20-570 Group Insurance              |                                |                                 |                              |
| 101,740                        |                               |                      | 20-580 Retirement                   |                                |                                 |                              |
| 5,462                          |                               |                      | 20-590 Unemployment Taxes           |                                |                                 |                              |
| 788,107                        | 848,185                       | 1,066,000            | <b>TOTAL PERSONNEL SERVICES</b>     | <b>1,210,000</b>               | <b>-</b>                        | <b>-</b>                     |
| 7.0                            | 7.0                           | 9.975                | <b>FTE EMPLOYEES</b>                | <b>8.850</b>                   |                                 |                              |

**SEWER FUND  
Expenses**

| Historical Data                |                               |                      | EXPENSES DESCRIPTION                          | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|---|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |   | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |   |                                |                                 |                              |
|                                |                               |                      | <b>MATERIALS &amp; SERVICES</b>               |                                |                                 |                              |
| 19,423                         | 25,085                        | 45,000               | 20-601 Supplies                               | 45,000                         |                                 |                              |
| 6,579                          | 4,563                         | 7,000                | 20-602 Office Supplies                        | 6,000                          |                                 |                              |
| 27,238                         | 39,031                        | 45,000               | 20-603 Chemicals                              | 58,000                         |                                 |                              |
| 71,271                         | 81,868                        | 225,000              | 20-604 Plant Maint./Repair                    | 70,000                         |                                 |                              |
| 38,989                         | 41,627                        | 51,300               | 20-605 Insurance                              | 56,000                         |                                 |                              |
| 13,501                         | -                             | 0                    | 20-606 Telephone                              | 0                              |                                 |                              |
| 8,645                          | 8,304                         | 8,000                | 20-607 Postage & Printing                     | 8,500                          |                                 |                              |
| 4,880                          | -                             | 0                    | 20-608 Heat                                   | 0                              |                                 |                              |
| 37,752                         | 68,309                        | 75,000               | 20-609 Utilities                              | 75,000                         |                                 |                              |
| 45,687                         | 27,196                        | 5,000                | 20-615 Miscellaneous Expense                  | 5,000                          |                                 |                              |
|                                | 27,715                        | 60,000               | 20-619 Outside Services                       | 60,000                         |                                 |                              |
| 10,602                         | 42,299                        | 72,000               | 20-620 Legal Services                         | 72,000                         |                                 |                              |
| 5,738                          | 6,300                         | 6,975                | 20-621 Audit Expense                          | 7,500                          |                                 |                              |
|                                | 5,086                         | 50,000               | 20-622 Storm Projects                         | 50,000                         |                                 |                              |
| 110,813                        | 49,271                        | 370,000              | 20-624 Engineering                            | 380,000                        |                                 |                              |
| 16,981                         | 29,790                        | 100,000              | 20-626 IT and Software*                       | 115,000                        |                                 |                              |
| 3,481                          | 3,239                         | 100,000              | 20-630 Training & Travel & Education          | 25,000                         |                                 |                              |
| 9,100                          | 16,039                        | 20,000               | 20-650 Fuel                                   | 20,000                         |                                 |                              |
| 2,849                          | 5,578                         | 5,000                | 20-655 Testing Services                       | 7,000                          |                                 |                              |
| 28,744                         | 14,900                        | 20,000               | 20-656 Equipment Maintenance                  | 30,000                         |                                 |                              |
| 0                              | 0                             | 2,000                | 20-659 Equipment Rental/Hire                  | 5,000                          |                                 |                              |
| 903                            |                               | 15,000               | 20-671 Rock & Aggregate                       | 15,000                         |                                 |                              |
| 1,980                          | 5,505                         | 6,903                | 20-676 Uniforms                               | 7,500                          |                                 |                              |
| 44,688                         | 36,430                        | 15,000               | 20-677 Planning                               | 50,000                         |                                 |                              |
| 2,310                          | 0                             | 0                    | 20-678 Garbage                                | 0                              |                                 |                              |
| 83,058                         | 66,758                        | 225,000              | 20-680 Collection System Maint                | 75,000                         |                                 |                              |
| 6,990                          | 22,291                        | 40,000               | 20-681 Wetland/Ditch Maintenance              | 40,000                         |                                 |                              |
|                                |                               | 3,500                | 20-682 Permits and Fees                       | 3,500                          |                                 |                              |
|                                |                               | 1,887,500            | 20-683 Grant Expenses                         | 843,618                        |                                 |                              |
| 602,202                        | 627,184                       | 3,460,178            | <b>TOTAL MATERIALS &amp; SERVICES</b>         | <b>2,129,618</b>               | -                               | -                            |
|                                |                               |                      | * Renamed: was "Computer Services & Supplies" |                                |                                 |                              |

**SEWER FUND**

**Expenses**

| Historical Data                |                               |                      | EXPENSES DESCRIPTION                     | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|--|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |  | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |  |                                |                                 |                              |
|                                |                               |                      |  |                                |                                 |                              |
|                                |                               |                      | <b>CAPITAL OUTLAY</b>                    |                                |                                 |                              |
| 659                            |                               | 0                    | 20-701 City Hall Office Equipment        | 0                              |                                 |                              |
| 23,937                         | 4,928                         | 200,000              | 20-711 Sewer Plant Improvement           | 20,000                         |                                 |                              |
|                                |                               | 25,000               | 20-736 Lagoon Improvement                | 17,500                         |                                 |                              |
| 19,991                         |                               | 0                    | 20-744 Ventrac Mower                     |                                |                                 |                              |
| 0                              | 27,750                        | 247,920              | 20-745 Vehicles & Equipment              | 75,000                         |                                 |                              |
| 8,973                          |                               | 0                    | 20-746 Zero Steer Mower                  | 0                              |                                 |                              |
| 36,002                         |                               | 0                    | 20-747 Excavator/Trailer                 | 0                              |                                 |                              |
| 12,591                         |                               | 0                    | 20-748 Tractor/Mower small               | 0                              |                                 |                              |
|                                |                               | 100,000              | 20-750 New Public Works Building Project | 100,000                        |                                 |                              |
|                                |                               |                      | 20-751 Sewer Repairs and Install         | 1,483,377                      |                                 |                              |
|                                |                               | 502,372              | 20-790 SDC - Sanitary Sewer              | 524,244                        |                                 |                              |
|                                |                               | 38,362               | 20-791 SDC - Storm Drain                 | 41,177                         |                                 |                              |
| 102,153                        | 32,678                        | 1,113,654            | <b>TOTAL CAPITAL OUTLAY</b>              | <b>2,261,298</b>               | -                               | -                            |
|                                |                               |                      | <b>DEBT SERVICE</b>                      |                                |                                 |                              |
|                                |                               | 0                    | 20-800 SRF Loan Repayment                | -                              | -                               | -                            |
| -                              | -                             | -                    | <b>TOTAL DEBT SERVICE</b>                | -                              | -                               | -                            |
|                                |                               |                      | <b>OTHER REQUIREMENTS</b>                |                                |                                 |                              |
|                                |                               |                      | 20-901 Unappropriated Fund Balance       |                                |                                 |                              |
| 0                              | 0                             | 32,268               | 20-902 Contingency                       |                                |                                 |                              |
| -                              | -                             | 32,268               | <b>TOTAL OTHER REQUIREMENTS</b>          | -                              | -                               | -                            |
| 1,492,462                      | 1,508,047                     | 5,672,100            | <b>TOTAL EXPENDITURES</b>                | <b>5,600,916</b>               | -                               | -                            |

## Street Fund Details

The State Highway Tax Apportionment is the sole funding for annual costs for the Street Fund. This money is collected through gasoline sales and DMV fees by the State and then divided up amongst governments in Oregon depending on population size. The Street Fund budgets for repair, maintenance, transportation operation, and lighting of the City's streets, roadways, parks, and parking lots. City Streets do not include Main Street, which is a State road. Also, there are several other smaller streets that are either under the jurisdiction of Yamhill County or in a Homeowners Association and the City does not provide maintenance.

**Revenue Highlights:** Highway funds can only be expended as per the regulations stated in Oregon Constitution Article IX, Section 3a. The League of Oregon Cities is estimating cities to receive \$79.35 per person. A conservative estimate of \$455,000 is budgeted this year.



**City of Sheridan**  
**STREETS FUND**  
**Resources**

| Historical Data                |                               |                      | RESOURCE DESCRIPTION            | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|---------------------------------|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |                                 | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |                                 |                                |                                 |                              |
| 1,281,122                      | 3,110,919                     | 1,300,000            | Beginning Fund Balance:         | 1,417,438                      |                                 |                              |
|                                |                               |                      | Other Resources                 |                                |                                 |                              |
| 498,254                        | 491,392                       | 450,000              | 30-422 State Gas Tax            | 455,000                        |                                 |                              |
| 5,448                          | 9,646                         | -                    | 30-425 SDC Streets              | -                              |                                 |                              |
|                                | 1,141,255                     | 1,316,343            | 30-427 ODOT Exchange            | 1,121,727                      |                                 |                              |
|                                |                               |                      | 30-430 Grants                   | 100                            |                                 |                              |
| 672                            |                               | -                    | 30-450 Miscellaneous Income     | 500                            |                                 |                              |
|                                |                               |                      |                                 |                                |                                 |                              |
| 504,374                        | 1,642,293                     | 1,766,343            | Total Resources for Fiscal Year | 1,577,327                      | -                               | -                            |
|                                |                               |                      |                                 |                                |                                 |                              |
| 1,785,496                      | 4,753,212                     | 3,066,343            | TOTAL RESOURCES                 | 2,994,765                      | -                               | -                            |

**City of Sheridan**  
**STREETS FUND**  
Expenses

| Historical Data                |                               |                      | EXPENSES DESCRIPTION                      | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|---|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |   | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |   |                                |                                 |                              |
|                                |                               |                      | <b>MATERIALS &amp; SERVICES</b>           |                                |                                 |                              |
| 7,472                          | 11,423                        | 27,000               | 30-601 Supplies                           | 25,000                         |                                 |                              |
| 60,060                         | 59,169                        | 65,000               | 30-609 Electricity/Street Lights          | 60,000                         |                                 |                              |
| 695                            | 208                           | 5,000                | 30-615 Miscellaneous Expense              | 2,500                          |                                 |                              |
|                                | 463                           | 50,000               | 30-619 Outside Services                   | 100,000                        |                                 |                              |
| 1,098                          | 270                           | 3,000                | 30-620 Legal Services                     | 3,000                          |                                 |                              |
| 7,186                          | 29,730                        | 20,000               | 30-624 Engineering                        | 35,000                         |                                 |                              |
|                                | -                             | 1,000                | 30-650 Fuel                               | 4,000                          |                                 |                              |
| 5,633                          | 5,248                         | 4,000                | 30-656 Equipment Maintenance              | 3,000                          |                                 |                              |
| 0                              | 674                           | 1,000                | 30-659 Equipment Rental/Hire              | 2,500                          |                                 |                              |
| 295                            | 980                           | 3,000                | 30-671 Rock & Aggregate                   | 4,000                          |                                 |                              |
|                                |                               |                      | 30-675 Grants                             | 100                            |                                 |                              |
| 82,439                         | 108,165                       | 179,000              | <b>TOTAL MATERIALS &amp; SERVICES</b>     | 239,100                        | -                               | -                            |
|                                |                               |                      | <b>CAPITAL OUTLAY</b>                     |                                |                                 |                              |
| 47,599                         | 73,473                        | 2,541,529            | 30-712 Street Improvements                | 2,627,915                      |                                 |                              |
| 5,194                          | -                             | 15,000               | 30-713 Sidewalks                          | 15,000                         |                                 |                              |
| 0                              | -                             | 150,000              | 30-783 Street Sweeper Purchase            | -                              |                                 |                              |
|                                | -                             | 43,667               | 30-784 Vehicles and Equipment*            | -                              |                                 |                              |
| 0                              | -                             | 101,883              | 30-790 SDC - Street                       | 112,750                        |                                 |                              |
| 52,793                         | 73,473                        | 2,852,079            | <b>TOTAL CAPITAL OUTLAY</b>               | 2,755,665                      | -                               | -                            |
|                                |                               |                      | <b>OTHER REQUIREMENTS</b>                 |                                |                                 |                              |
|                                |                               |                      | 30-901 Unappropriated Fund Balance        |                                |                                 |                              |
| 0                              | 0                             | 35,264               | 30-902 Contingency                        | -                              |                                 |                              |
| -                              | -                             | 35,264               | <b>TOTAL OTHER REQUIREMENTS</b>           | -                              | -                               | -                            |
|                                |                               |                      | *Renamed was: "Other Street Improvements" |                                |                                 |                              |
| 135,232                        | 181,638                       | 3,066,343            | <b>TOTAL EXPENDITURES</b>                 | 2,994,765                      | -                               | -                            |

## Water Fund Details

The Water Fund collects fees for the operation and maintenance of the water treatment and distribution processes. The Water Fund is an enterprise fund, meaning it is self-supported through the collection of customers' water bills.

**Revenue Highlights:** The Water Fund's principal revenue source is the collection of monthly water bills. There are approximately 1,526 water accounts comprised of residential, commercial, and industrial users. In this mix, apartments, manufactured home courts, and the FCI are counted as one account, although they may have multiple water connections and large consumptions.

There are two grants that the City has received that will benefit the Water Fund. The City received \$1,000,000 from Yamhill County for a waterline loop project that will build a water line to connect south Jefferson Street by boring under the railroad track to Sheridan Road. This project will continue through this coming fiscal year. This will bring a higher quality of water to our customers in this area and boost fire flow. The City also received \$185,000 from Yamhill County for a Water Master Plan that will be completed by an engineer and finished this coming fiscal year. The Plan will layout the needed infrastructure (and address other issues like emergency management issues) for the next 20 years to handle growth.

The City applied for a Point Water Source Protection Grant, and this will allow the City to work with commercial and industrial businesses that are near the Yamhill River to study the potential contaminants in the River. The City gets its drinking water for a few summer months from the Yamhill River. Secondly, the City is hopeful of getting a grant to do a Stoney Mountain Facilities Study to cover some of the engineering costs. The grant would be \$50,000 but would not be quite enough, so additional funds are dedicated in the engineering line to pay for what the grant would not cover.



**City of Sheridan**  
**WATER FUND**  
**Resources**

| Historical Data                |                               |                      | RESOURCE DESCRIPTION            | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|---------------------------------|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |                                 | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |                                 |                                |                                 |                              |
| 3,163,285                      | 4,774,659                     | 3,335,600            | Beginning Fund Balance:         | 2,833,745                      | -                               | -                            |
|                                |                               |                      | Other Resources                 |                                |                                 |                              |
| 0                              |                               | 1,185,000            | 40-427 Grant Revenue            | 1,227,748                      |                                 |                              |
| 1,876,803                      | (685,866)                     | 500                  | 40-450 Miscellaneous Income     | 500                            |                                 |                              |
| 46,375                         | 334,787                       | 40,000               | 40-451 Interest Income          | 130,000                        |                                 |                              |
| 2,018,381                      | 1,887,130                     | 1,700,000            | 40-480 User Charges             | 1,700,000                      |                                 |                              |
| 7,719                          | 12,198                        | 5,000                | 40-481 Service/Turn On Fees     | 5,000                          |                                 |                              |
| 5,199                          | 2,930                         | 2,500                | 40-482 Late Charges             | 2,500                          |                                 |                              |
| 9,450                          | 1,932                         | 1,500                | 40-483 Service Installation     | 1,500                          |                                 |                              |
| 123,973                        | (2,540)                       | 0                    | 40-484 System Development Chgs  | 0                              |                                 |                              |
| 0                              |                               | 1,000                | 40-486 Permits                  | -                              |                                 |                              |
|                                |                               |                      | 40-888 Logging Stoney Mountain  | 500                            |                                 |                              |
| 4,087,900                      | 1,550,571                     | 2,935,500            | Total Resources for Fiscal Year | 3,067,748                      | -                               | -                            |
| 7,251,185                      | 6,325,230                     | 6,271,100            | TOTAL RESOURCES                 | 5,901,493                      | -                               | -                            |

**City of Sheridan**  
**WATER FUND**  
Expenses

| Historical Data                |                               |                      | EXPENSES DESCRIPTION                | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|-------------------------------------|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |                                     | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |                                     |                                |                                 |                              |
|                                |                               |                      | <b>PERSONNEL SERVICES</b>           |                                |                                 |                              |
| 23,539                         |                               |                      | 40-501 On-Call                      |                                |                                 |                              |
| 89,836                         |                               |                      | 40-502 City Manager Salary          |                                |                                 |                              |
| 27,202                         |                               |                      | 40-503 Finance/HR Specialist        |                                |                                 |                              |
| 39,701                         |                               |                      | 40-504 City Recorder Salary         |                                |                                 |                              |
|                                | 514,654                       | 647,220              | 40-505 PW/WT Wages                  | 725,000                        |                                 |                              |
|                                | 278,214                       | 383,874              | 40-506 PW/WT Payroll Taxes/Benefits | 465,000                        |                                 |                              |
| 20,194                         |                               |                      | 40-507 Assistant Recorder Salary    |                                |                                 |                              |
| 14,955                         |                               |                      | 40-508 PW Clerk/Code Coordinator    |                                |                                 |                              |
| 11,120                         |                               |                      | 40-509 City Hall Clerks             |                                |                                 |                              |
| 45,995                         |                               |                      | 40-510 Public Works Supt Salary     |                                |                                 |                              |
| 69,818                         |                               |                      | 40-511 Plant Director               |                                |                                 |                              |
| 25,296                         |                               |                      | 40-512 Maintenance Worker           |                                |                                 |                              |
| 25,727                         |                               |                      | 40-513 Maintenance Worker           |                                |                                 |                              |
| 60,658                         |                               |                      | 40-514 Plant Operator               |                                |                                 |                              |
| 27,660                         |                               |                      | 40-515 Maintenance Worker           |                                |                                 |                              |
| 28,320                         |                               |                      | 40-518 Maintenance Worker           |                                |                                 |                              |
| 21,769                         |                               |                      | 40-519 Maintenance Worker           |                                |                                 |                              |
| 15,972                         |                               |                      | 40-520 Overtime                     |                                |                                 |                              |
| 0                              |                               |                      | 40-525 Accrued Vacation Owed        |                                |                                 |                              |
| 40,271                         |                               |                      | 40-550 Social Security              |                                |                                 |                              |
| 6,958                          |                               |                      | 40-560 Worker's Comp Insurance      |                                |                                 |                              |
| 92,212                         |                               |                      | 40-570 Group Insurance              |                                |                                 |                              |
| 109,453                        |                               |                      | 40-580 Retirement                   |                                |                                 |                              |
| 5,515                          |                               |                      | 40-590 Unemployment Taxes           |                                |                                 |                              |
| 802,171                        | 792,868                       | 1,031,094            | <b>TOTAL PERSONNEL SERVICES</b>     | <b>1,190,000</b>               | -                               | -                            |
| 7.0                            | 7.0                           | 9.975                | <b>FTE EMPLOYEES</b>                | <b>8.850</b>                   |                                 |                              |

**City of Sheridan**  
**WATER FUND**  
**Expenses**

| Historical Data             |                            |                   | EXPENSES DESCRIPTION                      | Budget for Next Year 2024-2025 |                  |                |
|-----------------------------|----------------------------|-------------------|---|--------------------------------|------------------|----------------|
| Actuals                     |                            | Adopted Budget    |   | Proposed By                    | Approved by      | Adopted By     |
| Second Preceding Year 21-22 | First Preceding Year 22-23 | Fiscal Year 23-24 |   | Budget Officer                 | Budget Committee | Governing Body |
| 17,498                      | 38,760                     | 47,000            |   | 40-601 Supplies                | 25,000           |                |
| 6,406                       | 4,397                      | 6,000             | 40-602 Office Supplies                    | 5,000                          |                  |                |
| 20,012                      | 33,782                     | 40,000            | 40-603 Chemicals                          | 40,000                         |                  |                |
| 50,337                      | 114,591                    | 187,000           | 40-604 Plant Maint./Repairs               | 85,000                         |                  |                |
| 38,989                      | 41,627                     | 51,300            | 40-605 Insurance                          | 56,000                         |                  |                |
| 13,501                      | 0                          | 0                 | 40-606 Telephone                          | 0                              |                  |                |
| 8,645                       | 8,343                      | 8,000             | 40-607 Postage & Printing                 | 8,500                          |                  |                |
| 1,706                       | 0                          | 0                 | 40-608 Heat                               | 0                              |                  |                |
| 31,180                      | 69,556                     | 76,790            | 40-609 Utilities                          | 83,000                         |                  |                |
| 43,609                      | 26,683                     | 5,000             | 40-615 Miscellaneous Expense              | 5,000                          |                  |                |
|                             | 31,287                     | 60,000            | 40-619 Outside Services                   | 60,000                         |                  |                |
| 10,305                      | 44,715                     | 72,000            | 40-620 Legal Services                     | 72,000                         |                  |                |
| 5,737                       | 6,300                      | 6,975             | 40-621 Audit Expense                      | 7,500                          |                  |                |
| 64,424                      | 64,929                     | 70,500            | 40-624 Engineering                        | 160,000                        |                  |                |
| 16,981                      | 29,762                     | 100,000           | 40-626 IT and Software**                  | 115,000                        |                  |                |
| 2,856                       | 5,507                      | 15,000            | 40-630 Training & Travel & Education      | 20,000                         |                  |                |
| 8,614                       | 16,040                     | 20,000            | 40-650 Fuel                               | 20,000                         |                  |                |
| 5,624                       | 11,353                     | 19,000            | 40-655 Testing                            | 20,000                         |                  |                |
| 9,903                       | 14,712                     | 15,000            | 40-656 Equipment Maintenance              | 20,000                         |                  |                |
|                             | 0                          | 5,000             | 40-659 Equipment Rental/Hire              | 7,000                          |                  |                |
| 903                         | 371                        | 15,000            | 40-671 Rock & Aggregate                   | 15,000                         |                  |                |
| 1,591                       | 6,273                      | 6,903             | 40-676 Uniforms                           | 8,000                          |                  |                |
| 44,538                      | 36,430                     | 15,000            | 40-677 Planning                           | 50,000                         |                  |                |
| 2,310                       | 0                          | 0                 | 40-678 Garbage Service                    | 0                              |                  |                |
| 25,064                      | 117,211                    | 150,000           | 40-680 Distribution System Maint          | 75,000                         |                  |                |
|                             |                            | 6,000             | 40-681 Permits and Fees                   | 5,000                          |                  |                |
|                             |                            | 1,185,000         | 40-682 Grants                             | 1,237,748                      |                  |                |
| 430,733                     | 722,629                    | 2,182,468         | TOTAL MATERIALS & SERVICES                | 2,199,748                      | -                |                |
|                             |                            |                   | * Renamed: was "Computer Svcs & Supplies" |                                |                  |                |

**City of Sheridan  
WATER FUND  
Expenses**

| Historical Data                |                               |                      | EXPENSES DESCRIPTION                     | Budget for Next Year 2024-2025 |                                 |                              |
|--------------------------------|-------------------------------|----------------------|--|--------------------------------|---------------------------------|------------------------------|
| Actuals                        |                               | Adopted Budget       |  | Proposed By<br>Budget Officer  | Approved by<br>Budget Committee | Adopted By<br>Governing Body |
| Second Preceding<br>Year 21-22 | First Preceding<br>Year 22-23 | Fiscal Year<br>23-24 |  |                                |                                 |                              |
|                                |                               |                      | <b>CAPITAL OUTLAY</b>                    |                                |                                 |                              |
| 659                            |                               | 0                    | 40-701 City Hall Office Equipment        | -                              |                                 |                              |
|                                | 715,558                       | 350,000              | 40-723 Improvements                      | 350,000                        |                                 |                              |
| 0                              |                               | 130,000              | 40-724 New Meters                        | -                              |                                 |                              |
| 19,991                         |                               | 0                    | 40-744 Ventrac Mower                     | 17,500                         |                                 |                              |
| 0                              | 27750                         | 210,000              | 40-745 Vehicles and Equipment*           | 75,000                         |                                 |                              |
| 8,973                          |                               | 0                    | 40-746 Zero Steer Mower                  | -                              |                                 |                              |
| 36,002                         |                               | 0                    | 40-747 Excavator/Trailer                 | -                              |                                 |                              |
| 12,591                         |                               | 0                    | 40-748 Tractor/Mower small               | -                              |                                 |                              |
|                                |                               | 750,000              | 40-750 New Public Works Building Project | 850,000                        |                                 |                              |
|                                |                               | 20,000               | 40-751 Stoney Mountain Development       | 70,000                         |                                 |                              |
|                                |                               | 589,770              | 40-790 SDC - Water                       | 534,660                        |                                 |                              |
| 78,216                         | 743,308                       | 2,049,770            | <b>TOTAL CAPITAL OUTLAY</b>              | <b>1,897,160</b>               | -                               | -                            |
|                                |                               |                      | <b>DEBT SERVICE</b>                      |                                |                                 |                              |
| 175,000                        | 180,000                       | 190,000              | 40-810 Bond Principal                    | 195,000                        |                                 |                              |
| 59,824                         | 53,674                        | 46,600               | 40-820 Bond Interest                     | 37,900                         |                                 |                              |
| 234,824                        | 233,674                       | 236,600              | <b>TOTAL DEBT SERVICE</b>                | <b>232,900</b>                 | -                               | -                            |
|                                |                               |                      | <b>OTHER REQUIREMENTS</b>                |                                |                                 |                              |
|                                |                               | 62,468               | 40-901 Unappropriated Fund Balance       | 50,000                         |                                 |                              |
|                                | -                             | 473,100              | 40-902 Contingency                       | 96,085                         |                                 |                              |
|                                | -                             | 235,600              | 40-955 Debt Service Reserve              | 235,600                        |                                 |                              |
| -                              | -                             | 771,168              | <b>TOTAL OTHER REQUIREMENTS</b>          | <b>381,685</b>                 | -                               | -                            |
| 1,545,944                      | 2,492,479                     | 6,271,100            | <b>TOTAL EXPENDITURES</b>                | <b>5,901,493</b>               | -                               | -                            |

## Grant Summary 2024-2025

| Fund          | Status       | Where it Came From           | Purpose   | Budget Line | Grant Total         | Spent             | Total Carry Forward |
|---------------|--------------|------------------------------|---|-------------|---------------------|-------------------|---------------------|
| GF            | In Progress  | Federal Govt. ARPA           | Sheridan Road   | 10-424      | \$ 1,380,056        | \$ 35,532         | \$ 1,344,524        |
| GF            | In Progress  | State of Oregon Parks Dept   | South Side Park   | 10-427      | \$ 558,047          | \$ 186,116        | \$ 371,931          |
| GF            | In Progress  | CDBG                         | Grand Sherimina Food Bank                               | 10-427      | \$ 250,000          | \$ 139,213        | \$ 110,787          |
| Sewer         | In Progress  | CDBG                         | Engineering Only:Yamhill St/Main St: Wastewater Project | 20-683      | \$ 1,043,940        | \$ 260,322        | \$ 783,618          |
| Water         | In Progress  | Yamhill CO's ARPA            | Water Master Plan                                       | 40-682      | \$ 185,000          | \$ 40,783         | \$ 144,217          |
| Water         | In Progress  | Yamhill CO's ARPA            | Water Loop/Boring on Sheridan Rd.                       | 40-682      | \$ 1,000,000        | \$ 16,469         | \$ 983,531          |
| Water         | Applied For  | State of Oregon              | Point Source Water Protection                           | 40-682      | \$ 60,000           | \$ -              | \$ -                |
| Water         | Applying For | State of Oregon /Business OR | Stoney Mountain Reservoir Facilities Plan               | 40-682      | \$ 50,000           | \$ -              | \$ -                |
| Sewer         | Applying For | State of Oregon /Business OR | Brownsfield Studies                                     | 20-683      | \$ 60,000           | \$ -              | \$ -                |
| GF            | Applying For | CDBG                         | Business Oregon: Economic Development CDBG              | 10-427      | \$ 50,000           | \$ -              | \$ -                |
| <b>Totals</b> |              |                              |   |             | <b>\$ 4,637,043</b> | <b>\$ 678,435</b> | <b>\$ 3,738,608</b> |

## Budgeted Projects

### Fiscal Year 2024-2025

| Budget Lines                               | Project Description  | Estimate      | Water     | Sewer     | Storm Water | Street    | General Fur | Total      |
|--|--|---------------|-----------|-----------|-------------|-----------|-------------|------------|
| Adv/Prom GF: Supplies W/SW                 | Electronic readerboard outside of City Hall  | \$ 10,000     | 4,000     | 4,000     |             |           | 2,000       | 10,000     |
| Outside Services                           | UGB Expansion and Supplemental Reports W/SW/STR  | \$ 35,000     | 10,500    | 10,500    |             | 3,500     | 10,500      | 35,000     |
| Grants                                     | Point Water Source Protection Plan   | \$ 60,000     | 60,000    |           |             |           |             | 60,000     |
| Grants                                     | Stoney Mountain Facilities Plan  | \$ 50,000     | 50,000    |           |             |           |             | 50,000     |
| Logging Stoney Mountain (Potential Revenue | Unclear if there will be any logging completed/Placeholder to received funds/Exp Stoney Mtn. | \$ 500        | 500       |           |             |           |             | 500        |
| Outside Services                           | Forester - Stoney Mountain Forest Mang.  | \$ 3,800      | 3,800     |           |             |           |             | 3,800      |
| Athletic Complex Donatioins                | To Track Specific Donations  | \$ 600        |           |           |             |           | 600         | 600        |
| Dog Park Donations                         | To Track Specific Donations  | \$ 500        |           |           |             |           | 500         | 500        |
| IT and Software                            | Agenda Software Builder  | \$ 2,000      | 800       | 800       |             |           | 400         | 2,000      |
| Street Improvements                        | Chip Seal - 160,000 sq ft  | \$ 140,364    |           |           | 140,364     |           |             | 140,364    |
| Street Improvements                        | Downtown Parking Lot Paving: Morgan Street   | \$ 50,000     |           |           | 50,000      |           |             | 50,000     |
| Improvements                               | SCADA: Water Plant (160K last FY) \$140K this year   | \$ 300,000    | 300,000   |           |             |           |             | 300,000    |
| Improvements                               | SCADA: Sewer Plant (60K last FY) \$90K this year   | \$ 150,000    |           | 150,000   |             |           |             | 150,000    |
| Grant                                      | Brownfield Location Report   | \$ 60,000     |           |           | 60,000      |           |             | 60,000     |
| New Public Works Building Project          | Building/Site/Architect Drawings   | \$ 1,100,000  | 900,000   | 200,000   |             |           |             | 1,100,000  |
| Supplies                                   | Ancillary items for new billing software   | \$ 8,600      | 4,300     | 4,300     |             |           |             | 8,600      |
| Veichles and Equipment                     | Used fork lift, snow plow attachment, steep incline mower                                    | \$ 105,000    | 52,500    | 52,500    |             |           |             | 105,000    |
| Code Enforcement                           | Tows: RV and Cats  | \$ 20,000     |           |           |             |           | 20,000      | 20,000     |
| Code Enforcement                           | Community Programs   | \$ 1,200      |           |           |             |           | 1,200       | 1,200      |
| Code Enforcement                           | City Recycling Station Pick Up Costs   | \$ 3,500      |           |           |             |           | 3,500       | 3,500      |
| Code Enforcement                           | Clean Up Day + Advertisements  | \$ 3,500      |           |           |             |           | 3,500       | 3,500      |
| Community Building Reserve                 | Reserve Fund for Community Building Project  | \$ 150,000    |           |           |             |           | 150,000     | 150,000    |
| Grants                                     | Remaining Work for Food Bank Grant   | \$ 110,787    |           |           |             |           | 110,787     | 110,787    |
| Grants                                     | Remaining Work for South Side Park   | \$ 371,931    |           |           |             |           |             |            |
| Park SDC                                   | Hebert Memorial Plaza and Skate Park   | \$ 219,397    |           |           |             |           | 219,397     | 219,397    |
| IT and Software                            | Replacement for 7 outdated computers   | \$ 7,800      | 3,900     | 3,900     |             |           |             | 7,800      |
| Collection System Maintenance              | I and I program: Pipe Lining and Manhole Rehab   | \$ 150,000    |           | 150,000   |             |           |             | 150,000    |
| Engineering                                | Wastewater Facility Study + GIS Mapping  | \$ 250,000    |           | 250,000   |             |           |             | 250,000    |
| Engineering                                | Stormwater Facility Study + GIS Mapping  | \$ 70,000     |           |           | 70,000      |           |             | 70,000     |
| Supplies                                   | 2-Way Radios: Job Site Management  | \$ 10,000     | 5,000     | 5,000     |             |           |             | 10,000     |
| Supplies                                   | CB Radios: Public Works  | \$ 5,000      | 2,500     | 2,500     |             |           |             | 5,000      |
| Sewer Plant Improvements                   | Metal covered building   | \$ 50,000     |           | 50,000    |             |           |             | 50,000     |
| Sewer Plant Improvements/Wetlands          | Fencing around sewer lagoon property + gate  | \$ 230,000    |           | 230,000   |             |           |             | 230,000    |
| Veichies and Equipment                     | Mulching Kit   | \$ 5,000      | 2,500     | 2,500     |             |           |             | 5,000      |
| Sewer Plant Improvements                   | Rerock sewer treatment plant yard  | \$ 10,000     |           | 10,000    |             |           |             | 10,000     |
| Engineering                                | Water Drop Consulting  | \$ 30,000     | 15,000    | 15,000    |             |           |             | 30,000     |
| Testing                                    | Lead and Copper Testing - State Requirement  | \$ 4,000      | 4,000     |           |             |           |             | 4,000      |
| Grants                                     | Water Master Plan - Complete Engineering Report  | \$ 144,217    | 144,217   |           |             |           |             | 144,217    |
| New Public Works Building Project          | Year 2 (FY Totals: \$750 Water and \$100 SW)   | \$ 1,100,000  | 200,000   | 900,000   |             |           |             | 1,100,000  |
| Supplies                                   | Street Signs   | \$ 7,000      |           |           | 7,000       |           |             | 7,000      |
| Outside Services                           | Street Striping  | \$ 30,000     |           |           | 30,000      |           |             | 30,000     |
| Street Improvements                        | Sheridan Road  | \$ 2,309,451  |           |           | 2,309,451   |           |             | 2,309,451  |
| Grants                                     | Sheridan Road: Water Line  | \$ 983,531    | 983,531   |           |             |           |             | 983,531    |
| Improvements, SDCs Sewer, Engineering      | Sheridan Road: Sewer and Storm Water   | \$ 2,190,549  |           | 2,190,549 |             |           |             | 2,190,549  |
| Grants                                     | Business Oregon: Economic Development Grant CDBG   | \$ 50,000     |           |           |             |           | 50,000      | 50,000     |
| IT and Software                            | Tyler Tech - Municipal Software  | \$ 150,000    | 67,500    | 67,500    |             |           | 15,000      | 150,000    |
| Community Development                      | To expense proceed from sale of City Property(ies)   | \$ 300,000    |           |           |             |           | 300,000     | 300,000    |
| Community Development                      | Community Grants Awarded Quarterly By Council  |               |           |           |             |           |             | -          |
| Community Development                      | Downtown Projects  | \$ 5,000      |           |           |             |           | 5,000       | 5,000      |
| Outside Services                           | Pavement Management Conditions Report  | \$ 6,500      |           |           | 6,500       |           |             | 6,500      |
|  | <b>TOTALS</b>  | \$ 11,054,727 | 2,814,548 | 4,299,049 | 130,000     | 2,546,815 | 892,384     | 10,682,796 |

| Fund    | Total Revenue | Total Expenses |
|---------|---------------|----------------|
| General | 4,519,698     | 4,519,698      |
| Sewer   | 5,600,916     | 5,600,916      |
| Street  | 2,994,765     | 2,994,765      |
| Water   | 5,901,493     | 5,901,493      |
| Total   | 19,016,872    | 19,016,872     |

