



CITY OF SWEET HOME OREGON

FY 2024 Budget Presentation



AGENDA

1. Election of Chair
2. Approval of Previous Meeting Minutes
3. Public Comment Period
4. Budget Presentation
5. Public Hearing on State Shared Revenue
6. Approval of Property Tax Rate and Local Option Levies
7. Approval of the Proposed 2023/2024 Budget



ELECTION OF BUDGET COMMITTEE CHAIR

1. Make a motion to select an individual as the Budget Committee Chair.
2. Vote on motion



APPROVAL OF PREVIOUS MEETING MINUTES

1. Make a motion to approve minutes as presented.
2. Vote on motion



PUBLIC COMMENT

1. Open Floor for any public comments
2. Close public comment period



BUDGET PRESENTATION

Introduction of Kelcey Young – City of Sweet Home City Manager

Comments/Updates regarding Fiscal Year 2024 Proposed Budget

OVERALL SWEET HOME FINANCIAL UPDATE

General Update

- 2020/2021 Audit complete
- 2021/2022 Audit – Just Beginning – Realistically expected to finish by Dec/Jan
- 2022/2023 Audit – Anticipated start right after
 - House Bill 2010A

2023/2024 Goals

- Get caught up
- Best Practices Review
- Financial Policy review
- Timeline/Expectations of Duties/Reports/Reconciliations for Finance Department
- Updates/Changes to this budget will be required after audit results

GENERAL FUND - OVERVIEW & UPDATES

General Fund Departments

- Administration
- City Council
- Community & Economic Development
- Finance
- Municipal Court
- Parks
- General Services

2023/24 Specific Notes

- New Fund Structure
- City Council Stipend Assumption
- Transfer to Special Events
- FTE Additions
 - Communications Manager
 - Contracted Finance Director
 - Tourism & Business Dev. Coord.

GENERAL FUND - RESOURCES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	1,331,768	1,600,707	1,770,000	1,500,000
Local Taxes	727,359	752,042	828,000	853,000
Intergov. / Grants	1,337,550	1,288,238	1,159,000	1,013,000
Charges for Services	1,306,007	1,523,634	648,000	797,000
Fines	217,530	175,000	190,000	200,000
License/Permits/Fees	267,635	199,650	270,000	253,000
Miscellaneous	63,551	198,200	250,000	220,000
Transfer	0	4,592	0	0
TOTAL RESOURCES	5,251,000	5,742,063	5,115,000	4,836,000

GENERAL FUND - EXPENDITURES BY DEPARTMENTS

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Administration	486,343	1,655,506	625,000	551,000
City Council	6,420	6,420	25,000	31,000
Comm. & Econ. Dev.	613,894	735,584	791,000	852,000
Finance	575,581	595,117	525,000	581,000
Municipal Court	239,893	278,035	280,000	263,000
Parks	999,441	1,058,020	990,000	435,000
General Services	530,488	0	355,000	200,000
Department Totals	3,452,060	4,328,682	3,591,000	2,913,000

GENERAL FUND - EXPENDITURES SUMMARY

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Personal Services	2,194,617	2,369,084	2,598,000	1,982,000
Materials & Services	1,257,443	1,959,598	993,000	931,000
Capital Outlay	0	0	220,000	200,000
Transfer	99,847	107,519	0	5,000
Total Operations	3,551,908	4,436,201	3,811,000	3,118,000
Contingency	0	0	500,000	660,000
Unappropriated	0	0	804,000	1,058,000
TOTAL EXPENDITURES	3,551,908	4,436,201	5,115,000	4,836,000

PUBLIC SAFETY FUND - OVERVIEW & UPDATES

Public Safety Notes

- Operates solely from PD Levy
- Assumption of COLA used
- Abatement expenses anticipated
- Capital Outlay for facility improvements

2023/24 Specific Notes

- FTE Additions
 - PT Dispatcher
 - Officer

PUBLIC SAFETY FUND - RESOURCES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	1,827,804	2,384,159	3,400,000	3,700,000
Local Taxes	3,315,793	3,613,019	3,570,000	3,675,000
Intergov. / Grants	226,384	0	0	0
License/Permits/Fees	901	50,127	1,000	0
Miscellaneous	65,030	68,560	50,000	30,000
Transfer	0	42,087	0	0
TOTAL RESOURCES	5,345,912	6,157,952	7,021,000	7,405,000

PUBLIC SAFETY FUND - EXPENDITURES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Personal Services	2,319,036	2,098,080	2,477,000	2,773,000
Materials & Services	552,191	515,619	532,000	686,000
Capital Outlay	98,125	102,912	300,000	100,000
Transfer	83,944	68,430	0	0
Total Operations	3,023,295	2,785,040	3,309,000	3,559,000
Contingency	0	0	725,000	850,000
Unappropriated	0	0	2,987,000	2,996,000
TOTAL EXPENDITURES	3,023,295	2,785,040	7,021,000	7,405,000

LIBRARY FUND - OVERVIEW & UPDATES

Library Notes

- Operates solely from Library Levy

2023/24 Specific Notes

- FTE Additions
 - Programming Librarian
(partly funded by School District)
 - PT Library Assistant

LIBRARY FUND - RESOURCES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	433,535	511,976	772,000	890,000
Local Taxes	494,179	519,509	585,000	600,000
Intergov. / Grants	78,554	0	10,000	42,000
License/Permits/Fees	3,987	5,000	4,000	1,000
Miscellaneous	5,802	8,363	9,000	9,000
TOTAL RESOURCES	1,016,057	1,044,848	1,380,000	1,542,000

LIBRARY FUND - EXPENDITURES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Personal Services	191,589	228,741	266,000	409,000
Materials & Services	171,482	236,007	210,000	299,000
Capital Outlay	0	0	15,000	15,000
Transfer	13,000	287,800	0	0
Total Operations	376,071	752,548	491,000	723,000
Contingency	0	0	120,000	133,000
Unappropriated	0	0	769,000	686,000
TOTAL EXPENDITURES	376,071	752,548	1,380,000	1,542,000

COMMUNITY CENTER FUND

Description Resources	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	452	6,374	11,000	13,000
Miscellaneous	40,263	29,197	30,000	30,000
TOTAL RESOURCES	40,715	35,571	41,000	43,000

Description Expenditures	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Materials & Services	34,341	23,719	28,000	30,000
Contingency	0	0	13,000	13,000
TOTAL EXPENDITURES	34,341	23,719	41,000	43,000

TRANSPORTATION FUND - OVERVIEW & UPDATES

Transportation Notes

- Static revenue in future a moderate concern
- Capital projects include improvements to:
 - 46th Avenue
 - 11th Avenue
 - Pleasant Valley Road

2023/24 Specific Notes

- FTE Allocation Updates

TRANSPORTATION FUND - RESOURCES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	417,246	396,375	740,000	1,120,000
Local Taxes	674,874	733,922	630,000	765,000
Intergov. / Grants	599	740,118	200,000	0
Miscellaneous	3,384	4,061	5,000	5,000
TOTAL RESOURCES	1,096,103	1,874,476	1,575,000	1,120,000

TRANSPORTATION FUND - EXPENDITURES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Personal Services	238,219	276,711	325,000	430,000
Materials & Services	353,247	934,780	117,000	250,000
Capital Outlay	206,186	0	800,000	75,000
Transfer	1,940	66,208	0	0
Total Operations	799,591	1,277,699	1,242,000	755,000
Contingency	0	0	105,000	170,000
Unappropriated	0	0	228,000	195,000
TOTAL EXPENDITURES	799,591	1,277,699	1,575,000	1,120,000

ENHANCEMENT FUND - OVERVIEW & UPDATES

Enhancement Notes

- Several smaller programs placed in this fund
 - Path Program
 - Special Events
 - Public Transit Program
 - Weddle Bridge
 - Pool

2023/24 Specific Notes

- None

ENHANCEMENT FUND - SUMMARY

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	520,670	544,594	941,300	741,000
Intergov. / Grants	207,196	850,000	103,000	0
Miscellaneous	9,012	8,970	1,000	3,000
Transfers	0	0	0	13,000
TOTAL RESOURCES	736,878	1,403,564	1,045,300	757,000

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Materials & Services	167,924	941,344	845,300	557,000
Capital Outlay	0	0	200,000	200,000
TOTAL EXPENDITURES	167,924	941,344	1,045,300	757,000

WILLOW YUCCA FUND - OVERVIEW & UPDATES

Willow Yucca Notes

- New fund setup for
Local Improvement District

2023/24 Specific Notes

- \$1.4 Million loan
- \$300k Match from City (Transfer)

WILLOW YUCCA FUND - SUMMARY

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Miscellaneous	0	0	0	1,400,000
Transfers	0	0	0	300,000
TOTAL RESOURCES	0	0	0	1,700,000

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Materials & Services	0	0	0	400,000
Capital Outlay	0	0	0	1,300,000
TOTAL EXPENDITURES	0	0	0	1,700,000

SDC FUNDS - OVERVIEW & UPDATES

SDC Notes

- System Development Charges
 - Water
 - Sewer
 - Storm
 - Transportation
 - Parks

2023/24 Specific Notes

- Appropriate 100%

SDC FUNDS – SUMMARY OF ALL SDC FUNDS

Description	23/24 Proposed Water	23/24 Proposed Sewer	23/24 Proposed Storm	23/24 Proposed Trans.	23/24 Proposed Parks
Beginning Fund Balance	985,000	815,000	60,000	1,345,000	127,000
License/Permit/Fees	85,000	50,000	20,000	180,000	13,000
TOTAL RESOURCES	1,070,000	865,000	80,000	1,525,000	140,000

Description	Water	Sewer	Storm	Trans.	Parks
Materials & Services	321,000	260,000	24,000	458,000	42,000
Capital Outlay	749,000	605,000	56,000	1,067,000	98,000
TOTAL EXPENDITURES	1,070,000	865,000	80,000	1,525,000	140,000

WATER FUND - OVERVIEW & UPDATES

Water Notes

- Simplified Fund Structure
- Capital Projects include:
 - \$50k > Fluoride Upgrades
 - \$129k > Valve Replacement
 - \$280k > Backwash Project
 - \$180k > SCADA Improvements
 - \$50k > Facility/Security Improvements
 - \$40k > Distribution Line Improvements

2023/24 Specific Notes

- Recommend Rate Review
- Updated FTE/Staff Allocation Model

WATER FUND - RESOURCES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	1,375,544	1,228,855	2,596,000	2,667,000
Intergov. / Grants	599	0	0	0
Charges for Services	2,509,273	2,600,580	2,560,000	2,663,000
Miscellaneous	145,880	606,225	35,000	5,000
Transfer	580,320	543,292	0	0
TOTAL RESOURCES	4,611,616	4,978,952	5,191,000	5,335,000

WATER FUND - EXPENDITURES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Personnel Services	297,915	711,143	487,000	714,000
Materials & Services	1,462,506	2,230,015	852,000	969,000
Debt Service	516,742	392,675	475,000	380,000
Capital Outlay	0	0	700,000	729,000
Contingency	0	0	350,000	500,000
Unappropriated	0	0	2,327,000	2,043,000
TOTAL EXPENDITURES	2,277,163	3,333,833	5,191,000	5,335,000

SEWER FUND - OVERVIEW & UPDATES

Sewer Notes

- Simplified Fund Structure
- Capital Projects include:
 - \$125k > Outfall Improvements
 - \$50k > Manhole Rehabilitation
 - \$400k > MWRF IIP
 - Sewer Plant Improvements

2023/24 Specific Notes

- Recommend Rate Review
- Updated FTE/Staff Allocation Model
- Anticipated Supplemental Budget pending Sewer Plant Improvement project

SEWER FUND - RESOURCES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	2,526,070	4,867,836	3,350,000	4,375,000
Local Taxes	0	0	31,000	32,000
Intergov. / Grants	1,029,165	5,255,000	8,200,000	0
Charges for Services	3,010,745	3,051,402	2,550,000	3,090,000
Miscellaneous	27m767	10,428	15,000	10,000
Transfer	762,060	1,842,432	0	0
TOTAL RESOURCES	7,355,807	15,026,918	14,146,000	7,507,000

SEWER FUND - EXPENDITURES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Personnel Services	157,403	391,611	442,000	671,000
Materials & Services	1,136,874	1,680,828	919,000	968,000
Debt Service	841,098	582,875	560,000	380,000
Capital Outlay	637,919	5,041,800	7,850,000	575,000
Transfer	764,000	1,635,967	0	0
Contingency	0	0	350,000	500,000
Unappropriated	0	0	4,025,000	4,413,000
TOTAL EXPENDITURES	3,531,293	9,333,081	14,146,000	7,507,000

STORM FUND - OVERVIEW & UPDATES

Storm Notes

- Simplified Fund Structure
- Capital Projects include:
 - \$23k > Northside Park Improvements

2023/24 Specific Notes

- Recommend Rate Review
- Updated FTE/Staff Allocation Model

STORM FUND - RESOURCES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	351,650	276,927	394,000	295,000
Charges for Services	188,553	193,909	160,000	195,000
Miscellaneous	350	144	3,000	5,000
Transfer	200,170	179,795	0	0
TOTAL RESOURCES	740,723	650,774	557,000	495,000

STORM FUND - EXPENDITURES

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Personnel Services	41,116	12,144	36,000	105,000
Materials & Services	128,506	45,366	226,000	84,000
Capital Outlay	0	0	0	23,000
Transfer	198,970	198,970	0	0
Contingency	0	0	30,000	50,000
Unappropriated	0	0	265,000	233,000
TOTAL EXPENDITURES	368,592	256,480	557,000	495,000

ECONOMIC DEV. FUND - OVERVIEW & UPDATES

Economic Dev. Notes

- None

2023/24 Specific Notes

- Appropriate 100%
- Transfer to Special Events

ECONOMIC DEV. FUND - SUMMARY

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	471,483	456,512	255,000	225,000
Intergov. / Grants	316,957	0	0	0
Miscellaneous	3,174	8,184	0	0
TOTAL RESOURCES	791,614	464,696	255,000	225,000

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Materials & Services	365,262	209,000	255,000	217,000
Transfer	0	0	0	8,000
TOTAL EXPENDITURES	365,262	209,000	255,000	225,000

RESERVE FUND - OVERVIEW & UPDATES

Economic Dev. Notes

- None

2023/24 Specific Notes

- Appropriate 100%
- Transfer to Willow Yucca Fund for City matching funds

RESERVE FUND - SUMMARY

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Beginning Balance	-52,237	454,360	760,000	765,000
Miscellaneous	94,483	13,045	5,000	0
Transfer	209,887	365,076	0	0
TOTAL RESOURCES	252,133	832,481	765,000	765,000

Description	20/21 Actuals	21/22 Actuals	22/23 Adopted	23/24 Proposed
Materials & Services	194,510	62,329	0	0
Debt Service	91,407	0	0	0
Transfer	0	40,000	0	300,000
Contingency	0	0	765,000	465,000
TOTAL EXPENDITURES	285,917	102,329	765,000	765,000

PUBLIC HEARING ON STATE REVENUE SHARING

1. Open a Public Hearing to hear any public comments specifically related to State Shared Revenue Sharing

For Fiscal Year 2023/2024, all State Shared Revenues are received in the General Fund and spent on general government services.

2. Close the Public Hearing after all comments have been received

APPROVAL OF THE TAX RATE & LEVY

1. Make motion to approve the Permanent Tax Rate of \$1.4157 per \$1,000 and Local Option Levies of \$7.4700 per \$1,000
2. Second the motion, but no voting yet. The proposed tax rates are now on the floor for debate. Budget Committee members may make a motion approve less than the permanent rate if it wants along with levying lower local option rates if it wants.
3. The original motion is amended (if needed) to reflect changes and then voted on to approve the Permanent Tax Rate and Local Option Levy Rates for FY 2023/2024.

APPROVAL OF THE PROPOSED BUDGET

1. Make motion to approve expenditures for Fiscal Year 2023/2024 in the amount of \$35,410,000 and to establish the maximum expenditures for each fund as shown in the proposed budget.
2. Second the motion, but no voting yet. The proposed budget is now on the floor for debate. Budget Committee members may make a motion to create an amendment and then vote for each amendment. This continues until all amendments are done.
3. The original motion (if needed) is amended to reflect any changes and the revised expenditure summary and then vote on the motion to approve the proposed budget.

THANK YOU!

All Done!