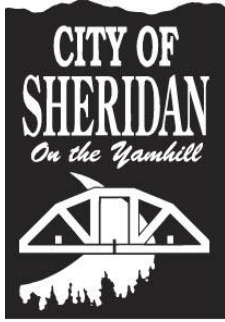




**City of
Sheridan
Proposed Budget
2023-2024**



CITY OF SHERIDAN

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

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www.cityofsheridanor.com

2023 Budget Committee Members

City Council Members

Marianne Thomson, Mayor

Roxie Acuff, Councilor

Lucy Hebert, Councilor

Jim Buckles, Councilor

Denny McElroy, Councilor

Cale George, Councilor

Liz Hodgins, Councilor

Citizen Members

Paula Necas

Leslie Nuorala

Chrissy Davis

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Kennedy Amundson

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Staff Members

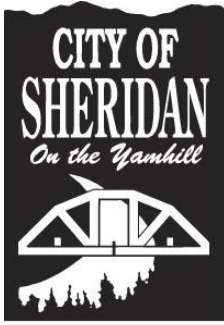
Heidi Bell, City Manager

Marissa Matias, Finance/HR Specialist

Yvonne Hamilton, City Recorder

Kie Cottam, Public Works Director

Gwen Gorham, Library Director



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Budget Message

Fiscal Year 2023-2024

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 2023-2024. The purpose of this budget message is to provide both internal and external stakeholders 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 balance. Staff is proposing a balanced budget for the Budget Committee's review.

This budget is my second for the City of Sheridan and as always, I rely heavily on staff input and Council direction. Through this process, a budget was developed that is centered on community development, 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 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 Sheridan's population at 6,161 for 2022, then 6,377 for 2021, and in 2010 was 6,210. About 1,606 of these people are 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 Council is going to need to make a decision if they want to undertake policy decisions to promote higher growth of the population. 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 \$53,929, which is about 17% lower than that same stat for the State of Oregon. The median age in Sheridan is 36 years old; compared to 39.5 years old for the State's median age. Since Sheridan's median age is slightly lower this could help explain part of the lower income. About 11% of the residents have a bachelor's degree, or higher. There are roughly 6.8% of the population without health care coverage.

City Council Goals

The City Council has several informal goals that they would like to accomplish in the coming year, which helped to guide the creation of this proposed budget. Throughout this budget, you will see activities planned that fulfill these needs.

- Concentrate on preventative maintenance.
- Become self-reliant and develop infrastructure resiliency, specifically for emergency management.

- Funding for the Homeless Efforts for providing warm and dry beds for those without homes, and to provide “wrap-around” services for those that take advantage of the provided beds.
- Improve transparency of City government.
- Provide safe, clean, well-maintained, and dependable infrastructure.
- Provide improved park and recreation activities that support current and future populations.
- Promote economic development and business growth.
- Fix the City’s transportation system.
- Boost the number of patrons that use the Sheridan Library.
- Plan for future development and make investments in infrastructure that support growth and sustain current levels.

Budget Basics

This fiscal year the total of all funds combined is roughly \$19.2 million. Each of the City’s funds are discussed on their individual budget sheets in this document. 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. This year, each of the five System Development Charges were moved into their own fund: sewer, water, storm water, transportation, and parks.

In municipal budgeting, revenues are 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 does have 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.

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 2022-2023 was \$274,602,714. However, in 2022-2023 the City has \$11,518,742 worth of properties that are not taxable, like schools or properties owned by a non-profit or government.

Fiscal Year Period	Taxable Value	% Change Over Time
2023-2024	TBD	
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 95%, this means that 5% will not pay their property taxes. In the budget, 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 to collect \$490,000 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 92%, 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 over estimation of expenditures works as a savings plan.

A Comparison of Other Yamhill County Small Cities

District	2022-2023 Taxable Value	City Permanent Tax Rate
City of Sheridan	263,083,972	\$2.1307
City of Lafayette	272,670,096	\$3.4857
City of Carlton	226,589,358	\$5.3756
City of Amity	98,690,959	\$3.6105
City of Dundee	344,049,951	\$2.8413
City of Dayton	153,407,389	\$1.7057
City of Willamina	79,722,000	\$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. This will prepare the City for growth for the next 20 years. This budget tackles the Master Plan for the Water, Sewer, and Storm Water. The Water Master Plan is funded by a grant from Yamhill County. The City continues to search out grants to help offset the costs of these engineered 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 estimates 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 working on repairs and maintenance of our systems for preservation and to practice conservation of money.

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 is 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 handle 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 doesn't allow for rate increases without voter approval.

Grants

- **ARPA:** American Rescue Plan Act, this is about \$1.3 million in federal money. It is limited on how it can be spent and will be at the final discretion of the Council, although it is generally believed to be necessary 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.

- **Safe Routes to Schools:** The City received a grant from ODOT to do a planning grant in coordination with the School District. Although there are no funds that need to be accounted for in the budget, we have included some money to pay for meeting supplies and food for volunteers and open houses. This plan will assess deficiencies in transportation for school kids to get to school around all of the Sheridan schools.
- **ODOT C-19 Funds:** The City received about \$93,087 from ODOT as a result of the pandemic and these funds have no restrictions for expensing. They are currently included in the General Fund: Park Department. The City applied for a large grant through the Oregon Parks Department and if it is received, this money will help to meet the match requirement. If the City doesn't receive it, the Parks and Recreation Committee can make a recommendation to the City Council on how to best spend it in the parks.
- **ODOT: Federal Surface Transportation Block Grant (STBG):** The City of Sheridan received \$1,218,000 from the ODOT Exchange program for the last several years and will get \$98,343 this next year. This money is delegated to cities from ODOT for street projects. The thought is to use it on Sheridan Road. The money is in the Street Fund.
- The City has applied for several other grants and if they are awarded the Council will do a resolution to accept and expend the money.

Major Projects for 2023-2024:

- **Cleaning and Repair Water Reservoir #1:** This reservoir is located at the Water Treatment Plant on Evans Street. An outside company will come in and do the repairs that are needed to ensure that the water system is protected. This project is budgeted at \$115,000 and is in the Plant Maintenance and Repair line.
- **A New Public Works Building:** The current Public Works Building is deteriorating and will require significant rehabilitation soon. It is deficient in space for labor and equipment. The Water fund will set aside \$7500,000 for this project and the Sewer fund puts aside \$100,000. It is unlikely that it will get built this year; however, the funds will continue to be there for the following years. The City staff did research this last year looking into layout and design of other public works buildings and this year plans to do actual architect work.
- **Sheridan's Library of Things:** The Library has started checking out items to its patrons that are non-books including puzzles and hotspots. This year the Library will purchase more items that are available through the Library of Things including more hotspots.

- Homelessness Initiative: The City Council has hired an outside consultant, Sustainable Healthy Solutions to provide a comprehensive communications plan and assist in evaluation of the different locations for homeless shelter. The Council plans to work with outside agencies to bring wrap-around social services to the area to provide more local assistance for those in need. Approximately \$150,000 is dedicated to this effort in the budget but it is assumed that grant revenue or state assistance will be needed to cover any overage amount.
- Development and Beautifying of Parks: In the General Fund under the Parks Department there is \$80,000 dedicated for local parks: \$50,000 for the Hebert Memorial Plaza/Riverfront Park Area and \$30,000 for a new dog park. The City will order and install several of the recreational components that the State of Oregon Park Department's Large Grant for the Southside Park this summer.
- Wastewater and Stormwater Master Plans: This year the Sewer fund will pay for updates to the Facilities Plan for the Wastewater and for the Stormwater Master Plans. When completed new capital improvement plans will be available for charging to developers. However, with the limitations of the City's Charter, if new rates are proposed then they will not be allowed to be charged to developers, instead utility customers will continue to supplement growth.

Changes to the Budget Document

I have taken the initiative to change the budget document to (hopefully) boost transparency for the public. If there are changes that are not well-received, I will be receptive to them, and we should work as a team to arrive on a budget that works. I have included a grid that details the fund, the line item, the project, and amount budgeted to help boost transparency. It also helps staff remember what we included in the budget and sets the course for our workload.

Final Thoughts

This year should be focused on collaboration to get projects done. We need to make decisions and follow-through with action. 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. Through these efforts, we will see a general boost in the well-being of 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

City Manager

Detail Pages

Fund 10: General

- Department 11: Administration
- Department 12: City Hall (Closed)
- 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 code enforcement, legal services, 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 estimated assessed value of Sheridan for fiscal year 2022-2023 was \$263,083,972. This budget assumes that 8% of the taxes will be uncollected. Total collected is estimated at \$515,000.

ARPA: This fiscal year another significant funding source is the federal American Rescue Plan Act (ARPA). The Council is leaning toward spending these funds- \$1,379,688 on Sheridan Road.

Franchise Fees: Franchise fees are charged for utility companies to use the City's right of way and we are estimating to collect roughly \$265,000 in franchise fees.

Donations: There are two 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. We also intend on holding several fundraisers for a dog park. 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. Court fines are estimated to increase this year due to hiring a full time Code Enforcement Officer who will cite people into court for municipal code violations.

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 6,161. The League of Oregon Cities estimates that cities will receive .73 per person for cigarette taxes, which continues to shrink. State liquor tax is estimated at \$19.51 per person and this year is slightly lower 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 to be reduced due to Measure 110. This measure changed how marijuana taxes are distributed, but there is hope that cities are being heard and that

corrections will be made to give cities a larger portion again. Currently, cities that opted-in to allow for marijuana in their borders split 10% of the tax. This comes to \$1.35 per person.

*<https://www.orcities.org/application/files/4116/7423/9902/2023SSRFullReport-Revised.pdf>

The City has several properties for sale so a Property Sales line was added to the Revenues; however, it is unknown if they will sell. For this reason, the matching expense is under the Community Development line. This allows Council to make the decision if they use the revenue to purchase/do something. The estimated revenue is \$300,000 after fees.

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 and included this year is a breakdown of this calculation.

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. This year to the *Training and Travel* was added the word *Education*.

Legal Program: The significant change is that legal was moved from the Administration program to the Legal program.

Park Program: There is a large emphasis being placed on the park system this year. With the renewal of the Parks and Recreation Committee, there is hope to see a lot of enthusiasm and volunteers pitching in to make a positive difference in our park system, this includes previously underutilized parks like the Plaza and the Monroe Street Park. There is also money set aside for a dog park.

Police Program: The costs for this program continue to rise, mostly due to the Yamhill County Sheriff's Office union contract. In the near future, the City should consider trying to raise funds to offset some of these 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.

The operating contingency for all programs in the General Fund is higher than in previous years.

GENERAL FUND
Resources

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
548,313	916,251	525,000	Beginning Fund Balance	825,000		
	498,286	490,000	10-470 Current Taxes	515,000		
11,714	19,466	18,000	10-471 Previously Levied Taxes	10,000		
			Other Resources			
10,529	19,196	10,500	10-410 Court Fines*	5,000		
	114		10-412 Building Permits	0		
		500	10-413 Park Donations	500		
3,075	6,085	6,000	10-415 Land Use Application Fees	2,000		
841	1,280	1,000	10-416 Library Fines & Fees **	100		
		100	10-417 Library Donations	100		
119,777	116,291	105,000	10-420 OLCC	110,000		
5,912	5,248	4,500	10-421 Cigarette Tax	4,000		
175,352	150,760	100,000	10-423 State Revenue Sharing	115,000		
		1,379,668	10-424 ARPA Grant	1,379,668		
18,056	17,883	15,000	10-425 State Library System Income	14,293		
1,000	1,035	1,000	10-426 Library Grants	1,000		
		651,134	10-427 Grants	651,134		
140,512	152,991	145,000	10-430 PGE Franchise	155,000		
15,957	15,686	14,000	10-431 Cable TV Franchise	14,000		
9,884	9,322	8,000	10-432 Telephone Franchise	9,000		
48,627	51,398	50,000	10-433 Natural Gas Franchise	62,000		
21,048	21,487	19,000	10-434 Garbage Franchise	25,000		
2,007	3,430	3,000	10-448 State Assessments Passthrough***	4,500		
307,275	98,430	2,500	10-450 Miscellaneous Income	1,800		
198	27		10-451 Miscellaneous Interest	0		
15,975	15,084	2,914	10-475 Rental Income	3,500		
			10-446 Development Recoup Fees****	50,000		
24,174	12,985	5,474	10-484 SDC Parks	0		
1,659	9,429	3,000	10-491 Bldg Permits-Building	2,000		
5,304	2,183	2,000	10-498 City Permit Revenue	1,100		
			10-499 Property Sales	300,000		
1,487,189	2,144,347	3,562,290	TOTAL RESOURCES	4,260,695	-	
499,743					-	
			* Formerly Fines			
			** Formerly Library Fines Collected			
			***Renamed: Added "Passthrough"			
			Matched with Expense: 648-13 State Assessments			
			**** New Line (Matched with Expense)			
1,986,932	2,144,347	3,562,290	TOTAL RESOURCES	4,260,695	-	

GENERAL FUND

**Expenses
Administration**

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
			PERSONNEL SERVICES			
550	550		501-11 Mayor & Council Salary	550		
9,355	19,964		502-11 City Manager Salary			
5,938	6,045		503-11 Finance/HR Specialist			
8,524	8,822		504-11 City Recorder Salary			
		61,100	505-11 City Hall Wages	75,000		
		36,540	506-11 Payroll Taxes/Benefits	42,700		
4,722	4,488		507-11 Assistant Recorder Salary			
2,508	13,214		509-11 Clerks/PW Code Coordinator			
			510-11 Code Enforcement Officer			
109	99		520-11 Overtime Pay			
2,267	3,877		550-11 Social Security			
403	1,106		560-11 Worker's Comp Insurance			
6,401	8,030		570-11 Group Insurance			
6,289	8,001		580-11 Retirement			
245	569		590-11 Unemployment Taxes			
47,311	74,765	97,640	TOTAL PERSONAL SERVICES	118,250	0	0
0.5	.05	.05	FTE EMPLOYEES	1.0		
			MATERIALS & SERVICES			
2,243	898	3,000	602-11 Office Supplies	2,500		
8,509	8,664	9,446	605-11 Insurance	12,168		
3,603	2,585	0	606-11 Telephone	0		
261	670	900	607-11 Postage & Printing	800		
	0	20,000	609-11 Utilities	18,000		
6,449	5,942	7,000	614-11 Advertising & Promotions	7,000		
106,219	39,868	4,000	615-11 Miscellaneous Expense	2,000		
	0	4,320	619-11 Outside Services	102,000		
4,659	10,912	10,500	620-11 Legal Service	0		
1,290	1,275	1,400	621-11 Audit Expense	1,550		
3,992	3,444	4,800	626-11 Comp Maint & Supplies	10,000		
	0	19,076	639-11 Dues/Memberships	15,000		
3,267	3,796		640-11 COG Dues	0		
1,206	1,206		641-11 LGPI Dues	0		
4,961	4,844		642-11 League of OR Cities Dues	0		
		1,379,668	643-11 ARPA Funds	1,379,688		
266	397	2,000	644-11 Training & Travel & Education**	1,500		
1,604	3,508		645-11 Assoc. Dues	0		
3,824	2,530	10,000	656-11 Community Development	312,000		
		17,750	658-11 Maintenance & Repairs	15,000		
		12,140	660-11 Custodial Services	13,000		
			661-11 Development Recoup Fee ***	50,000		
152,353	90,539	1,506,000	TOTAL MATERIALS & SERVICES	1,942,206	0	0
			* Moved to Legal Department			
			** Added Education			
			*** New Line: Matches Rev. Devlp. Recoup Fee			
			CAPITAL OUTLAY			
-	91		701-11 Office Equipment	0	0	0
		10,000	721-11 Community Building Reserve	30,000	0	0
			730-11 Homeless Efforts	80,000		
-	91	10,000	TOTAL CAPITAL OUTLAY	110,000	0	0
199,664	165,395	1,613,640	TOTAL ADMINISTRATION	2,170,456	0	0

GENERAL FUND

Expenses
City Hall

Historical Data			EXPENSES DESCRIPTION City Hall Dept was moved to the Administration Dept. in Fiscal Year 2022- 2023	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By	Approved by	Adopted By
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23	Budget Officer	Budget Committee	Governing Body	
Second Preceding Year 20-21	First Preceding Year 21-22	This Year 22-23	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			MATERIALS & SERVICES			
308	100	0	601-12 Supplies	0	0	0
521	717	0	608-12 Heat	0	0	0
5,343	5,774	0	609-12 Utilites*	0	0	0
45,623	24,627	0	658-12 Maintenance & Repairs*	0	0	0
8,100	8,400	0	660-12 Custodial Services*	0	0	0
4,392	4,549	0	662-12 Garbage Service	0	0	0
0	0	0	663-12 Transit Authority	0	0	0
64,287	44,167	0	TOTAL MATERIALS & SERVICES	0	0	0
64,287	44,167	0	TOTAL CITY HALL	0	0	0

GENERAL FUND

Expenses
Legal

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By	Approved by	Adopted By
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23		Budget Officer	Budget Committee	Governing Body
			MATERIALS & SERVICES			
3,000	3,000	3,400	620-13 City Attorney	45,400		
2,302	3,275	4,500	648-13 State Assessments	4,500		
2,464	3,213	4,488	651-13 Municipal Judge Contract	4,320		
7,766	9,488	12,388	TOTAL MATERIALS & SERVICES	54,220	-	-
7,766	9,488	12,388	TOTAL LEGAL	54,220	0	0

GENERAL FUND

Expenses
Library

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
			PERSONAL SERVICES			
47,310	51,423		501-14 Librarian Salary			
		165,870	505-14 Library Wages	165,000		
		118,644	506-14 Payroll Taxes/Benefits	107,250		
80,215	87,728		507-14 Library Aides			
9,463	10,348		550-14 Social Security			
1,332	593		560-14 Worker's Comp Insurance			
17,598	17,476		570-14 Group Insurance			
28,306	32,631		580-14 Retirement			
1,307	1,667		590-14 Unemployment Taxes			
185,531	201,866	284,514	TOTAL PERSONAL SERVICES	272,250	0	0
3.0	3.0	3.0	FTE EMPLOYEES	3.05	3.05	3.05
			MATERIALS & SERVICES			
1,117	112	6,800	601-14 Supplies	3,000		
1,186	1,789		608-14 Heat	0		
2,338	2,812	10,300	609-14 Utilities	12,000		
11,870	4,649	1,000	615-14 Miscellaneous Expense	1,000		
		4,500	619-14 Outside Services	11,000		
140	0	1,000	630-14 Training & Travel & Education*	2,000		
20,713	14,720	52,000	658-14 Maintenance & Repairs	12,000		
3,750	4,372	6,500	680-14 Books	8,000		
391	425	1,000	681-14 Magazines	500		
			682-14 Check Out Materials **	3,500		
			683-14 Furniture**	5,500		
41,505	28,879	83,100	TOTAL MATERIALS & SERVICES	58,500	-	-
			CAPITAL OUTLAY			
4,275	1,095		711-14 Equipment	0		
4,275	1,095	0	TOTAL CAPITAL OUTLAY	0	0	0
231,311	231,840	367,614	TOTAL LIBRARY	330,750	0	0
			*Added Eduation			
			** New Line			

GENERAL FUND

Expenses
Parks

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By	Approved by	Adopted By
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23		Budget Officer	Budget Committee	Governing Body
			MATERIALS & SERVICES			
1,141	1,900	5,000	601-15 Supplies	4,000		
		651,134	602-15 Grant Funds	651,134		
14,498	13,050	20,000	604-15 Park Maintenance	5,000		
	928	35,000	605-15 Park Improvements	80,000		
1,169		5,700	609-15 Utilities	5,500		
16,808	15,878	716,834	TOTAL MATERIALS & SERVICES	745,634	0	0
			CAPITAL OUTLAY			
		192,948	712-15 Park SDC Expenditure	216,185		
			713-15 Vehicles and Equipment*	3,533		
-	-	192,948	TOTAL CAPITAL OUTLAY	219,718	-	-
			*New Line			
16,808	15,878	909,782	TOTAL PARKS	965,352	0	0

GENERAL FUND

**Expenses
Police**

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By	Approved by	Adopted By
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23		Budget Officer	Budget Committee	Governing Body
			MATERIALS & SERVICES			
66,845	55,823	60,850	625-16 Dispatch Service	62,000		
448,849	496,509	508,600	651-16 Contract Services/Yamco	527,160		
11,959	9,947	13,200	653-16 Code Abatement	17,000		
527,653	562,279	582,650	TOTAL MATERIALS & SERVICES	606,160	0	0
527,653	562,279	582,650	TOTAL POLICE	606,160	0	0

GENERAL FUND
Expenses

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
			DEBT SERVICE			
4,578	4,730	5,156	820-20 Property Taxes:Rental Properties	2,000		
2,141	1,488		820-22 Property Flood Insurance	0		
17,143	29,953		820-23 Rental Property Bank Pmt	0		
23,862	36,171	5,156	TOTAL DEBT SERVICE	2,000	-	-
			OTHER REQUIREMENTS			
			901-11 Unapropriated Fund Balance	20,000		
		71,060	902-11 Operating Contingency	111,757		
-	-	71,060	TOTAL OTHER REQUIREMENTS	131,757	-	-
23,862	36,171	76,216	TOTAL EXPENDITURES	4,260,695	-	-
1,071,351	1,065,218	3,562,290	TOTAL GENERAL FUND	4,260,695	-	-

double checker

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 construction, and that is believed to also be eligible for grant funding and could be around \$10+ million.

Storm Water

Revenue Highlights: The storm water fee is collected monthly from residents and commercial accounts. For residential accounts it is a flat \$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.

SEWER FUND
Expenses

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By	Approved by	Adopted By
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
			PERSONNEL SERVICES			
25,627	21,802		20-501 On-Call			
42,098	89,837		20-502 City Manager Salary			
26,718	27,202		20-503 Finance/HR Specialist			
38,356	39,701		20-504 City Recorder Salary			
			20-505 Management Assistant			
		627,967	20-505 PW/SW Wages	670,000	-	-
		370,901	20-506 PW/SW Payroll Taxes/Benefits	396,000	-	-
18,929	20,194		20-507 Assistant Recorder Salary			
17,023	14,956		20-508 PW Clerk/Code Coordinator			
14,302	11,120		20-509 City Hall Clerk			
37,363	45,995		20-510 Public Works Supt Salary			
6,295	25,296		20-512 Maintenance Worker			
23,479	25,727		20-513 Maintenance Worker			
26,706	27,660		20-515 Maintenance Worker			
58,536	61,510		20-516 Plant Operator			
51,428	55,012		20-517 Plant Operator			
26,624	28,320		20-518 Maintenance Worker			
20,030	21,769		20-519 Maintenance Worker			
11,468	9,320		20-520 Overtime			
			20-525 Accrued Vacation Owed			
32,797	38,457		20-550 Social Security			
21,654	6,959		20-560 Worker's Comp Insurance			
106,624	110,068		20-570 Group Insurance			
87,621	101,740		20-580 Retirement			
3,871	5,462		20-590 Unemployment Taxes			
697,549	788,107	998,868	TOTAL PERSONNEL SERVICES	1,066,000	-	-
7.0	7.0	7.0	FTE EMPLOYEES	9.975		

**SEWER FUND
Expenses**

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
			MATERIALS & SERVICES			
24,633	19,423	80,000	20-601 Supplies	45,000		
6,021	6,579	8,000	20-602 Office Supplies	7,000		
31,768	27,238	38,150	20-603 Chemicals	45,000		
42,123	71,271	90,000	20-604 Plant Maint./Repair	225,000		
35,742	38,989	42,500	20-605 Insurance	51,300		
17,431	13,501	0	20-606 Telephone	0		
7,658	8,645	10,600	20-607 Postage & Printing	8,000		
3,137	4,880	0	20-608 Heat	0		
38,052	37,752	71,100	20-609 Utilities	75,000		
39,129	45,687	20,000	20-615 Miscellaneous Expense	5,000		
		25,000	20-619 Outside Services	60,000		
11,533	10,602	45,000	20-620 Legal Services	72,000		
5,680	5,738	6,300	20-621 Audit Expense	6,975		
		206,000	20-622 Storm Projects	50,000		
256,747	110,813	1,443,940	20-624 Engineering	370,000		
15,969	16,981	22,000	20-626 Computer Svcs & Supplies	100,000		
514	3,481	15,000	20-630 Training & Travel & Education*	100,000		
6,931	9,100	13,200	20-650 Fuel	20,000		
3,143	2,849	5,500	20-655 Testing Services	5,000		
16,603	28,744	30,000	20-656 Equipment Maintenance	20,000		
0	0	1,000	20-659 Equipment Rental/Hire	2,000		
1,233	903	0	20-671 Rock & Aggregate	15,000		
1,535	1,980	5,700	20-676 Uniforms	6,903		
37,457	44,688	51,750	20-677 Planning	15,000		
1,903	2,310	0	20-678 Garbage	0		
41,514	83,058	150,000	20-680 Collection System Maint	225,000		
15,402	6,990	120,000	20-681 Wetland/Ditch Maintenance	40,000		
			20-682 Permits and Fees**	3,500		
			20-683 Grant Expenses	1,887,500		
661,858	602,202	2,500,740	TOTAL MATERIALS & SERVICES	3,460,178	-	-
			* Added Education			
			** New Line			

SEWER FUND

Expenses

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
			CAPITAL OUTLAY			
0	659	0	20-701 City Hall Office Equipment	0		
96,365	23,937	200,000	20-711 Sewer Plant Improvement	200,000		
		25,000	20-736 Lagoon Improvement	25,000		
	19,991	0	20-744 Ventrac Mower	0		
34,596	0	32,500	20-745 Vehicles & Equipment *	247,920		
	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		
			20-750 New Public Works Building Project	100,000		
		483,672	20-790 SDC - Sanitary Sewer	502,372		
		36,362	20-791 SDC - Storm Drain	38,362		
130,961	102,153	777,534	TOTAL CAPITAL OUTLAY	1,113,654	-	-
			DEBT SERVICE			
	0	100,000	20-800 SRF Loan Repayment	-	-	-
-	-	100,000	TOTAL DEBT SERVICE	-	-	-
			OTHER REQUIREMENTS			
			20-901 Unappropriated Fund Balance	-		
0	0	457,448	20-902 Contingency	32,268		
-	-	457,448	TOTAL OTHER REQUIREMENTS	32,268	-	-
			* Added Equipment			
1,490,368	1,492,462	4,834,590	TOTAL EXPENDITURES	5,672,100	-	-

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 \$79.46 per person. With Sheridan's

population of 6,161 that puts the estimate at \$489,553; due to many unknowns in the current state of the economy we are estimating to receive less.

City of Sheridan
STREETS FUND
Resources

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
1,321,160	1,281,122	1,300,000	Beginning Fund Balance:	1,300,000	-	-
			Other Resources			
442,338	498,254	475,000	30-422 State Gas Tax	450,000		
11,081	5,448	2,554	30-425 SDC Streets	-		
		1,218,000	30-427 ODOT Exchange*	1,316,343		
32,774	672		30-450 Miscellaneous Income	-		
			Total Resources for Fiscal Year	1,766,343		
			* Renamed from "Grant" to "Exchange"			
1,807,353	1,785,496	2,995,554	TOTAL RESOURCES	3,066,343	-	-

City of Sheridan
STREETS FUND
Expenses

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
			MATERIALS & SERVICES			
5,937	7,472	27,000	30-601 Supplies	27,000		
65,228	60,060	72,000	30-609 Electricity/Street Lights	65,000		
7,942	695	10,000	30-615 Miscellaneous Expense	5,000		
		7,000	30-619 Outside Services	50,000		
621	1,098	15,000	30-620 Legal Services	3,000		
81,238	7,186	300,000	30-624 Engineering	20,000		
		500	30-650 Fuel	1,000		
151	5,633	7,000	30-656 Equipment Maintenance	4,000		
	0	1,000	30-659 Equipment Rental/Hire	1,000		
	295	1,000	30-671 Rock & Aggregate	3,000		
161,117	82,439	440,500	TOTAL MATERIALS & SERVICES	179,000	-	-
			CAPITAL OUTLAY			
365,115	47,599	2,250,000	30-712 Other Street Improvements	2,530,000		
	5,194	15,000	30-713 Sidewalks	15,000		
	0	0	30-783 Street Sweeper Purchase	150,000		
			30-784 Vehicles and Equipment*	43,667		
	0	101,883	30-790 SDC - Street	11,529		
365,115	52,793	2,366,883	TOTAL CAPITAL OUTLAY	2,750,196	-	-
			OTHER REQUIREMENTS			
			30-901 Unappropriated Fund Balance			
0	0	188,171	30-902 Contingency	35,264		
			30-910 Trf To Other Funds			
			30-920 SDC Streets	101,883		
-	-	188,171	TOTAL OTHER REQUIREMENTS	137,147	-	-
			* New Line			
526,232	135,232	2,995,554	TOTAL EXPENDITURES	3,066,343	-	-

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 1,540 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 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. The Plan will layout the needed infrastructure (and address other issues like emergency management issues) for the next 20-years to handle growth.



City of Sheridan
WATER FUND
Resources

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
2,515,461	3,163,285	2,900,000	Beginning Fund Balance:	3,335,600	0	0
			Other Resources			
	0	1,185,000	40-427 Grant Revenue	1,185,000		
33,676	1,876,803	1,500	40-450 Miscellaneous Income	500		
46,482	46,375	40,000	40-451 Interest Income	40,000		
1,887,253	2,018,381	1,900,000	40-480 User Charges	1,700,000		
200	7,719	4,000	40-481 Service/Turn On Fees	5,000		
3,671	5,199	4,000	40-482 Late Charges	2,500		
3,850	9,450	8,000	40-483 Service Installations	1,500		
43,772	123,973	42,360	40-484 System Development Chgs	-		
	0	5,000	40-486 Permits	1,000		
			Total Resources for Fiscal Year	2,935,500		

City of Sheridan
WATER FUND
Expenses

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
			PERSONNEL SERVICES			
28,446	23,539		40-501 On-Call			
42,098	89,836		40-502 City Manager Salary			
26,719	27,202		40-503 Finance/HR Specialist			
38,356	39,701		40-504 City Recorder Salary			
		652,692	40-505 PW/WT Wages	647,220	-	-
		345,916	40-506 PW/WT Payroll Taxes/Benefits	383,874	-	-
18,929	20,194		40-507 Assistant Recorder Salary			
17,022	14,955		40-508 PW Clerk/Code Coordinator			
14,302	11,120		40-509 City Hall Clerks			
37,363	45,995		40-510 Public Works Supt Salary			
67,392	69,818		40-511 Plant Director			
4,968	25,296		40-512 Maintenance Worker			
23,479	25,727		40-513 Maintenance Worker			
58,536	60,658		40-514 Plant Operator			
26,706	27,660		40-515 Maintenance Worker			
26,623	28,320		40-518 Maintenance Worker			
20,030	21,769		40-519 Maintenance Worker			
15,134	15,972		40-520 Overtime			
0	0		40-525 Accrued Vacation Owed			
34,404	40,271		40-550 Social Security			
21,659	6,958		40-560 Worker's Comp Insurance			
88,920	92,212		40-570 Group Insurance			
95,527	109,453		40-580 Retirement			
3,848	5,515		40-590 Unemployment Taxes			
710,461	802,171	998,608	TOTAL PERSONNEL SERVICES	1,031,094	-	-
7.0	7.0	7.0	FTE EMPLOYEES	9.975		

City of Sheridan
WATER FUND
Expenses

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
10,787	17,498	50,000	40-601 Supplies	47,000	-	-
5,280	6,406	8,000	40-602 Office Supplies	6,000	-	-
29,234	20,012	35,000	40-603 Chemicals	40,000	-	-
46,124	50,337	228,000	40-604 Plant Maint./Repairs	175,000	-	-
35,330	38,989	42,500	40-605 Insurance	51,300	-	-
17,431	13,501		40-606 Telephone	0	-	-
7,658	8,645	10,650	40-607 Postage & Printing	8,000		
1,900	1,706		40-608 Heat	0		
30,446	31,180	59,000	40-609 Utilities	76,790		
42,995	43,609	20,000	40-615 Miscellaneous Expense	5,000		
		25,000	40-619 Outside Services	60,000		
10,841	10,305	45,000	40-620 Legal Services	72,000		
5,680	5,737	6,300	40-621 Audit Expense	6,975		
16,724	64,424	400,000	40-624 Engineering	70,500		
16,609	16,981	22,000	40-626 Computer Svcs & Supplies	100,000		
573	2,856	15,000	40-630 Training & Travel & Education*	15,000		
8,440	8,614	13,000	40-650 Fuel	20,000		
5,560	5,624	15,000	40-655 Testing	19,000		
12,846	9,903	25,000	40-656 Equipment Maintenance	15,000		
		1,000	40-659 Equipment Rental/Hire	5,000		
1,233	903		40-671 Rock & Aggregate	15,000		
1,429	1,591	5,000	40-676 Uniforms	6,903		
37,457	44,538	48,150	40-677 Planning	15,000		
1,903	2,310	0	40-678 Garbage Service	0		
47,713	25,064	300,000	40-680 Distribution System Maint	150,000		
			40-681 Permits and Fees **	6,000		
			40-682 Grants	1,185,000		
394,193	430,733	1,373,600	TOTAL MATERIALS & SERVICES	2,170,468	-	-
			* Added Education			
			** New Line			

**City of Sheridan
WATER FUND
Expenses**

Historical Data			EXPENSES DESCRIPTION	Budget for Next Year 2023-2024		
Actuals		Adopted Budget		Proposed By Budget Officer	Approved by Budget Committee	Adopted By Governing Body
Second Preceding Year 20-21	First Preceding Year 21-22	Fiscal Year 22-23				
			CAPITAL OUTLAY			
0	659	0	40-701 City Hall Office Equipment	0		
		2,000,000	40-723 Improvements	350,000		
6,325	0	0	40-724 New Meters	130,000		
	19,991	0	40-744 Ventrac Mower			
30,239	0	32,500	40-745 Vehicles and Equipment*	210,000		
	8,973	0	40-746 Zero Steer Mower	0		
	36,002	0	40-747 Excavator/Trailer	0		
	12,591	0	40-748 Tractor/Mower small	0		
			40-750 New Public Works Building Project**	750,000		
		544,870	40-790 SDC - Water	589,770		
36,564	78,216	2,577,370	TOTAL CAPITAL OUTLAY	2,029,770	-	-
			DEBT SERVICE			
165,000	175,000	180,000	40-810 Bond Principal	190,000		
64,924	59,824	54,000	40-820 Bond Interest	46,600		
229,924	234,824	234,000	TOTAL DEBT SERVICE	236,600	-	-
			OTHER REQUIREMENTS			
			40-901 Unappropriated Fund Balance	62,468		
	-	670,682	40-902 Contingency	505,100		
	-	235,600	40-955 Debt Service Reserve	235,600		
-	-	906,282	TOTAL OTHER REQUIREMENTS	803,168	-	-
1,371,142	1,545,944	6,089,860	TOTAL EXPENDITURES	6,271,100	-	-
			* Added Equipment			
			** New Line			

Project and Purchase List Summary

Breakdown by Fund

Fiscal Year 2023-2024

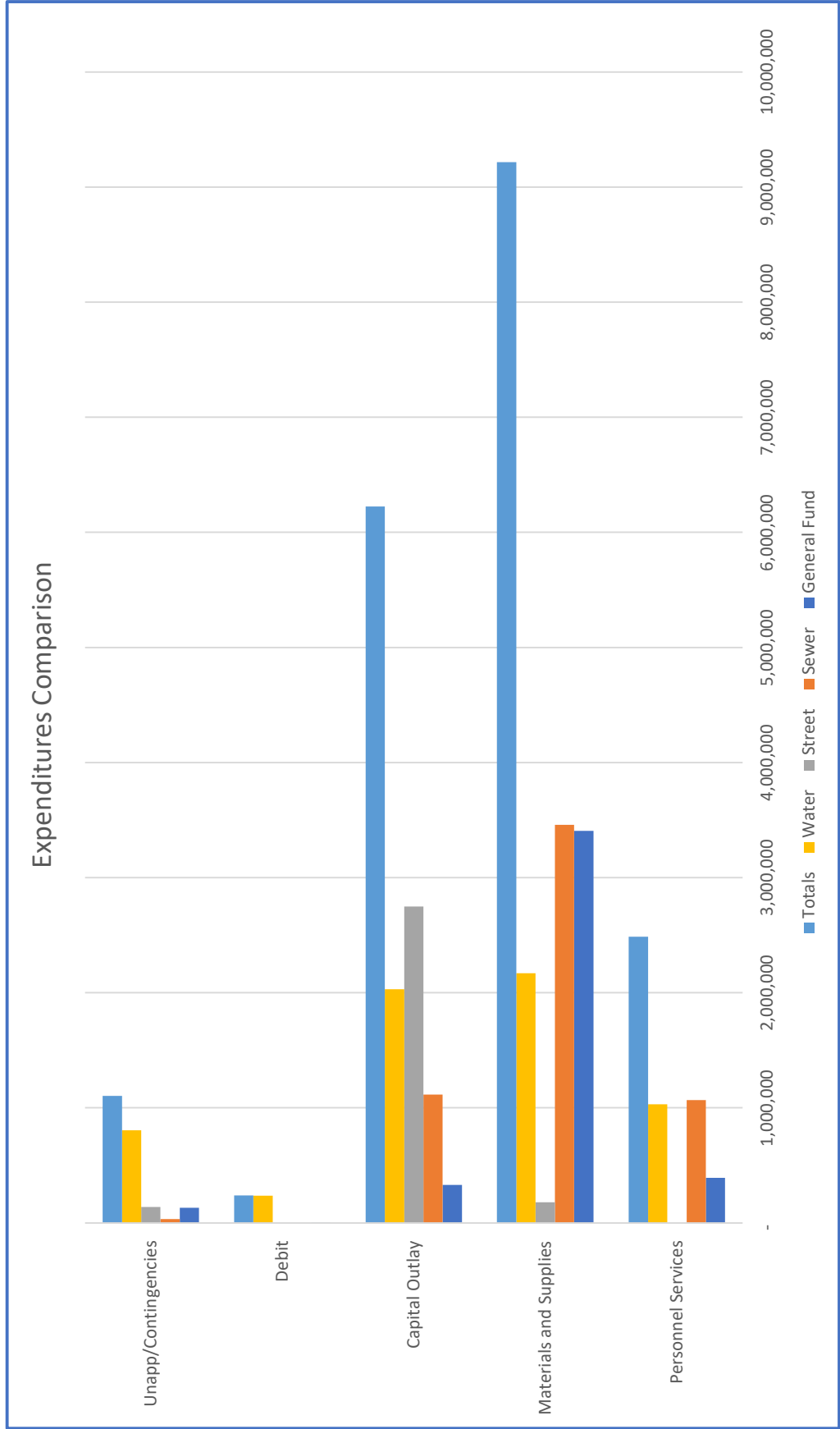
Line	Project Description	Total Cost	Water	Sewer	Storm	Street	GF	Total
Vehicle	Off RD	40,000	40,000					40,000
Vehicle	Stand on Mower	10,600	3,534	3,533			3,533	10,600
Supplies	Asp. Concrete Saw	20,000	7,000	7,000		6,000		20,000
Vehicle	1/2 Ton w/ Dump Box	70,000	35,000	35,000				70,000
Vehicle	Utility Serv. Truck	50,000	30,000	20,000				50,000
Vehicle	Used Pick Up	10,000	4,000	4,000		2,000		10,000
Grant Expenses	Fencing & Survey Around Lagoons	110,000		110,000				110,000
Grant Expenses	Grants: CDBG Yamhill ST	1,800,000		1,800,000				1,800,000
Outside Services	Water Drop Consulting	20,000	10,000	10,000				20,000
Improvements	SCADA at Water Plant	160,000	160,000					160,000
Improvements	SCADA at Sewer Plant	60,000		60,000				60,000
Collection System Maint.	Olive/Monroe Sewer Main Line	75,000		75,000				75,000
Engineering	Wastewater Facility Study + GIS Mapping	250,000		250,000				250,000
Engineering	Storm Water Study + GIS Mapping	70,000			70,000			70,000
Capital Outlay	New Public Works Building Project	850,000	750,000	100,000				850,000
Wetland Park Maint	South Side Park Water Feature Project	25,000		25,000				25,000
Testing	Lead and Copper	4,000	4,000					4,000
Vehicle	Street Sweeper	250,000		50,000	50,000	150,000		250,000
Vehicle	Dump Truck	87,501	29,167	29,167		29,167		87,501
Sewer: Grant Expenses	Dump Truck 50% DEQ Grant	87,501	29,167	29,167		29,167		87,501
Vehicle	Backhoe/Excavator	150,000	150,000					150,000
Vehicle	Vac Trailer	125,000	56,250	50,000	6,250	12,500		125,000
Plant Maint & Repair	Reservoir Inspection and Rehab	150,000	150,000					150,000
Engineering	Misc Engineering Projects	65,000	25,000	20,000	10,000	10,000		65,000
Collection System Maint.	I and I Program: Manhole Rehab, Lining Leaky Sewer Pipe	150,000		150,000				150,000
Capital Outlay: New Meters	Water Meters 2nd Payment + Software	130,000	130,000					130,000
Engineering	Public Works Standards Update	25,000	10,500	10,500	2,000	2,000		25,000
Rock and Aggregate	Rock Lagoons/Yard At Sewer Plant	25,000		25,000				25,000
Wetland/ Ditch Maint	Ditch Digging and Improvements	40,000			40,000			40,000
Supplies	4" Grinder	7,000				7,000		7,000
Supplies	Signs for City Streets and Parks	5,000				5,000		5,000
Outside Services	Street Stripper	50,000				50,000		50,000
Capital Outlay: Other St. Improvmt	Sheridan RD	2,415,000				2,415,000		2,415,000
Capital Outlay: Other St. Improvmt	Grant/Schlay Streets	125,000				125,000		125,000
Grant Expenses	Water Master Plan	185,000	185,000					185,000
Engineering	Water Master Plan: City Match	10,000	10,000					10,000
Engineering	Water Intake Project	30,000	30,000					30,000
Grant Expenses	Sheridan RD/ Water Loop	1,000,000	1,000,000					1,000,000
Grant Expenses	Water Master Plan	185,000	185,000					185,000
SDC Water	Stoney Mt. Springs and Develop/Survey & GPS Spring Line & Easements	12,000	12,000					12,000
Improvements	Waterline on Rail Road Street	125,000	125,000					125,000
Computer Services & Supplies	Finance/Utility Billing Software	150,000	60,000	52,500	7,500		30,000	150,000
Outside Services	Homeless Efforts	50,000					50,000	50,000
Capital Outlay	Homeless Efforts	120,000					120,000	120,000
Outside Services	City Hall/Civic Center: Drawings	50,000	20,000	20,000			10,000	50,000
Outside Services	Healthy Sustainable Living/ Homelessness Communication Plan	13,000					13,000	13,000
Outside Services	Broker Fees	15,000					15,000	15,000
Check Out Materials	Library of Things: Hotspots and other non-reading items for checkout	3,500					3,500	3,500
Furniture	Children's Tables and Chairs, Storytime Chair, and Infinity Game Table	5,500					5,500	5,500
Park Improvements	Hebert Plaza/Riverfront Park: \$50,000 and Dog Parks \$30,000	80,000					80,000	80,000
Community Development	If any City property is sold it can be expensed out of this line	300,000					300,000	300,000
TOTALS		9,845,602	3,250,618	2,935,867	185,750	2,842,834	630,533	9,845,602

City of Sheridan

FY '23 – '24 Staffing Distribution by Fund

POSITION	Dept.	STAFFING FTE	General Fund	General Fund Library	SW	WT	TOTAL
City Manager	City Hall	1	20%		40%	40%	100%
City Recorder	City Hall	1	10%		45%	45%	100%
Finance/HR Specialist	City Hall	1	10%		45%	45%	100%
Deputy City Recorder	City Hall	1	10%		45%	45%	100%
Court/City Hall Clerk/Library Clerk	City Hall	.6	20%	5%	37.5%	37.5%	100%
Office Clerk	City Hall	.6	10%		45%	45%	100%
Code Enforcement/Safety & Emergency Mgmt. Coord.	City Hall	1	20%		40%	40%	100%
Library Director	Library	1		100%			100%
Library – Youth Program	Library	1		100%			100%
Library – Adult Program	Library	1		100%			100%
Public Works Director	Public Works	1			50%	50%	100%
PW Office Assistant	Public Works	1			50%	50%	100%
PW Maintenance Worker III Lead	Public Works	1			50%	50%	100%
PW Maintenance Worker II	Public Works	1			50%	50%	100%
PW Maintenance Worker I	Public Works	1			50%	50%	100%
PW Maintenance Worker I	Public Works	1			50%	50%	100%
PW Maintenance Worker I	Public Works	1			50%	50%	100%
PW Maintenance Worker I	Public Works	1			50%	50%	100%
PW Maintenance Worker I	Public Works	.5			50%	50%	100%
Director of Water and Wastewater	Public Works	1			50%	50%	100%
Water Distribution Plant Operator	Public Works	1			50%	50%	100%
Operator in Training	Public Works	1			50%	50%	100%
Operator in Training	Public Works	1			50%	50%	100%
Operator in Training	Public Works	1			50%	50%	100%
TOTAL PAYROLL FTE		22.70	1	3.05	9.975	9.975	

Fund	Personnel Services	Materials and Supplies	Capital Outlay	Debit	Unapp/Contingencies	Total
General Fund	390,500	3,406,720	329,718	2,000	131,757	4,260,695
Sewer	1,066,000	3,460,178	1,113,654	-	32,268	5,672,100
Street	-	179,000	2,750,196	-	137,147	3,066,343
Water	1,031,094	2,170,468	2,029,770	236,600	803,168	6,271,100
Totals	2,487,594	9,216,366	6,223,338	238,600	1,104,340	19,270,238



Fund	Total Revenue	Total Expenses	
General	4,260,695	4,260,695	
Sewer	5,672,100	5,672,100	
Street	3,066,343	3,066,343	
Water	6,271,100	6,271,100	
Total	19,270,238	19,270,238	

